

# Tax Agent

## TAX AGENT / AGENCIES

### **Tax Agents/ Agencies who are approved by the Federal Tax Authority (FTA) of UAE**

The concept of Tax Agent is to help businesses to be compliant in respect of their tax obligations:

- A person is allowed to appoint another person(s) as its Tax Agent(s) to act in his name and on his behalf with regards to his tax affairs with the Federal Tax Authority (FTA).
- A Tax Agent assists the person in the fulfilment of his tax obligations and the exercise of his associated tax rights.

A Tax Agent is usually engaged by his or her clients through the Tax Agency with which he or she is associated in order to provide tax related services which could include:

- Preparing and submitting tax returns to the FTA on behalf of the businesses.
- Facilitate and offer assistance during a Tax Audit, both during and after the expiry of the agency engagement or your dismissal as the Tax Agent for that Taxable Person(s).
- Provide the FTA with all the information, documents, records and data required for any Taxable Person represented by the Tax Agent upon the FTA's request.
- Helping the businesses register with the FTA.
- Maintaining tax related records and/or information.
- Enquiring about tax related matters with the FTA. and
- Submitting requests for reconsideration of decisions issued by the FTA.

Other duties of a Tax Agent:

- Without prejudice to any obligations in the Law, maintaining the confidentiality of any information obtained in the course of performing his/her duties as a Tax Agent.
- Refuse to participate in any work or plan which may result in a breach of any law by any Person or may jeopardise the integrity of the tax system.
- In performing his/her duties as a Tax Agent, the Tax Agent may rely on information provided to him by the Person unless the Tax Agent has reasonable grounds for believing that the information may be incorrect.

## VAT FOR NON-UAE RESIDENT

### **Who is the Non-Resident:**

Any person who does not own a Place of Establishment or Fixed Establishment in the State and usually does not reside in the State.

### **What is the place of establishment?**

Is the place where a business is registered and where decisions and management of the business take place.

### **What is the fixed establishment?**

Is the place where the business is actually carried out from, such as an office or branch, where there are sufficient human and technology resources to make and receives supplies of goods and services.

### **Non-UAE resident required to register for VAT?**

Non-residents are required to register for VAT as soon as they make taxable supplies – there is no registration threshold for them. The obligation to register for Non-residents only applies if no other Person is responsible in the State to account for VAT.

### **When the Non-UAE resident must register for VAT?**

Where a Person is not a resident of the State and is required to register in accordance with the provisions of the Decree-Law, the Authority shall register him with effect from the date on which he started making supplies in the State, whether or not he so notifies them of the liability to register for Tax, or from such earlier date as agreed between the Authority and the Person.

### **Who can represent the Non-UAE resident at FTA?**

Non-resident can appoint a legal representative (Tax Agent) to be in charge of its tax affairs. The legal representative will take over the tax obligation of the non-resident.

## ELECTRONIC TAX REFUND SCHEME FOR TOURISTS



**Nov 18, 2018**

beginning phase one of the Tax Refund Scheme for Tourists leaving through the airports of Abu Dhabi, Dubai, and Sharjah.



Tax invoices issued as of

**Nov 18, 2018**

and forward will be eligible for tax refund for tourists.



**Dec 15, 2018**

continue implementing the Scheme, which allows tourists to recover tax at all airports, as well as land and sea ports in the UAE.



**4000+**

stores and retail outlets included in the new Scheme.



### 4 CONDITIONS FOR RETAILERS TO TAKE PART IN THE SCHEME:

**1**

The retailer must be registered with the Federal Tax Authority (FTA) for Value Added Tax (VAT) and have a tax registration number (TRN).

**2**

The supplier's sales of goods must not be excluded from the refund scheme, as determined by the authority.

**3**

The retailer must submit a request to participate in the Scheme as determined by the FTA.

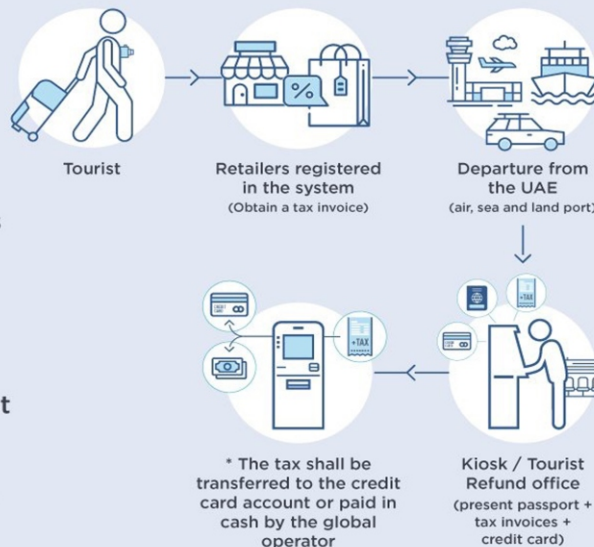
**4**

The retailer must meet the financial credit requirements specified by the system operator and be committed to submitting Tax Returns and paying due taxes regularly.



### A FULLY ELECTRONIC PROCESS:

Upon leaving the UAE, tourists will be able to reclaim taxes paid on their purchases in a fully electronic system, characterised by its simplicity, accuracy and speed, without any human involvement. The tourist shall submit the required documents and obtain a refund via credit card or in cash from the global operator.



\* Tax invoices, tax free tags and purchased goods may be subject to physical inspection at the border points to verify eligibility, therefore tourists should have these available.

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