

15. Appendix 8 – VAT return format

Value Added Tax Return

Main

Form Type	Prepopulated
Document Locator	Prepopulated
Tax Form Filing Type	Prepopulated
Submission Date	Prepopulated

Taxable Person details

TRN	Prepopulated
Taxable Person Name (English)	Prepopulated
Taxable Person Name (Arabic)	Prepopulated
Taxable Person Address	Prepopulated
Tax Agency Name	Prepopulated
TAN	Prepopulated
Tax Agent Name	Prepopulated
TAAAN	Prepopulated

VAT Return Period



VAT Return Period

Tax Year

VAT Return Period Reference Number

e.g. Feb 2018 (or month of effective date of registration) - Jan 2019
e.g. 01 – 2019

VAT on Sales and all other Outputs

		Amount (AED)	VAT Amount (AED)	Adjustment (AED)	ToolTip
					<i>Amount (AED): Please enter all amounts relating to Sales and other Outputs net of VAT. Adjustment (AED): Please use this column if there is a change in circumstances (e.g. goods/services sold in a previous tax period that were returned in the current period, adjustment for bad debts, credit notes or other). All amounts provided should be VAT amounts and can be positive or negative amounts.</i>
1a	Standard rated supplies in Abu Dhabi				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Abu Dhabi.</i>
1b	Standard rated supplies in Dubai				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Dubai.</i>
1c	Standard rated supplies in Sharjah				<i>Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Sharjah.</i>



1d	Standard rated supplies in Ajman				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Ajman.
1e	Standard rated supplies in Umm Al Quwain				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Umm Al Quwain.
1f	Standard rated supplies in Ras Al Khaimah				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Ras Al Khaimah.
1g	Standard rated supplies in Fujairah				Enter supplies of goods and services made within the period subject to the standard rate of VAT and which are considered to take place in the Emirate of Fujairah.
2	Supplies subject to the reverse charge provisions				Enter supplies of goods and services received, which are subject to the reverse charge provisions, including imports of services from foreign suppliers on which you are required to account for VAT. Please disregard any imports of goods through customs which are subject to the reverse charge and for which the import VAT is reported separately in box 6 below.
3	Zero rated supplies		N/A	N/A	Enter supplies, which are subject to the zero rate. Do not include in this box sales (supplies) made to registered customers in other GCC implementing states
4	Supplies of goods and services to registered customers in other GCC implementing states		N/A	N/A	Enter supplies made to customers registered for VAT in other GCC implementing states and for which the place of supply is the other GCC implementing state
5	Exempt supplies		N/A	N/A	Enter exempt supplies (e.g. specified financial services, bare land, local passenger transport, and specified residential buildings)
6	Import VAT accounted through UAE customs			N/A	This includes the import VAT imposed on import of goods into the UAE. It is populated based on the amounts declared by you in your customs import declarations.
7	Amendments or corrections to Output figures			N/A	Enter any corrections for errors from a previous VAT return. Please consider if you are required to make a voluntary disclosure instead.
8	Totals		A1=sum of column	A2=sum of column	



VAT on Expenses and all other Inputs

		Amount (AED)	Recoverable VAT amount (AED)	Adjustments (AED)	Amount (AED): Please enter the total value of all inputs net of VAT, for which you would like to recover input tax. Recoverable VAT amount (AED): Please enter the amounts of recoverable VAT only (not total incurred VAT, in case your ability to recover input tax is restricted).
9	Standard rated expenses				Enter all expenses subject to the standard rate of VAT for which you would like to recover input tax. This should also include any VAT paid in other GCC implementing states on expenses if you are eligible to recover that VAT in the UAE (refer to the relevant UAE legislation provisions). With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.
10	Supplies subject to the reverse charge provisions				Enter any expenses which were subject to the reverse charge for which you would like to recover input tax. With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.
11	Amendments or corrections to Input figures			N/A	Enter any corrections for errors from a previous VAT return. Please consider if you are required to make a voluntary disclosure instead.
12	Totals		A3=sum of column	A4=sum of column	

Net VAT due

12	Total value of due tax for the period	A5=A1+A2
13	Total value of recoverable tax for the period	A6=A3+A4
14	Net VAT due(or reclaimed) for the period	A7=A5 - A6
15	If a VAT refund is due, do you wish to request that the refund is paid to you?	Y/N

Select Yes if you would wish to request for this VAT refund to be paid to you subject to the provisions of the Tax legislation

Additional Reporting Requirements

Profit Margin Scheme

Are you using the profit margin scheme?	Y/N
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Select Yes if you are using the Profit Margin Scheme in this period

Goods transferred to GCC implementing states		Amount (AED)	VAT amount (AED)	Adjustments (AED)	Goods transferred to GCC implementing states: Use this section only if you have imported goods into the UAE, and the final destination of the goods when entering the UAE, was another GCC implementing state.
	Imported goods transferred to the Kingdom of Bahrain				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Kingdom of Bahrain. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the State of Kuwait				Enter the goods imported into the UAE where their final destination on entering the UAE has been the State of Kuwait. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the Sultanate of Oman				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Sultanate of Oman. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the State of Qatar				Enter the goods imported into the UAE where their final destination on entering the UAE has been the State of Qatar. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.
	Imported goods transferred to the Kingdom of Saudi Arabia				Enter the goods imported into the UAE where their final destination on entering the UAE has been the Kingdom of Saudi Arabia. If you enter any amounts in this box you should have already paid for this import VAT at UAE customs.



