

# Certification Application Forms for Tax Accounting Software Providers

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# 1. Appendix 1 – Vendor Screening Criteria

The FTA looks for at least the following when certifying tax accounting software vendors:

- a global presence and international experience.
- experience in providing tax accounting software (VAT).
- track record and reference in providing tax accounting software in at least 2 countries.
- a significant presence in the UAE or have the intent and capability to setup significant presence in the UAE in a short time.

The FTA has prepared criteria to cover the broad areas of vendor's company profile, financial stability, product details, organisation strength and team, and product reference sites. The product which will be assessed using the criteria is the Tax Accounting Software only.

Tax Accounting Software vendors are requested to respond to each of the questions and provide the required supporting documentation (where applicable). Failure to provide any supporting evidence and / or providing inaccurate information will automatically disqualify the Tax Accounting Software vendors from this exercise. Such vendors will also be blacklisted from applying for a certification from the FTA in the future.



## A. Company Profile Criteria

S. No.	Criteria	Benchmarks	Vendor Comments
1	For how long has the company been in existence?	<5 years	
		5-10 years	
		>10 years	
2	What is the company ownership type?	Privately held with majority stakeholders being PE firms or Venture Capital	
		Privately held with majority stakeholders being company employees (e.g., CXOs)	
		Public listed	
3	Does the company have presence in the region?	Outside GCC	
		Present in GCC but not in the UAE	
		Present in the UAE	
4	Does the company have any Industry Certifications? (ISO, CMMI, SEI, etc.)	No	
		Yes	
5	Does the company have Support Centre(s)?	No Support Centre(s)	
		Present globally but not in the GCC	
		Present in the GCC but not in the UAE	
		Present in the UAE	
6	What is the availability of the Support Centre(s)?	Not applicable because no Support Centre(s)	
		Present but not 24*7 hours	
		24*7 hours	
7	How many Arabic Speakers are in the Support Centre(s)?	<5%	
		5-30%	



S. No.	Criteria	Benchmarks	Vendor Comments
		>30%	

## B. Financial Stability

S. No.	Criteria	Benchmarks	Vendor Comments
1	What is the company's average revenue over the last 3 years?	<10mn AED	
		10-25mn AED	
		>25mn AED	
2	What is the company's average profit over the last 3 years?	<4mn AED	
		4-15mn AED	
		15mn AED	
3	In the last 3 years, for how many years was the company was in profit?	< 2	
		2	
		3	



### C. Product Details

S. No.	Criteria	Benchmarks	Vendor Comments
1	Product Stability: For how long have you been providing Tax Accounting Software?	<1 year	
		1-5 years	
		>5 years	
2	Does the company have a clearly defined Product & Innovation Roadmap (for Tax Accounting Software) for next 2 years?	No	
		Yes	
3	Does the Tax Accounting Software have any Industry certifications (ISO, CMMI, SEI, etc.)?	No	
		Yes	
4	Has the company won any awards for its Tax Accounting Software? If yes, please specify	No	
		Yes	
5	What is the average percentage of revenue generated by the company by providing Tax Accounting Software in the last 3 years?	<25%	
		25-75%	
		> 75%	
6	What is the company's commitment to Tax Accounting Software product? Please specify percentage of total revenue invested in Research & Development of the product.	<2%	
		2-10%	
		>10%	



#### D. Organisation Strength & Team

S. No.	Criteria	Benchmarks	Vendor Comments
1	What is the total number of employees in the company?	<50	
		50 – 500	
		> 500	
2	What is the number of team members dedicated to Tax Accounting Software?	<10	
		10 – 100	
		>100	
3	What is the team's average experience of Tax Accounting Software?	<3 years	
		3-6 years	
		>6 years	

#### E. Customer Reference Sites

S. No.	Criteria	Benchmarks	Vendor Comments
1	In how many countries has the Tax Accounting Software been provided?	0	
		1-2	
		>2	
2	How many corporate customers are currently using the Tax Accounting Software globally?	<100	
		100-250	
		>250	
3	How many corporate customers are currently using the Tax Accounting Software in the UAE?	<50	
		50-200	
		<200	



