



# The Federal Tax Authority Annual Report 2018 - 2017

## The Journey Begins Financial Sustainability Continuous Development and Prosperity

The first annual report of the Federal Tax Authority reviews the most prominent achievements of the Authority since its establishment in 2017 up until the end of 2018, including all the statistical indicators and figures supporting these achievements.

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**"We are thinking of ways to sustain our future after the petrol dries out, and this can only happen by building up a diversified economy."**

His Highness Sheikh Khalifa bin Zayed Al Nahyan

President of the United Arab Emirates

"May God bless him"







**"Our strategic decision is to start where others have reached, while maintaining the creation of a development role model that guarantees our ability to overcome future challenges in a flexible and efficient manner that always puts human capital first."**

His Highness Sheikh Mohammed bin Rashid Al Maktoum,  
Vice President and Prime Minister of the UAE and Ruler of Dubai

"May God bless him"

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# FTA's Board of Directors

H.H. Sheikh Hamdan bin Rashid Al Maktoum  
Chairman of the Federal Tax Authority

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H.E. Obaid Humaid Al Tayer,  
Deputy Chairman of the Federal Tax Authority

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H.E. Younis Haji Al Khouri  
Board of Directors Member

H.E. Sultan Ahmed Bin Sulayem  
Board of Directors Member

Sheikh Mohammed bin Abdullah bin  
Sultan Al Nuaimi  
Board of Directors Member

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H.E. Mohammed Sultan bin  
Ghanom Al Hameli  
Board of Directors Member

H.E. Mohammed Khadem Al Hameli  
Board of Directors Member

H.E. Abdulrahman Saleh Al Saleh  
Board of Directors Member

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H.E. Waleed Ibrahim Al Sayegh  
Board of Directors Member

H.E. Khalifa Saeed Ghanim  
Board of Directors Member

H.E. Yusef Muhammad Al Balushi  
Board of Directors Member

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H.E. Ali Murshed Al Marar  
Board of Directors Member

H.E. Youssef Abdullah Al Awadi  
Board of Directors Member

H.E. Saeed Rashid Al Yateem  
Board of Directors Member

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Mrs. Azza Mohamed Al Suwaidi  
Board of Directors Member

Mrs. Alia Mohammed Al Marmoum  
Board of Directors Member

H.E. Ali Khalfan Al Dhaheri  
Board of Directors Member

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## Constant development of customer satisfaction

Since its establishment, the Federal Tax Authority has intensified efforts to manage and collect federal taxes according to the best international practices and systems, providing taxpayers with all the support and tools they need to self-comply with tax laws and regulations in a contribution to the implementation of the national economic diversification policy and increasing non-oil sector revenues.

The implementation of the tax system took place through a smooth and flexible mechanism for which the Ministry of Finance, as the legislative entity entitled to issue financial decrees, laid down the comprehensive legal framework for the tax system.

Under such a healthy legislative environment, the Authority, in collaboration with specialised entities, has implemented a fully electronic taxation system, which in return encouraged voluntary compliance through quick and simplified procedures. That led to the implementation of Excise Tax followed by Value Added Tax (VAT) at a rate considered the lowest globally resulting in a minimal impact on prices. At the same time, the introduction of VAT resulted in a number of positive effects on development plans in place to maintain the highest quality standards in public services in the country.

The FTA was keen to build fruitful, strategic partnerships with the relevant entities and to increase awareness amongst taxpayers so that they are kept fully informed about their rights and obligations.

In its first report, the Authority is providing an overview of its achievements from its establishment in the second half of 2017 to the end of 2018. The FTA also pursues continuous development plans for its services in order to enhance the level of satisfaction of its customers.

**H.E. Khalid Al-Bustani**

Director-General of the FTA



# Constant development of customer satisfaction

## Vision

To be a pioneering, world-class tax authority that supports sustainable financial diversification.

## Mission

To collect and administer federal taxes, in addition to implementing tax regulations in accordance with high standards and international best practices, striving for innovation and efficiency, and focusing on stakeholder needs and customer expectations.

## Core Values

Integrity

Leadership & Excellence

Innovation

Professionalism

Professionalism

### The Federal Tax Authority is Committed to:

Delivering our tasks and services with clarity, coordination and transparency according to tax laws and regulations.

Applying the best international practices and systems in taxes, while continuously working on a sustainable route for development and improvement.

Continually utilizing innovation in policies and procedures to achieve a paradigm shift in tax laws and procedures.

Delivering our services to the highest levels of professionalism according to tax laws and regulations .

Working as a unified team to provide the best services in all operations and transactions.

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# The Authority's Tasks and Power

