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1

Voluntary Discloser User Guide – VAT & Excise Tax

1. About this guide

This guide is prepared to help you successfully complete your Voluntary Disclosure Form for Value Added Tax (VAT) and Excise Tax. It is designed to help you:

- provide accurate answers to the questions on your Voluntary Disclosure Form for

VAT and Excise Tax by explaining when are you eligible to submit the form and what information you are required to provide; and

- understand the icons and symbols you might see as you complete the Form.

If you have additional questions on specific fields in the Voluntary Disclosure Form for VAT and Excise Tax, please contact us.

2. About Voluntary Disclosures

A Voluntary Disclosure¹ is a form provided by the Federal Tax Authority (“FTA”) pursuant to which the Taxpayer notifies the FTA of an error or omission in a Tax Return, Tax Assessment or Tax Refund application. 2.1. When should you submit a Voluntary Disclosure Form?

In line with the relevant legal provisions, there would be specific scenarios where a Voluntary Disclosure Form should or can be used by taxpayers and submitted to the FTA. This would, in general, be in cases where a taxpayer becomes aware of an error or omission in a Tax Return, Tax Assessment or Tax Refund application, as below:

- If you become aware that a Tax Return submitted by you to the FTA or a Tax

Assessment sent to you by the FTA is incorrect, which resulted in a calculation of the Payable Tax according to the Tax Law being less than it should have been, you must submit a Voluntary Disclosure to correct such error.

Please note that you are not required to submit a Voluntary Disclosure for the underpaid tax if the amount of the Payable Tax is not more than AED 10,000 as long as the person is able to correct the error in the Tax Return for the tax period in which the error has been discovered (please also refer to section 2.2 below). • If you become aware that a Tax refund application that you have submitted to the FTA

is incorrect, which resulted in calculating the refund amount to which you are entitled according to the Tax Law, being more than it should have been, you must submit a Voluntary Disclosure to correct such error. 1 Article (1) of Federal Law No. (7) of 2017 on Tax Procedures

a Voluntary Disclosure to correct such error.

Please note that you are not required to submit a Voluntary Disclosure for the underpaid tax if the amount of the Payable Tax is not more than AED 10,000 as long as the person is able to correct the error in the Tax Return for the tax period in which the error has been discovered (please also refer to section 2.2 below).

- If you become aware that a Tax refund application that you have submitted to the FTA

is incorrect, which resulted in calculating the refund amount to which you are entitled according to the Tax Law, being more than it should have been, you must submit a Voluntary Disclosure to correct such error.

1 Article (1) of Federal Law No. (7) of 2017 on Tax Procedures

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- If you become aware that a Tax Return submitted by you to the FTA or a Tax

Assessment sent to you by the FTA is incorrect, which resulted in a calculation of the Payable Tax according to the Tax Law being more than it should have been, you may submit a Voluntary Disclosure to correct such error.

- If you become aware that a Tax refund application that you have submitted to the FTA is incorrect, which resulted in calculating the refund amount to which you are entitled according to the Tax Law, being less than it should have been, you may submit a Voluntary Disclosure to correct such error.

2.2. Time Limits for Voluntary Disclosures

If an error(s) resulted in: a calculation of the

If an error(s) resulted in: Payable Tax being less

If an error(s) resulted in: than required by...

...the Person shall...: make a Voluntary Disclosure

to the FTA | ...before...: 20 business days from

the date when the

Taxable Person became

aware of the error

...the Person shall...: correct the error in the Tax

Return for the Tax Period in

which the error has been

discovered (if he is obligated

to submit a Tax Return to the

FTA for this Tax Period); or | ...before...: the due date for the

submission of the

respective Tax Return

...the Person shall...: make a Voluntary Disclosure

to the FTA (if there is no Tax

Return through which the error

can be corrected) | ...before...: within 20 business days

from the date of

becoming aware of the

error

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3. Completing your Voluntary Disclosure Form

Voluntary Disclosure Forms are available on the eServices portal in the respective (Excise Tax and VAT) sections. Taxpayer can submit the forms and also track their status within each of the sections. 3.1. Voluntary Disclosure for Excise Tax

