VAT 201 - VAT Returns form - User Manual

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Version 1.0.0.0

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

The below are the list of User manuals that you can refer to

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: • Registered for VAT • Registered for Excise • Non-registered Taxpayer • Tax Group • Warehouse Keeper • Freight Forwarder/VAT Clearing Company (TINCO) • Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
⚙ User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
🔊	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
👤 Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
⏻ Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
1 ✓ —— 2	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click Here

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This manual is prepared to help the VAT Taxpayer to navigate through the EmaraTax portal to submit a VAT 201 Return.

• You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.

• If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.

• If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.

User type Selection

Step	Action
(1)	Click here to select the user type

Step	Action
(1)	Select the Taxable Person tile
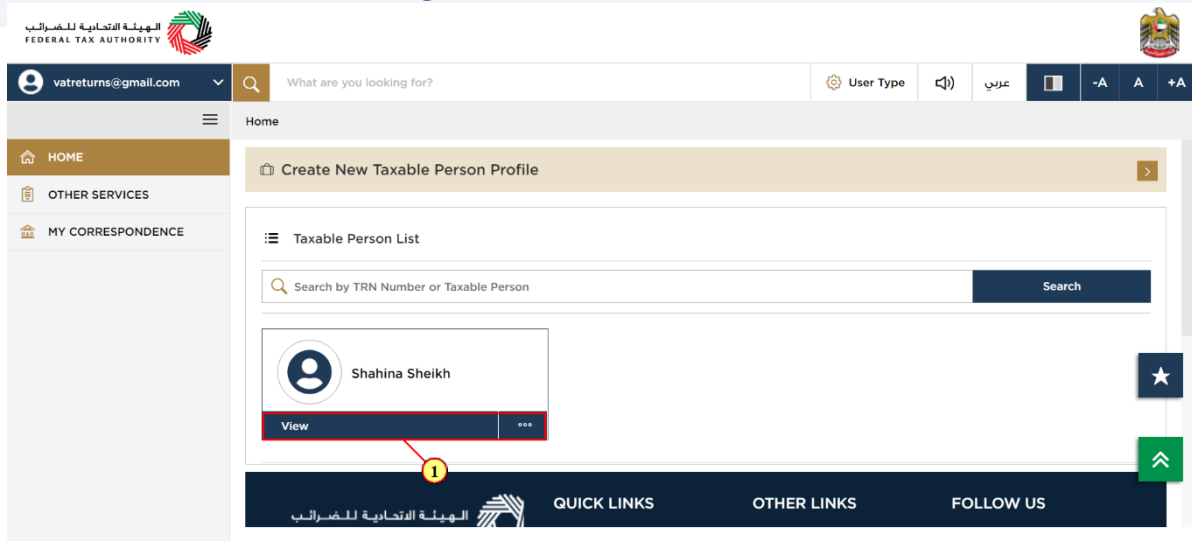
Please select the relevant purpose(s) for using e-CTS portal

Taxable Person · Tax Agents · Tax Agencies · Special Refunds
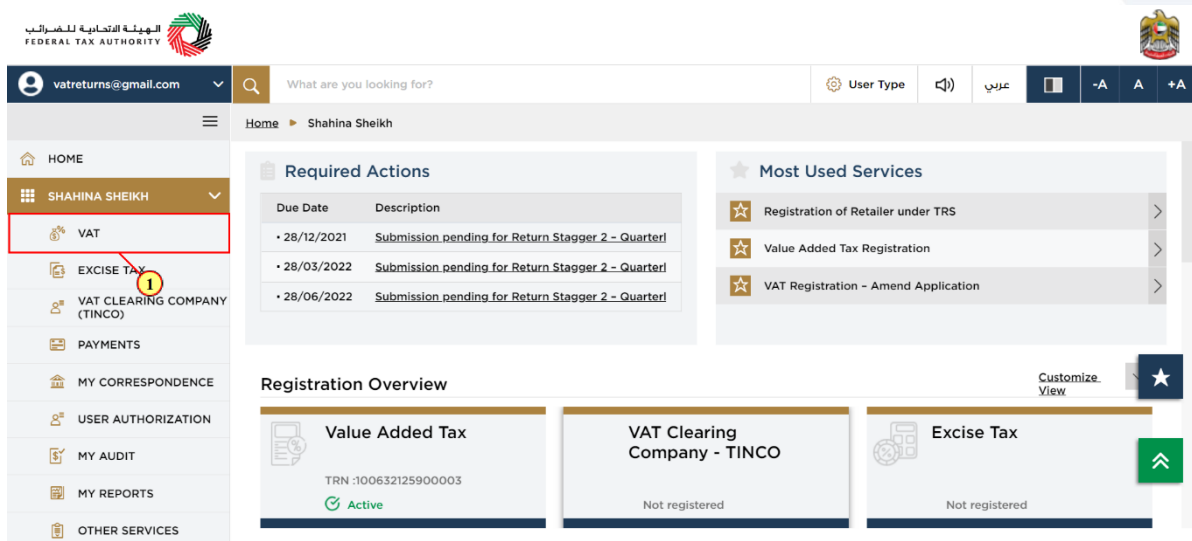
Proceed