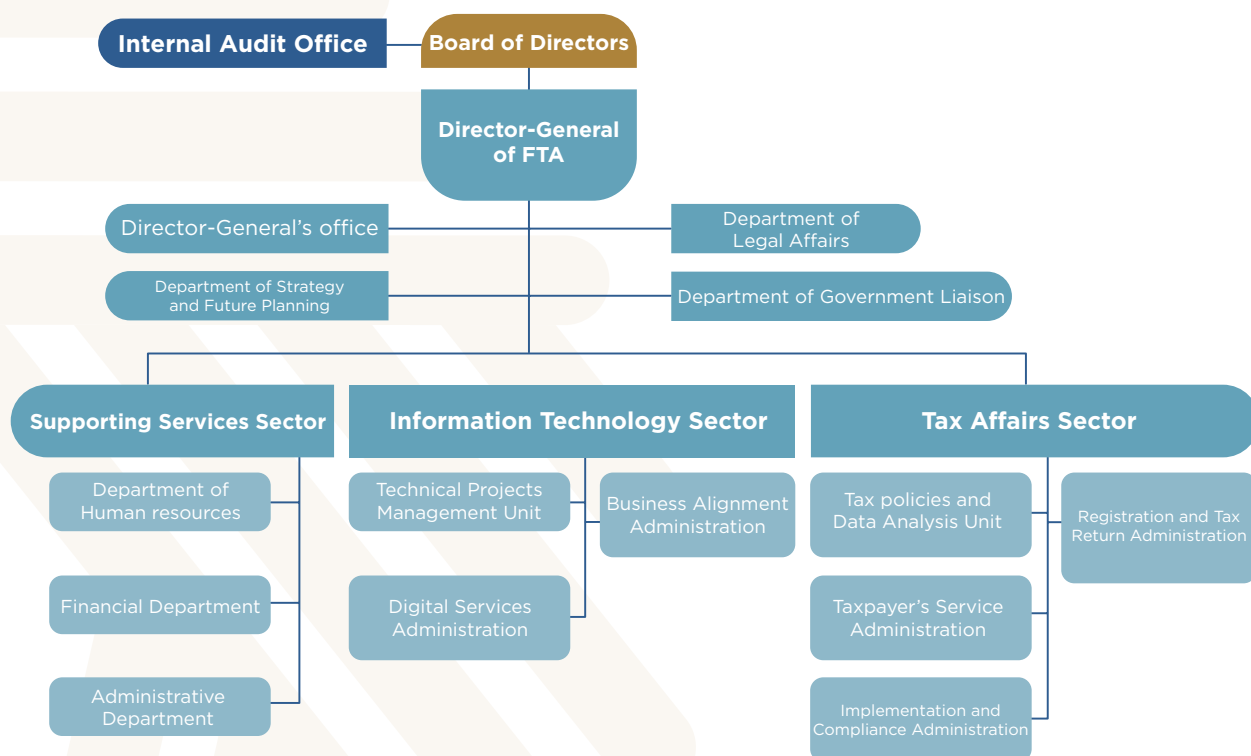
- The implementation of effective laws and regulations concerning federal taxes and penalties.
  - Fulfilling the Authority's financial commitments.
  - The implementation of Double Tax Avoidance Agreements approved by the country.
  - Avoidance of double taxation and tackling tax evasion in cooperation with relevant stakeholders inside and outside the country.
  - Taking decisions on the registration of applications for the tax system in the country, and assigning tax registration numbers (TRN) to applicants within these systems.
  - To propose legislations regarding the administration, collection and implementation of federal taxes and associated penalties, and the distribution of their revenues in coordination with the Ministry of Finance.
  - Collection of data and statistical information on federal taxes and associated fines.
  - Creating and keeping registered taxpayers' records as determined by the enacted tax laws.
  - Issuing the necessary directives and clarifications to taxpayers regarding the limits of their federal tax obligations and associated fines, in accordance with the mechanisms by which the Board of Directors of the Authority issues a decision.
  - Coordination between the Federal and UAE Governments and taxpayers on all matters relating to federal taxes and associated fines.
  - Contracting with certain organizations to carry out some of the works required by the Authority to exercise its jurisdiction.
  - The exchange of information and expertise with other countries and international tax-related organizations, entities and federations.
  - Coordination with competent authorities concerning membership of international tax-related organizations, entities and federations.
  - Representing the country at regional and international conferences and meetings whose activities relate to tax matters, in coordination with the competent authorities.
  - The inspection of taxpayers' relevant records and documents.
  - To review, check and decide whether to approve or amend tax returns and reports submitted to the Authority or request any additional information or documentation.
  - Issuing federal tax certifications.
  - The application of a mechanism for settling disputes between taxpayers and the Authority in accordance with UAE law.
  - Request access to any data or information held by any third party in possession of information concerning a person subject to a tax audit which may be necessary for the audit process.
  - To request from any person who has any communication with a person subject to a tax audit to provide information regarding such transactions.
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# An overview of the Authority

The Federal Tax Authority was established by Federal Decree-Law No. (13) of 2016 as Federal Public Authority as an independent legal entity and with legal power to act independently on a financial and administrative level. The Authority is managed by a Board of Directors chaired by the UAE Minister of Finance, which develops its policies and oversees their implementation.

The Authority is in charge of managing and collecting federal taxes and related penalties, distributing tax-generated revenues and applying the tax-related procedures in the UAE. The headquarters of the Authority is located in the city of Abu Dhabi and has a branch in Dubai.

## The organizational Chart of the Federal Tax Authority according to the UAE Cabinet's decision of 2018



# Milestone in the Emirates Tax History

September 2016  
Federal  
Decree-Law No.  
(13) establishing  
the Federal Tax  
Authority.

May 2017  
First meeting of  
the Board of  
Directors to  
develop the  
Authority's plan  
towards economic  
diversification.

June 2017  
Federal Law No.  
(7) of 2017 on Tax  
Procedures

August 2017  
Federal Decree No.  
(84) appointing  
His Excellency  
Khalid Al-Bustani  
as  
Director-General  
of the Authority.

September 2017  
Cabinet Decision  
No. (36) of 2017  
on the Executive  
Regulation of  
Federal Law No.  
(7) of 2017 on Tax  
Procedures.

August 2017  
Federal  
Decree-Law No.  
(8) on Value  
Added Tax (VAT).

August 2017  
Federal  
Decree-Law No.  
(8) on Value  
Added Tax (VAT).

August 2017  
Federal  
Decree-Law No.  
(7) on Excise Tax.

October 2017  
The beginning of the  
actual  
implementation of  
the Excise Tax on  
tobacco, tobacco  
products, energy  
drinks and  
carbonated

November 2017  
Cabinet Decision  
No. (52) of 2017 on  
the Executive  
Regulations  
of Federal  
Decree-Law No (8)  
of 2017 on Value  
Added Tax.

January 2018  
The application of  
5% VAT on most  
goods and  
services.

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# Strategic Priorities

- **Developing a tax environment that promotes self-compliance among taxpayers:**

Implementing programmes and activities that assist taxpayers in understanding their tax obligations to create an environment that complies with tax laws and procedures.

- **Developing an efficient tax system:**

Applying systems that enable individuals liable for taxes to pay them efficiently and at the same time enable the Authority to collect taxes effectively, thereby contributing to the UAE'S economic development plans.

- **Achieve the highest levels of tax compliance:**

Develop and implement tax compliance systems, along with certification, disclosure, auditing and enforcement systems, and handle non-compliance cases.

- **Ensuring the delivery of administrative services based on quality, efficiency and transparency standards:**

Developing and implementing programs and initiatives that support and enhance quality, efficiency and transparency of the Authority's departments, leading to the fulfilment of the FTA's duties.

- **Enhancing the culture of innovation and creativity in the organization:**

Developing and implementing programmes and initiatives that encourage innovations in services, processes and regulations to make a paradigm shift in tax laws and procedures.

# Chapter I: Full Legislative Structure

**In its constant efforts to ensure adherence to the best tax practices, the Authority proposes legislations and the application of existing laws and regulations in force.**

**After extensive studies, including the review of leading international experiences in this area, the requirements of the necessary legislative infrastructure were established to ensure the implementation of a tax system that is the best in the world. The Ministry of Finance, as the authority entitled to enact tax legislation and policies, established the legal frameworks governing tax procedures, the application of Excise Tax and VAT, while the Federal Tax Authority put in place appropriate mechanisms for the application of these integrated legislations, which has clearly defined all mutual obligations between the Authority and taxpayers, thereby contributing to an ideal environment based on the highest standards of governance and transparency.**

## 1. Application of laws and regulatory decisions:

Since the beginning of its work, the FTA has worked to ensure the strict application of the laws and regulations in force. In September 2016, a Federal Decree-Law on the establishment of the Federal Tax Authority was issued, and the second half of 2017 saw successive steps in this area with the main legislative, regulatory and executive foundations of the UAE Tax System finalized in line with the best international practices and standards. His Highness Sheikh Khalifa bin Zayed Al Nahyan, President of the United Arab Emirates, passed Federal Law No. (7) of 2017 on tax procedures.