A Voluntary Disclosure can be submitted against an Excise Tax Return or against a Tax Assessment. For submitting a Voluntary Disclosure Form against an Excise Tax Return already submitted to the FTA, go to the "EX200 - Excise Tax Return and EX311 - Excise Tax Refund" tab in the Excise Tax section and click on the 'Submit Voluntary Disclosure' button on the row of the Excise Tax Return against which you wish to submit the Voluntary Disclosure. It is important to note that in this case you will be filing a Voluntary Disclosure against a specific Excise Tax Return and which corresponds to a specific tax period. Please refer to the screenshot below:

To submit a Voluntary Disclosure against a Tax Assessment, go to the "EX214 - Voluntary Disclosures/Tax Assessments" tab in the Excise Tax section and click on the 'Submit Voluntary Disclosure' button on the row of the Excise Tax Assessment against which the Voluntary Disclosure needs to be submitted. Please refer to the screenshot below:

ax Refund” tab in the Excise Tax section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Excise Tax Return against which you wish to submit the Voluntary Disclosure. It is important to note that in this case you will be filing a Voluntary Disclosure against a specific Excise Tax Return and which corresponds to a specific tax period. Please refer to the screenshot below:

To submit a Voluntary Disclosure against a Tax Assessment, go to the “EX214 - Voluntary Disclosures/Tax Assessments” tab in the Excise Tax section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Excise Tax Assessment against which the Voluntary Disclosure needs to be submitted. Please refer to the screenshot below:

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Please note that if the ‘Submit Voluntary Disclosure’ button/option is not available against any particular Tax Return or Tax Assessment, then this means that another Voluntary Disclosure has already been submitted for the respective Tax period which has still not been acknowledged by the FTA. In case that you have already submitted a Voluntary Disclosure for a specific Tax period which has not been acknowledged yet by the FTA and you become aware of another error which has not been reflected and corrected through your previous Voluntary Disclosure, please contact the FTA and notify the FTA accordingly.

To submit a Voluntary Disclosure simply click on the ‘Submit Voluntary Disclosure’ button. Clicking this will open the Voluntary Disclosure Form for that tax period. As detailed in the section below, in the Form you will be required to report the specific details of the error(s), provide justifications for these changes / adjustments made, update the values in the Tax Return and provide supporting documentation, as required.

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: along with other supporting documentation which would provide the background facts of

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: the error(s) disclosed and a description of the correction(s) made which would assist the

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: FTA in acknowledging

3.1.1.

Voluntary Disclosure Form for Excise Tax

The below section describes the Voluntary Disclosure Form, and the information that is required to be completed in each section:

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.7]

de, update the values in the Tax
Return and provide supporting documentation, as required.

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: along with other supporting documentation which would provide the background facts of

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: the error(s) disclosed and a description of the correction(s) made which would assist the

IMPORTANT: As part of the Voluntary Disclosure, you are required to upload a letter: FTA in acknowledging

3.1.1.

Voluntary Disclosure Form for Excise Tax

The below section describes the Voluntary Disclosure Form, and the information that is required to be completed in each section:

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Details of the Taxable Person and the Excise Tax Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors, please indicate the date on which the first error was identified.

In this section, you are required to disclose each error that you are disclosing through this Voluntary Disclosure Form. Complete this section for each error identified.

If the error that you are disclosing relates to an amount declared previously on a declaration that you have already submitted to the FTA on the Excise Tax Return, please indicate the 'TYPE' of the original declaration using the drop down option box and enter the reference number of the previous / original declaration submitted to which the error relates to. If the error does not relate to any specific declaration that has already been submitted to the FTA, do not indicate any declaration. Provide more details of the error in the 'DESCRIPTION' field. Depending on the nature of the error you are disclosing, select "payable to FTA" if the error leads to a higher amount of Excise Tax payable, or "payable by FTA", if you believe that the error leads to an excess refundable tax to you. In this section you should indicate the amount of the error only, and in the section below (i.e. tax return section) the full tax period amount inclusive of the error should be disclosed.

Please upload supporting documents which relate to this specific error and can assist the FTA in reviewing your Voluntary Disclosure. For example, related invoices, import or other relevant declarations, production order, or other.

Click on 'Save and add more' button to save this error and add more errors.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.8]

field. Depending on the nature of the error you are disclosing, select "payable to FTA" if the error leads to a higher amount of Excise Tax payable, or "payable by FTA", if you believe that the error leads to an excess refundable tax to you. In this section you should indicate the amount of the error only, and in the section below (i.e. tax return section) the full tax period amount inclusive of the error should be disclosed.

