

## VALUE ADDED TAX ('VAT') RETURNS USER GUIDE SUMMARY

This guide will help you understand the key steps to file a VAT Return online through the eServices portal. For each Tax Period, a Taxable Person will be required to submit a VAT Return which contains details regarding the supplies made or received by the Taxable Person.

### Key Notes:

- The standard Tax Period shall be a period of **three calendar months** ending on the date that the FTA determines.
- The FTA may, at its discretion, assign a different Tax Period other than the standard one, to a certain group of Taxable Persons.
- A Tax Return must be received by the FTA no later than the **28th day** following the end of the Tax Period concerned or by such other date as directed by the FTA. Where a payment is due to the FTA, it must be **received** by the FTA by the same deadline.

### Filing VAT Returns

For each Tax Period, the Taxable Person shall report details in relation to sales and other outputs as well as purchases and other inputs. For details please refer to the VAT Returns full user guide.

### Steps to complete the process of submitting a VAT Return Form

1. **Login to the FTA eServices portal** and go to the 'VAT' tab whereby you will be able to access your VAT Returns. From this screen you should click on the option to open your VAT Return.
2. **Complete the Form:** Fill in the following details:
  - the sales and all other outputs as well as on expenses and all other inputs as follows:
    1. the net amounts excluding VAT; and
    2. the VAT amount;
  - Based on your Payable Tax for the Tax Period proceed to a payment of any payable tax to the FTA or request (if you wish) a VAT refund; and
  - Provide the additional reporting requirements in relation to the use of the Profit Margin Scheme during the relevant Tax Period.
3. **Submit the Form:** carefully review all of the information entered on the form after completing all mandatory fields and confirming the declaration. Once you confirm that all of the information included in the VAT Return is correct, click on the Submit button.
4. **Pay the VAT Tax due** (if applicable) through "My Payments" tab. Ensure payment deadlines are met.