H. H. the Head of State also issued a Federal Law No. (7) of 2017 on Excise Tax and Federal Law No. 8 of 2017 on Value Added Tax (VAT).

His Highness Sheikh Mohammed bin Rashid Al Maktoum, Vice-President and Prime Minister of UAE and Ruler of Dubai, issued a number of decisions to enhance the legislative basis for the tax system, and to develop unified procedures for the rights and obligations of individuals who are eligible for taxes, including Cabinet Decisions on the implementation of the Federal Law on Tax Procedures.

His Highness also issued the UAE Cabinet Decision for implementing regulations of the Federal Decree-Law on Excise Tax, the decision of the Cabinet on Excise Goods, Tax Ratios and how to calculate the excise price, and the Cabinet Decision on the implementing regulations of the Federal Decree-Law on Value Added Tax.

The second half of 2017 and throughout 2018 saw the completion of some 24 laws and regulatory decisions, including 5 laws and decisions relating to the establishment of the Federal Tax Authority, tax procedures, fees for services provided by the Authority and administrative fines for violations of the State's tax laws.

The laws and regulatory decisions issued by the end of 2018 included some 13 laws and decisions in the area of Value Added

Tax (VAT) relating to pharmaceuticals and medical equipment subject to zero-rating, and areas designated for the purposes of Federal Decree-Law No. (8) for the year 2017 on VAT, charities that may recover input tax, the mechanism for the application of VAT on gold and diamonds, VAT refunds for services provided at fairs and conferences, the application of a refund system for tourists, and tax invoices.

This process also included 6 laws and decisions on Excise Tax, tax ratios for excise goods and how to calculate their prices, and mechanisms for the application of a marking system (Digital Tax Stamps) designated for tobacco and tobacco products.

## 2. Regional and international cooperation:

In its ongoing efforts to insure the application of the best international tax standards, the Authority proposes legislations that pave the way for an ideal legislative environment to advocate voluntary compliance in accordance with the variables of transitional requirements.

The Authority has prepared studies on the application of taxation to certain sectors that require detailed treatment and comparative overviews of the practices of tax authorities in other countries, and set up a table of the proposed amendments and improvements to tax legislation that is periodically updated. The FTA also established procedures for implementing laws, prepared a policy of disclosure of information held by the Authority or its employees, and accordingly issued Decision No. (9) of 2018 of the Director-General of the FTA on the disclosure of information held by the Authority or its employees.

In its efforts to achieve its objectives, the Authority has developed a policy and a mechanism to improve the preparation of technical clarifications on the application of tax legislation, put in place a mechanism to provide administrative VAT exemption services, including exemption services for tax bills and tax credit notes, and to extend the time required for the export of goods. The Authority also prepared an internal policy on the mechanism for registering and updating the price list of excise goods.

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# Major Achievements

The Federal Tax Authority accomplished various significant achievements in all areas of its work and in its operational systems, enhancing its position and reputation as an active and influential body in the national economy and building many strategic partnerships with different stakeholders from the public and private sectors.

Following the establishment of the fundamental legislative infrastructure of the national tax system, the FTA's user portfolio has expanded considerably with an ever-increasing number of registrants within the Authority, and the number of certified clearance companies, tax agents and tax accounting software providers authorized by the FTA.

These positive developments were contributed to by the numerous awareness-raising field campaigns carried out during the phase preceding the introduction of the tax system, which have been sustained and intensified since the establishment of the Authority.

These campaigns have coincided with the implementation of comprehensive media and publicity plans, executed in accordance with best practice within the framework of a coherent strategy for government communication with mechanisms and methodologies that reflect a clear vision to ensure that tax awareness is deeply rooted in all sectors of society.

Significant achievements have been made in the Authority's plans, consistent with the wise leadership's vision for the future development and modernization of the United Arab Emirates, aimed at pursuing deliberate national strategies in the areas of innovation, looking ahead and promoting non-oil revenues to support the country's development process over the coming decades.

**The report provides an overview of the achievements of the Federal Tax Authority to fulfil its objectives and sustain the development of its activities.**

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### 3. Auditing and oversight:

**On the basis of its oversight functions and powers, the FTA paid close attention to carrying out inspections of taxpayers' records, documents and papers, and dealing with cases of non-compliance to ensure good adherence to tax rules and regulations, conducting audits and checks of tax returns and reports, as a result of which the following actions were implemented during 2018:**

- Audit of 29 cases transferred from the Review Committee.
- 5,297 applications for voluntary clearance were checked, 1,834 were approved, and 2,848 applications were denied.
- The Authority carried out 562 audits for Excise Tax and VAT purposes.
- 484 tax refund requests were reviewed and checked, 192 were approved, and 292 were rejected for various reasons.
- A number of inspections of facilities and shops were carried out for excise tax purposes, and measures were taken to collect taxes and fines from tax evaders.



# Chapter II: An Efficient Tax System

In order to achieve its mission to implement the tax system, look after parties who are eligible for taxes and collect taxes in an effective manner to ensure sustainable growth in support of the economic development plans of the United Arab Emirates, the Authority has undertaken several key actions to guarantee the success of the tax system:

## 1. Advanced tax registration system:

To enforce tax legislations, and in order to enable taxpayers to file their tax returns and pay their due taxes, the Authority receives and makes decisions on applications for registration, allocates tax registration numbers, establishes and maintains records of registered taxpayers as determined by tax laws.

The Authority developed a registration system to deliver outstanding services to taxable persons. It has also implemented other services and improved their mechanisms in cooperation with the relevant authorities.

Highlights of the results achieved during 2018 in this regard include:

- The review of 548,187 applications by the competent department, including applications for registration, cancellations of registration, modifications, etc.
- Communicating with 800 applicants to inform them of the possibility of registration upon reaching the mandatory registration limit.
- Registered categories for both individuals and businesses.
- The registration of 180 tax agencies and 284 tax agents, after a thorough interview and testing process.
- The development of a mechanism consisting of procedures and forms that have enabled the Authority to record the detailed data of diplomats and foreign missions, including embassies, consulates and international and regional organizations, each of which was provided with an internal reference number that enabled the Authority to build a database with the purpose of managing relevant operations.

