

# Compilation (eBook) on Executive Regulations and Federal Tax Procedures (FTP) With FTA Service Fee & Administration Fine

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The United Arab Emirates (UAE) had released the text of Federal Tax Procedures Law (FTP) wide Federal Law No 7 of 2017. Executive Regulations of FTP, FTA's Service Fee and Administrative Fines were approved vide Cabinet Decisions No 36, 39 and 40 respectively. The Executive Regulations provides the outline on rights and obligations of the Authority, Taxpayer and any other Person dealing with the Authority for Value Added Tax (VAT) and Excise Taxes along with any future taxes to be introduced in the UAE.

This eBook is a compilation of Executive Regulations "ER" and Tax Procedures (FTP) with Federal Tax Authority's Service Fee and Administrative Fines. During compilation FTP law is appropriately modified with addition of "ERs" and FTA's Service Fee and Administrative Fines at relevant places for easy understanding.

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**DISCLAIMER:**

The views expressed in this compilation are of the author. Ministry of Finance and Federal Tax Authority of the UAE may not necessarily subscribe to the views expressed by the author.

The information cited in this compilation has been drawn primarily from the FTP and Executive Regulations and Cabinet Decisions issued by the Federal Government of the UAE, Ministry of Finance, FTA websites and other sources.

While every effort has been made to keep the information cited in this compilation error free, author or any other related person does not take the responsibility for any typographical or clerical error which may have crept in while compiling the information provided.

**This compilation consists of unofficial translation of the FTPs and Executive Regulations with views and suitable modifications of the author, wherever appropriate.**

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**Executive Regulations are prescribed in thirteen (13) Titles and 28 Articles.** Index of Titles and Articles of Executive Regulations annexed as Annexure – 1.

**FTP Articles are appropriately amended with the wordings of Executive Regulations as “ER” in this compilation.**

**FTP is prescribed in Six Chapters and 54 Articles.**

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## Chapter One - Definitions and Scope of Application of the FTP

### Article (1) - Definitions

The following words and phrases shall have the meanings set out against each of them unless the context otherwise requires:

**State:** United Arab Emirates

**Minister:** Minister of Finance

**Authority:** Federal Tax Authority

**Board:** Authority's Board of Directors – Added in "ER"

**Director General:** Director General of the Authority

**Administrative Penalties:** Monetary amounts imposed on a Person by the Authority for breaching provisions of this Law or the Tax Law.

**Administrative Penalties Assessment:** A decision of Authority concerning Administrative due Penalties.

**Assets:** Tangible Assets including equipments, machineries, stock etc that the Authority has considers as owned, leased or used in connection with the conduct of business by any Person. Added in "ER"

**Business:** Any activity conducted in an ongoing and independent manner by any Person at any location, such as industrial, commercial, agricultural, professional, vocational or service activity or anything related to the use of material or non-material property.

**Committee:** Tax Disputes Resolution Committee.

**Competent Court:** The federal court within whose jurisdiction the Authority's Head Office or Branch is located.

**Documents:** Original documents or copies thereof that are related to the Person conducting a Business and forming a part of the Person's legal records. Added in "ER"

**Due Tax:** Tax that is calculated and charged under the provisions of any Tax Law.

**Legal Representative:** The manager of a company or a guardian or custodian of a minor or incapacitated person or bankruptcy trustee appointed by the court or any other Person appointed legally to represent another Person.

**Notification:** Notification to the concerned Person or his Tax Agent or Legal Representative of decisions issued by the Authority through the means stated in the Law and this Decision.

**Person:** A natural or legal person

**Payable Tax:** Tax that has become due for payment to the Authority

**Premises:** The place of business of the Person subject to Tax Audit, any other place in which he conducts his business, or where he stores goods or records. - Added in "ER"

**Refundable Tax:** Amounts that have been paid and that the Authority may return in whole or in part to the Taxpayer pursuant to the relevant Tax Law require to use for the payment of amounts due or Administrative Penalties or require to carry forward to future Tax Periods depending on the nature of the refund according to the Tax Law. **Amended in "ER"**

**Registrant:** A Taxable Person holding a TRN.

**Register:** Register of Tax Agents with Authority.

**Tax:** Any federal tax administered, collected and enforced by the Authority.

**Tax Assessment:** A decision issued by the Authority relating to Tax

**Tax Agent:** Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before the Authority and assist him in the fulfillment of his Tax obligations and the exercise of his associated tax rights. **Amended in "ER"**

**Tax Audit:** Procedure undertaken by the Authority to inspect the commercial records or any information or data related to a Person carrying on Business.

**Tax Auditor:** A member of the Authority appointed as a Tax Auditor.

**Tax Evasion:** Use of illegal means to reduce the due tax amount or non-payment of tax or claim higher amount as tax refund that he does not have the right to have refunded under any Tax Law.

**Tax Law:** Any federal law pursuant to which a Federal Tax is imposed

**Tax Period:** A specified period of time in respect of which Payable Tax must be calculated and paid

**Taxable Person:** A person who is subject to Tax under the provisions of the relevant Tax Law

**Taxpayer:** Any person who is obligated to pay Tax in the State under the Tax Law whether a Taxable Person or an end consumer

**Tax Return:** Information and data specified for Tax purposes submitted by a Taxable Person in accordance with the form prepared by the Authority

**Tax Registration:** A procedure by which a Taxable Person or his Legal Representative registers for Tax purposes with the Authority

**Tax Registration Number (TRN):** A unique number issued by the Authority for each Person registered for Tax purposes

**Voluntary Disclosure:** A form prepared by the Authority pursuant to which the Taxpayer notifies the Authority of an error or omission in the Tax Return, Tax Assessment or Tax Refund application in accordance with the provisions of the Tax Law. **Amended in "ER"**

## Article (2) - Scope of Application of the Law

Provisions of this Law apply to Tax Procedures related with administration, collection and enforcement of Tax.

## Article (3) - Objectives of the Law

This Law aims to achieve the objectives of regulation of the rights and obligations between the Authority and Taxpayer/ any other Person dealing with the Authority and regulation of the common procedures and rules applicable to all Tax Laws in the State

## Chapter Two - Tax Obligations

### Part One - Keeping of Accounting Records and Commercial Books

#### Article (4) - Record Keeping

Any Person conducting any Business must keep Accounting Records and Commercial Books of his Business with all Tax related information as determined by Tax Law **"ER" Article (2), (3) & (4)**.

