Dear Registrant,

In accordance with Cabinet Decision No 49 of 2021 on Amending some Provisions of Cabinet Decision No. 40 of 2017 on the Administrative Penalties for Violation of Tax Laws in the UAE, you will be able to see how much of your balance is related to tax and how much is related to administrative penalties on the My Payments page when you log into E-Services. This link will open a window that will include the following:

- **Tax Payable** - this is the outstanding tax balance (based on tax returns you submitted and any adjustments due to voluntary disclosures or tax assessments) and will be updated on a daily basis until 31 December 2021, for you to know how much tax is outstanding and is subject to late payment penalties if not settled by payable date, and needs to be settled in full before 31 December 2021 to benefit from the redetermination of administrative penalties in accordance with Cabinet Decision No 49 of 2021.

- **Net Payable Amount** - this is the total amount of Tax Payable and Penalties Payable outstanding at any time.

- **Tax Payable outstanding at any time.**

- **Late Registration Penalty -** this is the outstanding unpaid late registration penalty, if available.

- **Other Penalties Payable -** this is the outstanding unpaid administrative penalties balance (other than late registration) and may increase if new administrative penalties are applied or decrease if payments are made or penalty reversed. The balance on 28 June 2021 will be subject to redetermination if conditions stated in Cabinet Decision No 49 of 2021 are met.

- **Total Credit -** this is the amount of credit that the registrant has with the FTA.

Please note that any outstanding Tax Payable may be subject to the 4% monthly administrative penalty from 28 June 2021 (instead of the 1% daily administrative penalty). Hence, please review your My Payments page and ensure the tax is paid before 28 June 2021 in order not to incur new administrative penalties as explained in TAXP001.

We will be launching a full dashboard with your Tax Payable and Administrative Penalties Payable as well as outstanding balances in relation to Cabinet Decision 49 of 2021 on 28 June 2021. We will be contacting you with more information next week.

Kind regards,
Federal Tax Authority

June 2021. We will be contacting you with more information next week.

Payable as well as outstanding balances in your Tax Payable and Administrative Penalties. We will be launching a full dashboard with TAXP001.

new administrative penalties as explained before 28 June 2021 in order not to incur penalty. Hence, please review your My Payments page and ensure the tax is paid instead of the 1% daily administrative penalty from 28 June 2021.

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