Application Form for Input Tax Apportionment

Please use this form to apply to use a special method of input tax apportionment according to Article 55 of the Cabinet Decision No. (52) of 2017 on the Executive Regulation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax, if the standard method does not give rise to a fair and reasonable result. Input tax that is used in the making of exempt supplies and/or in non-business activities cannot be recovered. An apportionment of input tax is required where the VAT involved is used to make both taxable and exempt supplies (e.g. overheads).

1. About the Applicant

Name of the Applicant (English)*

Name of the Applicant (Arabic)

Tax Registration Number (TRN)*

Tax Agent Approval Number (TAAN) (if submitted by a Tax Agent)

2. Contact Details of the Applicant

Building name and number*

Street*

Area*

City*

P.O. Box

Emirate*

Postal code / ZIP

Country*

Phone country code*

Phone number*

E-mail address*

3. About the Request for Input Tax Apportionment

Have you previously requested a special input tax apportionment method approval from the FTA?* If yes, please complete the following:

    Provide the reference number of the previous decision

    Provide the date of the previous decision

    State the first tax period from which the approved method was applied

    Provide the method approved in the previous decision

4. About the Special Method for Input Tax Apportionment

What industry is your business in?*

Explain why you are requesting a special input tax apportionment method*

Provide description of exempt supplies you make*

Provide description of taxable supplies you make*

Provide description of non-business activities of the business*

Provide information on the expenses wholly attributable to exempt supplies / non-business activities*

Provide information on expenses wholly attributable to taxable supplies*

Provide information on residual input tax*

What is the special method that you wish to apply?*

Upload the calculation sheet applying the standard method*

Specify the period to which the calculation of the standard method relates*

Complete the below section if you have selected a non-sectoral method:

Justification for the method selected

Upload the calculation sheet applying the proposed method*

Provide any documentary proof to support the calculations made for the proposed and any other alternative methods

Complete the below section if you have selected a sectoral method:

If a sectoral method is selected, identify the method for allocating expenses between sectors*

Justification for selecting a sectoral method*

Justification for the selected method of allocating expenses between sectors*

Identify the special apportionment methods selected to be used for each sector*

Upload the calculation sheet applying the proposed method*

Provide any documentary proof to support the calculations made for the proposed and any other alternative methods

5. Authorised Signatory
Title

Name*

E-mail address*

Phone country code*

Phone number*

Is the Authorised Signatory a resident of the UAE?*

If resident in the UAE:
Emirates ID number*

Upload scan of Emirates ID*

If not resident in the UAE:
Nationality as shown in Passport*

Passport number*

Upload scan of Passport*

6. Declaration
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 applicable to the subject of this input tax apportionment, as well as previous input tax apportionment requests (where applicable).*

4) I will inform the FTA if any changes occur to my business that would affect my eligibility to apply for or use a specific input tax apportionment method.*

5) I agree to provide additional information which may be requested by the FTA when reviewing this input tax apportionment application.*

Date of submission (dd/mm/yyyy)*

Signature