#### **"ER" Article (2) - Keeping Accounting Records and Commercial Books**

1. Accounting Records and Commercial Books for Business activities including records of payments, receipts, purchases, sales, revenues, expenditures for any business and any other matters as required under any Tax Law or any other applicable law, including:
  - a) Balance sheet and profit and loss accounts, records of wages and salaries, fixed assets, inventory (Quantities, values and stock count at the end of any relevant Tax Period) and any additional records as may be required in the Tax Law and its Executive Regulation.
  - b) The Authority may require any other information/ record for Tax purposes.

#### **"ER" Article (3) - Period of Record-Keeping**

1. Every Person holding/ maintaining records as per Article (2) of "ER" shall keep these records for the period:
  - a. Taxable Person - **5 year after the END OF TAX PERIOD.**
  - b. Non Taxable Person - **5 years from the END OF CALENDER YEAR.**
  - c. Real Estate Records - As specified in the Tax Law.
2. Authority may before the expiry of the period specified in paragraph **(a) of Clause (1) of this Article**, inform the Person to retain the records for a further period not exceeding (4) years, if tax obligations are subject to a dispute or Tax Audit is going on or the Authority has served notice that it intends to conduct a Tax Audit.
3. In case of bankruptcy proceedings - Legal Representative to keep records for 12 months from the end of the proceedings. In case if FTA to keep this record for a longer period, it may take possession of the same from the Legal Representative.

### **"ER" Article (4) - How to Keep Accounting Records and Commercial Books**

1. Unless otherwise required by the Tax Law, Accounting Records and Commercial Books to be maintained by:
  - a. Creating the record and retain the original supporting documents for entries or
  - b. Creating the record and preserving the information in electronic or photocopy or any readable form as matches with original document and can be reproduced, if requested by the Authority.
2. The Authority may lay down the rules and requirements for preserving and availability of the information in Accounting Record/ Commercial Books as if the original records themselves had been preserved/ presented.

### **Article (5) - Language**

Each Person must submit the Tax Return, data, information, records and documents related to Tax to the Authority in **Arabic**. It may accept it in English though can request for Arabic translation **"ER" Article (5)**.

If data is other than in English or Arabic, these should be translated into Arabic **"ER" Article (5)**.

### **Part Two - Tax Registration**

#### **Article (6) - Tax Registration, Tax De-registration and Amendments of Data related to Tax Registration**

1. A non-registered Taxable Person must apply for registration by submitting Tax Registration application **"ER" Article (6)**.
2. A Registrant must include his TRN in all correspondence and transactions with the Authority or with others.
3. Person to inform the Authority in prescribed form for any amendment of information related to his Tax record, change in name, address, articles of association or change in nature of the Business within 20 business days from the occurrence of such circumstance. Also apply for de registration if required.
4. Government bodies that issues licenses to businesses shall notify the Authority within 20 business days from the date of issuing any business license, name of the business, type of commercial License, License number, Date of issue, registered address, activities of business and detail of owners and directors **"ER" Article (6)**.

#### **"ER" Article (6) - Procedures of Tax Registration, De-registration and Amending Details of Registration**

Procedures for Tax Registration and de-registration:

- Tax Registered Person to apply for de-registration, if required, in the prescribed form.
- Authority shall review Tax Registration or de-registration application and shall notify the person for issuance of Tax Registration Number or cancelling this number as the case may be within 20 business days.

### Article (7) - The Legal Representative

Any Person appointed as a Legal Representative of a Taxable Person or his funds or his inheritance must inform the Authority within 20 business days from the date of the appointment **"ER" Article (6)**.

#### **"ER" Article (6)**

- Legal Representative to give a notice of his appointment to the Authority within (20) business days from the appointment date in writing for type of appointment, responsibilities, duration of the appointment, name, address and Tax Registration Number of the Taxable Person who is represented by the Legal Representative, name and address of the Legal Representative and legal basis of the appointment.
- Legal representative to provide evidence of his appointment. Authority may request further information relating to the appointment from the applicant or from other persons.
- If Authority accepts the appointment of the Legal Representative, it will notify within (20) business days.

### Part Three - Tax Obligations

#### Article (8) - Tax Return Preparation and Submission

1. Each Taxable Person shall prepare and submit Tax Return for each Tax Period for each Tax within the time limit and Pay Tax as specified in the Tax Return or Tax Assessment.
2. Any incomplete Return submitted to the Authority shall be treated as **not having been accepted** by it if it does not include the basic information determined by the Tax Law.
3. Taxable Person is responsible for accuracy of the information and data in the Tax Return and in all his correspondence with the Authority.
4. Taxpayer shall settle any Administrative Penalties prescribed within the period of time specified.

#### Article (9) - Specifying Payable Tax when Settling

1. A Taxable Person must specify the type of Tax and the relevant Tax Period while paying any amount to authority; Authority shall allocate the payment accordingly.
2. If a Taxable Person makes any payment without specifying the type of Tax or Tax Period, Authority shall have the right to allocate the full amount or part thereof as per **"ER" Article (7)**.
3. If a Taxable Person pays more than the Payable Tax amount, the Authority can allocate the difference to a later Tax Period, unless such Taxable Person applies for refund.
4. If a Taxable Person pays less than the Payable Tax amount, the provisions of Chapter Three, Part Four of this Law shall apply.



**"ER" Article (7) - Allocation of Unidentified payments**

Payment made to authority without specifying the type of Tax or Tax Period may be allocated for settling any debts or liabilities due to the Authority based on seniority. Any excess will be treated as credit against future liabilities if refund not requested. Authority shall notify the Taxable Person for allocation of payments.

**Part Four - Voluntary Disclosure****Article (10) - Voluntary Disclosure**

If a Taxable Person becomes aware that a Tax Return submitted by him or a Tax Assessment sent by the Authority is incorrect, resulting in a Payable/ refund/ excess/ less payment of Tax, Taxable Person must apply to correct/ rectify such Tax Return by submitting a Voluntary Disclosure within the time limit as specified **"ER" Article (8)**.

**"ER" Article (8) - Time Limits for Voluntary Disclosure**

1. If Payable Tax is more than AED 10,000, Voluntary Disclosure to be made within (20) business days.
2. If Payable Tax is less than AED 10,000, the Taxable Person shall correct the error in the Tax Return for the Tax Period in which the error has been discovered or make a Voluntary Disclosure within (20) business days if error cannot be corrected through Tax Return.
3. If Tax refund application is incorrect resulting in a higher refund, Taxpayer shall make a Voluntary Disclosure within (20) business days. If resulting into less refund provisions of Clauses (1) and (2) shall apply.
4. Voluntary Disclosure must be made in accordance with the prescribed form.

