

Common Errors, Mistakes and Malpractices in the Interpretation & Application of the UAE VAT Law



Speaker: CA. Manu Nair
CEO

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More than figures.....

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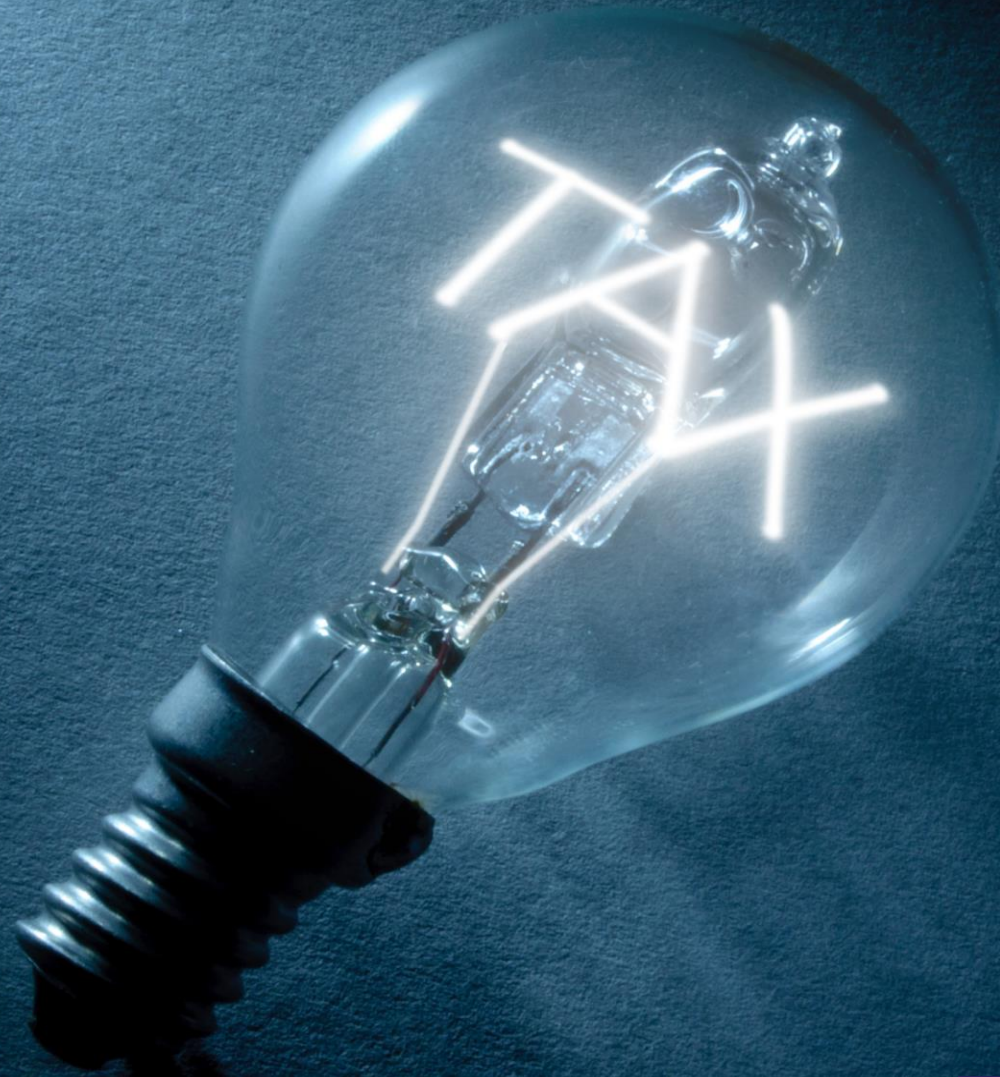
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1



Invoice must be issued within 14 days from the date of supply-

[Art. 67 of the VAT Law]

Article - 67 of Law No (8)

