



Application Form for VAT Administrative Exceptions from the Federal Tax Authority

This form can be used by registrants who would like to request the Federal Tax Authority (FTA) to provide a VAT Administrative Exception on matters related to Tax Invoices, Credit Notes, Length of Tax Period, Stagger, Evidence to Prove Export of Goods or Time for Export of Goods.

Form reference number (official use only)

1. About the Applicant

Name of the Applicant* (English)

Tax Registration Number*

Tax Agent Approval Number (TAAN) (if applicable)

2. Contact Details of the Applicant

Country*

Phone country code*

Phone number*

E-mail address*

3. About the Request for VAT Administrative Exception

Have you previously requested a VAT Administrative Exception from the FTA?*

If yes, please provide the decision number of your previous approved request.

4. Reasons for VAT Administrative Exception

Select the relevant category for which you are seeking a VAT Administrative Exception*

Please provide a detailed description for why you are requesting a VAT Administrative Exception*

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 others)*

Fill the below section if you have selected to change the length of the tax period

Please provide the length of the tax period you wish to change to

If the length of the tax period selected is half yearly, please select which best describes your entity

a. Fill the below section if you have selected Individual

Please provide the number of invoices issued in the preceding 12 months

Please provide the total tax paid in the preceding 12 months

Please provide the total taxable supplies in the preceding 12 months

b. Fill the below section if you have selected Business in constant refund position

Do you expect any change in the business model, which may result in a change of refund position?

c. Fill the below section if you have selected Small and Medium Enterprise with funding

Please provide the total tax paid in the preceding 12 months

Please provide the taxable supplies in the preceding 12 months

d. Fill the below section if you have selected Small and Medium Enterprise without funding

Please provide the total tax paid in the preceding 12 months

Please provide the taxable supplies in the preceding 12 months

Did you receive any penalties in the preceding 12 months

Fill the below section if you have selected to change the Stagger

Please state the month in which you wish the standard tax period to end

5. Authorised Signatory

Title

Name*

E-mail address*

Phone country code*

Phone number*

6. Checklist for completing the form*

- 1) I have answered all questions correctly to the best of my knowledge.
- 2) I have provided supporting information as required.
- 3) I have considered the tax laws and regulations in relation to VAT Administrative Exceptions.
- 4) I understand that the FTA will consider all facts and circumstances before arriving at a decision.
- 5) I agree to provide additional information which may be requested by the FTA when reviewing this VAT Administrative Exception.

Date of submission (dd/mm/yyyy)*