**Chapter Three - Tax Procedures****Part One - Notification****Article (11) - Methods of Notification**

1. The Authority shall notify a Person of any decisions or procedures at the address stated in the correspondence between the Authority and the Person.
2. The Authority shall notify a Taxable Person through the address stated in the Tax Return, unless the Authority is informed of a change in address by the Taxable Person, his Legal Representative or his Agent.
3. In all cases a Person shall be treated as having been notified of any decision and as having received any correspondence if it appears that the Authority has sent the notification and correspondence according to the provisions of sections (1) and (2) of this Article.
4. The Executive Regulations of this Law shall specify the means used for Notifications and correspondence **"ER" Article (9)**.

**"ER" Article (9) - Means of Notification and Correspondence by the Authority**

1. The Authority shall execute the Notification either by Post, Registered Post, by electronic mail, by Posting on the premises of the Taxable Person or by any other means as may be agreed between Person & Authority.
2. If the Authority considers that notifying the unregistered person by the means mentioned in Clause (1) of this Article is not practical for Tax Audit (Article 13), the Notification may be made by posting a notice in a printed or written form at the Premises at which a Tax Audit is to be conducted.
3. The Authority may communicate either with the relevant Person/ Tax Agent/ Legal Representative.

**Part Two - Tax Agent****Article (12) - Register of Tax Agents**

A Register of Tax Agents shall be maintained by the Authority. For each Tax Agent there will be a file in which all matters related to his professional conduct shall be lodged.

**Article (13) - Tax Agents Registration**

It is not permitted for any Person to practice the profession of a Tax Agent in the State unless he is listed in the Register and licensed for this purpose by the Ministry of Economy and the competent local authority **"ER" Article (10)**.

**Article (14) - Conditions of Registration in the Register**

1. Anyone listed in the Register must satisfy the following conditions:
  - a. Good conduct and behavior and never been convicted of a crime/ misdemeanor prejudicial to honor/ honesty.
  - b. Hold an accredited qualification from a recognized university or institute with specialization and practical experience as per "ER".
  - c. Medically fit to perform the duties of the profession and holds professional indemnity insurance.
2. A Tax Agent must notify the Authority if he ceases to practice his profession as a Tax Agent. He can request to resume his practice when such hindrance ceases to exist.

**Article (15) - Appointment of a Tax Agent - "ER" Article (10)**

A Person may appoint a Tax Agent to act on his behalf with regards to his tax affairs with the Authority without prejudice to that Person's responsibility to the Authority. Authority will not deal with any Tax Agent if a Person informs the Authority that his agency engagement has ended or that the Tax Agent has been dismissed.

### Article (16) - Person's Records with the Tax Agent

1. Upon request from the Authority, the Tax Agent must provide all the information, documents, records and data of any Person represented by the Tax Agent.
2. The Authority may review the records of any Person available with his Tax Agent and may rely on them for the purposes of Tax Audit even after the expiry of the agency engagement or the dismissal of the Tax Agent.

### "ER" Article (10) - Procedures for listing a Tax Agent in the Register and Rights and Obligations of Tax Agents

1. Conditions to become Tax Agent:
  - a. To be of good conduct and behavior and never been convicted of a crime or misdemeanor prejudicial to honor or honesty.
  - b. Certified bachelor/ Master in Tax/ Accounting/ Law/ Bachelor Degree with Tax Certification from an internationally known Tax Institute and three years experience plus oral and written Arabic and English.
  - c. To pass any tests to meet qualification standards as may be specified by the Authority.
  - d. To be medically fit to perform the duties of the profession with Professional Indemnity Insurance.
  - e. To perform his activity as approved by the Ministry of Economy and the local competent authority.
2. The Authority may request further information or request an interview or can check references.
3. The Authority shall issue its decision of acceptance of application within 15 business days. In case of additional information, decision shall be issued within 15 days from the date of receipt of the information.
4. Applicant will be listed in Tax Register, within (5) business days from the date of approval or any other date as specified by the Authority.
5. The Authority may refuse an application if the Person fails to meet the conditions specified in Clause (1) of this Article or if listing of the Person as a Tax Agent would adversely affect the integrity of the Tax system.
6. The Authority shall notify the Person whether or not his application to be listed in the Register has been accepted or rejected within (20) business days from the date of acceptance of the application.
7. Listing in the Register is for three years from the date of registration.
8. The Authority may de-list the Tax Agent if it was proven that the Person is not eligible to be a Tax Agent or if found that the continued registration of the Person as a Tax Agent would adversely affect the integrity of the Tax system or if he committed a significant violation of the provisions of Law or Tax Law.
9. Authority shall notify the Person for de-listing within (5) business days of the decision with reason.
10. Where a Person appoints a Tax Agent to act in his name, the Tax Agent shall assist the Person with his Tax obligations according to a contractual agreement between them, maintain the confidentiality of any

information obtained in the course of his duties as a Tax Agent, refuse to participate in any work or plan which may result in a breach of any law by any Person or may jeopardize the integrity of the tax system.

11. In performing his duties as a Tax Agent, the Tax Agent may rely on information provided to him by the Person unless the Tax Agent has reasonable grounds for believing that the information may be incorrect.

### Part Three - Tax Audits

#### Article (17) - The right of the Authority to perform a Tax Audit

1. The Authority may perform a Tax Audit on **any Person** to ascertain the compliance of Tax Laws. Audit can be performed at its office or the place of business or any other place of stores goods/ records **"ER" Article (12)**.
2. If the Authority must inform the person at least five (5) business days prior to the Tax Audit **"ER" Article (13)**.
3. Exception to the above - the Tax Auditor has the right of entry to any place of business and it may be temporarily closed to perform the Audit for maximum 72 hours without prior notice if Authority has grounds that the Person is participating/involved in Tax Evasion for himself or other or if non temporarily closer of the place will hinder the conduct of the Tax Audit or if the Person attempts to hinder the Tax Auditor's access to the place.
4. In cases of an exception Tax Auditor must obtain the **prior written consent of the Director General** and if the place is a **residence** then a permit from the **Public Prosecutor** is must.
5. Places closed under this Article must be reopened after 72 hours unless auditors obtained a permit from the **Public Prosecutor** to extend the closure time limit for a **similar period** prior to the expiry of the preceding 72 hours.
6. A criminal case can be initiated only upon an application from the Director General.

#### **"ER" Article (11) - Regularity of Tax Audits**

1. While deciding on Tax Audit, the Authority should consider if the Tax Audit is necessary for protecting integrity of the Tax system or responsibility to comply with Tax Law or likelihood of Tax revenue at stake with administrative and compliance burdens on Person or/ and Authority.
2. If the Authority decides to Re-audit a business, it shall take into consideration the results of the previous Tax Audit, any new information or data, which are likely to change the Authority's position.
3. Decision by the Authority to conduct a Tax Audit may not be challenged by any Person.

