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1. Brief overview of this user guide

This guide is prepared to help you submit Clarification requests to the Federal Tax Authority (FTA) regarding specific matters of uncertainty on which you would like further guidance, and will help you:

- **provide accurate answers** to the questions on your Clarifications Form by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the form.

The Clarifications Form is for use by all persons that would like to ask the FTA to provide technical clarifications to matters of uncertainty they encounter after analysing the legislation.

If you have additional questions on specific fields in the Clarification Form, please contact us at info@tax.gov.ae.

2. Purpose of the Clarifications Form

2.1 What is a Clarification?

A Clarification is a mechanism to provide taxpayers with written guidance or advice about the FTA’s interpretation and position on specific tax matters of uncertainty, subject to the terms, conditions and procedures established by the FTA.

The answer provided by the FTA applies to the applicant and the specific transaction on which such advice has been requested only. There is no precedence for the advice set out by the FTA’s response that could be applied to other persons or to the applicant for materially different transactions carried out.

2.2 Who is qualified to apply for a Clarification?

Any person may use this Clarifications Form to seek technical clarification on specific tax matters, provided that:
• The person has analysed the relevant tax law, regulations and guidance and the answer is still uncertain – It is the responsibility of the applicant to monitor from time to time all publications issued by the FTA including but not limited to the law, regulations and guidance to avoid unnecessary and invalid submissions of a Clarifications Form.
• The person has an interest in the matter at hand (i.e. this is a genuine factual matter that has a material impact on the taxable person’s activities); and
• The matter is not covered by previous Clarifications issued by the FTA.

It is not required that:
• The person has to be a Taxable Person registered with the FTA;
• The person has to appoint a Tax Agent; or
• The matter has to relate to a transaction which has already occurred.

**IMPORTANT:** The FTA will not provide Clarification on the area of uncertainty which you raise if:-
• You request Clarification for a matter that does not fall within the criteria above;
• The application form is not filled in correctly;
• The content of the application form is not complete and/ or the FTA considers more information is required to proceed with the review;
• The FTA does not believe that there are genuine points of uncertainty for your application;
• Your application is about the treatment of transactions which the FTA believes that are for the purposes of avoiding tax;
• You are asking the FTA to give tax planning advice; or
• The application is related in any way to a matter raised in a tax inspection, audit or assessment by the FTA.

### 2.3 How to apply?
The taxpayer must submit the Clarifications request by email. Refer to **section 6** for details on the submission.

### 2.4 Who can submit the Clarifications Form on your behalf?
Generally, the person seeking a Clarification should submit the Clarifications Form. However, submissions will also be accepted from:-
• Appointed Tax Agents; or
• Appointed Legal Representatives.

If you are a member of a Tax Group, the request should be submitted by the Representative Member of the Tax Group.

**IMPORTANT:** Tax Advisors (who are not registered Tax Agents) are not permitted to submit any Clarification requests on behalf of another person.

### 3. What information will you need when completing the Clarifications Form?

You are required to submit the below attachments along with the form:

- Any tax advice you received on the matter of uncertainty to be clarified;
- A formal letter including details of the facts, legal references, your technical view, any alternative treatment which you consider may apply as well as your question(s) for the FTA to clarify; and
- If a person is not registered, supporting details to identify the applicant (either Emirates ID or Passport copy) and proof of authorisation.
- If a person is registered, the email should be sent from the authorized signatory.

**IMPORTANT:** If you are a Tax Agent you must send the Clarifications Form from the email address you registered with the FTA as a Tax Agent (i.e. your online user account) and which is linked to the taxable person. Any emails sent from other email addresses by a Tax Agent will be disregarded and **no response will be sent out by the FTA.**

To facilitate the review of your request, you are encouraged to provide any additional documentary proof to support the factual and legal grounds on which the request is being made (e.g. sample invoices, contracts, payment slips or other).
4. Completing your Clarifications Form

Please fill in the form field by field. Any questions that are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. You don’t need to input anything for the boxes where document uploads are requested; instead, you should include the information and relevant documents, as supporting documentation on the email to be sent to the designated email address along with the Clarifications Form.