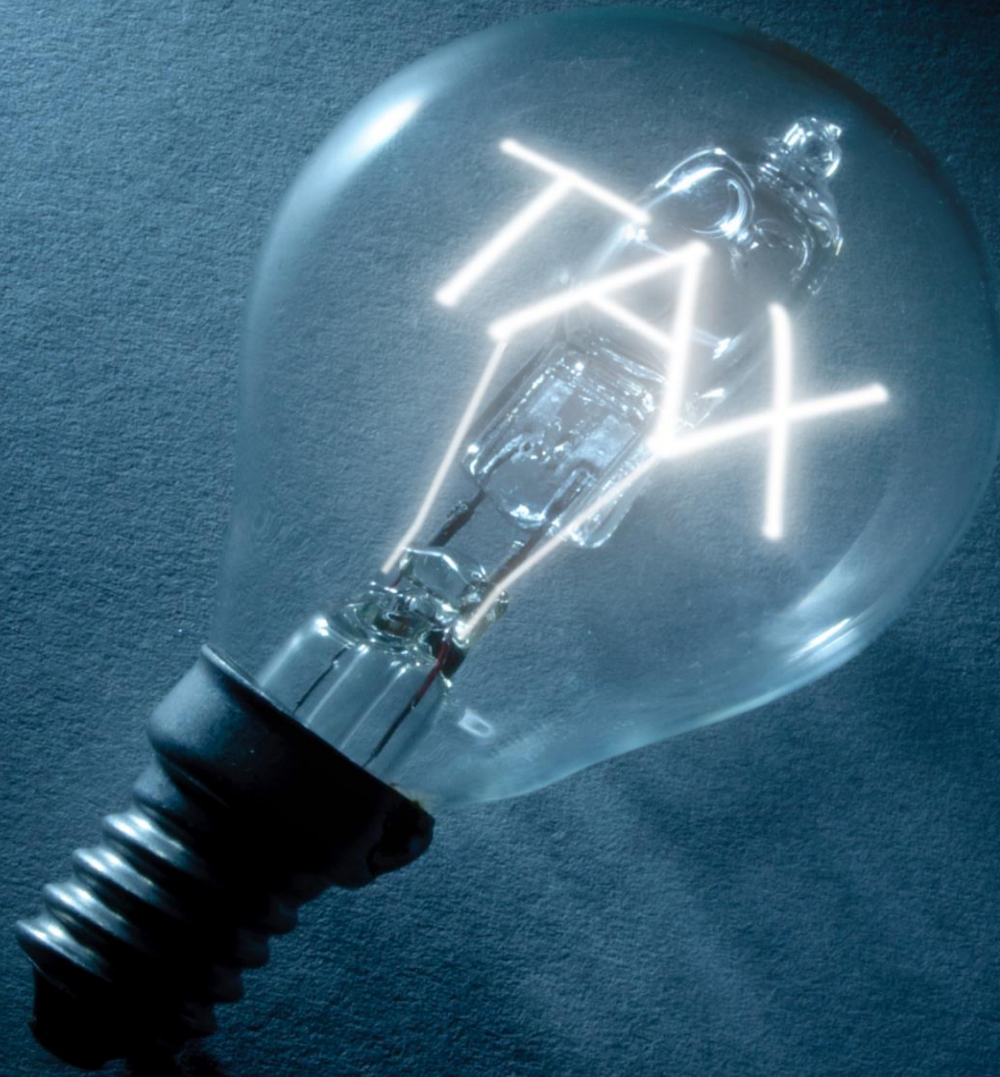
The Registrant shall issue a Tax Invoice within 14 days as of the date of supply as stated in Article (25) of this Decree-Law.