**"ER" Article (12) - Right to Conduct Tax Audit**

1. For the purposes of conducting a Tax Audit, the Authority may inspect The Premises, Documents, Assets and Accounting systems used by the Person subject to Tax Audit.
2. If the Premises or parts thereof are used as a dwelling, Tax Auditor shall obtain the prior written consent of the Director-General with permit from the Public Prosecutor.
3. Tenant of the Premises or any Person with control over the Premises, shall provide the Authority with all reasonable facilities necessary for the effective exercise of its powers under this Article.

**"ER" Article (13) - Notice of Audit**

1. Notice of a Tax Audit sent by the Authority shall state the possible consequences of obstructing the Tax Auditor in the exercise of his duty.
2. Notice to be provided in writing at the beginning of the Tax Audit to the tenant of the Premises and/or the Person who appears to be in charge of the Premises. Notice can be posted in the Premises.
3. A Tax Auditor carrying out a Tax Audit based on the permission of the public prosecutor as per Article (12) of "ER" shall present it with the permit of Authority and a proof of identity to concerned person.

**Article (18) - The Right of the Authority to Access the Original Records or Copies Thereof During a Tax Audit**

While conducting a Tax Audit, Auditor may obtain original records or copies thereof or take samples of the stock, equipment or assets from the place at which the Person carries on his business or in his possession or may seize them in accordance with the rules **"ER" Article (14), (15) & (16)**.

**"ER" Article (14) - Power to remove and retain Original Documents or Assets or Make Copies Thereof**

1. During an Audit, Tax Auditors may make copies or remove the Documents. Also remove any Asset inspected by him for completion of the Tax Audit.
2. Where a Document or asset is removed, the Authority shall provide a record of the same within (10) business days from the date of removal. This record shall include the purpose for removal, nature of the Asset/ Document removed, location where the Asset/ Document is stored and the conditions of storage with period for which it is expected to be retained by the Authority.

**"ER" Article (15) - Power to Mark Assets and Record Information**

The Authority have the power to mark Assets as indication of inspection and obtain/ record information relating to the Premises, Assets, Documents and accounting systems that have been inspected.

**"ER" Article (16) - Storage and Providing Access to removed Documents and Assets**

1. Any Documents/ Assets removed under Article (14) of "ER" shall be kept and stored by Authority for the period required for completion of Tax Audit in accordance with the Clauses (2) and (3) of this Article.
2. Any Documents/ Assets removed and retained shall be returned to the Person to whom a record has been provided in a condition as good as practically possible. The Authority may dispose of the Assets that naturally deteriorate and hence cease to have value, in accordance with the internal procedures of the Authority.
3. For perishable Assets, the Authority shall have the right to dispose of them (45) business days after their removal, in accordance with the internal procedures of the Authority.
4. The Authority shall notify the owner of the Asset, 10 business days prior to exercising its right under Clauses (2) or (3) of this Article and give the owner an opportunity to take back the Asset in whole or in part.
5. Person, subject to the Tax Audit can submit a request to view the Asset/ Document and the Authority may allow to view the Asset/ Document under its supervision or to provide photocopy/ photograph of the Document/ Asset or reject the request if Authority is of the view that it would prejudice Tax Audit/ investigation/ criminal proceedings related to the Document or the Asset to be viewed.

**Article (19) - Timing of the Tax Audit**

Audit to be conducted during the official working hours and exception to be approved by DG of Authority

**Article (20) - New Information Surfacing after a Tax Audit**

The Authority may audit any issue previously audited if new information surfaces that might impact the outcome of the Tax Audit with Audit procedures to followed in compliance with the provisions of this Law.

**"ER" Article (18) -Notice to Provide Information or Documents**

The Authority may issue a Notice requiring a Person to provide any information/ Documents in relation to himself or another Person, if these Documents or information are considered necessary by the Authority.

**"ER" Article (19) - Complying with Notifications**

Upon receipt of notification, a Person shall comply within the period and by the means and in the form as determined in the Notification. These shall be submitted either at an agreed place or the place determined by the Authority provided that this place is appropriate and not used solely as a dwelling.

### **Article (21) - Cooperation during the Tax Audit**

Any Person subject to a Tax Audit, his Tax Agent or Legal Representative must facilitate and offer assistance to the Tax Auditor to enable him to perform his duties.

### **Article (22) - The Audited Person's Rights**

The audited Person has right to request the job identification cards, to obtain a copy of the Tax Audit Notification, to attend the Tax Audit which take place outside the Authority, to obtain copies of original paper or digital documents seized or obtained by the Authority during the Tax Audit.

### **Article (23) - Notification of the Tax Audit Results**

1. Authority must inform the Person subject to Tax Audit of the final results of the Tax Audit within 10 business days from the end of the audit (**"ER" Article 17**).
2. The Person subject to the Tax Audit may view or obtain the documents and data on which the Authority based its assessment of Due Tax according to the provisions specified in the Regulations of this Law.

### **"ER" Article (17) - Result of the Audit**

1. Person may request the Authority to view/ obtain Documents/data on which the assessment of Due Tax was made. Request to be made in writing within (20) business days from the date of the notice and Authority shall provide the requested information within (10) business days as a paper/ electronic copy or original Document/ data if it belong to the Person.
2. The Authority is not required to provide Documents/ data of internal correspondence or decisions, any confidential information/ data related to any other Person, or which are known to be in possession of the Person who is subject to the Tax Audit and made the request. In this case the Authority shall provide sufficient information to enable him to identify the Documents and data requested

## **Part Four - Tax Assessments and Administrative Penalties Assessment**

### **Article (24) - Tax Assessments**

1. The Authority shall issue a Tax Assessment to determine Payable Tax and notify the Taxable Person within five (5) business days of its issuance, in case if

Taxable Person fail to apply for registration within the time limit or Registrant fail to submit a Tax Return within the time limit or fail to settle Payable Taxes or submit an incorrect Tax Return or fail to account for Tax on behalf of another Person or if person is involved in Tax Evasion or any action resulting shortfall of payable tax.

2. The Authority shall issue an estimated Tax Assessment if it has not been possible to determine the amount of Tax deemed to be Payable or Refundable.
3. The Authority may amend an estimated Tax Assessment based on new information surfaced. It must notify the concerned Person of these amendments within (5) five business days from the date of amendment.
4. The Executive Regulations of this Law shall specify the information or data that must be included in the Tax Assessment **"ER" Article (21)**.

