



BUILDING A GROWTH-FRIENDLY TAX ENVIRONMENT

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



Tax Administration Theme Day

Fourth Event

18 May 2023



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Fourth Theme Day Event of BRITACOM Federal Tax Authority

Sara Alhabshi

Director of Compliance and Tax Enforcement Department
Federal Tax Authority



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Part 01

Federal Tax Authority



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Federal Tax Authority



01

The FTA was established in 2016 by the Late H.H. Sheikh Khalifa Bin Zayed Al Nahyan via Federal Decree-Law 13 of 2016.

02

Aspects of the FTA's role

03

To date, over 200 tax legislative instruments have been implemented in the Federal tax authority



Part 02

Pro-active Tax Policies



Legislation issued – related to Administration of Taxes

- Federal Decree-Law No 13 of 2016 on the Establishment of the Federal Tax Authority and its amendments
- Federal Law No 7 of 2017 on Tax Procedures and has been replaced by Federal Decree-Law No 28 of 2022, and the following related Cabinet Decisions:
 - Executive Regulation on Tax Procedures
 - Fees for Services Provided by the Federal Tax Authority
 - Administrative Penalties for Violations of Tax Laws in the UAE
 - Establishing a Tax Dispute Resolution Committee



Legislation issued – related to Value Added Tax

- Federal Decree No 31 of 2017 on the Ratification of the Common VAT Agreement of the States of the Gulf Cooperation Council
- Federal Decree-Law No 8 of 2017 on Value Added Tax and amendments, and several Cabinet Decisions, such as:
 - Executive Regulation on Value Added Tax
 - Charities that May Recover Input Tax
 - Medication and Medical Equipment subject to Zero Rate
 - Designated Zones
 - Mechanism of Applying VAT on Gold and Diamonds
 - Refund of Value Added Tax Paid on Services Provided in Exhibitions and Conferences
 - Tax Refunds for Tourist Scheme
 - Federal Tax Authority Decisions on Tax Invoices and Tax Refunds for Tourists Scheme



Legislation issued – related to Excise Tax

- Federal Decree No 32 of 2017 on the Ratification of the Common Excise Tax Agreement of the States of the Gulf Cooperation Council
- Federal Decree-Law No 7 of 2017 on Excise Tax and its amendments, and several Cabinet Decisions such as:
 - Executive Regulation on Excise Tax
 - Excise Goods, Excise Tax Rates and the Method of Calculating the Excise Price
 - Marking Tobacco and Tobacco Products
- Federal Tax Authority Decisions on Implementing the Marking Tobacco and Tobacco Products Scheme.



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Legislation issued – related to Corporate Tax

- Federal Decree No 47 of 2022 on Taxations of Corporations and Businesses
- Currently working on a number of:
 - Cabinet Decisions – issued 4 to-date
 - Ministerial Decisions – issued 7 to-date
 - FTA Decisions – issued 3 to-date



Part 03

Tax Administration



Tax Administration



01

The FTA is responsible for the administration, collection and enforcement of Federal Taxes in the UAE

02

EmaraTax is a platform through which taxpayers can access the UAE FTA's digital services for tax registration, filing tax returns, paying taxes and seeking refunds

03

GIBAN is a unique IBAN number allocated to every taxpayer for making fund transfers, settling outstanding tax and tax penalties' payments due.



Part 04

Taxpayer Services



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Channels of Communication with taxpayers

The Federal Tax Authority provides a number of channels of communication with the taxpayers, including:

- Phone calls
- E-mail
- Social Media Platforms: Twitter, Instagram, LinkedIn, and YouTube.
- Support centers
- Live chat.
- FTA Website also includes all tax legislations, public clarifications, and guidelines.
- Tax awareness sessions.
- Business advisory group meetings for VAT/Excise tax/Tax agents.
- Tax clinics.
- Chat Assistant: Virtual assistant called (TARA)
- Notes and Questions Forms allowing visitors to file a complaints or ask a question regarding any of the Authority's services.
- Youth Circles with young entrepreneurs and big companies.
- Channel for Private clarifications, admin exceptions, and Input tax apportionment.



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Other Taxpayer services

- The "Muwafaq" package was introduced recently to support medium and small businesses, by providing tailored solutions that help businesses comply with tax and to maintain proper accounting records and financial statements.
- FTA provides account managers for very large businesses.
- To facilitate and enhance the compliance by taxpayers, a tax agent can be appointed by a taxpayer.



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THANKS