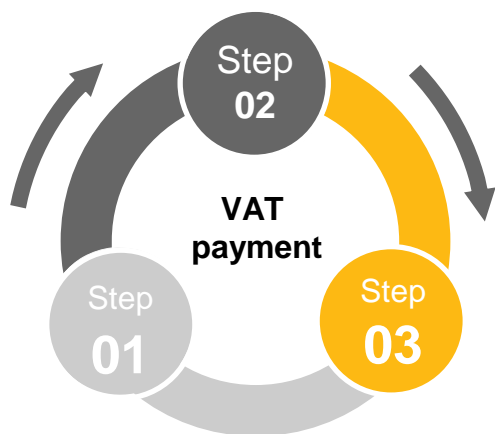


## GCC Tax Update – Amendment in the VAT Payment User Guide for Commercial Property Buyers

The Federal Tax Authority (FTA) has revised the e-Services portal process for the VAT payment on the transfer of commercial property. One of the significant changes is that VAT payment on the transfer can now be made by the seller, as compared to the old version where buyer is the only party allowed to do the payment.



### Important

Without the Payment Transaction Reference Number presented to the Land Department, the purchase of the property cannot proceed, and it will lead to delays.

### Steps to complete VAT payment



01

**E-Services Account Creation and Verification**



02

**Fill out the revised mandatory fields:**

1. e-Services Portal and go to "MY PAYMENTS" tab
2. Select 'Miscellaneous Payment' box
3. Select 'Commercial Property Sale' from the 'Payment for' drop down list
4. Fill out the required fields



03

**Proceed for payment** (available for eDirham, credit card or eDirham instant)

1. Click the "Make Payment" button
2. Upon checking the appeared payment information, click "Pay Now" button
3. Keep the Payment Transaction Reference Number to be presented to the Land Department

### ✗ Not applicable to the following:

- Sales or leases of residential property
- Leases of commercial property
- Sale of a commercial property with the benefit of sitting tenants to a buyer who is a Taxable Person which qualifies as the transfer of a business



### Revised mandatory fields

- Land Department Selection
- Date of Transaction
- Land Department Transaction Number
- Commercial Property Number (provided by the seller or the land department)
- Property Sale Amount
- VAT Amount
- Payor – either Buyer or Seller
- Paying Entity Type (if Legal or a Natural Person)
- Paying Entity Name (English and Arabic)



### How can we help?



Analysis and evaluation of whether the supply falls under the mentioned transactions.



Assistance in the preparation of relevant documentation for submission to the tax authority.

For questions or assistance, please contact: [tax.services@crowe.ae](mailto:tax.services@crowe.ae)