Please upload supporting documents which relate to this specific error and can assist the FTA in reviewing your Voluntary Disclosure. For example, related invoices, import or other relevant declarations, production order, or other.

Click on 'Save and add more' button to save this error and add more errors.

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IMPORTANT: Errors need to be disclosed on an error by error basis. If one error is relating to one import declaration and one deductibles declaration for the same tax period, you are required to disclose these separately as two errors for the same period and one per declaration.

All the errors that you have already reported in the Details of Errors sections are summarized in this section.

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

This is the main section of the Voluntary Disclosure Form for Excise Tax and is providing you with the 'As Reported' amounts which includes the amounts that you may have already reported in a submitted Excise Tax return and the 'As Current' amount, where you are asked to provide the updated and correct amounts.

- As Reported: The 'As Reported' amounts in each field, indicate the amounts that

have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

- As Current: The 'As Current' fields refer to the corrected Excise Tax

Return/Voluntary Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final Excise tax amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error(s) you are correcting

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.10]

or

Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

- As Current: The 'As Current' fields refer to the corrected Excise Tax

Return/Voluntary Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final Excise tax amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error(s) you are correcting

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affect each specific box of the tax return and indicate the new total amount to be disclosed for that specific box. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.12]

The details of the Authorized Signatory which are pre-populated based on the information user has mentioned in their registration application.

Before submitting the Voluntary Disclosure Form for Excise Tax, carefully review all of the information entered on the Form after completing it. Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

You can also save your progress by clicking on 'Save as draft' button or cancel the form by clicking 'Cancel' button.

3.1.2.

Summary of Voluntary Disclosures on Excise Tax

Upon clicking on the "EX214 - Voluntary Disclosure / Tax Assessment" tab in the Excise Tax section, the following screen is displayed. This screen provides a summary of the all Voluntary Disclosures that you have already submitted.

The description of the columns of this table is as follows:

- View Detail allows the user to view a Form that has already been submitted;
- Date of filing is the date on which the Form has been submitted;
- Excise Tax period is the tax period to which the Voluntary Disclosure relates to;
- Reference number is the number which can be used as a reference for all communication with the FTA;
- Net Payable Tax After Voluntary Disclosure ("VD") is the updated tax position

for the respective Tax period, following the submission and acknowledgment of a Voluntary Disclosure;

- Reported Net Payable Tax before Voluntary Disclosure represents the initial

tax position for the respective tax period prior to the submission and acknowledgment of the Voluntary Disclosure;

- Fixed Penalty represents penalties (if applicable) which relate to a Voluntary

Disclosure;

- Status is status of the Form. These could be Drafted, Pending i.e. submitted to the

FTA and awaiting action, Reject i.e. rejected by the FTA or Acknowledged i.e. Accepted by the FTA

- Action represents an edit button, where applicable, which allows the taxpayer to

edit the form if the form was saved as draft or the FTA has requested for more information.

Note: In the VAT section the tabs that you will see are explained below

If you are a TRN holder, then you will see the following tabs;

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.14]

- VAT211 – VAT Voluntary Disclosure/Tax Assessment

If you are a member or a representative member of an active Tax Group, then you will see the following tabs:

- VAT211 – Tax Group VAT Voluntary Disclosure/Tax Assessment

If you were the last representative member of one or more deregistered Tax Groups, then you will see the following tabs:

- VAT211 – De-registered Tax Group VAT Voluntary Disclosure/Tax Assessment
- VAT211 – De-registered Tax Group Payments

A Voluntary Disclosure can be submitted against a VAT return or refund request that you have already submitted to the FTA or against a Tax Assessment that the FTA has sent to you. For submitting a Voluntary Disclosure Form against a VAT Return already submitted to the FTA, go to the “VAT201 – VAT Returns” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the VAT Return against which you wish to submit the Voluntary Disclosure. Refer to the screenshot below.

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.15]

were the last representative member of one or more deregistered Tax Groups, then you will see the following tabs:

- VAT211 – De-registered Tax Group VAT Voluntary Disclosure/Tax Assessment
- VAT211 – De-registered Tax Group Payments

A Voluntary Disclosure can be submitted against a VAT return or refund request that you have already submitted to the FTA or against a Tax Assessment that the FTA has sent to you. For submitting a Voluntary Disclosure Form against a VAT Return already submitted to the FTA, go to the “VAT201 – VAT Returns” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the VAT Return against which you wish to submit the Voluntary Disclosure. Refer to the screenshot below.