You must fill out the form first electronically. Handwriting is not accepted.

The following guidance is designed to help you understand the questions that the Clarifications Form asks in order to complete the form accurately.

<table>
<thead>
<tr>
<th>1. About the Applicant</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Name of the Applicant</strong> *</td>
</tr>
<tr>
<td><strong>Tax Registration Number (TRN)</strong></td>
</tr>
<tr>
<td><strong>Reasons for not being registered with the FTA</strong></td>
</tr>
<tr>
<td><strong>Tax Agent Approval Number (TAAN)</strong></td>
</tr>
</tbody>
</table>
### 2. Contact Details of the Applicant

**Building name and number, Street etc.*

Please provide your contact details here.

If you are located outside the UAE, some fields may or may not be relevant to you (e.g. PO box).

### 3. About the Request for Clarification

#### Which tax does this request relate to?*

Please select from the drop down list including:

- VAT;
- Excise Tax; or
- VAT and Excise Tax.

#### Is this request related to any previous Clarifications issued by the FTA?*

Please review the existing Clarifications and avoid submission of duplicate requests for Clarification on similar technical areas of uncertainty.

You should not apply for a Clarification request if your situation is identical to any previous Clarifications by the FTA. Your request will be rejected.

#### If yes, please provide the form reference number of the previous claim

Please do not submit duplicate claims - you should provide the FTA with the complete, relevant and accurate information necessary to assess the technical position of the relevant topic. In case you have similar and/or additional enquiries which are relevant to a previous request, please enter the reference number of the previous request here.

#### Estimated Tax amount that is/may be impacted from this technical clarification (AED)*

Please estimate the potential tax amount impacted by your request. This can be either an additional amount of tax payment or, a credit or refund of tax. You may leave the field as zero if you believe the amount cannot be quantified, however, it may impact the turnaround time that the FTA will need to respond to this request.
Please specify the nature of the estimated Tax amount impacted by your request. For example: -

- If it is related to VAT, please specify if it is in relation to input tax, output tax, import VAT or reverse charge;
- If it is related to Excise Tax, please specify if it is in relation to payable tax or deductible tax.

What periods have been / may be impacted by the matter at hand?

Please specify all tax periods impacted by this matter. These can be past, present and / or future periods.

Does the Clarification relate to a completed, current, or proposed supply chain / transaction?*

Please select from the drop down options as provided below:
- Proposed transaction(s)
- Current transaction(s)
- Completed transaction(s)

4. Background and Facts

Please provide a detailed description of the background, including transactions, steps and the intentions of the matter which is the subject of the Clarification *

Please provide your input in no more than 500 words.

Please provide any documentary proof to support the factual and legal grounds on which the request is based (e.g. sample invoices, contracts, payment slips or other)*

You may attach the relevant supporting documents to facilitate the processing of your request. You may hide certain information that is commercially sensitive when submitting the document(s).
### 5. Technical view

**Specify the legal provisions which are relevant to assessing the tax treatment of the matter which is the subject of the Clarification***

Please detail the article number as well as the name of the legislation. For example, Article 80 of the Federal Decree-Law No. (8) of 2017 on Value Added Tax.

**Specify any guidance issued by the FTA which is relevant to the technical position of the matter which is the subject of the Clarification**

Please include all relevant materials that you have reviewed and considered before raising this request. These can be guides (e.g., Taxable Person Guide), awareness session materials, e-Learning, Quick references, or other. Please specify the relevant sections and / or page references of the content you have reviewed. For example, Taxable Person Guide for Value Added Tax (Issue 1/March 2018), section 5.3 Deemed Supplies, page 19.