## 2. Encouraging voluntary compliance:

As part of its ongoing efforts to raise the efficacy of the process of tax revenue collection, the Authority is always keen to provide all means of support and encouragement to assist tax payers to understand and comply with their tax obligations, including following up on tax returns and tax payments, and handling inquiries and complaints. The main actions undertaken by the Authority during 2018 in this area include:

- Developing a reminder system through e-mails and telephone calls to remind taxpayers of tax returns and payments due.
- Media campaigns to remind and urge registrants to file their tax returns and make due payments.
- Assigning a task group to decrease the percentage of overdue tax returns with the aim of raising the rate of tax compliance. The group was asked to study and implement a mechanism to reduce the proportion of delayed filing of tax returns and submission of tax payments due by communicating with registrants via e-mail and telephone calls, to advise taxpayers on the importance of fulfilling such tax commitments, and reminding them of the need to comply with tax laws in order to avoid penalties and be subject to administrative fines.
- The Authority followed up on 54,000 cases of those not adhering to regulations regarding the filing of tax returns, a number which was reduced to 30,612 cases by the end of 2018.
- 3,691 cases of non-compliance were followed up, and 75% of the total payable taxes were collected by the end of the year.
- The Authority set up a «Taxpayer Complaint Management» team to deal with all kinds of complaints and queries. The team dealt with various complaints that fall within the scope of the topics of registration, such as data adjustment, problems with tax registration certificates, technical issues with tax returns and submitting payments, as well as some general complaints from taxable persons.

The «Taxpayer Complaint Management» team dealt with 5,624 complaints during 2018.

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## **4. Information and data security and electronic systems protection:**

In order to implement the highest standards of correct procedures, protect government information technology assets and protect databases, the Authority has sought to provide the highest standards of protection and security for all its systems. The FTA therefore took impactful steps to protect all web applications and electronic services from hacking or cyberattacks by activating a sophisticated firewall for its applications and e-Services.

## **5. Crisis management and disaster preparedness:**

The Authority took decisive steps when it came to crisis management by implementing a comprehensive plan to increase the ability to take pre-emptive action against possible risks and disasters and to be constantly prepared to handle any issues that may lead to future risks, through continuous pre-emptive examination of the status of the database environment in order to address any potential electronic or operational risks, and to ensure the uninterrupted continuity of the work of the FTA.

## Chapter III: State-of-the-art electronic services with global standards

The Federal Tax Authority has made sure that the highest technology in e-Services are provided in accordance with the best international standards, to facilitate registrations, submission of tax returns and tax payments due, and to encourage registrants to follow the model of voluntary responsiveness and self-compliance with tax laws and regulations.

The Authority implemented a fully electronic system to provide advanced e-Services to taxpayers, which has contributed to healthy tax compliance rates and a high number of tax registrations, allowing taxable persons or their representatives to complete all procedures online without the need of physical communication or exchanging paper documents with the relevant departments.

During the second half of 2017 and throughout 2018, the Authority developed electronic systems that enabled it to operate effectively in order to achieve its objectives. It made sure that state-of-the-art technologies were used in the area of electronic taxation systems. It also introduced some systems specifically dedicated to protection and the application of pre-emptive steps in case of emergencies. The most notable achievements of the Authority in this area include:

### 1. Advanced tax registration system:

As an essential access window for those involved in the tax system, the FTA website was launched utilizing the latest presentation technologies and adopting advanced technologies to enable a 24-hour interaction between the Authority and the business sectors to meet taxpayers' needs through an integrated electronic experience. Some of the most notable features available on the state-of-the-art website are:


- A new site-map divided according to different types of taxes
- Easy to browse and fewer clicks required to reach the desired page (3 clicks maximum)
- Enhanced search feature, with a modern design and a user friendly online interface
- Streamlining the search for tax agents and tax agencies through the proximity of geographical locations
- The automation of applications
- Electronic tax library (indexed)
- Updating and development of the "Contact Us" page based on the type of query

### 2. Electronic pathway between the Authority and the Central Bank:

The electronic connection between the Authority and the Central Bank of the United Arab Emirates has been implemented, allowing those registered with the UAE tax system to pay their taxes using GIBAN (a special International Bank Account Number) through UAEFTS (United Arab Emirates Fund Transfer System), which is a very fast and easy way to transfer funds through bank accounts. This mechanism has been a major success, with approximately 271,210 payment operations carried

### 3. Intranet:

During 2018, the internal "Intranet" website was initiated to reach out to the Authority's staff, with the aim of providing staff with a range of services including raising awareness and in-house education, keeping them up to date with news and events, questionnaires, and other

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- Decision No. 42 of 2018 of the UAE Cabinet on «Marking of Tobacco and Tobacco Products» was issued, including the legislative foundation for the application of the system.
  - The Authority issued its Decision No. (3) of 2018 on the application of the System of Marking of Tobacco and Tobacco Products, which set 1st January, 2019, as the starting date for implementation on all types of cigarettes, so that «Digital Tax Stamps» are provided for purchase orders issued by importers or producers of all types of cigarettes, and preventing their import into the UAE without these markings as of 1st May, 2019, and prohibiting the sale (trading) of all types of unmarked cigarettes in the market as of 1st August, 2019.
  - The Authority coordinated with the Federal Customs Authority and the local customs services regarding checks at customs checkpoints and electronic links, and also with the Ministry of Economy, the Departments of Economic Development and the municipalities concerning retail operations taking place within their jurisdictions, as well as coordination with the Emirates Authority for Standardization and Metrology and the World Trade Organization with regard to the technical specifications of the markings.
  - Preparations were finalised of the work plan for the second phase of the project to include water pipe tobacco.
  - Preparations for a call centre assigned to this specific project, an upgrade to the automated response system and completion of the infrastructure of the data centres for the tobacco marking project in Abu Dhabi and Dubai were finalised.
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# Chapter IV: Excise Tax

From the beginning of October 2017, the United Arab Emirates officially introduced an Excise Tax of 50% on carbonated beverages and 100% for tobacco products and energy drinks, with the aim of accelerating the pace of building a safe and healthy society by reducing the consumption of goods that affect the health of members of society and affect the quality of the environment, as well as increasing financial resources to support the expansion of government services delivered to all members of society.

Indicators confirmed that the application of the excise tax was a remarkable success, both in terms of implementation mechanisms characterized by simplicity and clarity through the most advanced electronic systems, and in terms of the level of responsiveness from all business sectors to the implementation of Excise Tax showing good rates of commitment.

By the end of 2018, a total of 696 facilities, 80 warehouse keepers and 80 designated zones were registered for Excise Tax.

As part of its commitment to the successful implementation of laws and regulations on Excise Tax, the Federal Tax Authority implemented several measures during the second half of 2017 and 2018, including:

## 1. Registration and approval of the prices of Excise Goods:

FTA prepared a database of all goods classified as "excise", which includes about 18,000 items. The database is routinely reviewed and updated by the Authority in accordance with its excise goods price list review policy.