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To submit a Voluntary Disclosure against a VAT Tax Assessment, go to the “VAT211 - Voluntary Disclosures/Tax Assessments” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Tax Assessment against which the Voluntary Disclosure needs to be submitted.

Please note that if the ‘Submit Voluntary Disclosure’ button/option is not available against any particular Tax Return or Tax Assessment, then this means that another updated Voluntary Disclosure or Tax Assessment Form has been submitted against it. Taxpayer can go to the “Voluntary Disclosure/Tax Assessment” section on eServices.

To submit a Voluntary Disclosure simply click on the ‘Submit Voluntary Disclosure’ button. Clicking this will open the Voluntary Disclosure form for that tax period. Please report the updated values for the Tax Return and provide supporting documents.

3.2.1.

Voluntary Disclosures Form for VAT

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sure' button on the row of the Tax Assessment against which the Voluntary Disclosure needs to be submitted.

Please note that if the 'Submit Voluntary Disclosure' button/option is not available against any particular Tax Return or Tax Assessment, then this means that another updated Voluntary Disclosure or Tax Assessment Form has been submitted against it. Taxpayer can go to the "Voluntary Disclosure/Tax Assessment" section on eServices.

To submit a Voluntary Disclosure simply click on the 'Submit Voluntary Disclosure' button. Clicking this will open the Voluntary Disclosure form for that tax period. Please report the updated values for the Tax Return and provide supporting documents.

3.2.1.

Voluntary Disclosures Form for VAT

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The below section describes the form, including information required to be completed in each section:

Taxable Person Details and VAT return period

Details of the Taxable Person and the VAT Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors please indicate the date on which the first error was identified.

The Voluntary Disclosure form for VAT is divided into two sections for each section on the Tax Return Form.

- As Reported: The 'As Reported' amounts in each field, indicate the amounts that have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.17]

e check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors please indicate the date on which the first error was identified.

The Voluntary Disclosure form for VAT is divided into two sections for each section on the Tax Return Form.

- As Reported: The 'As Reported' amounts in each field, indicate the amounts that have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

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- As Current: The 'As Current' fields refer to the corrected VAT Return/Voluntary Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final VAT amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts. The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error you are correcting affects each specific box of the Tax Return/Voluntary Disclosure/Tax Assessment (as the case may be) and indicate the new total amount to be disclosed for that specific box. This amount should be the 'As Reported' amount including the error amount for each field and, as noted above, should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.19]

Please amend your selection in a previously submitted VAT return, where this is also part of the correction of an error.

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.20]

The details of the Authorized Signatory which are pre-populated in their registration application. Review the details and check the declaration.

Before submitting the Voluntary Disclosure form for VAT, carefully review all of the information entered on the form after completing. Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

You can also save your progress by clicking on 'Save as draft' button or cancel the form by clicking 'Cancel' button.

3.2.2.

Summary of Voluntary Disclosures on VAT

Upon clicking on the “Voluntary disclosure / Tax Assessment” tab in the VAT section, the following screen is displayed. This screen consists a summary of the submitted Voluntary Disclosures.

The description of the columns on VAT Voluntary Disclosures are as follows –

- View Detail allows the user to view a form that has already been submitted;
- Date of filing is the date on which the form has been submitted
- VAT return Period is the original period on which the correction is being

submitted;

- Penalty Amount represents any penalties (if applicable) which relate to a

Voluntary Disclosure;

- Voluntary Disclosure Reference number is the number which can be used as a

reference for all communication with the FTA;

- Net VAT position is the tax submitted post the filing of the error correction;
- Reported Net Payable Tax is the tax submitted prior to filing of the error

correction;

- Status is status of the form. These could be Drafted, Pending i.e. submitted to the

FTA and awaiting action, Reject i.e. rejected by the FTA or Acknowledged i.e.

Accepted by the FTA;

- Action shows edit button and allows the Taxpayer to edit the form if the form was

saved as draft or FTA has requested for more information.

3.3. Voluntary Disclosure for Tax Groups

For Tax Groups a Voluntary Disclosure can be submitted by the Representative member of the Tax Group. Other members of the Tax Group can View the Voluntary Disclosures on the same tabs as explained below.

