

Overview of the **Public Clarification TAXP008** – Tax Assessment Reviews

The Public Clarification can be accessed <u>here</u>

2024 www.pgplaw.ae



What happened?





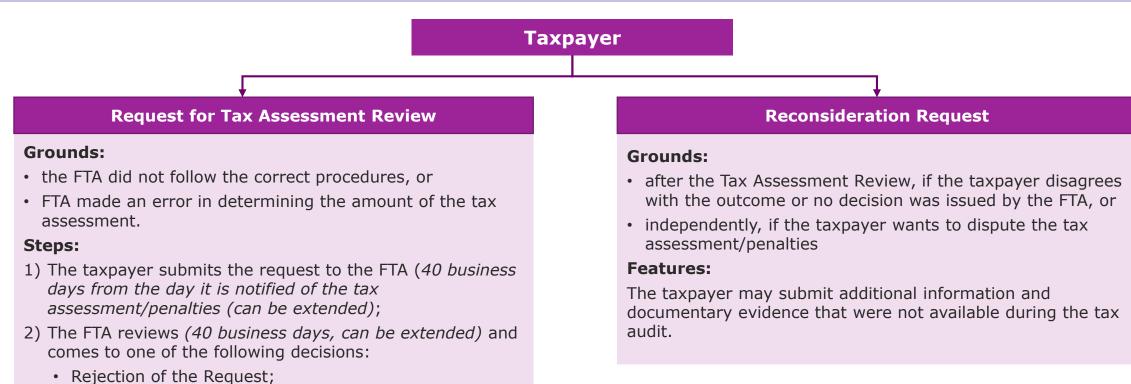
On 13th November 2024 the FTA issued a Public Clarification TAXP008, which:

- clarifies the instances in which a taxpayer may submit a request for Tax Assessment Review;
- stipulates when the Reconsideration Request may be submitted.
- ✓ Tax Assessment Review is conducted by independent FTA's officials (which were not part of the tax audit team).
- ✓ During Tax Assessment Review the taxpayer cannot provide new information or evidence which was not available during the tax audit. If the taxpayer wishes to introduce new information and evidence, the reconsideration request should be submitted.

On the next slide we provide an overview of the two options.



Tax Assessment Review Request and Reconsideration Request



- Adjustment of the tax assessment/penalties;
- Augustinent of the tax assessment/penalties,
- Upholding the initial tax assessment/penalties.
- 3) The FTA informs the taxpayer on the decision (5 business days).

If the taxpayer disagrees with the decision or no decision is issued by the FTA – **Reconsideration Request**

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