NUVARIS ADVISORY
Accounting & Tax Advisory · Dubai, UAE

VAT Return Summary

Sample quarterly filing pack — illustrative figures

PERIOD

Q2 2026 (Apr – Jun)

PREPARED FOR

Sample Client LLC — Illustrative Only

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Filing Overview

OUTPUT VAT	INPUT VAT	NET VAT PAYABLE	TRN
AED 91,230 on taxable supplies	**AED 54,860** recoverable	**AED 36,370** due 28 Jul 2026	**1000 4567 8900 3** sample only

This pack summarises the VAT position prepared for filing through EmaraTax for the period shown. It reconciles output tax on sales, input tax on purchases, and the net position due to (or refundable from) the Federal Tax Authority. Figures are illustrative only.

Box 1 — Standard-Rated Supplies

	Amount (AED)	VAT Due (AED)
Standard-rated supplies (Dubai)	1,462,900	73,145
Standard-rated supplies (other Emirates)	362,100	18,105
Total Box 1	**1,825,000**	**91,250**

Box 2 — Zero-Rated & Exempt Supplies

	Amount (AED)
Zero-rated exports (outside GCC)	218,400
Exempt supplies	0
Total Box 2	**218,400**

Box 9 — Input Tax Recoverable

	Amount (AED)	VAT (AED)
Standard-rated purchases & expenses	1,097,200	54,860
Import VAT (reverse charge)	0	0
Total Box 9 — recoverable input tax	**1,097,200**	**54,860**

Net Position

Total Output VAT (Box 1 + Box 3)	91,250
Total Input VAT (Box 9)	(54,860)
Net VAT Payable to FTA	**36,390**

Filing deadline: 28 days from the end of the tax period. Payment must clear the FTA's account by the same date — allow for bank processing time when scheduling transfers.