## 2. Appendix 2 – Self-Review Checklist

### **Important Notes:**

- (1) This checklist serves as a guide for you to assess whether your tax accounting software satisfies the principles in FTA's guide on requirements titled *Requirements Document for Tax Accounting Software*.
- (2) Please ensure that you complete all the relevant sections below – any incomplete application will be disqualified.
- (3) This document should be endorsed by the tax accounting software vendor's Managing Director or Chief Executive Officer (or equivalent), or any duly authorised officer [as notified by way of a letter signed by the Managing Director or Chief Executive Officer (or equivalent)]. All attached documents should be initialled on every page by the Managing Director or Chief Executive Officer (or equivalent), or any duly authorised officer.
- (4) Please submit this completed checklist and required attachments to [info\\_tas@tax.gov.ae](mailto:info_tas@tax.gov.ae) as well as to the mailing address mentioned in the document

### Section 1: Applicant Details

<b>Name(s) of tax accounting software</b>	
<b>Version number(s) of tax accounting software</b>	
<b>Location of data centre(s)</b>	





## Section 2: Compliance with Principles in e-Tax Guide

Requirement	Yes / No / Not Applicable	Remarks (If no, please describe the area(s) of non-compliance and state the reason(s) for non-compliance.)
<b>General</b>		
Does your tax accounting software comply with all the principles listed in the FTA guide on requirements titled <i>Requirements Document for Tax Accounting Software</i> ?		
<b>Principles</b>		
<ul style="list-style-type: none"> <li>– Provides a reporting facility for the generation of information necessary to prepare VAT returns</li> <li>– Captures key data elements necessary for the generation of an FTA Audit File (“FAF”)</li> <li>– Allows automatic production of an FAF by a user with no assistance required from the software vendor or other IT specialist</li> </ul>		
<b>Test Data</b>		
Did you use the test data provided by FTA when testing your software?		
<b>FAF – Supply / Purchase / General Ledger listing</b>		
Is the software able to generate a FAF that has the same format as the FAF in Appendix 5 for VAT and/or Appendix 6 for Excise Tax in the guide on requirements titled <i>Requirements Document for Tax Accounting Software</i> ?		
Is the content of the generated FAF identical to the desired FAF output provided by FTA in Appendix 6 in this document?		
<b>Tax Codes</b>		
Did you adopt the tax codes listed in Appendix 1 and/or Appendix 2 of the guide on requirements titled <i>Requirements Document for Tax Accounting Software</i> ?		
If no, have you attached a full list of all the tax codes used, including a description of each tax code?		
<b>Foreign Currency Transactions</b>		
Is the software able to capture foreign currency transactions?		
If yes, please confirm that for each transaction, the equivalent Dirham amount		



for the transaction value and the Tax amount are captured in the FAF.		
<b>Principle</b> – Is accompanied by comprehensive documentation to assist auditors and users to understand how the software operates		
Do you provide with your software a user manual to assist auditors and users to understand how the software operates?		
If yes, please provide a copy of the user manual.		
<b>Principles</b> – Incorporates adequate internal controls to ensure reliability of the data being processed – Creates adequate audit trails to assist auditors in the understanding of the flow of events and reconstructing of the events, if necessary – Has in place archival and restoration of archived data mechanisms that ensure the integrity and readability of electronic records after an extended period		
<b>System Access</b>		
Does the software have the capability to create multiple user accounts? Please respond “Not Applicable” if the software is a single user application.		
If yes, does the software have the capability to assign each user account access to different functions and modules?		
Is it mandatory for users to access their user accounts by using a password?		
If yes, does the software have the following password control features: - Password change upon initial logon; - Minimum password length; - Password complexity (e.g. alphanumeric); - Password history; and - Any other features (please specify)?		
<b>Data Capture</b>		
Does your software have the capability to detect and prevent invalid data from being input into the system (e.g. input of a non-numeric value in a numeric field)?		
Does your software have the capability to detect and prevent incomplete data from being input into the system (e.g. submission of a transaction without filling in all the mandatory fields)?		