If you are the representative member of a Tax Group, then a Voluntary Disclosure can be submitted against a VAT return that you have already submitted to the FTA or an Acknowledged Voluntary Disclosure or against a Tax Assessment that the FTA has sent to you. For submitting a Voluntary Disclosure Form against a VAT Return already

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.22]

ed by the FTA;

- Action shows edit button and allows the Taxpayer to edit the form if the form was

saved as draft or FTA has requested for more information.

3.3. Voluntary Disclosure for Tax Groups

For Tax Groups a Voluntary Disclosure can be submitted by the Representative member of the Tax Group. Other members of the Tax Group can View the Voluntary Disclosures on the same tabs as explained below.

If you are the representative member of a Tax Group, then a Voluntary Disclosure can be submitted against a VAT return that you have already submitted to the FTA or an Acknowledged Voluntary Disclosure or against a Tax Assessment that the FTA has sent to you. For submitting a Voluntary Disclosure Form against a VAT Return already

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submitted to the FTA, go to the “VAT201 – VAT Returns for Tax Groups” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the VAT Return against which you wish to submit the Voluntary Disclosure. Refer to the screenshot below.

To submit a Voluntary Disclosure against an Acknowledged Voluntary Disclosure, go to the “VAT211- Tax Group VAT Voluntary Disclosure/Tax Assessment” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Acknowledged Voluntary Disclosure against which another Voluntary Disclosure needs to be submitted. Refer to the screenshot below.

To submit a Voluntary Disclosure against a VAT Tax Assessment, go to the “VAT211 – Tax Group Voluntary Disclosure/Tax Assessment” tab in the VAT section. Scroll to the Tax Assessment section and click on the ‘Submit Voluntary Disclosure’ button on the

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.23]

of the VAT

Return against which you wish to submit the Voluntary Disclosure. Refer to the screenshot below.

To submit a Voluntary Disclosure against an Acknowledged Voluntary Disclosure, go to the “VAT211- Tax Group VAT Voluntary Disclosure/Tax Assessment” tab in the VAT section and click on the ‘Submit Voluntary Disclosure’ button on the row of the Acknowledged Voluntary Disclosure against which another Voluntary Disclosure needs to be submitted. Refer to the screenshot below.

To submit a Voluntary Disclosure against a VAT Tax Assessment, go to the “VAT211 – Tax Group Voluntary Disclosure/Tax Assessment” tab in the VAT section. Scroll to the Tax Assessment section and click on the ‘Submit Voluntary Disclosure’ button on the

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row of the Tax Assessment against which the Voluntary Disclosure needs to be submitted.

3.3.1.

Voluntary Disclosure form for Tax Group

The below section describes the form, including information required to be completed in each section:

Taxable Person Details and VAT return period

Details of the Taxable Person and the VAT Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors, please indicate the date on which the first error was identified.

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row of the Tax Assessment against which the Voluntary Disclosure needs to be submitted.

3.3.1.

Voluntary Disclosure form for Tax Group

The below section describes the form, including information required to be completed in each section:

Taxable Person Details and VAT return period

Details of the Taxable Person and the VAT Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors, please indicate the date on which the first error was identified.

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The Voluntary Disclosure form for VAT is divided into two sections for each section on the Tax Return Form.

- As Reported: The 'As Reported' amounts in each field, indicate the amounts that

have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

- As Current: The 'As Current' fields refer to the corrected VAT Return/Voluntary

Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final VAT amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error you are correcting affects each specific box of the Tax Return/Voluntary Disclosure/Tax Assessment (as the case may be) and indicate the new total amount to be disclosed for that specific box. This amount should be the 'As Reported' amount including the error amount for each field and, as noted above, should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.27]

Please amend your selection in a previously submitted VAT return, where this is also part of the correction of an error

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.28]

The details of the Authorized Signatory which are pre-populated in their registration application. Review the details and check the declaration.

Before submitting the Voluntary Disclosure form for VAT, carefully review all of the information entered on the form after completing. Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

You can also save your progress by clicking on 'Save as draft' button or cancel the form by clicking 'Cancel' button.

3.3.2.

Summary of the Voluntary Disclosures on VAT by a Tax Group

Upon clicking on the “VAT211-Tax Group Voluntary Disclosure / Tax Assessment” tab in the VAT section, the following screen is displayed. This screen consists a summary of the submitted Voluntary Disclosures.

