

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



VAT PAYMENT FOR COMMERCIAL PROPERTY BUYERS

USER GUIDE

January 2018



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1. About this guide

This guide is prepared to help Persons who are buying a commercial property which is subject to VAT (“buyers”) in the UAE to complete their VAT payment on the FTA’s e-Services portal. This process will be completed as a miscellaneous payment.

Please note that **this notice only applies to sales of commercial property which are subject to VAT at 5%**. Therefore, it does not apply to:

- any sales or leases of residential property;
- leases of commercial property; and
- the sale of a commercial property with the benefit of sitting tenants to a buyer who is a Taxable Person which qualifies as the transfer of a business.



2. Overview on the steps required to complete VAT payment

2.1. Create an e-Services account

You will first have to create an e-Services account. The sign up process includes the following steps:

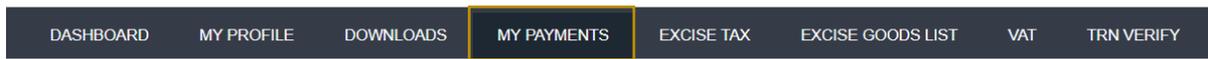
- Sign up as a new user by creating a user name and password;
- Verify your e-Services account; and
- Complete the verification by using your e-Services account.

For details on the steps above, please refer to the sign up process documented within **Appendix A**.

2.2. Complete your VAT payment

IMPORTANT: You must complete your VAT payment before you start with the ownership transfer process with the Land Department.

Login to FTA e-Services Portal and go to “my payments” tab.



Under ‘Miscellaneous Payment’ box, select ‘Commercial Property Sale’ from the ‘Payment for’ drop down list as per the screenshot.

The following mandatory fields will appear and you are required to fill them all:

- VAT Amount.
- Seller’s TRN.
- Commercial Property Number. This number can be provided by the seller or the land department.
- Date of Sale.
- Land Department.

Miscellaneous Payment

Payment for*
Commercial Property Sale

VAT Amount*

Seller's TRN*

Commercial Property Number*

Date of Sale*
01/01/2018

Land Department*

Make Payment



NOTE: The Seller will provide you with an invoice that includes the VAT amount and TRN. You **must** keep a copy of the invoice.

Once the above fields are filled, click on **'Make Payment'** button.

Once you click on 'Make payment' button, the 'Payment Information' screen appears. Click on **'Pay Now'** button at the bottom left and you will be directed to e-Dirham gateway to complete the payment.

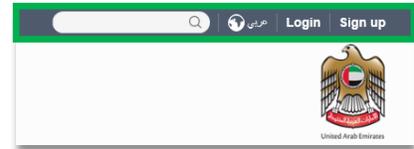
Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. Once completed, the Payment Transaction Number will be generated automatically.

IMPORTANT: Keep the Payment Transaction Number with you once you go to the Land Department to continue processing the ownership transfer process. Without the, Payment Transaction Number, the purchase of the property cannot proceed and it will lead to delays.



Appendix A: Overview of the sign-up process

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or Login to an existing e-Services account. Follow the steps below to create an e-Services account as a new user.



1. Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (@, #, \$, %, &, *).

You must confirm that you are a genuine user by completing the CAPTCHA or alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking on the *Sign up* button.

Sign up
Welcome to the Federal Tax Authority

Email address

Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *

Password

Confirm password

Enter security code:
400905

Select security question

Answer

Hint

I agree to the FTA terms and conditions of FTA.

Sign up

Already registered? [login here](#)

2. Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.



Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again. Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.



3. Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.

To change your e-Services account password or security question/answer, click on the *My Profile* tab.

To exit from your account, click the *Logout* button at the top right hand corner of the screen.



4. Services available in your e-Services account

There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- *My Profile* which contains a range of information about your e-Services account;
- *Downloads* which contains more detailed guidance which is designed to help you understand and manage your day-to-day obligations.



Appendix B: Important On-Screen Tips

You can change the language of the form from Arabic to English. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



Upload a scanned copy of the Certificate of incorporation *

Choose files to upload

Choose Files

On what basis are you applying for registration? *

Select business type

Select business type

Legal person - Public Joint Stock Company (PJSC)

Legal person - Incorporated (LLC, LLP, Partnership etc.)

Legal person - Club, Charity or Association

Legal person - Federal UAE Government entity

Select Trade License expiry date (dd/mm/yyyy) *

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9