Step	Action
(1)	Click on 'Proceed' to proceed to the Taxable Person

Step	Action
(1)	Click here to view the Taxable Person dashboard

Step	Action
(1)	Click here to access the VAT module

Step	Action
(1)	Click here to view all your VAT Returns

VAT 201 Return Dashboard

Type	VAT Reference Number	Period From	Period To	Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/03/2022	31/05/2022	28/06/2022	28/02/2023		0.00	● Overdue	🗎 File
VAT Return		01/12/2021	28/02/2022	28/03/2022	28/02/2022		0.00	● Overdue	🗎 File
VAT Return		01/09/2021	30/11/2021	28/12/2021	28/02/2022		0.00	● Overdue	🗎 File

This dashboard displays information related to your VAT Returns.

Type	VAT Reference Number	Period From	Period To	Due Date	Tax Year End	Submitted Date	Net VAT Position	Status	Action
VAT Return		01/03/2022	31/05/2022	28/06/2022	28/02/2023		0.00	● Overdue	🗎 File
VAT Return		01/12/2021	28/02/2022	28/03/2022	28/02/2022		0.00	● Overdue	🗎 File
VAT Return		01/09/2021	30/11/2021	28/12/2021	28/02/2022		0.00	● Overdue	🗎 File

You can add a new column to the table or filter the filings by its Return type and status. You can also search for VAT Return by reference number.
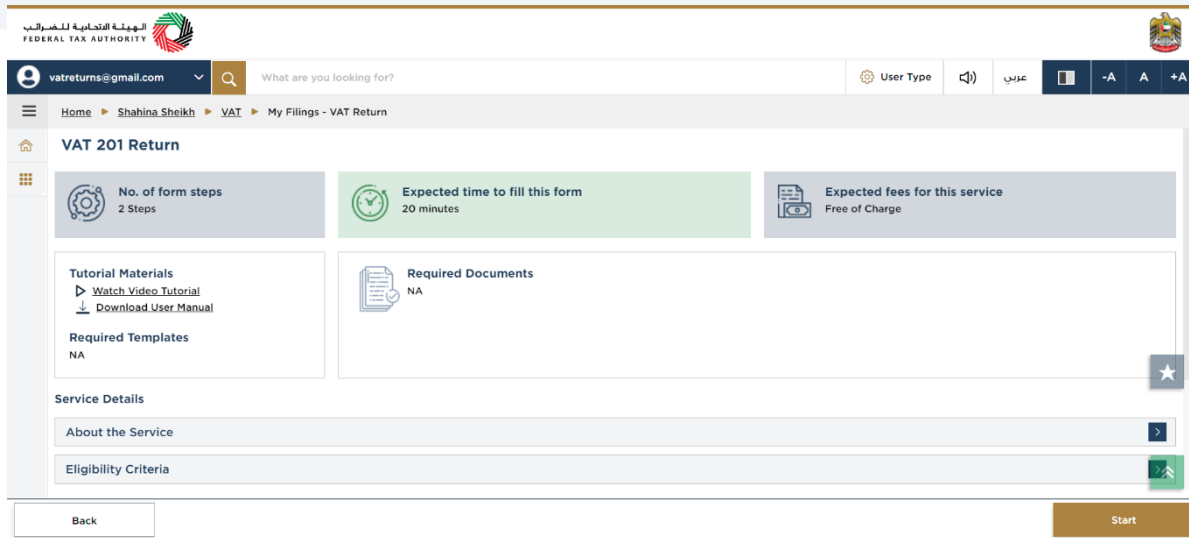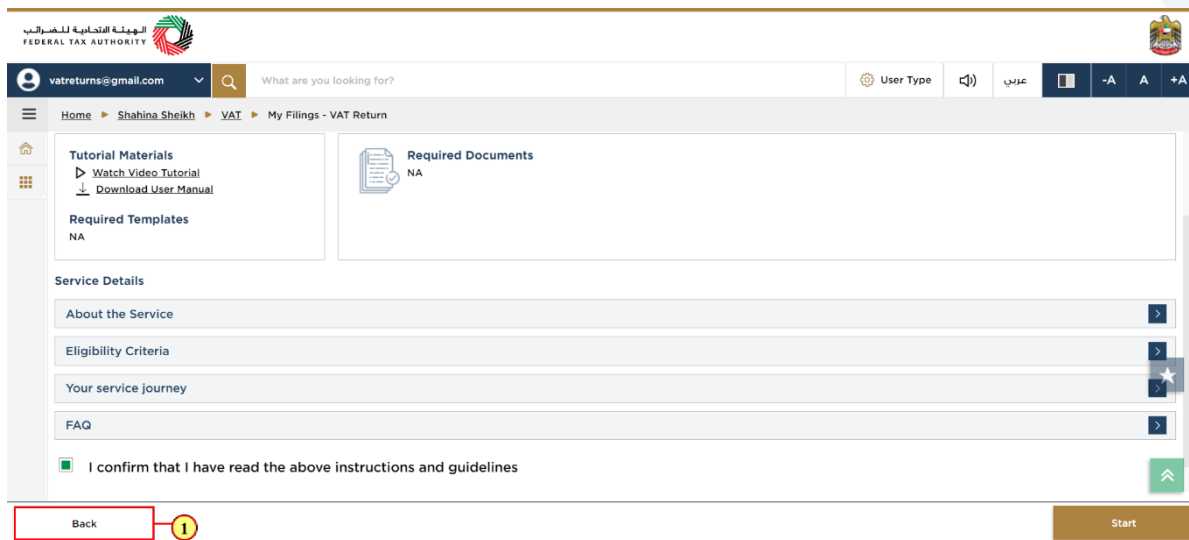
The process to edit a submitted VAT return is the same as that of filing a VAT return.