Does your software have the capability to detect and prevent duplicate data from being input into the system (e.g. submission of a transaction with the same invoice number as an earlier transaction which was processed)?		
<b>Data Processing</b>		
Does the software process transactions in real-time (as opposed to collating and processing the transactions by batches)?		
If no, does the software have the capability to ensure the integrity of the batched transactions and files (e.g. software has a checksum function)?		
Is there any data concurrency control feature in the software (e.g. data locks to prevent simultaneous data editing)?		
<b>Output Controls</b>		
Does the software have the capability to notify users when the FAF is not generated correctly?		
<b>Data Security Controls</b>		
Is transactional data protected from amendments once the accounting period is closed (e.g. change of amount, deletion of an entry)?		
Does the software have the capability to ensure that amendments to recorded entries can only be made through adjusting the journal entries?		
Can the software capture the following details for amendments to recorded entries made through adjusting the journal entries: <ul style="list-style-type: none"> <li>- Person making modification</li> <li>- Date of modification</li> <li>- Details of previous entry</li> <li>- Details of current entry</li> <li>- Any other details (please specify)?</li> </ul>		
<b>Backup Controls</b>		
Does the software have the capability to backup and restore electronic records?		
Does the software have the mechanisms for archival and restoration of archived data, which ensure the integrity and readability of electronic records after an extended period (e.g. able to detect corrupted backup files)?		



<b>Processing Logic</b>		
Are changes to the processing logic of the software restricted to the tax accounting software vendor (e.g., source codes are not provided to users)?		

### Section 3: Required Items

<b>Required Items</b>	<b>Please tick if you have attached the required items</b>	<b>If you are unable to submit any item listed in this table, please provide your reason(s)</b>
Business profile		
A copy of the FAF generated using the test data in Appendix 6		
Appointment of local agent letter (only to be attached if software vendor is an overseas entity)		
A virus-free CD or DVD containing a copy of the software or a password if the software is a Software-as-a-Service ("SaaS")		
At least 5 reference letters from non-related resellers / consumers (Reference letters should be from local companies and at most dated one year from application date)		
Audited financial statements for last 3 financial years (if audited financial statements are not available, please submit certified true management accounts for last 3 financial years)		
Documentation of communications plan for resellers / consumers (Please provide information on how resellers / consumers are updated of changes e.g. version upgrades)		
Copy of key software development personnel's resumes		
Training programme for resellers / consumers (Please provide a short write-up of the training contents)		



Copy of trainer's / trainers' resume(s)		
Does your firm have access to accounting / tax expertise?		
If <b>YES</b> – please provide details in the adjacent box (e.g. employed in-house accounting / tax staff or engaged external accountant / tax agent) and supporting documentation (e.g. copy of in-house accounting / tax staff's resumes, contract with external accountant / tax agent). If you are unable to provide supporting documentation, please explain why in the adjacent box.		
If <b>NO</b> – please fill in the adjacent box your reason(s) for not having access to accounting / tax expertise.		
Is your technical support team in-house or out-sourced?		
If <b>IN-HOUSE</b> – please provide details in adjacent box and supporting documentation of technical support process (e.g. standard operating procedures, copy of in-house technical support team's resumes). If you are unable to provide supporting documentation, please explain why in the adjacent box.		
If <b>OUTSOURCED</b> – please provide details in adjacent box (e.g. name of external firm technical support is outsourced to, arrangement with external firm), reason(s) for outsourcing to this particular external firm, and supporting documentation (e.g. contract with external firm). If you are unable to provide supporting documentation, please explain why in the adjacent box.		