The description of the columns on VAT Voluntary Disclosures for Tax Groups are as follows:

- View Detail allows the user to view a form that has already been submitted;
- Date of filing is the date on which the form has been submitted
- VAT return Period is the original period on which the correction is being

submitted;

- Voluntary Disclosure Reference number is the number which can be used as

a reference for all communication with the FTA;

- Net VAT position is the tax submitted post the filing of the error correction;
- Reported Net Payable Tax before Voluntary Disclosure is the tax submitted

prior to filing of the error correction;

- Fixed Penalty represents any penalties (if applicable) which relate to a Voluntary

Disclosure;

- Status is status of the form. These could be Drafted, Received i.e. submitted to

the FTA and awaiting action, Reject i.e. rejected by the FTA, Cancelled if another Voluntary Disclosure or Tax Assessment is submitted or Acknowledged i.e.

Accepted by the FTA;

- Action shows edit button and allows the Taxpayer to edit the form if the form

was saved as draft or FTA has requested for more information.

3.4. Voluntary Disclosure for Deregistered Tax Groups

If you were the last representative member of a deregistered Tax Group, then you will be able to submit a Voluntary Disclosure as described below.

Note: The last representative member of a deregistered Tax Group will see the tabs for managing the Voluntary Disclosures and Tax Assessments and for making payments for liabilities that may arise after the Tax Group was de-registered.

A Voluntary Disclosure can be submitted against a VAT return that was submitted to the FTA or an Acknowledged Voluntary Disclosure or against a Tax Assessment that the FTA has sent to you.

For submitting a Voluntary Disclosure Form against a VAT Return already submitted to the FTA, go to the “VAT211 – De-registered Tax Group Voluntary Disclosure/Tax Assessment” tab in the VAT section. Refer to the screenshot below.

In the “VAT211 – De-registered Tax Group Voluntary Disclosure/Tax Assessment” tab you will need to select the TRN of the de-registered Tax Group from the drop down for which you wish to submit a Voluntary Disclosure and click on ‘Show Details’. Please refer to screenshot below.

You can then submit a Voluntary Disclosure on a VAT Return from the “De-Registered Tax Group Returns” section by clicking on the ‘Submit Voluntary Disclosure’ as shown below.

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.31]

You can submit a Voluntary Disclosure on Acknowledged Voluntary disclosures from the “De-Registered Tax Group Voluntary Disclosure” section by clicking on the ‘Submit Voluntary Disclosure’ as shown below.

You can submit a Voluntary Disclosure against an Acknowledged Tax Assessment from the “De-Registered Tax Group Tax Assessment” section by clicking on the ‘Submit Voluntary Disclosure’ as shown below.

3.4.1.

Voluntary Disclosure Form for de-registered Tax Group

The below section describes the form, including information required to be completed in each section:

Taxable Person Details and VAT return period

Details of the Taxable Person and the VAT Return Period for which you are filing a Voluntary Disclosure is pre populated. Please check and ensure that this information is correct before going any further.

Select the date on which you identified the error that you are disclosing in the Voluntary Disclosure Form. If the Voluntary Disclosure relates to multiple errors, please indicate the date on which the first error was identified.

The Voluntary Disclosure form for VAT is divided into two sections for each section on the Tax Return Form.

- As Reported: The 'As Reported' amounts in each field, indicate the amounts that have been disclosed in each box in the latest tax return, Voluntary Disclosure or Tax Assessment. These amounts are pre-populated in order to allow you to see the latest figures which correspond to this tax period.

- As Current: The 'As Current' fields refer to the corrected VAT Return/Voluntary

Disclosure/Tax Assessment (as the case may be) values for each of the boxes. You should report in these fields the final VAT amounts which correspond to that box for the respective tax period. It is important to note that this should be the total values that should have been reported for that period and not the error amounts.

The 'As Current' fields are pre-populated with the respective 'As Reported' amounts. You should amend the 'As Current' field in the case that the error you are correcting affects each specific box of the Tax Return/Voluntary Disclosure/Tax Assessment (as the case may be) and indicate the new total amount to be disclosed for that specific box. This amount should be the 'As Reported' amount including the error amount for each field and, as noted above, should represent the total correct amount that should be included in your tax return and not the error amount. If there were no errors in a field, the amount should remain the same as the 'As Reported' amount.

