

FTA to deactivate VAT 301 - import declaration form for VAT payment

Since the implementation of VAT in UAE, the VAT301 form has been available on e-services portal to manually process the VAT payment on Customs Declarations using the Tax Registration Number (TRN).

Recently, Federal Tax authority (FTA) has communicated with the taxpayers that the VAT301 form will be discontinued shortly for users who have a valid TRN and were using this form earlier for settlements via their VAT returns.

For the VAT registrants who already have a valid TRN, in order to continue being able to import goods via customs, they will need to ensure that their custom code is linked to their TRN.

If a registrant does not have a customs code, it will require registering with the Customs Department and linking their new customs code with their TRN.

Alternatively, one will only be able to import goods via a clearing company that is registered with the FTA or only use form VAT301 to utilize the payment option.

Below entities can still request to open form VAT 301 for VAT settlements based on customs declaration through FTA online services:

- Designated entities exempted by FTA.
- Free zone Companies that exports through land to GCC Countries from designated zones for the VAT purpose.
- FTA approved shipping and clearance agencies to clear shipments of on behalf of registered and non-registered importers with FTA.

To submit application to open VAT301 form, there is a form "VAT 301 settlement access form" which is available on FTA website.

This will need to be filled and sent to VAT301application@tax.gov.ae along with applicable documents such as sample GCC transit customs declarations for review and approval.

If you would like to discuss any VAT matters, please drop us an email at info@premier-brains.com or call us at + 971 4 3542959.

ABOUT PB

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- Tax Agency with FTA
- Tax Advisory
- Business valuations
- Feasibility Studies
- Business Accounts Outsourcing Services

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- Company incorporations (under group entities)

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