I confirm that:

- a) I am eligible to provide the above information and attachments on my firm's behalf as I am the Managing Director or Chief Executive Officer (or equivalent), or any duly authorised officer;
- b) My firm developed the tax accounting software mentioned in Section 1 above and has legal ownership of the software;



**(OR)**

I am a legally authorized reseller of the tax accounting software mentioned in Section 1 above in the UAE;

- c) The date below indicates the date of completion of this self-review checklist;
- d) I give my consent to FTA to use all information and documents submitted in relation to this application (where required);
- e) To the best of my knowledge, the above information and attachments are true, complete and accurate, and no material information has been withheld or distorted;
- f) I have read the Conditions stipulated in **Appendix 3**, accept these Conditions and agree to be bound by them; and
- g) I understand that (i) if I withhold or distort any material information; or (ii) if I submit untrue, incomplete or inaccurate information or attachments; or (iii) if I am non-compliant with the Conditions stipulated in the **Appendix 3**, my firm's tax accounting software will be disqualified by the FTA and blacklisted from being listed in the FTA's TAsR in the future.

Firm's Name, Commercial/  
Professional License Number,  
Address & Stamp

Name, Contact Number and Email  
Address

\_\_\_\_\_  
Designation  
\_\_\_\_\_

\_\_\_\_\_  
Signature & Date  
\_\_\_\_\_  
\_\_\_\_\_



### 3. Appendix 4 - Annual Renewal Form for Listing in Tax FTA's Tax Accounting Software Register (TASR)

**Important Notes:**

- 1) This form must be completed by an accounting software vendor that is currently listed on FTA's Tax Accounting Software Register and wishes to renew its listing for the period from \_\_\_\_\_ to \_\_\_\_\_.
- 2) Please ensure that you complete all the relevant sections below – any incomplete application will be disqualified.
- 3) Please ensure that your tax accounting software satisfies the principles in FTA's guide on requirements titled *Requirements Document for Tax Accounting Software*.
- 4) This document should be endorsed by the tax accounting software vendor's Managing Director, Chief Executive Officer (or equivalent) or any duly authorised officer [as notified by way of a letter signed by the Managing Director or Chief Executive Officer (or equivalent)].
- 5) Please submit the completed and signed form (in PDF format) to [info\\_tas@tax.gov.ae](mailto:info_tas@tax.gov.ae) Please title heading of email as "ASR Renewal for (company's name)".
- 6) Also, please send the hardcopy form to the mailing address provided above

#### Section 1: Details of Tax Accounting Software

Name(s) of tax accounting software  
Version number(s) of tax accounting software  
Number of units sold from dd/mm/yy to dd/mm/yy \_\_\_\_\_ (include units from the previous version if there is a version upgrade)

#### Section 2: Particulars of Applicant

(a) Particulars of Firm

Name

Professional /  
Commercial License  
Number

Address

Firm's Stamp



**(b) Particulars of Firm's Managing Director, Chief Executive Officer (or equivalent) or any duly authorised officer\***

<b>Name</b>	
<b>Designation</b>	
<b>Contact number</b>	
<b>Email address</b>	

**(c) Alternative Contact Information** [Please provide the details of the alternative contact person(s), if available]\*

<b><u>Contact Person 1</u></b>	
<b>Name</b>	
<b>Designation</b>	
<b>Contact number</b>	
<b>Email address</b>	
<b><u>Contact Person 2</u></b>	
<b>Name</b>	
<b>Designation</b>	
<b>Contact number</b>	
<b>Email address</b>	

\*Please ensure that at least one of the contact numbers stated in Section 2(b) and 2(c) is local

**Section 3: Declaration (to be completed by the tax accounting software vendor's Managing Director, Chief Executive Officer (or equivalent) or any duly authorised officer)**

Please check the boxes to indicate that you have read and confirm the following conditions:

- I am authorised to provide the above information and to complete this declaration on my firm's behalf;
- The tax accounting software mentioned in Section 1 above is compliant with the principles and requirements in FTA's guide titled *Requirements Document for Tax Accounting Software* and my firm will update FTA of any future changes to the software;
- My firm has sufficient working capital to continue its operations for the next 12 months and funds to satisfy maturing short-term debt; and





I have read the Conditions stipulated in **Appendices 3 and 5**, accept these Conditions and agree to be bound by them.

\_\_\_\_\_  
Name and signature of Managing  
Director,  
Chief Executive Officer (or  
equivalent) or  
any duly authorised officer

\_\_\_\_\_  
Date