#### **"ER" Article (20) - Considering Taxes as Debts owed to the Authority**

Where an amount of Tax or Administrative Penalty has been assessed and notified to any Person under the Tax Law, it shall be deemed to be a debt to the Authority and may be collected accordingly

#### **Article (25) - Administrative Penalties Assessment**

1. The Authority shall issue an Administrative Penalties Assessment for a Person and notify him within (5) five business days for any of the following violations:
  - a. A Person carrying on Business fails to keep the required records/ other information as per Law. **(Penalty of AED 10,000 for the first time failure and 50,000 in case of repetition)**.
  - b. Person fail to submit data/ records/ documents related to Tax in Arabic to the Authority upon request **(Penalty - AED 20,000)**.
  - c. Taxable Person fail to submit a registration application within the timeframe **(Penalty - AED 20,000)**.
  - d. the Registrant fail to submit a deregistration application within the timeframe as per the Tax Law **(Penalty - AED 10,000)**.
  - e. the Registrant fail to inform for updation of information pertaining to his tax records with Authority **(Penalty - AED 5,000 for the first time failure and 15,000 in case of repetition)**.
  - f. the Legal Representative for the Taxable Person fail to inform the Authority of his appointment within the specified timeframe. Penalties will be due from the Legal Representative's own funds **(Penalty - AED 20,000)**.
  - g. the Legal Representative fail to file a Tax Return within the specified timeframe. Penalties will be due from the Legal Representative's own funds **(Penalty - AED 1,000 for the first time failure and 15,000 in case of repetition within (24) months)**.
  - h. the Registrant fail to submit the Tax Return within the time **(Penalty - AED 1,000 for the first time failure and 15,000 in case of repetition within (24) months)**.



or submitting an incorrect Tax Return:

**Two penalties will apply:**

1. Fixed penalty of: AED 3,000 for the first time and AED 5,000 in case of repetition.
  2. Percentage based penalty shall be applied on the amount unpaid to the Authority due to the error and resulting in a tax benefit as follows:
    - 50% if the Registrant does not make a voluntary disclosure or he made the voluntary disclosure after being notified of the tax audit and the Authority has started the tax audit process or after being asked for information relating to the tax audit, whichever takes place first.
    - 30% if the Registrant makes the voluntary disclosure after being notified of the tax audit and before the Authority starts the tax audit
    - 5% if the Registrant makes a voluntary disclosure before being notified of the tax audit by the Authority
- i. the Taxable Person fail to settle the Payable Tax as per Tax Return or Tax Assessment within the time. **Penalties** - Late payment penalty consisting of: 2% of the unpaid tax due immediately once the payment is delayed (upto 6th day of delay); 4% of the unpaid tax due from seventh day till one month following the deadline for payment; 1% daily penalty charged on any amount unpaid for more than one calendar month following the deadline for payment upto upper ceiling of 300%.
- j. the Person voluntarily disclosing errors in the Tax Return, Tax Assessment or Refund Application pursuant to Article 10 of FTP.

**Two penalties will apply:**

1. Fixed penalty of: AED 3,000 for the first time and AED 5,000 in case of repetition.
  2. Percentage based penalty shall be applied on the amount unpaid to the Authority due to the error and resulting in a tax benefit as follows:
    - 50% if the Person/Taxpayer makes a voluntary disclosure after being notified of the tax audit and the Authority starting the tax audit or after being asked for information relating to the tax audit, whichever takes place first.
    - 30% if the Person/Taxpayer makes the voluntary disclosure after being notified of the tax audit but before the start of the tax audit.
    - 5% if the Person/Taxpayer makes voluntary disclosure before being notified of the tax audit by the Authority
- k. the Taxable Person fail to voluntarily disclose errors in the Tax Return, Tax Assessment or Refund Application pursuant to Article 10 of FTP before being notified that he will be subject to a Tax Audit.

**Two penalties will apply:**

1. Fixed penalty of: AED 3,000 for the first time and AED 5,000 in case of repetition.
2. 50% of the amount unpaid to the Authority due to the error resulting in a tax benefit for the Person/Taxpayer

- l. the Person carrying on a Business fail to offer the facilitation and assistance to the Tax Auditor as per provisions of Article (21) of this Law **(Penalty - AED 20,000)**.
- m. the Registrant fail to calculate Tax on behalf of other Person when the registered Taxable Person is obligated to do so under the Tax Law. – **Penalty** The Registrant shall be obligated to pay a late payment penalty consisting of:
- 2% of the unpaid tax is due immediately once the payment of Payable Tax is late;
  - 4% is due on the seventh day from the deadline for payment, on the amount of tax which is unpaid.
  - 1% daily penalty charged on any amount that is still unpaid one calendar month following the deadline for payment with upper ceiling of (300%).
- n. any other violation for which a resolution is issued by the Cabinet.
2. The Executive Regulations of this Law shall specify the information and data that must be included in the Administrative Penalties Assessment **“ER” Article (21)**.
3. The Cabinet shall issue a resolution that specifies the Administrative Penalties for each of the violations listed in section (1) of this Article. Such Administrative Penalties shall not be less than AED 500 for any violation and shall not exceed three times the amount of Tax.
4. The imposition of any Administrative Penalty pursuant to the provisions of this Law or any other law shall not exempt any Person of his liability to settle the Due Tax.

#### **“ER” Article (21) - Notification of Tax Assessment or Administrative Penalty Assessment**

1. A notification of Tax Assessment to include the Taxable Person’s name and address, Tax Registration Number, if applicable, Tax Assessment reference number, Tax Period, Tax summary including Tax declared and adjustments made, reasons for Tax Assessment, Net Tax due or refundable with due date and method of payment of Due Tax.
2. A notification of an Administrative Penalty Assessment to include Person’s name and address, Tax Registration Number, if applicable, Penalty Assessment reference number, Tax Period, Detail of violation, Penalty summary including amount of Penalty, amount of Tax to which the Penalty relates and any reductions with Total of Administrative Penalties due to the Authority and due date and method of payment of Penalty

### **Part Five - Penalties**

#### **Article (26) - Tax Evasion Penalties**

1. Without prejudice to any more severe penalty applicable under any other law, a prison sentence and monetary penalties not exceeding five times the amount of evaded Tax or either of the two shall be imposed on:

- a. A Taxable Person who deliberately fails to settle any Payable Tax or Administrative Penalties.
  - b. A Taxable Person who deliberately understates the actual value of his Business or fails to consolidate his related Businesses with intent of remains below the required registration threshold.
  - c. A Person who charges and collects amounts from his clients claiming them to be Tax Registered without being registered.
  - d. A Person who deliberately provides false information/ data/ incorrect documents to the Authority.
  - e. A Person who deliberately conceals/ destroys documents/ other information that he is required to keep and provide to the Authority.
  - f. A Person who deliberately steals misuses or causes the destruction of documents or other information that is in the possession of the Authority.
  - g. A Person who prevents or hinders the Authority's employees from performing their duties.
  - h. A Person who deliberately decreases the Payable Tax through Tax Evasion or conspiring to evade Tax.
2. Imposition of the penalty under the provisions of this Law or any other Law shall not exempt any Person from the liability to pay any Payable Tax or Administrative Penalties.
  3. The competent court shall impose Tax Evasion penalties against any Person who is proven to have been directly involved or instrumental in Tax Evasion pursuant to Federal Law No. (3) of 1987 referred to.
  4. Without prejudice to section (2) of this Article, any Person who is proven to have been directly involved or instrumental in Tax Evasion pursuant to section (3) of this Article shall be jointly and severally liable with the Person whom he has assisted to pay the Payable Tax and Administrative Penalties pursuant to this Law or any other Tax Law.