Step	Action
(1)	Click here to start filing a new VAT Return for the selected period.

These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete this return.

Step	Action
(1)	Click on 'Back' to go back to the previous page

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines.

Step	Action
(1)	Click on 'Start' to proceed to file the VAT return

VAT 201 Return

The progress bar displays the number of steps required to complete the VAT Return. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green

This section displays the filing period details based on the selected VAT Return.

Step	Action
(1)	Click here to download the offline template which can be used to file your returns.

Step	Action
(1)	Click on 'Upload Completed Template' to file your return using the offline facility.

Step	Action
(1)	Once the upload is complete, click here to download the uploaded template

Step	Action
(1)	Click here to clear the amounts in the table below

Step	Action
(1)	Enter Amount, VAT Amount and adjustments for all the boxes below as applicable.

Step	Action
(1)	Enter the values for the standard rates supplies in the correct corresponding Emirate box.

Box 2 is pre-populated from Planet Tax Free system for Registrants that are registered for the Tourist Refund Scheme

Step	Action
(1)	Click here to view the invoice details received from Planet Tax Free

Step	Action
(1)	Fill box 3 with amount and VAT amount.

Step	Action
(1)	Fill box 4 and box 5 with amount

VAT 201 Return

1g Standard rated supplies in Fujairah		0.00	0.00	-	0.00
2 Tax refunds provided to tourists under the Tax Refunds for tourists scheme		- 170,816.40	- 8,540.82		View Details
3 Supplies subject to reverse charge provisions		124,121.00	6,206.05		Edit Details
4 Zero rated supplies		26,729.00			
5 Exempt Supplies		56,321.00			
6 Goods imported into the UAE		39,375,526.00	1,968,776.30		View Details

Previous Step   Save as Draft   Next Step

Box 6 is pre-populated based on the data received from customs

VAT 201 Return

2 Tax refunds provided to tourists under the Tax Refunds for tourists scheme		- 170,816.40	- 8,540.82		View Details
3 Supplies subject to reverse charge provisions		124,121.00	6,206.05		Edit Details
4 Zero rated supplies		26,729.00			
5 Exempt Supplies		56,321.00			
6 Goods imported into the UAE		39,375,526.00	1,968,776.30		View Details ①
7 Adjustments to goods imported into the UAE					