Information to be provided to FTA

Sales and other outputs subject to the standard rate of VAT (5%)								
Item Number	Tax Invoice No	Tax Invoice Date	Time of Supply	Net Amount AED	VAT Amount AED	Customer Name	Customer TRN (if applicable)	Invoice Description

2

Date of Receipt
of invoice from
the suppliers



Information to be provided to FTA

Purchases subject to the standard rate of VAT (5%)										
Item Number	Tax Invoice No	Tax Invoice Date	Tax Invoice Received Date	Tax Invoice Paid/ intended to pay Date	Net Amount AED	VAT Amount AED	VAT Amount Recovered AED	Supplier Name	Supplier TRN	Invoice Description

3

Replacement of
an invoice
earlier issued.



4

VAT treatment on Retention

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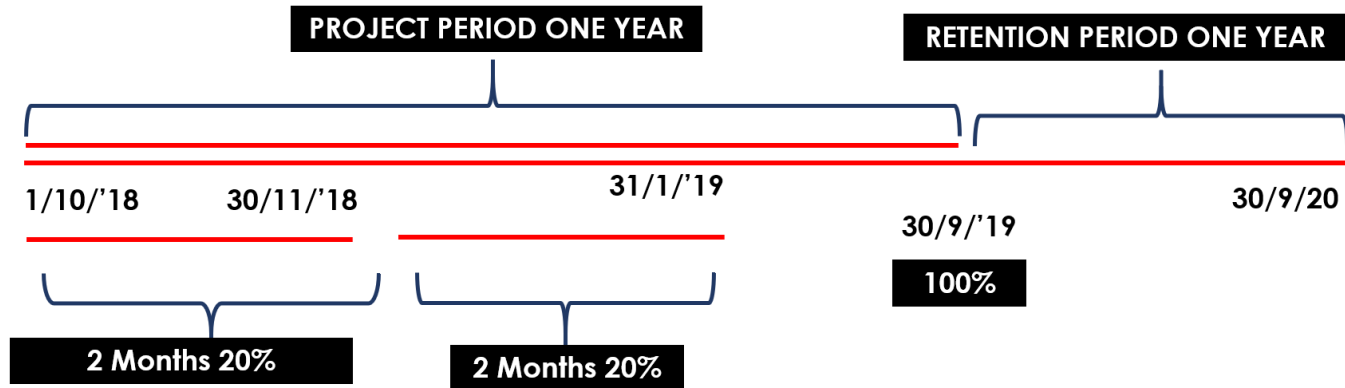


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Tax Treatment on Continuous Supply

Project Value	10 Million
Project Period	1 Year – 1/10/'18 to 30/9/19
Advance	10% (1 Million)
Retention	10% (1 Million)



30/11/18			VAT
Works Certified	2,000,000/		100,000/?
Less Advance	(200,000)	1.8 Million	90,000/?
Less Retention	(200,000)	1.6 Million	80,000/?

Retention

Services are Contractually Completed

Yes

DoS will be the earliest of the following:

- * Date on which the service is completed
- * Issue of Tax Invoice
- * Receipt of Payment