## **Chapter Four - Objections**

### **Part One - Application for Reconsideration**

#### **Article (27) - Procedures for Application for Reconsideration**

1. Any Person may submit a request to the Authority to reconsider its decisions in connection with him in whole or in part provided that reasons are included within 20 business days from notification of decision.
2. The Authority shall review a request for reconsideration if it has fulfilled the requirements and issue its decision with reasons within 20 business days from receipt of such application.

The Authority must inform the applicant of its decision within five (5) business days of issuing the decision.

## **Part Two - Objections to the Committee**

### **Article (28) - Tax Disputes Resolution Committee**

1. One or more permanent committee shall be formed known as the "Tax Disputes Resolution Committee" chaired by a member of the judicial authority and two expert members being persons registered on the register of Tax experts to be appointed.
2. A decision shall be issued by the Cabinet regarding the Committee's code of practice rules, remuneration of its members and the procedures it shall follow.

### **Article (29) - Jurisdictions of the Committee**

The Committee shall have jurisdiction to:

1. Decide in respect of objections submitted against the Authority's decisions on reconsiderations requests.
2. Decide in respect of reconsideration requests submitted to the Authority where the Authority has not made a decision according to the provisions of this Law.
3. Any other jurisdictions entrusted to the Committee by the Cabinet.

### **Article (30) - Procedures for Submitting Objections**

1. An objection regarding the Authority's decisions shall be submitted within 20 business days from the date of Notification.
2. An objection submitted to the Committee shall not be accepted in the following instances:
  - a. if a reconsideration request has not been previously submitted to the Authority.
  - b. if the Tax and Penalties subject of the objection have not been settled.

### **Article (31) - Procedures of the Committee**

1. The Committee shall review the objection submitted and make a decision within 20 business days from receipt of objection.
2. The Committee may extend the time for making its decision by not more than further 20 business days after the end of the time limit specified in section (1) of this Article if it sees that there are reasonable grounds for that extension in order to make a decision regarding the objection.
3. The Authority shall inform its decision within five (5) business days of its issuance.
4. The Committee's decision on the objection shall be treated as final if the total amount of the Tax and Administrative Penalties due is not more than AED 100,000.
5. In no case Tax disputes may be brought before the Competent Court if an objection has not been first submitted to the Committee.

### **Article (32) - Enforcement the Committee's Decision**

Final decisions issued by the Committee regarding disputes which do not exceed AED 100,000 shall be treated as executory instruments.

Final decisions of disputes exceeding AED 100,000 shall be treated as executory instruments if they are not challenged before the Competent Court within 20 business days from the date of rejection of the objection and shall be enforced through the execution judge at the Competent Court pursuant to the Civil Procedures Law in the State.

### **Part Three - Challenges before Courts**

#### **Article (33) - Challenge Procedures before Courts**

1. Without prejudice to the provisions of Article (32) of this Law, the Authority and a Person may challenge any of the Committee's decisions before the Competent Court within 20 business days from the date of notification to objector of the Committee's decision.
2. Challenges may be made to the Competent Court in the following instances:
  - a. There being an objection to the whole or part of the decision of the Committee.
  - b. A decision not having been issued by the Committee regarding an objection submitted to it in accordance with the provisions of this Law.

### **Chapter Five - Refund and Collection of Tax**

#### **Part One - Refund of Tax**

#### **Article (34) - Application for Tax Refunds**

A Taxpayer may apply for a refund of any Tax he had paid if he is entitled to a refund and it appears that the amount paid was in excess of the Payable Tax and Administrative Penalties.

#### **Article (35) - Tax Refund Procedures**

1. The Authority shall set off the amount applied to be refunded against any other Payable Tax or Administrative Penalties due from the Taxpayer before refunding any amount relating to a particular tax.
2. The Authority may decline to refund the amounts mentioned in section (1) of this Article if it finds that there are other disputed Tax amounts that are due in relation to that Person or according to a decision of the Competent Court.
3. The Authority shall issue a Tax refund under this Article pursuant to the procedures and provisions specified in the Executive Regulations of this Law **"ER" Article (22)**.

### **"ER" Article (22) - Procedures of Getting a Tax Refund**

1. Taxpayer shall apply for a refund as per the mechanism specified by the Authority.
2. The Authority shall review the application and notify taxpayer within (20) business days on accepting or rejecting the refund claim. If Authority requires longer period, it shall notify the Taxpayer thereof.
3. Once the Authority approves the refund, it shall, within (5) business days of the approval, either make the appropriate payment to the Person or notify the Person that the Authority will offset the refund amount against any other Payable Tax/ Administrative Penalties due or that the refund will be postponed until all due Tax Returns are submitted and any amount in excess of such liabilities shall be refundable.
4. The payment of a refund amount shall be made to the Person entitled to the refund by the means acceptable to the Authority

### **Part Two - Tax Collection**

#### **Article (36) - Collection of Payable Tax and Administrative Penalties**

If a Taxable Person fails to settle any Payable Tax or Administrative Penalties within the specified timeframe, the following measures shall be taken:

1. The Authority shall send the Taxable Person a notice to pay Payable Tax and Administrative Penalties within 20 business days of the date of Notification.
2. If the Taxable Person fails to make payment after being notified pursuant to section (1) of this Article, the Director General shall issue a decision obligating the Taxable Person to settle the Payable Tax and Administrative Penalties which shall be communicated to him within five (5) business days from the issuance of the decision accompanied by the Tax Assessment and Administrative Penalties Assessments.
3. The decision of the Director General regarding the Tax Assessment and Administrative Penalties Assessments shall be treated as executory instrument for the purposes of enforcement through the execution judge at the Competent Court.

### **Part Three - Settlement and Collection of Tax and Administrative Penalties in Special Cases**

#### **Article (37) - Obligations of the Legal Representative**

The Legal Representative must continue to submit the required Tax Returns to the Authority on behalf of the Taxable Person.