## 2. Advisory Committee on Excise Goods:

With a view to achieving transparency, applying best practices on price updates and advising how to calculate the excise price, the Advisory Committee on Excise Taxable Goods, which includes representatives of the retail sector of the UAE, was set up with the objective of establishing mechanisms and channels for continuous communication and consultation between the Agency and taxable persons, in an effort to involve them, incorporate their views into the ongoing development plans of the Authority and update them on the tax system.

The Committee held several meetings to contribute to the update steps, as well as to obtain updates from representatives of the retail sector. Several meetings were also held with manufacturers and retailers of carbonated beverages to come to an agreement on prices, and to consider complaints and adjustments of the prices suggested.

## 3. A committee for setting and approving the prices of Excise Goods:

The Committee on the Setting and Approving of Prices for Excise Goods has been appointed to identify and classify goods into their categories (energy drinks/carbonated beverages/non-applicable beverages etc.), and to consider price-change requests received from sellers and retailers, and to change the classification of such goods.

## 4. Preparations for the application of the Tobacco and Tobacco Product Marking System:

- Aimed at establishing a comprehensive oversight framework that is accurate and effective, the Authority intensified its groundwork for the introduction of a marking system for tobacco and tobacco products to support the Authority's tax collection and anti-tax evasion efforts, in cooperation with the competent authorities, to apply uniform procedures to guarantee the rights and duties of taxable persons, to provide the highest standards of transparency, and to facilitate inspection and control through tracking tobacco packages and products electronically from their production until they reach the final consumer to ensure that they conform to the approved specifications and that all relevant parties are committed to paying the excise tax.

- This is the most outstanding system of its kind in the world because of the speed with which refund requests are processed as a result of an electronic link with the Federal Authority for Identity and Citizenship, which accelerates the process of verifying the eligibility of tourists to file a refund request.
- The Federal Tax Authority scrutinizes tax refunds for tourists to ensure the proper implementation of the process and the correct application of tax legislations.
- 18th November, 2018, marked the launch of the first phase of the system by refunding VAT to tourists departing through Abu Dhabi, Dubai and Sharjah airports.
- On 15th December, 2018, the system was completed and updated to allow refunds to tourists at all airports and land and sea departure points of the UAE.
- 1,100 businesses were registered as members of the Tax Refund for Tourists scheme, complying with the criteria of registration. A media campaign was launched to familiarize people with the Tax Refund for Tourists scheme, and three workshops were held to clarify the concept and methods of execution.

## 4. Reimbursing UAE Citizens with the Input Tax they Paid on Building their New Houses:

In the context of the wise leadership's concern for the residential stability of citizens, the UAE legislators pay special attention to lifting the burden from the shoulders of citizens, therefore the Authority applied tax legislation that gives natural persons who are citizens of the UAE the right to apply for a refund of the Value Added Tax (VAT) paid by them for the construction of a new home. During 2018, the following actions were undertaken in this context:

- Preparation and launch of the tax refund mechanism for the VAT paid during construction of new housing by citizens of the UAE, through clear electronic procedures characterized by precision and transparency.
- Activating the submission of refund applications on pre-prepared forms and organizing an awareness-raising campaign on the recovery of VAT paid for new housing built by UAE citizens.

- The FTA published a guide providing a comprehensive and simplified explanation of this mechanism available through the FTA website.
- A register of applicant citizens was established.
- The Authority received 318 electronic requests for VAT refunds for new homes.
- The Authority systematically monitors the applications and transfers the high-risk recovery requests and the number of certain invoices (according to the developed risk matrix) to the verification authority.

## 5. VAT Refund Scheme for Foreign Businesses:

One of the mechanisms adopted by the Authority during 2018 was the «VAT Refund for Foreign Businesses Scheme» in implementation of Federal Decree-Law No. (8) for the year 2017 on Value Added Tax. The conditions and controls set out in the implementing regulations of the Decree-Law require the reimbursement of tax paid for any supply or import made by any person who is not resident in the UAE (or an applicable State) carrying out business and is not taxable pursuant to the necessary conditions.

This mechanism was enacted to promote an attractive investment environment by supporting economic activities in fields in which foreign businesses are involved. The principle of reciprocity and tax refunds is applied to businesses resident in countries where Value Added Tax is refunded to visiting Emirati businesses.

# Chapter V: Value Added Tax (VAT)

At the beginning of 2018, a 5% rate of Value Added Tax was introduced in the United Arab Emirates on the supply of most goods and services, with the aim of diversifying the country's sources of revenue to enable it to continue to provide its public services at the highest level of quality to fulfill the "UAE Vision 2021" of a sustainable environment and integrated infrastructure.

The introduction of the tax has been a remarkable success with smooth and flexible mechanisms, facilitated by the existence of a healthy legislative environment and advanced electronic systems compatible with the latest and best global standards.

By the end of 2018, the total number of businesses registered to pay VAT was 251,653 enterprises, and 10,910 tax groups.

The Board has made extensive efforts, launched numerous initiatives and implemented various mechanisms and regulations that have formed strong foundations for the tax system, and has taken many actions that have had a direct positive impact on the realization of many achievements and the provision of success factors during the first year of the introduction of the VAT.

Notable among these initiatives, systems, procedures and achievements were the following:

## 1. Checking the Tax Registration Number (TRN) and VAT Calculator:

In order to protect consumers, prevent any attempts to exploit the tax system and contribute to market regulations, the FTA, through its website, launched the Tax Registration Number Verification Service, which allows anyone to verify the validity of tax numbers on invoices and receipts and be certain that dealers and service providers are registered with the FTA.

It also launched an online «VAT calculator» that allows consumers and customers to know the amount of tax due on their purchase prices or the services they receive easily and accurately, and for them to immediately know their actual rights and obligations in full transparency.

## 2. Grace Period for Late Registrants:

Taking into consideration that some businesses were not fully prepared during the first phase of VAT implementation, the Authority decided to grant a grace period for taxable persons to exempt late registrants from payment delay fines until the end of April 2018, within the framework of the cooperation and coordination process always maintained by the Authority to assist businesses and urge them to comply with tax procedures and laws on an ongoing basis in order to avoid administrative fines.

## 3. Electronic System for Tax Refund for Tourists:

The FTA has implemented several tax reimbursement mechanisms for categories legally eligible for VAT refunds.

Within the vision of good leadership, looking to expand economic diversification policies and enhance the role of all sectors of the economic system, including the tourism sector, the Authority launched the Electronic Tax Refund for Tourists System, which received high satisfaction ratings from users, and included 12 air, sea and land departure points in the UAE.