Previous Step   Save as Draft   Next Step

Step	Action
(1)	Click here to get the detailed view of Goods imported into the UAE

VAT 201 Return

4 Zero rated supplies	ⓘ	26,729.00		
5 Exempt Supplies	ⓘ	56,321.00		
6 Goods imported into the UAE	ⓘ	39,375,526.00	1,968,776.30	⊙ View Details
7 Adjustments to goods imported into the UAE	ⓘ	10,000.00	500.00	
8 Totals		64,180,042.00	3,204,849.60	0.00

Previous Step   Save as Draft   Next Step

ⓘ Box 7 should be used if the information that is prepopulated in Box 6 regarding goods imported into the UAE is incomplete or incorrect. In such case, use this box to make adjustments accordingly.

VAT 201 Return

4 Zero rated supplies	ⓘ	26,729.00		
5 Exempt Supplies	ⓘ	56,321.00		
6 Goods imported into the UAE	ⓘ	39,375,526.00	1,968,776.30	⊙ View Details
7 Adjustments to goods imported into the UAE	ⓘ	10,000.00	500.00	
8 Totals		64,180,042.00	3,204,849.60	0.00

Previous Step   Save as Draft   Next Step

ⓘ Box 8 is the total of box 1 to box 7 which is your total output for the Tax Period

Step	Action
(1)	Enter the amount, corresponding VAT amount and adjustment amount for your standard rated expenses for the period.

Step	Action
(1)	Enter the amount and corresponding VAT amount for supplied that are subject to reverse charge provisions

VAT 201 Return

Description		Amount (AED) ⓘ	VAT Amount (AED) ⓘ	Adjustment (AED) ⓘ
9 Standard rated expenses	ⓘ	1,500,000.00	75,000.00	0.00
10 Supplies subject to the reverse charge provisions	ⓘ	80,000.00	4,000.00	
11 Totals		1,580,000.00	79,000.00	0.00

Net VAT Due

12 Total value of tax due for the period (AED)
3,195,808.78

Box 11 is auto-calculated and displays your total inputs for the Tax Period

VAT 201 Return

11 Totals	1,580,000.00	79,000.00	0.00

Net VAT Due

12 Total value of tax due for the period (AED)
3,195,808.78

13 Total value of recoverable tax for the period (AED)
79,000.00

14 Payable tax for the period (AED)
3,116,808.78

Box 12 displays the total output tax for the period. Box 13 displays the total input tax for the period and box 14 displays the payable and/or refundable tax for the period.

Step	Action
(1)	Select 'Yes' if you have reported amounts using the 'Profit Margin Scheme
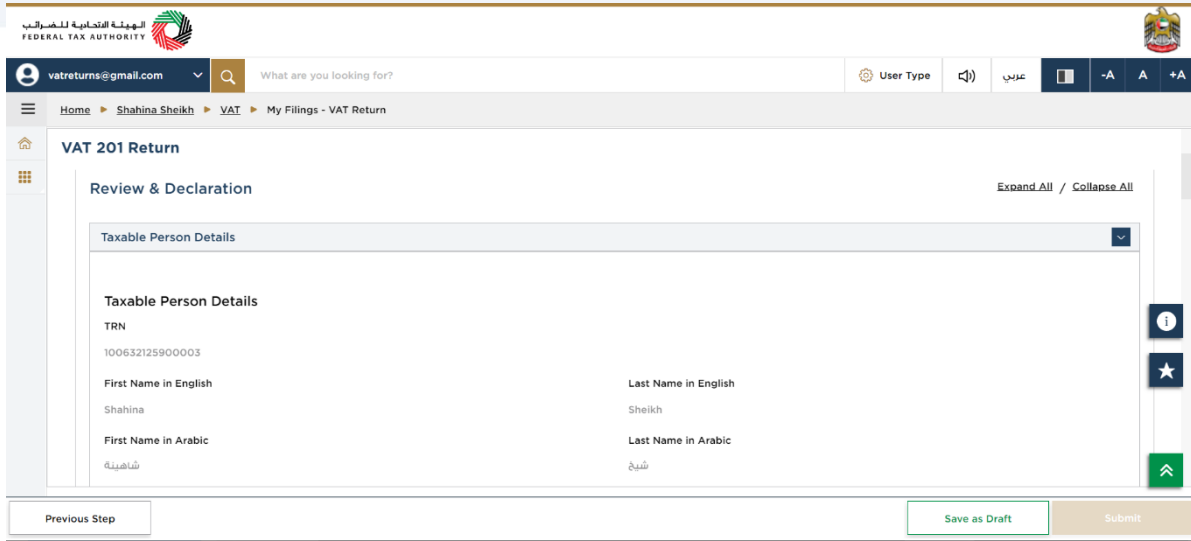
Step	Action
(1)	Click on Previous' to go back to the previous section

