



## FILE VAT RETURNS IN 4 STEPS



DEADLINE:  
**28**  
FEBRUARY 2018



HOW TO APPLY:  
**ELECTRONICALLY**  
through the FTA portal  
[eservices.tax.gov.ae](http://eservices.tax.gov.ae)

### BEFORE FILLING IN THE FORM MAKE SURE YOU HAVE ALL TAX RETURNS REQUIREMENTS

- Value of supplies of goods and services made within the period subject to the standard rate of VAT, these supplies and VAT have to be segregated by Emirate.
- Supplies subject to the reverse charge provisions (If applicable) (other than goods imported and for which VAT has been declared).
- Zero rated supplies (If applicable).
- Exempt supplies (if applicable).
- Goods imported into the UAE (VAT due is populated based on the amounts declared by you in your customs import declaration).
- Adjustments to goods imported into the UAE (if applicable).
- All expenses subject to the standard rate of VAT for which you would like to recover input tax and the tax amounts that are recoverable.
- All expenses which were subject to the reverse charge for which you would like to recover input tax. and the tax amounts that are recoverable.



PAYMENT OF THE TAX NEEDS  
TO BE DONE VIA  
**E-DIRHAM PLATFORM**

### 4 STEPS TO SUBMIT A VAT RETURN

- 1 Login to the FTA eServices portal** and go to the 'VAT' tab whereby you will be able to access your VAT Returns. From this screen you should click on the option to open your VAT Return.
- 2 Complete the Form: Fill in the following details:**
  - the sales and all other outputs as well as on expenses and all other inputs as follows:
    1. the net amounts excluding VAT.
    2. the VAT amount.
  - The system will then calculate the payable tax or repayable tax.
- 3 Submit the Form:** carefully review all of the information entered on the form after completing all mandatory fields and confirming the declaration. Once you confirm that all of the information included in the VAT Return is correct, click on the Submit button.
- 4 Settle the payable VAT (if applicable)** through "My Payments" tab. Ensure payment deadlines are met.  
For further information, please visit the Federal Tax Authority website [www.tax.gov.ae](http://www.tax.gov.ae)