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Mechanism for Correction of Error or Omission in the Tax Return

Submitted to the Federal Tax Authority for VAT

Federal Tax Authority Decision No. 8 of 2024 – Issued 1 November 2024 – (Effective from 1 January 2025)

The Chairman of the Board of Directors of the Federal Tax Authority
has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax

Authority, and its amendments,

- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-

Law No. 28 of 2022 on Tax Procedures,

- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation

to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and

- Pursuant to the approval of the Board of Directors on the FTA's Memo regarding

the Mechanism for Correction of Error or Omission in the Tax Return Submitted to
the Federal Tax Authority for VAT at its 34th meeting held on 27/08/2024.

Article 1 – Error or Omission in the Tax Return

If the Taxpayer discovers an error or omission in the Tax Return submitted to the
Authority for the purposes of Federal Decree-Law No. 8 of 2017 referred to above, where
there is no difference in the Due Tax, they shall correct such error by submitting a
Voluntary Disclosure if any of the cases stated in Article 2 of this Decision occurs.

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Delegation

to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors on the FTA's Memo regarding

the Mechanism for Correction of Error or Omission in the Tax Return Submitted to the Federal Tax Authority for VAT at its 34th meeting held on 27/08/2024.

Article 1 – Error or Omission in the Tax Return

If the Taxpayer discovers an error or omission in the Tax Return submitted to the Authority for the purposes of Federal Decree-Law No. 8 of 2017 referred to above, where there is no difference in the Due Tax, they shall correct such error by submitting a Voluntary Disclosure if any of the cases stated in Article 2 of this Decision occurs.

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Article 2 – Cases of Error or Omission without a Difference in Due Tax

The cases of error or omission in the tax return where there is no difference in Due Tax, in accordance with Article 1 of this Decision, are as follows:

1. Reporting standard rated Taxable Supplies in relation to an Emirate in the box of another Emirate.
2. Incorrect reporting of zero-rated Taxable Supplies, whether by understating or overstating.
3. Incorrect reporting of Exempt Supplies, whether by understating or overstating.

Article 3 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect after 60 (sixty) days from its issuance date.

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