Step	Action
(1)	Click on 'Save as draft' to save the VAT Return as a draft

Step	Action
(1)	Click on 'Next Step' to proceed to the next section

Review and Declaration
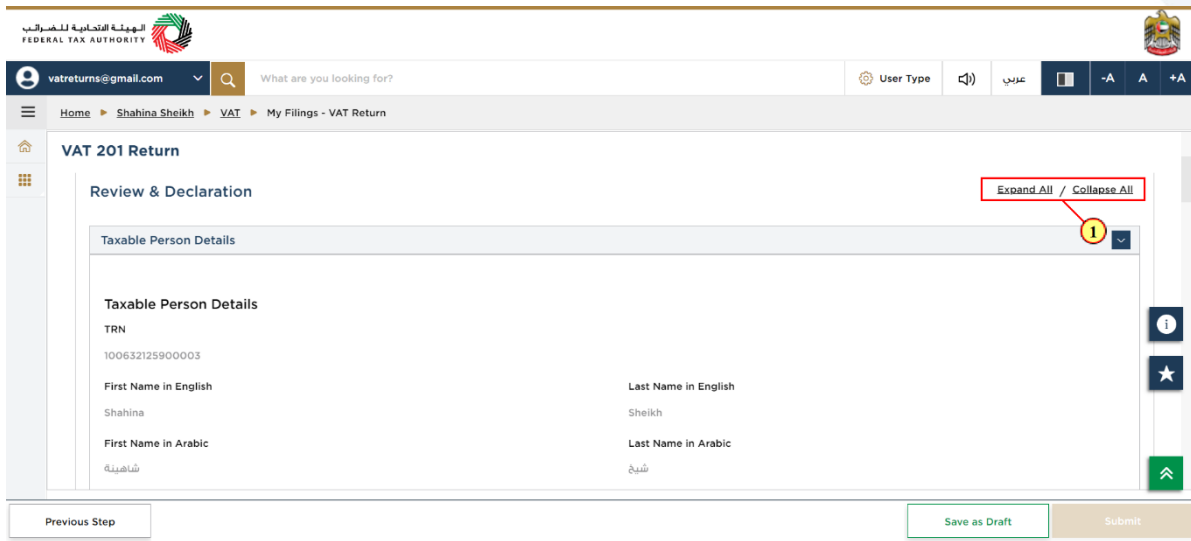
This section displays your completed Return and allows you to review it prior to submission

Step	Action
(1)	Click here to expand/collapse all steps at once

Step	Action
(1)	Click here to expand or collapse each section

Step	Action
(1)	Click on each step to review every section

The Declaration details are pre-populated from your VAT Registration

Step	Action
(1)	Mark the checkbox to confirm that you have reviewed the VAT Return

Step	Action
(1)	Click on 'Submit' to submit the VAT Return.

> You have successfully submitted the application!
> Make a note of the reference number for future references. You can also access this VAT Return from the VAT Return tile, within the VAT module.

Step	Action
(1)	Click on 'Download' to download a copy of submitted VAT Return acknowledgement.

Step	Action
(1)	Click on 'Back to Dashboard' to go back to dashboard.

VAT 201 Return Dashboard

Step	Action
(1)	Click here to compare your filings.