Some of the major actions undertaken by the Authority to ensure the successful implementation of the system include:

- Preparing the draft for the Cabinet's Decision No. (41) of 2018 concerning the application of the VAT Refund System for Tourists.
- The Authority issued Decision No. (1) of 2018 regarding the requirement for retailers to participate in the Value Added Tax Refunds for Tourist Scheme.
- Decision No. (2) of 2018 on the system of VAT refunds for tourists was issued by the Authority.
- It became possible that upon departure from the UAE, a tourist may recover the entire tax paid on his or her purchases via the electronic system, which is simple, accurate and quick to achieve without any human interaction. A tourist would only need to provide the required documentation and receive the tax refund either on his or her credit card or in cash from the operator of the system.



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# Chapter VI: Customer Satisfaction

**Since the beginning of its work, the Federal Tax Authority has made it a priority to provide the best services for its clients in all walks of life, and has sought to keep communication channels open with those involved in the tax system, to respond to their inquiries and to provide them with the required information on tax regulations, legislation and procedures, as well as to address their complaints in an effort to increase the happiness of its clients.**

**Many positive achievements and results have been accomplished in the area of client interaction and attaining high levels of satisfaction with the services provided by the Authority, including:**

- The Authority has provided various communication channels to enable taxable persons and groups in society generally to communicate with the Authority easily to inquire or ask for assistance to resolve any tax issues they may face. The Authority has established a call center that responds to queries via telephone or e-mail.
- A specialized call center was established just for the purpose of receiving inquiries concerning the procedures of the “Marking of Tobacco and Tobacco Products Scheme”.
- A specialized call center was established to receive inquiries concerning the procedures of the “VAT Refund for Tourists” scheme.
- Two centers in Abu Dhabi and Dubai were established to serve taxpayers who wish to engage directly with FTA representatives in order to handle any inquiries, address any problems they may face, or to provide assistance to them in order to make tax compliance efficient and easy for them.
- 400,000 calls were answered through the FTA Call Center, of which 89,000 were in 2017 and 311,000 in 2018.
- 150,920 inquiries were received and answered via email.
- Call Center services have been constantly evolving by following best procedures and practices, increasing the level of commitment and upgrading the services of the Authority.
- The internal quality system was upgraded to ensure that information is regularly updated for the use of all call center staff and that the quality of service provided to clients is continuously enhanced.
- Tax Services Centers received 23,750 visitors in Abu Dhabi and Dubai on matters relating to registration, filing returns and submitting payments, tax refunds and other queries.
- The employees of the FTA exerted extensive efforts to respond to all inquiries, seeking the trust and satisfaction of customers, which was clearly reflected in the letters of gratitude received from taxpayers who visited the Taxpayer Service Centers in Abu Dhabi and Dubai.
- Taxpayers received at the two Tax Service Centers were guided by trusted resources of information on the tax system, and they were introduced to awareness-raising “Tax Clinics”, advised on their goals and instructed on how to attend.



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## 6. Close Cooperation between FTA and Taxpayers:

The tax legislation of the United Arab Emirates has contributed to the establishment of a close cooperative relationship between the Authority and taxpayers, based on the government's engagement with the implementation process of the tax system. Accordingly, Cabinet Decision No. (25) of 2018 on the mechanism for applying VAT to gold and diamonds was implemented.

The Cabinet decision aimed at providing the appropriate legislative environment for conducting businesses and their growth in this important sector, and maintaining the levels of liquidity for registered gold and diamond investors, suppliers and traders, to enhance the Emirates' position as a major destination for the gold and jewelry trade.

On the same note, Cabinet Decision No. (26) of 2018 on the refund of VAT paid for services provided at fairs and conferences was implemented with the objective of strengthening the UAE's leading position as a global destination for local, regional and international fairs and conferences, providing the necessary facilities to alleviate tax burdens and reduce tax effects on commercial activities in all economic sectors.

# Chapter VIII: Cooperation, National and International Partnerships

**The Authority has developed solid strategic partnerships at all levels, both nationally, by intensifying cooperation with federal and local business and government sectors, and internationally, by coordinating operations with regional and international stakeholders. These partnerships have been instrumental in the successful implementation of the tax system, achieving important objectives in many areas of the Authority's work.**

## 1. Local Coordination Activities:

- Cooperation with the Federal Customs Authority and the local customs services as the most important strategic partners. Through this cooperation, the electronic link between the local customs systems and the integrated tax administration system has been achieved in most customs services. An agreement was made with customs administrations to collect customs duties on low-value goods, and updates have been made to the electronic system, thereby linking information on such goods between the Federal Tax Authority and customs administrations.
- Development of a mechanism for settling import and export transactions under the pending status of customs clearance companies and cooperation with the Federal Customs Authority regarding the adjustment of Harmonized System Codes in line with the application of Excise Tax, in addition to the implementation of the "Marking Tobacco and Tobacco Products Scheme" and the "Tourist Value Added Tax Refund Scheme". A guide has been developed for customs services on the application of VAT and Excise Tax, as well as a resolution to amend the generic limits on tobacco to support combating the rise in sales of cheap cigarettes.
- The number of freight and customs clearance companies who signed the Agreement on Services for Excise Tax and Value Added Tax (VAT) reached 122 by the end of 2018. These companies can provide services to assist importers who have not registered for Excise Tax and/or VAT in filing their tax returns through the FTA portal.
- The FTA formed a Committee for the Evaluation of Tax Accounting System Providers, whose functions include the receipt of all applications for Tax Accounting Software Providers (new applications, updates, upgrades), to make sure of their validity and conformity with FTA-approved specifications, and to audit and analyze all applications submitted; also notifying tax accounting software providers of the results of the applications received, coordinating with the relevant departments to update the FTA official website, and entering tax accounting software providers' data into the system.
- The Committee makes the necessary recommendations and updates on the requirements, guidelines and models of the tax accounting software accreditation mechanism, and makes recommendations to the Office of the Director-General regularly for the approval of lists of tax accounting software providers.
- A tax guide has been prepared for the staff of the Authority for the Security of Ports, Borders and Free Zones to inform them of the basics of tax regulations in the UAE.
- The signing of a Memorandum of Understanding between the Federal Tax Authority and the Central Bank of the UAE for electronic integration and linking their systems, allowing payment of tax obligations and payment by electronic transfer of funds from within and outside the State utilizing the (GIBAN) number through the UAE Fund Transfer System (UAEFTS), which has achieved remarkable success for its clarity, ease-of-use and speed when transferring funds electronically.
- The electronic link between the Authority and the Ministry of Finance has made it possible to facilitate the payment of outstanding taxes as well as refunds through the «e-Dirham» platform via the FTA Electronic Services Portal.
- The Authority coordinates continuously with the Ministry of Finance with regard to the proposal of legislations relating to the administration, collection and execution of federal taxes, related penalties and the distribution of their revenues, the study of the Ministry's proposals on the adjustment of tax transactions, including the tax treatment of land, and the sharing of tax revenues.
- The FTA coordinates with national housing programs to provide the expenditure data required to provide more facilities for citizens to recover VAT paid by them on the construction of their new housing as part of the citizens' financing programs.

