

VAT Return Filing Guide (EmaraTax)

How to prepare and submit a VAT return, plus the most common errors and how to fix them.

VAT returns are usually filed quarterly (some businesses monthly). The return and any payment are due within 28 days of the end of the tax period.

Before you file

- ☐ Reconcile the sales register to the ledger and to VAT output
- ☐ Reconcile purchase invoices to input VAT claimed
- ☐ Check that every input VAT claim is supported by a valid tax invoice
- ☐ Identify reverse-charge imports of goods and services
- ☐ Review zero-rated and exempt sales for correct classification

Filing steps

- 1 Sign in to EmaraTax and open the VAT return for the period.
- 2 Complete output VAT by emirate (Box 1) and other supply boxes as applicable.
- 3 Enter input VAT on standard-rated expenses and reverse-charge amounts.
- 4 Review the net VAT payable or refundable.
- 5 Submit the return and pay any amount due before the deadline.

Common errors

Error	How to avoid it
Claiming VAT on blocked expenses (e.g. entertainment)	Check expense categories against FTA rules before claiming.
Missing reverse charge on imported services	Flag foreign suppliers in your purchase ledger.
Wrong emirate allocation of sales	Allocate by the emirate of the establishment making the supply.
Claiming input VAT without a tax invoice	Hold valid tax invoices before the claim.

Errors in a filed return: if the tax difference exceeds AED 10,000 submit a voluntary disclosure; smaller errors can usually be corrected in the next return. Penalties for late filing are AED 1,000 (AED 2,000 if repeated within 24 months).

Need help applying this to your business?

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