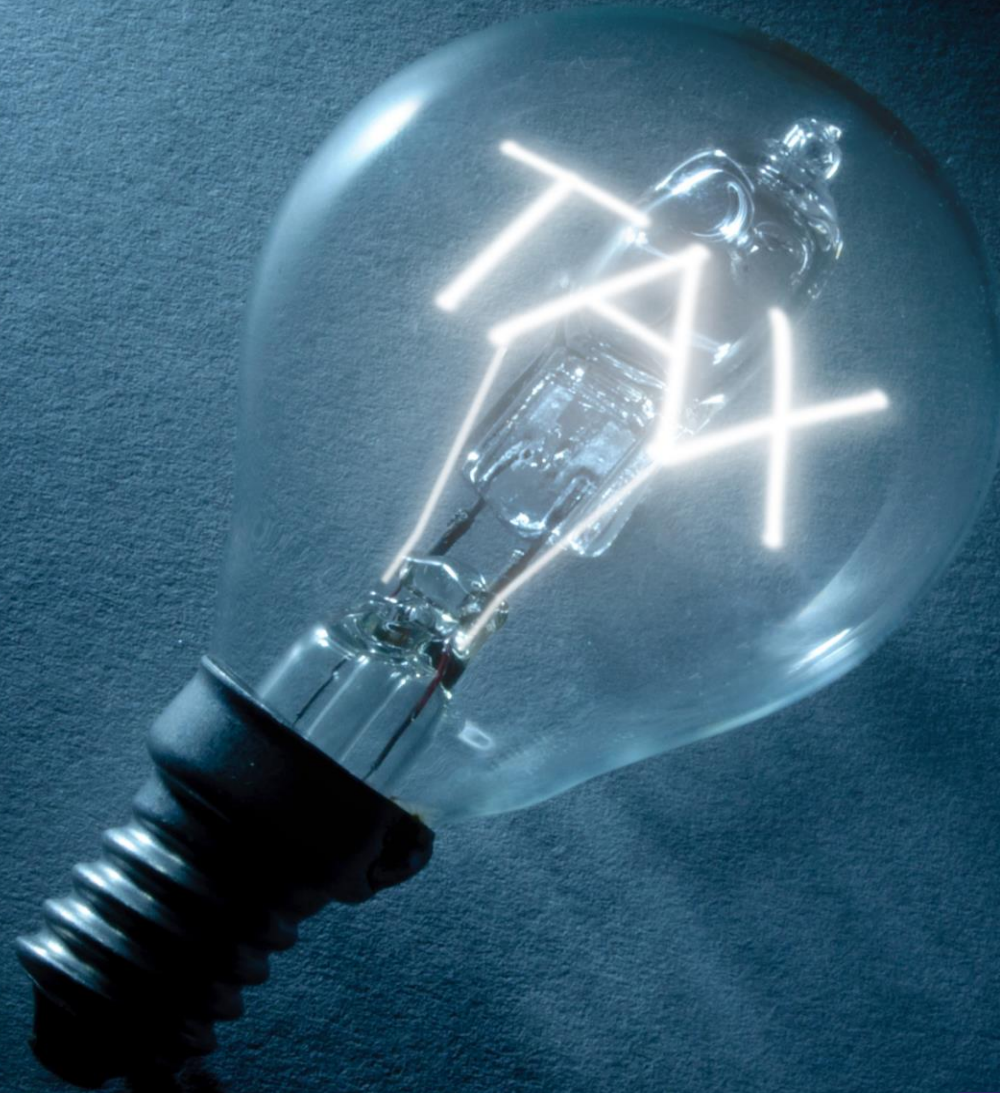
No

DoS will be the earliest of the following:

- * Date on which the work has been signed off as completed
- * Issue of Tax Invoice
- * Receipt of Payment

5

Export of Services



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When export of
services can be zero
rated?



VAT

Zero Rating the Export of Services [Art. 31- ER]

1. The Export of Services shall be zero-rated **in the following cases.**

a. If the following conditions are met:

