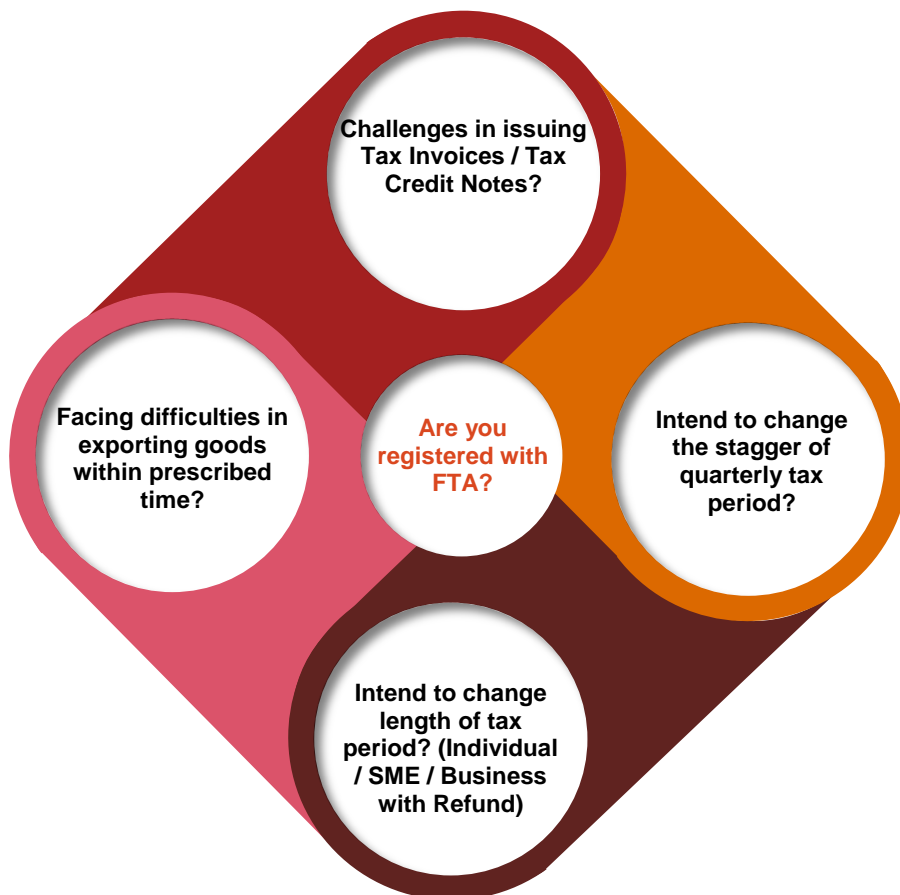




VAT Administrative Exceptions User Guide

The FTA has recently published a User Guide for the UAE VAT registrants who are facing hardships in complying with VAT procedural requirements. The FTA has allowed such registrants, facing issues with some of the administrative processes, to apply for the relief as an exception.



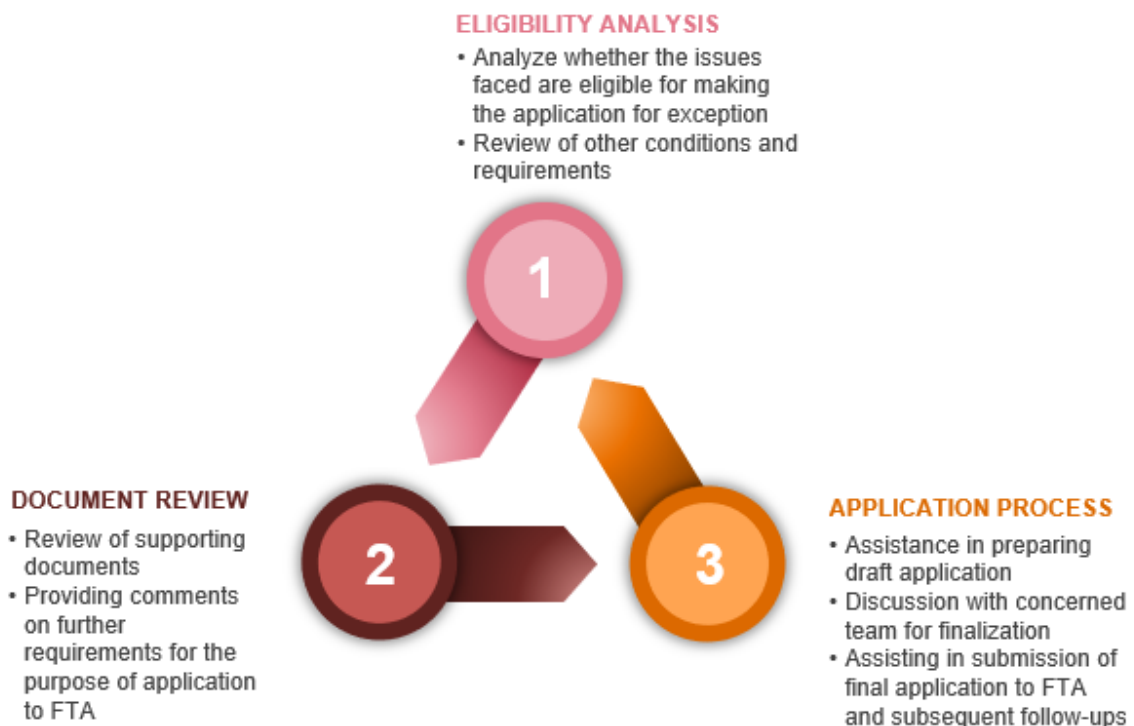


Our Comments

The Government is pro-active in providing a welcome relief to tax payers who are facing difficulties with compliance with regard to some of the administrative requirements. The tax payers are required to apply to FTA with justification as to the need for relaxation in complying with the prescribed procedures along with the necessary supporting documents. The exceptions would be available only after FTA communicates its approval to the tax payer.

The organizations would need to evaluate the eligibility, conditions and other requirements under which they can take benefit of the relief given by FTA. We can assist in exhaustive review for such application process and analysis of the issue from VAT law perspective.

How can we assist?



Further upon receipt of approval from the FTA, the organizations would also need to evaluate the necessary changes required in internal processes / systems, as may be applicable. For example, If FTA approves any changes to the contents / format of tax invoice or tax credit note, it may be necessary to indicate on the face of the tax invoice or the tax credit note that the format / content of the document is as approved by FTA.



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