#### **Article (38) - Responsibility of Settlement in the Case of a Partnership**

If multiple Persons participate in a Business that does not have independent legal personality each of them shall be **jointly and severally** liable for any Payable Tax and Administrative Penalties related to such Business.

### Article (39) - Tax and Administrative Penalties Settlement in Special Cases

1. In cases of death of a Person, Payable Tax shall be paid as follows:
  - a. For Payable Tax due from a natural Person prior to the date of death, payment shall be made from the value of the elements of the inheritance or income arising thereof prior to distribution among the heirs or legatees.
  - b. After the distribution of the inheritance if it observed that there is Payable Tax outstanding recourse shall be had against the heirs and legatees for payment of such outstanding tax **unless** a Clearance Certificate has been obtained from the Authority for the inheritance representative or by heirs.
2. Payable Tax and Administrative Penalties due from a missing Taxable Person who is absent or missing or without a known place of residence or the like, shall be paid by their Legal Representative from the funds and assets of the Taxable Person.
3. Payable Tax and Administrative Penalties due from a Taxable Person who is an incapacitated person shall be paid by their Legal Representative from the funds and assets of the Taxable Person.

### Article (40) - Settlement of Tax in Bankruptcy

1. The appointed Trustee shall communicate with the Authority to notify him of the Due Tax or of its intention to perform a Tax Audit for the specified Tax Period or Tax Periods.
2. The Authority shall notify the Trustee of the amount of Due Tax or of the Tax Audit within 20 business days after being notified by the Trustee.
3. The Trustee may object or appeal the estimate of the Authority or settle the Due Tax.
4. The Executive Regulations shall specify the procedures of communicating with the Authority, objection, appeal and settlement of Due Tax **"ER" Article (23)**.

### **"ER" Article (23) - Responsibilities of Bankruptcy Trustee in Case of Bankruptcy**

1. If a Business/ part of a Business is subject to bankruptcy proceedings and a Person has been appointed as a trustee, trustee shall be treated as representing and carrying out the Business or the part of the Business until the expiration date of his appointment as a trustee under the Federal Decree Law No (9) of 2016.
2. Where the Authority has notified an appointed trustee of the Due Tax, the trustee may apply for a review, objection or appeal of the decision, in accordance with the rules and controls stated in Title Four of the Law.
3. Any Payable Tax due to the Authority shall be paid by the trustee in accordance with the settlement mechanism applicable to the Payable Tax.

## Chapter Six - General Provisions

### Part One - Confidentiality

#### Article (41) - Professional Confidentiality

1. Employees of the Authority must not disclose information they have obtained or to which they had access to in their capacity or by reason during their employment.
2. In all cases provided for in section (1) of this Article disclosure may be made only with the approval of officers authorized by the Authority's board of directors.
3. Employees of the Authority after cessation of their employment shall continue to maintain professional confidentiality and shall not disclose information that they have obtained or had access to in their capacity or by reason of such capacity unless otherwise requested by the judicial authorities and in accordance Law.
4. Any person who has obtained information pursuant to the provisions of this Law shall not disclose or use the information for any purposes other than those for which the information was obtained without prejudice to the obligation arising from judiciary.
5. The Authority's board of directors shall issue the regulations and instructions regulating internal procedures to protect confidentiality of information within the Authority and the obligations of the Tax.

#### **"ER" Article (24) - Disclosure of information**

1. The Authority staff and any Persons delegated by the Authority to execute the provisions of the Law or the Tax Law shall not disclose information except in the following cases:
  - a. The disclosure is made upon a decision of a judicial authority.
  - b. The disclosure is made to a competent government entity that was determined by a decision of the board of directors after concluding a memorandum that stipulates such disclosure, the use that may be made of the information disclosed, the arrangements for the control, security, subsequent disclosure and the accuracy of the information, including the access to that information by Persons.
  - c. The disclosure is made in the implementation of international conventions or treaties.
  - d. The disclosure is requested by a Person or their Tax Agent in relation to any part of their file.
  - e. The disclosure is made to another specialized Authority's staff member.
2. For purposes of Clause (1) of this Article, "the Authority's staff" means the chairman and members of the Board, The Director-General and any other officer of the Authority.
3. For the purposes of implementing this Article, the Board may specify the following:
  - a. The Persons working at the Authority, whose functions allow them to disclose information and the nature or category of such information which may be disclosed.
  - b. The date on which disclosure may be made.



**"ER" Article (25) - Disclosure of Information by the Authority's Staff after Leaving Function**

If an Authority's staff member leaves, he shall remain under the same duty of confidentiality of information known or held by him at the time that he was authorized to carry out his functions as a competent officer of the Authority save where a Competent Court/ Public Prosecutor orders the disclosure of any such information.

**Part Two Timeframes and Lapse of Time****Article (42) - Statute of Limitation**

1. Except in cases of proven Tax Evasion or non registration for Tax purposes, the Authority may not conduct a Tax Assessment **after the expiration of five years** from the end of the relevant Tax Period.
2. In case Tax Evasion is proven, the Authority may conduct a Tax Assessment **within 15 years** from the end of the Tax Period in which the Tax Evasion occurred.
3. In cases of non registration for Tax purposes, the Authority may conduct a Tax Assessment within 15 years from the date on which the Taxable Person should have registered.

**Article (43) - The Authority's Right to Claim**

Tax Payable and Administrative Penalties of which the Taxable Person has been notified do not lapse with time and the Authority may claim them at any time.

**Article (44) - Time Limit for Tax Obligations**

In case a period of time is not specified for the performance of any obligations or other procedure in this Law or the Tax Law, the Authority shall grant the Taxable Person a period appropriate to the nature of the obligation or procedure of not less than five (5) business days and not exceeding 40 business days from the date of the event resulting in the arising obligation or the conduct of the procedure.

**Article (45) - Calculation of Timeframes**

Following rules shall be considered while calculating time limit:

1. The day of notification or the day of occurrence of the event by reason of which the time limit began shall not form part of it.
2. If the last day of the time limit coincides with a public holiday, the time limit shall be extended to the first business day thereafter.

### **Article (46) - Reduction or Exemption from Administrative Penalties**

If the Authority imposes an Administrative Penalty on any Person for a violation of the provisions of this Law or the Tax Law, the Authority may reduce or exempt the Person from such Administrative Penalty if the Person produces evidence justifying the reason for his failure to comply **"ER" Article (26)**.

