



Smart decisions. Lasting value.

Making Payments to the **Federal Tax Authority** from outside the **United Arab Emirates**

About UAE Federal Tax Authority (FTA) and payments from abroad.

- The UAE FTA expects payments towards **VAT** and **EXCISE DUTY** to be made into **its accounts held with the Central Bank** of the UAE.
- This can **only be done** by the financial institutions in the UAE that are direct participants in the **domestic RTGS system, “UAEFTS”**.
- If the tax payer resides **outside the UAE**, then their payments should be routed **through a UAE bank** that is a correspondent of the tax payers bank abroad.
- In such cases, the payment will **originate from the tax payers bank** abroad by **SWIFT** and then will be routed to the FTA using **UAEFTS by the UAE bank**.



Information to be provided by tax payer

- The following information must be provided to the bank by the tax payer when submitting the tax payment :

Item	Description
Tax Registration Number	<p>A 15 digit number provided by the UAE FTA to the Tax Payer. If you don't have your TRN, then solicit the same from the UAE FTA.</p> <p>Sample "100254785700003"</p>
GIBAN	<p>The IBAN representation of the Tax Registration Number. This can be validated for the UAE.</p> <p>If you don't have your GIBAN, then solicit the same from the UAEFTA.</p> <p>Sample "AE508680100254785700003"</p>

Your bank outside UAE should know

- The correspondent bank of the tax-payer should know the following information when accepting tax payments for the UAE FTA:

Item	Description
Their correspondent bank in the UAE for AED payments	Example : <ul style="list-style-type: none">■ Barclays UK may have Barclays UAE as their AED correspondent.■ ICICI India may have Emirates NBD Bank UAE as their AED correspondent.

Swift Messages – Examples

SWIFT TAG	Description	Remarks
20	Senders Reference	Your Bank will provide this from their system.
26T	Transaction Type	Use "TAX"
32A	Value, Date, Currency & Amount	Currency is always "AED" Indicate the amount to be paid to FTA Note that the UAE bank may charge for this transaction, ensure that your bank advises you of the same.
50K	Ordering Customer	Your account number, Followed by Your name and address.
52A	Ordering Institution	This will be provided by your BANK. This should be their SWIFT BIC
57A	Account with Institution	CBUAEEAA
59A	Beneficiary Customer	Your GIBAN Followed by FEDERAL TAX AUTHORITY
70	Remittance Information	Additional details (if any)
71A	Details of Charges	Use "OUR"
72	Sender to Receiver	/REC/Kindly remit to FTA account //with CBUAE using UAEFTS //FTA Entity Id E868
77B	Regulatory Reporting	/BENEFRES/AE//TAX



Thank You

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