



Application Form for Tax Technical Clarifications from the Federal Tax Authority

IMPORTANT NOTE

When to use this form

This form is available to all persons that would like to ask the Federal Tax Authority (FTA) to provide technical Clarifications to matters of uncertainty they encounter after reviewing the laws, executive regulations and guides/ information applicable and published by the FTA. You are encouraged to consult with a subject matter expert, if appropriate, prior to submitting this claim to the FTA.

Do NOT use this form to request a Reconsideration of a decision made / issued by the FTA. Any Reconsideration requests lodged through this form will not be processed by the FTA - there is a separate form available on the FTA website to be used for Reconsideration applications.

Form reference number (official use only)

1. About the Applicant

Name of the Applicant*

Tax Registration Number (TRN) (if applicable)

Reasons for not being registered with the FTA

Tax Agent Approval Number (TAAN) (if applicable)

2. Contact Details of the Applicant

Building name and number*

Street*

Area*

City*

P.O. Box

Emirate

Postal code / ZIP

Country*

Phone country code*

Phone number*

E-mail address*

3. About the Request for Clarification

Which tax does this request relate to?*

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

If yes, please provide the form reference number of the previous claim(s)

Estimated Tax amount that is / may be impacted by this technical Clarification (AED)*



Please specify the nature of the estimated Tax amount*

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

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

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 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)*

Ability to upload multiple documents

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*

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

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

Ability to upload multiple documents

What is the outcome of your tax technical assessment of the issue?*

What is the outcome of other alternative tax technical assessments of this matter?*

Please describe your analysis on the tax technical position which you consider to be correct in more detail*

Please describe your analysis on the alternative tax technical position(s) in more detail*

Please provide questions which you would like the FTA to answer*

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

How many times have you submitted a request seeking the FTA's Clarification during the past 12 months?*

Ability to upload multiple documents

7. Authorised Signatory

Title

Name*

Is the Authorised Signatory a resident of the UAE?*

Emirates ID number

Upload scan of Emirates ID

Ability to upload multiple documents



If not resident in the UAE,

Nationality as shown on Passport*

Passport number*

Upload scan of Passport*

Phone country code*

Phone number*

E-mail address*

Language preference for correspondence*

Please upload a scan of a signed document proving that the Authorised Signatory has the necessary authority of the signatory* (if not registered with FTA)

Ability to upload multiple documents

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8. Checklist for completing the form*

- 1) I have answered all questions correctly to the best of my knowledge.
- 2) I have provided supporting information where required.
- 3) I have considered the tax laws, regulations and cabinet decisions applicable to the subject of this Clarification, as well as previous Clarifications issued by the FTA.
- 4) I agree to provide additional information which may be requested by the FTA when reviewing this Clarification claim.

Date of submission (dd/mm/yyyy)*