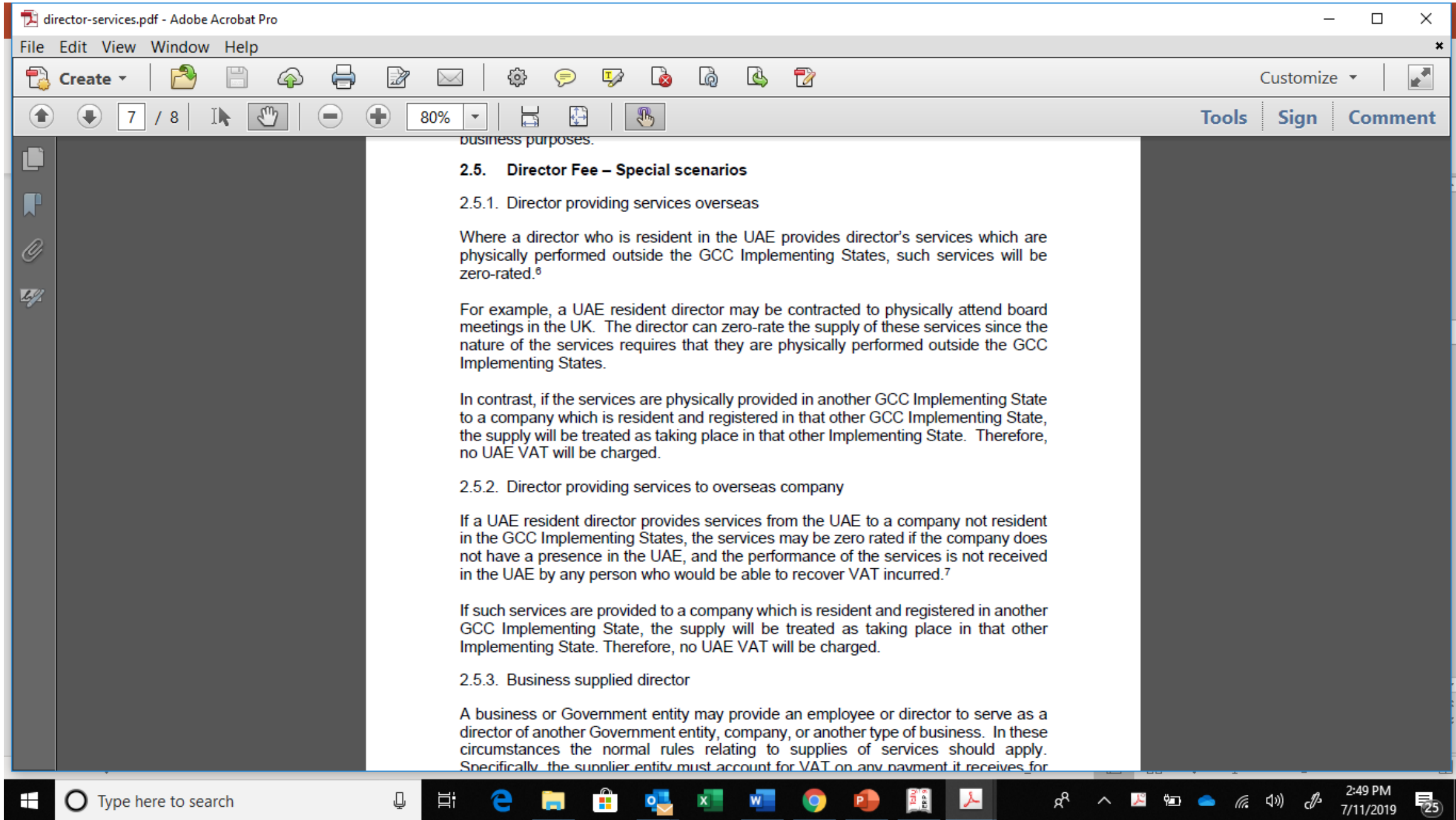
- 1) The Services are supplied to a **Recipient of Services who does not have a Place of Residence** in an Implementing State and who is outside the State at the time the Services are performed;
- 2) The Services are **not supplied** directly in connection with **real estate situated in the State** or any improvement to the real estate or directly in connection with **moveable personal assets** situated in the State at the time the Services are performed.

b. If the services are **actually performed outside** the Implementing States or are the arranging of services that are actually performed outside the Implementing States.

c. If the supply consists of the facilitation of **outbound tour packages**, for that part of the service.

Definition of Export:

Goods departing the state or the provision of services to a person whose Place of Establishment or Fixed Establishment is outside the state.



Directors' Service Fee

2.5.1. Director providing services overseas

Where a director who is resident in the UAE provides director's services which are physically performed outside the GCC Implementing States, such services will be zero-rated.