**Please specify details of any previous Clarifications issued by the FTA relevant to your claim**

In cases where any previous Clarifications that the FTA has provided is relevant to your current request, please indicate here the details of the previous Clarification(s). Please ensure that the details provided here correspond to the Clarification(s) reference number that you have provided above in section 3.

**Please upload any tax advice you received in respect of the matter for which you are seeking Clarification**

Please provide any relevant tax advice that you have received and which supports your technical position. You may provide multiple documents and / or advice.

**What is the outcome of your tax technical assessment of this matter***

Briefly describe the tax treatment which you consider to be correct based on your technical analysis.
<table>
<thead>
<tr>
<th><strong>What is the outcome of other alternative tax technical assessments of this matter?</strong></th>
<th>Briefly describe the other tax treatments which you have considered but do not consider to be correct.</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Please describe your analysis on the tax technical position which you consider to be correct in more detail</strong>*</td>
<td>Please elaborate on the analysis which you consider to be the correct position in no more than 500 words.</td>
</tr>
<tr>
<td><strong>Please describe your analysis on the alternative tax technical position(s) in more detail</strong>*</td>
<td>Please elaborate on the alternative analyses to the above position which you have considered in no more than 500 words.</td>
</tr>
<tr>
<td><strong>Please provide the questions which you would like the FTA to answer</strong>*</td>
<td>Please provide the questions which relate to the matter which is the subject of this specific request. Generally, try to limit the number of questions to 5. The FTA may not be able to address all the questions on an individual basis.</td>
</tr>
</tbody>
</table>

6. **Summary**

**Please upload a formal letter including details of the facts, legal references, your technical analysis, the alternative treatments which you have considered may apply, and the question(s) for the FTA on which you are seeking Clarification***

Please include a scanned PDF copy.
How many times have you submitted a request seeking the FTA’s Clarification during the past 12 months?*

Please confirm how many times you have approached the FTA for Clarifications in the last 12 months.

5. Submitting the Clarifications Form

Once you have completed the Clarifications Form, please send the soft copy (in PDF format) to the following email address along with the supporting documents.

clarifications@tax.gov.ae

Clarification requests sent to other FTA email addresses will not receive a reply.

Accepted file types are PDF, JPG, PNG and JPEG. The total file size limit is 10 MB. You will obtain an email notification upon successful submission of the Clarifications Form.

6. Response from the FTA on your Clarification

It may take the FTA up to 40 business days to respond to your Clarification request.

Note: If your application is incomplete, or additional information is required, the FTA will ask you to provide the required / additional documentation. After re-submitting the complete application, it may take the FTA a further 40 business days to respond to your updated request for Clarification.

The answer provided by the FTA is based on the facts provided by you at the time the Clarifications Form is submitted. Once a response is issued by the FTA, you may decide whether to follow the Clarification provided by the FTA or not at your own risk. You may also apply to the FTA for a Reconsideration if you do not agree with the FTA’s response.

The final response to your Clarifications request will be in a letter format and you will receive it as an attachment to an email.
7. What you can do if you disagree

7.1 Reconsideration

If you do not agree with the answer provided by the FTA regarding your Clarification request, you may apply for a Reconsideration for the decision issued by the FTA via the following link within 20 business days from the date of receiving the Clarification as per article 27 (2) of the Federal Law No. (7) of 2017 on Tax Procedures.

https://www.tax.gov.ae/contact-us.aspx

You must specify the detailed reasons for disagreeing with the FTA’s decision on your Clarifications Form in the following question taken from the Reconsideration Application Form:-

Please provide the reasons you are applying for a reconsideration of this decision, including an analysis of the alternative treatment which you consider should apply. You may provide details directly into this form or upload a letter if you wish.

The FTA will review the request for Reconsideration and, if the application has fulfilled the requirements, issue its justified decision within 20 business days from receipt of such application.

**NOTE:** Please note that not following the advice given by the FTA could lead to a violation of the tax legislation and the issuance of penalties.