# Chapter VII: Dispute Resolution

**The Authority has put in place several procedures to apply an effective mechanism for the settlement of disputes between taxpayers and the Authority in accordance with the legislation in force, including:**

**Within the framework of its role under Federal Law No. (7) of 2017 on tax procedures; The Authority shall examine and decide on applications that meet the legal requirements submitted by registrants of the tax system with the purpose of reconsidering any decision that was made to which the registrant is subject.**

**The Authority implemented procedures for the settlement of disputes between taxpayers and the Authority in accordance with current legislation, including:**

## 1. Reconsideration Applications:

The Reconsideration Committee, which is responsible for making decisions on reconsideration request applications by voting and following the verdict of the majority, has been established and become responsible for considering all requests for reconsideration received by the Authority after examining the original decision of the Authority which is to be reconsidered. The Committee's decision is to be issued within 20 working days of the date of receipt of the application.

The Committee reviewed and decided on 754 reconsideration applications by the end of 2018.

According to the decision of its establishment, the Committee is entitled to assign a tax auditor of its choice to audit the accounts, books and records related to any decision that the Committee is required to reconsider, as it deems appropriate, and the auditor is to provide it with an audit report. The Committee shall also have the right to discuss the results of the report with the auditor and may request additional information from the applicant for reconsideration.

## 2. Reductions and Exemptions on Administrative Penalties:

The Committee for the review of applications submitted for the reduction or exemption from Administrative Penalties has been established to consider applications submitted to the Authority in this regard and to make decisions on each application for reduction or exemption from administrative penalties by weighing the majority opinion of members of the committee. It may request additional information from the applicant. The Committee's decision shall be issued within 20 working days from the date of receipt of the application.

The Committee shall not consider any decision previously considered and the applicant shall be informed of the decision.

The Committee has completed 211 applications for reconsideration in this area by the end of 2018.

## 3. Training Judges for the Tax Dispute Resolution Committee:

A training workshop was held for judges and tax experts assigned by the Ministry of Justice to serve on the VAT Tax Dispute Resolution Committee.

# Chapter IX: Spreading Tax Awareness

**An integrated strategy has been implemented to raise the level of tax awareness among social groups in general and the business sectors in particular. This strategy is based on a number of focuses that revolve around direct communication through meetings, seminars, introductory workshops, the issuing of orientation guides and clarifications, responding to queries from taxable persons, as well as advertising and media campaigns, responding to media queries and other means of information dissemination. Some of the most notable achievements in promoting and raising fiscal awareness include:**

## 1. Pre-emptive awareness-raising campaigns:

Pre-emptive awareness campaigns began in 2017, several months before the tax system was introduced, and up to the end of 2018 some 90 events and introductory seminars were attended by over 28,000 specialists in all business sectors.

## 2. Direct sectoral workshops and meetings:

**The Authority held a number of direct sessions and workshops to raise tax awareness among those involved in the application of the tax in the public and private sectors, including:**

- The “Tax Clinic” initiative campaign, organized in cooperation between the FTA, the local economic development services and the municipalities, which directly communicate with business sectors with the objective of raising the number of taxable registrants, raising the awareness of the obligation to file returns and pay taxes due. The campaign covers all Emirates of the UAE, where representatives of the Authority are present at the clinics’ locations to answer all queries of business representatives.
- By the end of 2018, over 745 inquiries, suggestions and complaints had been processed through the «Tax Clinic» campaign. The clinic received and handled 286 queries on registration, 136 queries regarding tax returns, 26 queries about refunds, 24 queries about reconsideration applications, and 165 general queries, as well as 108 complaints and suggestions.
- In coordination with the Economic Development Departments, the Authority conducted joint awareness-raising campaigns on taxable and tax-exempt goods and the requirements of tax invoices issued by shops and taxable service outlets.

- A series of workshops on the «Tax System and Mechanisms for its Successful Implementation» have been held for local financial departments in all seven Emirates, during which questions have been answered by those concerned with financial departments.

- In cooperation with the UAE Chambers of Commerce and Industry, training workshops and awareness-raising campaigns were organized to inform business sectors and the public about taxes, their types, their mechanisms and their application.

- The Authority provided a series of workshops on tax principles for various business sectors, including aviation, consumer, financial services and banking, insurance, freight and clearance companies, fishermen, and tobacco and tobacco products dealers.

- The Authority has carried out two workshops on profit margin mechanisms, two workshops for those involved in the Abu Dhabi Chamber of Commerce and Industry and the Ajman Chamber of Commerce and Industry on the application of taxes, two workshops for accountants, auditors and lawyers, and two workshops to discuss the application of tax in duty free zones.

## 3. Communication with the government, media and through social media:

**Through government communication tools, various advertising and media activities, and social media, the Authority was able to carry out several effective awareness campaigns, including:**

- The VAT registration campaign successfully increased registration rates by 32% during the campaign.
- An awareness-raising media campaign to encourage compliance in submitting tax returns, which was promoted by the slogan, “Filing Returns in 4 Steps”.
- The “Be Aware of Your Rights” campaign, which targeted consumers of products and services, to inform them about their rights within the tax system.

- The Authority works hand in hand with the Land Department to implement the tax on the sale of land and real estate, also to obtain lists of all real estate offices in each Emirate, and verify that these offices are registered for Value Added Tax.
- A partnership between the Authority, the Emirates Postal Group and shipping and clearing companies through the alignment of operations and procedures for the collection of VAT on all mail packages valued at less than AED 1,000.
- Coordination with the Ministry of Foreign Affairs and International Cooperation regarding the eligibility of diplomats and foreign missions and international conventions for tax refunds in accordance with the principle of reciprocity as a requirement of tax legislation, and the development of the mechanism and procedures for tax refunds by diplomats and foreign missions.
- The Authority issued an updated version of the Guide and Forms for the Refund of Tax Paid by Foreign Missions and Diplomats, and has developed an updated mechanism to increase the efficiency of the work based on the study of the refund requests received by discussing them with the Ministry of Foreign Affairs and International Cooperation.
- The FTA constantly communicates with tax agents to enable them to access the publications and updates issued by the Authority, and studies on their professional conduct have been prepared to enable them to carry out their duties effectively.
- Cooperation with Chambers of Commerce and Industry in projects sponsored and managed by FTA, including: The VAT Refund Project for Tourists and the application of VAT to different sectors.
- The Authority is working to establish strong links and connections with major companies to ensure the continuous coordination with these companies.
- The Authority held a series of joint meetings to examine the mechanisms for the application of VAT, to identify challenges to registration or payment and to propose consistent procedures that would contribute to the collection of tax under uniform regulations. These include the Emirates Horse Racing Authority for the application of VAT to horses crossing the border into the country, the Cooperative Federation of Fishermen's Associations and Fishermen's Associations of the UAE to clarify the registration process for fishermen in the

tax system to assist them in complying with their tax obligations, the Municipality Dubai on the issue of the vegetable and fruit merchant group and to propose a mechanism to regulate the operation of their kiosks and collect tax from them, and the dealers in the Dubai Heavy Vehicles Market.