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.35]

Please amend your selection in a previously submitted VAT return, where this is also part of the correction of an error.

Please upload a letter which would provide the background facts and a detailed description of the error(s) disclosed in this Voluntary Disclosure Form. This letter should also indicate the reasons for the Voluntary Disclosure and the errors disclosed, as well as the impact on the relevant sections/boxes of the tax return. The letter will assist the FTA in acknowledging your request.

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[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.36]

The details of the Authorized Signatory which are pre-populated in their registration application. Review the details and check the declaration.

Before submitting the Voluntary Disclosure form for VAT, carefully review all of the information entered on the form after completing. Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

You can also save your progress by clicking on 'Save as draft' button or cancel the form by clicking 'Cancel' button.

3.4.2.

Summary of the Voluntary Disclosure on VAT by a de-registered Tax Group

Upon clicking on the “VAT211 - De-registered Tax Group Voluntary Disclosure / Tax Assessment” tab, the following section is displayed. This section consists of a summary of the submitted Voluntary Disclosures.

The description of the columns on VAT Voluntary Disclosures for de-registered Tax Groups are as follows –

- View Detail allows the user to view a form that has already been submitted;
- Date of filing is the date on which the form has been submitted
- VAT return Period is the original period on which the correction is being

submitted;

- Voluntary Disclosure Reference number is the number which can be used as a

reference for all communication with the FTA;

- Net VAT position is the tax submitted post the filing of the error correction;
- Reported Net Payable Tax before Voluntary Disclosure is the tax submitted

prior to filing of the error correction;

- Fixed Penalty represents any penalties (if applicable) which relate to a Voluntary

Disclosure;

- Status is status of the form. These could be Drafted, Received i.e. submitted to

the FTA and awaiting action, Reject i.e. rejected by the FTA, Cancelled if another Voluntary Disclosure or Tax Assessment is submitted or Acknowledged i.e.

Accepted by the FTA;

- Action shows edit button and allows the Taxpayer to edit the form if the form was

saved as draft or FTA has requested for more information.

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.38]

4. Paying the amount due

For details on payment for Voluntary Disclosures, please refer to the Payment User Guide online.

The last representative member of a de-registered Tax Group will be able to make payments related to liabilities created on the de-registered Tax Group from the “VAT 211 – De-registered Tax Group Payments” tab in the VAT section.

In the “VAT211 – De-registered Tax Group Payment” tab you will need to select the TRN of the de-registered Tax Group from the drop down for which you wish to make payments and click on ‘Show Details’. Please refer to screenshot below.

The total outstanding liabilities will be available. You can enter the amount that you wish to pay and click on ‘Make Payment’ button as shown in the screen shot below.

For more information on how to complete the payment please refer to the Payment User Guide online.

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5. Penalties

In the cases where a Voluntary Disclosure is submitted, the FTA may apply certain penalties. The penalties would depend on the specific cases in hand. The details of Voluntary Disclosure related penalties can be accessed by going to the the “Voluntary disclosure / Tax Assessment” tab in the respective Excise Tax and VAT section or the “VAT211 – De-registered Tax Group Voluntary Disclosure/Tax Assessment” tab in case of a de-registered Tax Group.

[recovered from the vector store – VAT_Guide_Voluntary_Disclosure.pdf p.40]

You can enter the amount that you wish to pay and click on 'Make Payment' button as shown in the screen shot below.

For more information on how to complete the payment please refer to the Payment User Guide online.

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5. Penalties

In the cases where a Voluntary Disclosure is submitted, the FTA may apply certain penalties. The penalties would depend on the specific cases in hand. The details of Voluntary Disclosure related penalties can be accessed by going to the the "Voluntary disclosure / Tax Assessment" tab in the respective Excise Tax and VAT section or the "VAT211 – De-registered Tax Group Voluntary Disclosure/Tax Assessment" tab in case of a de-registered Tax Group. 38

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Appendix A: Important on-screen tools and other tips

You can change the language of the forms from English to Arabic. Click on the icon at the top right hand side of the screen to do so. For some fields you will see a small icon with an "i" next to the field. Hover the cursor over the icon to read additional information relevant to the field completion. To upload a file, click the Choose Files button, select

the file on your desktop and click the Open button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases. To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form. 39

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