Step	Action
(1)	Mark the required checkboxes (type of filings) that you want to compare.
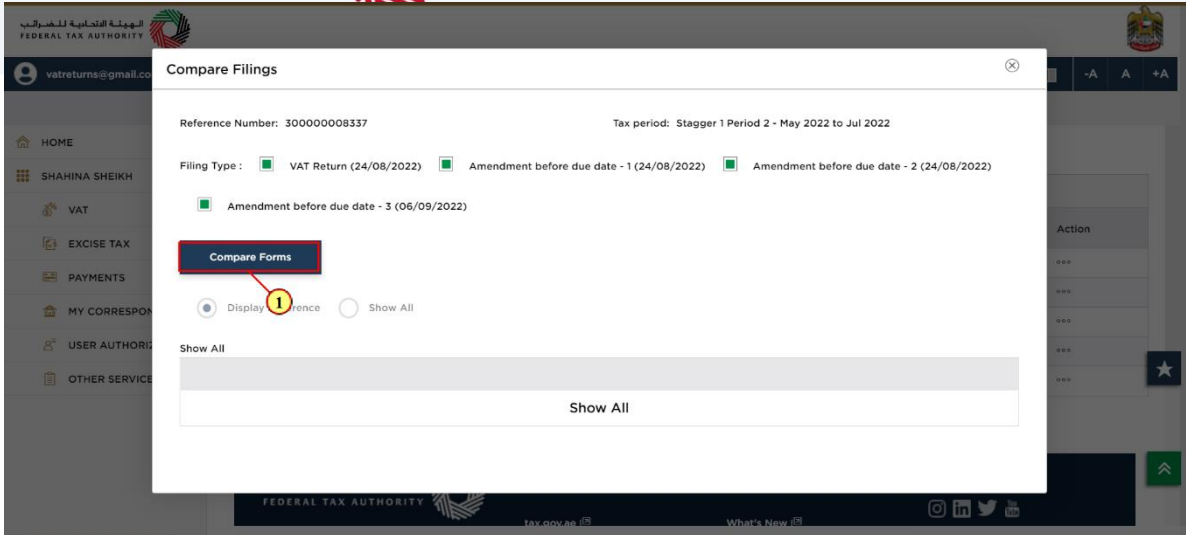
Step	Action
(1)	Click on 'Compare Forms' to compare the selected forms.
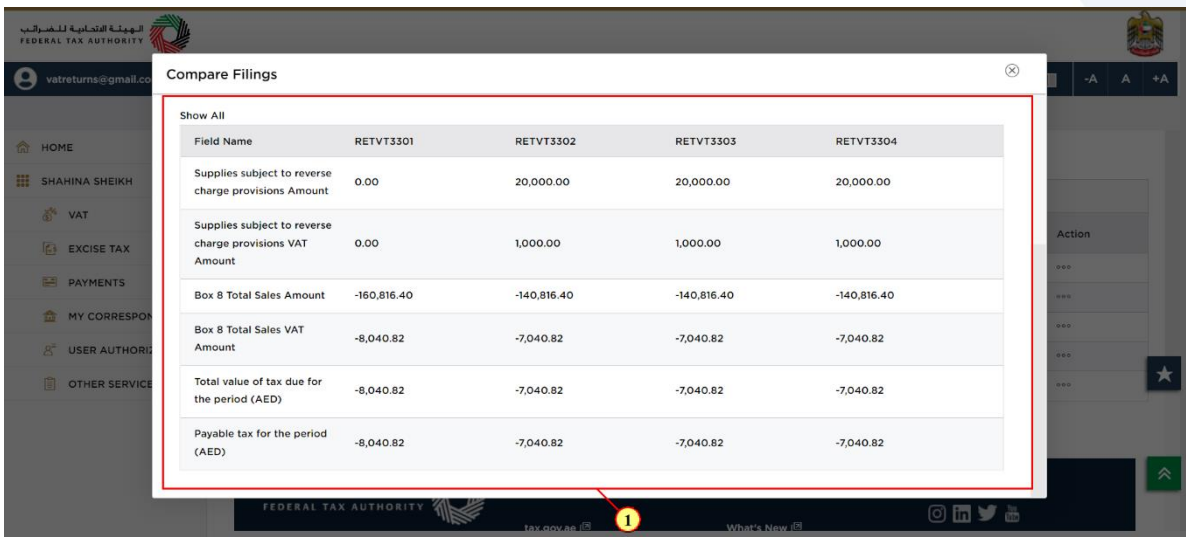
Step	Action
(1)	The results of compared forms is displayed.

Step	Action
(1)	Click here to close the pop-up.

Step	Action
(1)	Click here to view your previous filings.

Step	Action
(1)	All your previous filings are displayed here.

Step	Action
(1)	Click on previous filing which you want to view in detail.

VAT Return

After submission of the return, VAT Taxpayer receives the following correspondences

- Return submission acknowledgement.

Thank you