## 2. Regional and international cooperation:

- The Authority participated in 5 meetings at the level of the Gulf Cooperation Council during 2018, including meetings of the Committee on Financial and Economic Cooperation, the Committee of Under-Secretaries of Ministries of Finance, the Committee of Directors and Heads of Tax Departments of the States of the GCC and the United Tax System Team of the GCC States, in coordination with the Ministry of Finance.
- Based on the results of participation in the above-mentioned meetings and within the framework of cooperation and permanent agreement with the States of the GCC, the Authority reviewed the translation of the Value Added Tax and Excise Tax Treaty of the States of the GCC, considered the proposal for a common electronic system of the States of the GCC and prepared studies on it and on the expansion of the Excise Tax.
- In addition, the Authority held a number of bilateral meetings with Saudi Arabia and the Sultanate of Oman to discuss issues relating to the application of VAT and excise taxation.
- In its efforts to combat tax evasion and in cooperation with the relevant authorities within and outside the UAE, the Authority proposed a mechanism for dealing with tax evasion. In cooperation with the customs services, both authorities unified a mechanism for handling supplies coming in designated sectors from which goods are transported by land to GCC States, as well as cooperating with Border Security to discuss the proposal of a mechanism for dealing with tax evasion.

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# Chapter X: Human resources, finance and administration

**An integrated strategy has been implemented to raise the level of tax awareness among social groups in general and the business sectors in particular. This strategy is based on a number of focuses that revolve around direct communication through meetings, seminars, introductory workshops, the issuing of orientation guides and clarifications, responding to queries from taxable persons, as well as advertising and media campaigns, responding to media queries and other means of information dissemination. Some of the most notable achievements in promoting and raising fiscal awareness include:**

## 1. Human Resources:

By the end of 2018, the total number of employees of the FTA was 118, and the on-boarding of new staff was organized and accelerated through a detailed and streamlined introductory program.

The Authority ensured that its staff received thorough training programs by providing training courses, in which 96% of staff members participated at a rate of 18 training hours per staff member.

The Authority conducted training courses for all 40 external staff of the Call Center, as well as awarding a Diploma on Indirect Taxation for 14 staff members of the Call Center.

The Authority has strengthened its cooperative ties with universities by giving students from these universities apprenticeship opportunities at the Authority, and has prepared the Service Level Agreement for Human Resources Services and forwarded it to the Federal Authority for Human Resources.

## 2. Administrative and Financial matters:

The Authority transferred its accounting functions from the Ministry of Finance when it became a financially independent federal entity, and financial policies and procedures were updated in accordance with the financial and operational regulations of the Authority, where the financial reports are issued on a monthly basis to reflect the financial performance of FTA.

## 3. Legal Affairs:

The Authority manages its legal affairs in terms of:

- Coordination and follow-up with the Council of State in the Ministry of Justice regarding all cases concerning the FTA.

- Review and amendment of legal documents and papers relating to the administration of the Authority's affairs, such as agreements and Memoranda of Understanding.

## 4. Two headquarters for the FTA:

The Authority inaugurated twin headquarters in Abu Dhabi and Dubai, and both headquarters were equipped with state-of-the-art technology, amenities, and health and safety supplies for staff.

## 5. Strategic Framework:

During 2018, the general framework of the Federal Tax Authority's strategy was developed and operational plans were drawn up. They included a description of initiatives, activities and services, and the documentation of the Authority's processes and procedures to ensure the achievement of its objectives.



- The “Tax Invoices: Your Rights and Assurance” campaign aimed at raising awareness of the importance of obtaining tax invoices for taxable purchases and services, and the legal criteria for the tax invoice.
- The preparation and organization of a meeting with stakeholders with the objective of cooperating with them in order to raise awareness of the importance and purposes of the tax system.
- The awareness-raising campaign to inform citizens of their right for a refund of the Value Added Tax they paid for building their new houses.
- The media campaign introducing the «Tax Clinic» initiative launched by the Authority in cooperation with the economic development departments.
- The awareness-raising media campaign to publicize the “VAT Refund for Tourists” scheme.
- Information campaign to publicize the importance, objectives and mechanisms for the application of the “Marking of Tobacco and Tobacco Products” scheme.

## 4. Manuals, clarifications and directive publications:

**The Authority is keen to ensure that the necessary directives and clarifications are issued to taxable persons with regard to the limits of their federal tax obligations and related fines, and according to the mechanisms by which a Cabinet resolution is issued, the Authority is constantly working to raise awareness through various means to ensure that tax legislation is understood and that compliance rates are raised. Some of the most notable achievements of the Authority up to the end of 2018 in this area is the publication of:**

- 120 special tax clarifications, 9 general clarifications and 15 manuals.
- 5 administrative exception decisions on tax invoices, credit tax notices and grace periods for the supply of goods.
- 14 user manuals in both Arabic and English.
- 29 awareness bulletins (Infographic) in Arabic and English, 4 educational programs, and 8 videos in Arabic and English on how to complete a tax return form.
- 180 press releases in Arabic and English.
- 1,000 social media posts through various platforms, and 6 printed awareness-raising publications.
- Arranging for 76 television and radio interviews.
- Addressing 100 media inquiries through the Authority’s email dedicated for the media.
- 51 paid advertisements published in Arabic and English in local newspapers.

## 5. Other awareness-raising activities:

- The establishment of a Media Committee dedicated to consumer protection under the chairmanship of the Authority and the membership of the Ministry of Economy and Economic Development departments, which also develops the media plan needed to inform consumers of their rights.
- Cooperation in the exchange of business licence data registered with the Emirates’ economic development departments.
- The adoption of a training programme for inspectors in the economic development departments, including all tax procedures and laws, in order to increase the efficiency and effectiveness of market surveillance procedures and to control violations in the application of tax legislation.
- In an effort to continue the education and awareness-raising process on the tax system, the Authority has developed a future plan which includes providing continuous support for the tax invoice campaign, media coverage and printed visual materials. The Authority also plans the launch of a registration campaign targeting various segments of society, the launch of Phase II and III of the Tobacco Marking Campaign, the launch of new social communication channels, and media coverage through all channels.
- The Authority is working to upgrade the initiatives of the Government Communication Strategy, to complete the application of visual identification elements to all of the publications and websites of the FTA, and to print and publish the Federal Tax Authority’s Book of Achievement.

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