#### **"ER" Article (26) - Reduction of Administrative Penalties or Exemption Therefrom**

1. The Authority may reduce or waive any administrative penalties imposed on any person whose violation of the provisions of the Law or Tax Law was proved according to the following provisions:
  - a. The Person's excuse is acceptable to the Authority. Excuse shall be reviewed by the committee (formed by Director General) consisting of three specialized officers who will accept/ reject the excuse subject to the other Clauses of this Article.
  - b. The Person provides evidence that justifies the excuse and the violation it caused.
  - c. Application shall be made within 10 business days to the Authority.
  - d. The Person shall not have been subject to any Administrative Penalties in the past 2 years.
  - e. The Person shall demonstrate that they have corrected the violation.
2. An excuse shall not be considered acceptable if the act that led to the violation was deliberate.
3. Insufficiency of funds and Reliance on another Person shall not be considered an acceptable excuse.
4. The Authority shall decide on reduction within (20) business days and notify the Person within (10) business days as of issuing its decision.

### **Article (47) - Calendar**

Time limits and due dates provided for in this Law and the Tax Law shall be calculated according to the **Gregorian calendar**.

#### **Part Three - Closing Provisions**

### **Article (48) - Proof of Accuracy of Data**

Burden of proving accuracy of the Tax Return is upon the Taxable Person and Tax Evasion is on the Authority.

### **Article (49) - Conflict of Interest**

All Authority staff members are prohibited from performing or participating in any tax procedures related to any Person in the following cases:

1. The member of staff and that Person being related up to the fourth degree.
2. There being a common interest between the member of staff and Person or between any of their relatives up to the third degree.
3. The Director General deciding that the member of staff should not perform any tax procedures related to that Person owing to a case of conflict of interest.

### Article (50) - Judicial Officers

The Director General and Tax Auditors appointed by a decision from the Minister of Justice in agreement with the Minister shall have the capacity of Judicial Officers in recording violations of the provisions of this Law.

### Article (51) - Authority Fees

The Cabinet shall, according to a suggestion by the Minister, issue a decision specifying the fees due in implementation of the provisions of this Law and its Executive Regulations.

#### Federal Tax Authority's Service Fees:

S. No	Description of Service	Fee (Dirhams)
1	Issuing of an attested paper tax registration certificate.	500 per certificate
2	Listing of a Tax Agent in the Tax Agent Register.	3,000 for three years
3	Renew Listing of a Tax Agent in the Tax Agent Register.	3,000 for three years
4	Registration of Software provider with the Federal Tax Authority.	10,000 for one year
5	Renew registration of Software provider with the Federal Tax Authority.	10,000 for one year
6	Registration of Designated Zone, in accordance with the provisions of Federal Decree-Law No. (7) of 2017 on Excise Tax.	2,000 for one year
7	Issuing of an attested paper Warehouse Keeper registration certificate	500 per certificate

### Article (52) - Repeal of Conflicting Provisions

All provisions contrary to or in conflict with the provisions of this Law are repealed.

### Article (53) - Executive Regulations

The Cabinet shall, according to a suggestion by the Minister, issue the Executive Regulations of this Law within 6 months of the issuance of this Law.

### Article (54) - Publication and Coming into Force of this Law

This Law shall be published in the Official Gazette and shall come into force 30 days from the date of publication.

**Violations and Administrative Penalties related to the Implementation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax:**

<b>Description of Violation</b>	<b>Administrative Penalty (Dirhams)</b>
Failure by the Taxable Person to display prices inclusive of Tax.	15,000
Failure by the Taxable Person to notify the Authority of applying Tax based on the margin.	2,500
Failure to comply with conditions and procedures related to keeping the Goods in a Designated Zone or moving them to another Designated Zone.	The penalty shall be the higher of AED 50,000 or 50% of the tax, if any, chargeable in respect of the goods as the result of the violation.
Failure by the Taxable Person to issue the Tax invoice or an alternative document when making any supply.	5,000 for each tax invoice or alternative document.
Failure by the Taxable Person to issue a Tax Credit Note or an alternative document	5,000 for each tax invoice or alternative document.
Failure by the Taxable Person to comply with the conditions and procedures regarding the issuance of electronic Tax Invoices and electronic Tax Credit Notes	5,000 for each incorrect document.

**Annexure - 1**

**Titles and Articles Index of Executive Regulations of FTP:**

Executive Regulations are prescribed in thirteen (13) Titles and 28 Articles

<p><b>Title One</b></p> <p>Article (1) – Definitions</p> <p><b>Title Two - Keeping Accounting Records and Commercial Books</b></p> <p>Article (2) - Keeping Accounting Records and Commercial Books</p> <p>Article (3) - Period of Record-Keeping</p> <p>Article (4) - How to Keep Accounting Records and Commercial Books</p> <p>Article (5) - The use of a language other than the Arabic</p> <p><b>Title Three - Registration and De-Registration for Tax Purposes</b></p> <p>Article (6) - Procedures of Tax Registration, De-registration and Amending Details of Registration</p> <p><b>Title Four - Tax Obligations</b></p> <p>Article (7) - Allocation of Unidentified payments</p>
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**Title Five - Voluntary Disclosure**

Article (8) - Time Limits for Voluntary Disclosure

**Title Six - Tax Notifications**

Article (9) - Means of Notification and Correspondence by the Authority

**Title Seven - Tax Agents**

Article (10) - Procedures for listing a Tax Agent in the Register and Rights and Obligations of Tax Agents

**Title Eight - Tax Audits**

Article (11) - Regularity of Tax Audits

Article (12) - Right to Conduct Tax Audit

Article (13) - Notice of Audit

Article (14) - Power to remove and retain Original Documents or Assets or make Copies Thereof

Article (15) - Power to Mark Assets and Record Information

Article (16) - Storage and Providing Access to removed Documents and Assets

Article (17) - Result of the Audit

Article (18) - Notice to Provide Information or Documents

Article (19) - Complying with Notifications

**Title Nine - Tax Assessment and the Administrative Penalties Assessment**

Article (20) - Considering Taxes as Debts owed to the Authority

Article (21) - Notification of Tax Assessment or Administrative Penalty Assessment

**Title Ten - Tax Refunds**

Article (22) - Procedures of Getting a Tax Refund

**Title Eleven - Bankruptcy Cases**

Article (23) - Responsibilities of Bankruptcy Trustee in Case of Bankruptcy

**Title Twelve - Disclosure of Information**

Article (24) - Disclosure of information

Article (25) - Disclosure of Information by the Authority's Staff after Leaving Function

**Title Thirteen - Reduction in or exemption from Administrative Penalties**

Article (26) - Reduction of Administrative Penalties or Exemption There from

Article (27) - Abrogation of Contradicting Provisions

Article (28) - Publication and Application of this Decision