YOUR CHECKLIST FOR VAT RETURN FILING

☐ Know your VAT Return Period and Due Date

☐ All sales and other outputs need to be reported Emirate Wise in Box No 1. For businesses with fixed establishments in the UAE, the supply should be reported in the Emirate where the fixed establishment most closely connected to the supply is located

☐ Ensure that the value of credit notes issued during the return period are considered in arriving at the net value standard rated supplies and output VAT amount (Box No. 1)

☐ Declare only the value of advance received for a taxable supply in standard rated supplies (Box 1). If the amount received is not against a supply like security deposit or received against exempt supply, such receipts are not required to be reported in Box No. 1

☐ For sale of commercial property, ensure that output VAT amount is mentioned in the adjustment column in Box No. 1

☐ In Box No. 3 i.e. Reverse Charge supplies, you need to capture only those supplies which are not declared through UAE Customs like import of services

☐ Imports of goods into the UAE through UAE customs need to be captured in Box No. 6.

☐ The value and output VAT in Box No. 6 will be auto-populated, based on imports, which you have declared under your customs registration number, which is linked to your TRN

☐ If the values populated in Box No. 6 regarding goods imported into the UAE, is incomplete or incorrect - like few imports are excluded or appear to be incorrect, then such adjustments need to be reported in Box No. 7 'Adjustments to goods imported into UAE'

☐ Ensure that purchases or expenses on which input VAT is restricted are not included in 'Input VAT Recovery' column in Box No. 9

☐ Remember to report the adjustments related to bad debt relief, input VAT annual adjustment and Capital assets scheme in Box No. 9

☐ Ensure that the reverse charge supplies on which you are claiming input VAT are already reported in Box no. 3, 6 and 7 of VAT return Form 201

☐ Before submitting the VAT Return, the taxpayers have to take utmost care in verifying all the details and only when he or she is certain that all the information is correct, click the submit button