	Are you an agent who has paid import VAT on behalf of another person?	Y/N		Select Yes if you are an agent who acts on behalf of another person (and where the person is not registered for VAT purposes in the UAE) for the purposes of importing goods into the UAE
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	VAT paid on personal imports via Agents	Amount (AED)	VAT amount (AED)	Adjustments (AED)	
	Imported goods transferred to the Kingdom of Bahrain				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Kingdom of Bahrain. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
	Imported goods transferred to the State of Kuwait				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the State of Kuwait. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
	Imported goods transferred to the Sultanate of Oman				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Sultanate of Oman. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
	Imported goods transferred to the State of Qatar				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the State of Qatar. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>
	Imported goods transferred to the Kingdom of Saudi Arabia				<i>Enter any imports of goods into the UAE on behalf of a non registered person where the goods have then been transferred to the Kingdom of Saudi Arabia. If you enter any amounts in this box you must also include these amounts in your box 1 entry.</i>



Transportation of own goods to other GCC states		Amount (AED)	VAT amount (AED)	Adjustments (AED)	<p><i>Transfer of own goods to other GCC implementing states: complete this section if you have moved your own goods (i.e. goods which form part of your assets) for the purposes of your business from the UAE to another GCC implementing state. Please disregard any such movements where the goods are used temporarily in the other GCC implementing state within the conditions of a temporary admission, as defined in the Unified Customs Law, or where the transportation of the goods is done as part of another taxable supply in the other GCC implementing state.</i></p> <p><i>If you enter any amounts in this section you must also include these amounts in your box 1 entry.</i></p>
	Goods transported to the Kingdom of Bahrain				<i>Enter any transfers of your own goods from the UAE to the Kingdom of Bahrain</i>
	Goods transported to the State of Kuwait				<i>Enter any transfers of your own goods from the UAE to the State of Kuwait</i>
	Goods transported to the Sultanate of Oman				<i>Enter any transfers of your own goods from the UAE to the Sultanate of Oman</i>
	Goods transported to the State of Qatar				<i>Enter any transfers of your own goods from the UAE to the State of Qatar</i>
	Goods transported to the Kingdom of Saudi Arabia				<i>Enter any transfers of your own goods from the UAE to the Kingdom of Saudi Arabia</i>
Recoverable VAT paid in other GCC implementing states		Amount (AED)	VAT amount (AED)	Adjustments (AED)	<p><i>Recoverable VAT paid in other GCC implementing states: Use this section only if you have paid VAT in another GCC implementing state and you are eligible to recover this VAT in the UAE. Examples of this may include import of goods into the UAE through another GCC implementing state where the intended final destination of those goods was the UAE at the time of import; or where you have acquired goods in another GCC implementing state which were then moved into the UAE. Please refer to the VAT legislation for conditions of eligibility.</i></p>



					<i>With respect to the VAT amount, please enter the amounts of recoverable VAT only, in case your ability to recover input tax is restricted.</i>
	Recoverable VAT paid in the Kingdom of Bahrain				<i>Enter any recoverable VAT paid in the Kingdom of Bahrain. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the State of Kuwait				<i>Enter any recoverable VAT paid in the State of Kuwait. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the Sultanate of Oman				<i>Enter any recoverable VAT paid in the Sultanate of Oman. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the State of Qatar				<i>Enter any recoverable VAT paid in the State of Qatar. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Recoverable VAT paid in the Kingdom of Saudi Arabia				<i>Enter any recoverable VAT paid in the Kingdom of Saudi Arabia. If you enter any amounts in this box you must also include these amounts in your box 9 entries.</i>
	Tax Refunds for Tourists Scheme provided	Amount (AED)	VAT amount (AED)	Adjustments (AED)	<i>Tax Refunds for Tourists Scheme Provided: Use this section only if you are a retailer and have provided VAT refunds to tourists as per the Tourists Scheme. Please provide all amounts per Emirate where the refund was provided.</i>
	Tax Refunds for Tourists Scheme paid in Abu Dhabi				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Abu Dhabi. If you enter any amounts in this box you must also include these amounts as negative in your box 1a entries.</i>
	Tax Refunds for Tourists Scheme paid in Dubai				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Dubai. If you enter any amounts in this box you must also include these amounts as negative in your box 1b entries.</i>
	Tax Refunds for Tourists Scheme paid in Sharjah				<i>Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Sharjah. If you enter any amounts in this box you must also</i>



					include these amounts as negative in your box 1c entries.
	Tax Refunds for Tourists Scheme paid in Ajman				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Ajman. If you enter any amounts in this box you must also include these amounts as negative in your box 1d entries.
	Tax Refunds for Tourists Scheme paid in Umm Al Quwain				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Umm Al Quwain. If you enter any amounts in this box you must also include these amounts as negative in your box 1e entries.
	Tax Refunds for Tourists Scheme paid in Ras Al Khaimah				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Ras Al Khaimah. If you enter any amounts in this box you must also include these amounts as negative in your box 1f entries.
	Tax Refunds for Tourists Scheme paid in Fujairah				Enter any amounts of VAT refunds paid under the Scheme on sales in the Emirate of Fujairah. If you enter any amounts in this box you must also include these amounts as negative in your box 1g entries.

Declaration

I declare that all information provided is true, accurate and complete to the best of my knowledge and belief.	tick-box
Online User name (English)	
Online User name (Arabic)	
Declarant name (English)	
Declarant name (Arabic)	
Emirates Identity Card number	
Passport number (if no Emirates ID available)	



Declarant mobile country code	
Declarant mobile number	
e-mail address	
Submission Date	