

Minutes of Meeting



Meeting Details:

Meeting Subject	FTA Tax Business Advisory Group- VAT BAG Meeting
Meeting No.	12
Date	30 April 2025
Time	09:00 am - 10:00 am
Location	Federal Tax Authority Offices & Teams Meeting

Details of the Attendees:

No.	Attendees from the Federal Tax Authority:	
	Name	Job Title
1	H.E. Khalid Al Bustani	Director General of the Federal Tax Authority
2	Sara AlHabshi	Tax Compliance Executive Director
3	Saida Kaddoumi Osman	Policy Advisor
4	Zahra Al Dahmani	Director of Taxpayer Services Department
5	Ahmed Al-Ali	Director of Digital Business Alignment Department
6	Philippe Norre	Taxpayer Services Senior Expert
7	Engela Francina Wiid	Tax Policies Expert
8	Ahmad Saleh Alshehhi	Government Sector and LTP Services Section Head
9	Nawaf Almarzooqi	Head of the Tax Registration Section
10	Thani Althani	Returns and Payments Supervisor
11	Khadija Allengawi	Government Sector and LTP Services Specialist

No.	Attendees from Other Entities:		
	Name	Job Title	Entity Name
1	Manish Kothari	Director - Group Tax	AWRostamani
2	Yash Jain	Group Assistant Tax Manager	AWRostamani
3	Umang Shah	General Manager, International Tax	Al-Futtaim Group
4	Halil Erdem	VP – Head of Taxation	Dubai Islamic Bank (DIB)
5	Ashfaque Patel	Group Head of Tax	Landmark Group
6	Nabil Mestri	Group Tax Director	Altayer
7	Jesus Ricart	Head of Indirect Tax	Altayer
8	Puja Gujral	International Tax Director	Amazon
9	Pragya Gupta	Tax Manager	Amazon
10	Nitin Agarwal	Head of Taxation	Majid Al Futtaim Hypermarkets
11	Swathy Suresh	Finance Manager	Alfahim
12	Rashmi Kapoor	DGM Taxation	Landmark Group

Meeting Agenda:

Topic No.	Topics of the Agenda
1	Opening Statement
2	FTA Topics
3	Responses to Member Queries submitted
4	Closing Statement

Discussions, Recommendations & Meeting Outcomes:

Topic No. 1 (Opening Statement)	
Discussions	<p>H.E. welcomed the members present at the VAT Business Advisory Group meeting and restated the importance of holding such regular meetings, collaborating with the FTA to strive for the highest standards of service to Taxpayers.</p> <p>H.E. asked the Members to kindly introduce themselves. This was followed by the by the FTA Officers present, introducing themselves.</p>
Decisions & Recommendations	N/A
Person in Charge	N/A
Due Date	N/A

Topic No. 2 (FTA Topics)	
Discussions	<p>The FTA Officer from TPIRD gave an overview of several topics related to amendments to VAT legislation and new publications made by the FTA (including new or updated public clarifications) as listed below:</p> <ul style="list-style-type: none">- Amendments of the VAT Executive Regulation and the related Public Clarification (VATP040)- Amendments to VAT Decree-Law and Tax Procedures Law related to the planned E-invoicing- FTA Decision No. 2 of 2025 on the Authority’s Policy of Issuing Clarifications and Directives- VATP039 – Crypto currency mining- VATP041 - SWIFT Messages- Concerned Services overall and related tax compliance obligations- in process of publishing as specified by the FTA Officer- Reverse Charge on Precious commodities – in process of publishing at the moment of the BAG meeting (now published as VATP042) <p>A query was raised by a member around the public clarification published on SWIFT Messages, specifically if any concerns or changes on records with respect to the invoice received from the non-resident supplier and its base for VAT recovery. The representative of the FTA’s Tax Policy and International Relationship Department clarified that VATP039 is related to SWIFT messages (financial transactions) only whereby a distinction is made in clarifying the requirement for issuing a Tax invoice to one-self (as was always an application of the VAT Legislation) and the conditions for the recovery of input VAT.</p>
Decisions & Recommendations	N/A
Person in Charge	N/A
Due Date	N/A



Topic No.3 (Responses to member queries)	
Discussions	<p>A query was raised by a member around the “Director Presence Test” as a condition for zero-rating exports as specified in Article 31 of the VAT Executive Regulation (and in light of VAT Public Clarification VATP040). The representative of the FTA’s Tax Policy and International Relationship Department noted that this matter is currently under discussion with the Ministry of Finance.</p> <p>A member shared 2 queries:</p> <ul style="list-style-type: none">- The first topic is related to Challenges and concerns raised under the upcoming e-invoicing requirements, whereby it was pointed out the process for e-invoicing, and the related requirements, is expected to be very cumbersome. The Director- General of Federal Tax Authority stated that there will be more guidance and clarity on e-invoicing scheme. It was also noted that the data dictionary is ready and it is under final review and discussion with MOF. The Director General of Federal Tax Authority noted that FTA will always need to work with the taxpayers and definitely as we progress, we assure that the taxpayers view and interest is noted and taking into consideration.- The second query raised by the member about the self-billing requirement on RCM supplies. The representative of the FTA’s Tax Policy and International Relationship Department explained that, as earlier in the BAG meeting, the public clarification on SWIFT messages was updated and was published on 14 April 2025 but only relates to SWIFT messages. Overall a public clarification does not change the Tax legislation but provides more clarity on the application. The structure was amended to clearly distinguish between the main topics, i.e. the obligation to account for VAT on Concerned Services, the obligation to issue Tax Invoices to one-self since one makes a taxable supply, and the documentary requirements for being eligible to recovery input tax. <p>Furthermore, since the above public clarification only covers SWIFT Messages, and based on the increased number of requests for administrative exceptions to be relieved from the obligation to issue Tax Invoices in the case of Concerned Services, a further (additional) public clarification will be issued, setting out the conditions for not having to issue Tax Invoices in respect of Concerned Services in instances other than SWIFT Messages.</p> <p>A member finally shared their positive feedback on the TRN validation facility provided by FTA, noted that it is a very useful functionality but also highlighted</p>
Decisions & Recommendations	As above on the TRN checking functionality
Person in Charge	FTA
Due Date	At the earliest convenience

Topic No.4 (Closing Statement)	
Discussions	H.E. concluded the meeting and thanked the members who attended in person and virtually for their attendance, contributions and feedback.
Decisions & Recommendations	N/A
Person in Charge	N/A
Due Date	N/A

Approved By:

Details	Meeting Head - FTA	Meeting Head - Other Entity	Meeting Organizer
Name	H.E. Khalid Al Bustani	N/A	Khadija Allengawi
Job Title	Director General of the Federal Tax Authority	N/A	Government Sector and LTP Services Specialist
Date		N/A	30 April 2025
Signature		N/A	