For example, a UAE resident director may be contracted to physically attend board meetings in the UK. The director can zero-rate the supply of these services since the nature of the services requires that they are physically performed outside the GCC Implementing States.

2.5.2. Director providing services to overseas company

If a UAE resident director provides services from the UAE to a company not resident in the GCC Implementing States, the services may be zero rated if the company does not have a presence in the UAE, and the performance of the services is not received in the UAE by any person who would be able to recover VAT incurred.

Zero Rating the Export of Services [Art. 31- ER]

1. The Export of Services shall be zero-rated in the following cases.

a. If the following conditions are met:

1) The Services are supplied to a **Recipient of Services who does not have a Place of Residence** in an Implementing State and who is **outside the State** at the time the Services are performed;

2) The Services are **not supplied** directly in connection with **real estate situated in the State** or any improvement to the real estate or directly in connection with **moveable personal assets** situated in the State at the time the Services are performed.

b. If the services are **actually performed outside** the Implementing States or are the arranging of services that are actually performed outside the Implementing States.

c. If the supply consists of the facilitation of **outbound tour packages**, for that part of the service

2. For the purpose of paragraph (a) of Clause (1) of this Article, a Person shall be considered as being “outside the State” if they only have a short-term presence in the State of less than a month, **or** the only presence they have in the State is not effectively connected with the supply.

Clauses 31 (2)

Art. 31, ER:

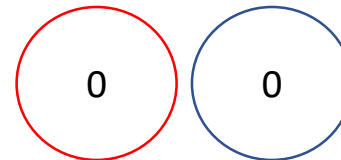
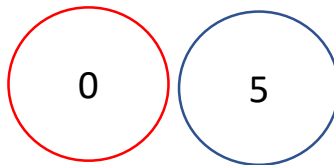
2. For the purpose of paragraph (a) of Clause (1) of this Article, a Person shall be considered as being “outside the State” if they only have a short-term presence in the State of less than a month, or the only presence they have in the State is not effectively connected with the supply.

OR / AND ?

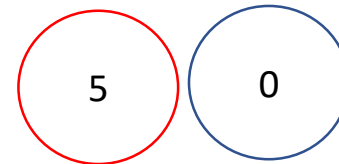
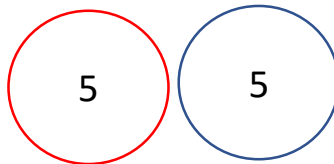
The presence in the state is effectively connected with the supply

The presence in the state is NOT effectively connected with the supply

Stay in the UAE for less than a month



Stay in the UAE for more than a month



Zero Rating the Export of Services[Art. 31- ER]

Article -31 of the ER of the Law

3. As an exception to paragraph (a) of Clause (1) of this Article, a supply of Services shall not be zero-rated, if the supply is made under an agreement that is entered into, whether directly or indirectly, with a **Recipient of Services who is a Non-Resident**, if all of the following conditions are met:

- a. The performance of the Services is, or it is reasonably foreseeable that the performance of the Services will be, **received in the State by another Person**, including but not limited to, an employee or a director of the Non-Resident Recipient of Services.
- b. It is reasonably foreseeable, at the time the agreement is entered into, that that other Person in the State will receive the Services in the course of making supplies **for which Input Tax is not recoverable in full under Article (54)** of the Decree-Law.

Directors' Service Fee

2.5.1. Director providing services overseas

Where a director who is resident in the UAE provides director's services which are physically performed outside the GCC Implementing States, such services will be zero-rated.

For example, a UAE resident director may be contracted to physically attend board meetings in the UK. The director can zero-rate the supply of these services since the nature of the services requires that they are physically performed outside the GCC Implementing States.

2.5.2. Director providing services to overseas company

If a UAE resident director provides services from the UAE to a company not resident in the GCC Implementing States, the services may be zero rated if the company does not have a presence in the UAE, **and the performance of the services is not received in the UAE by any person who would be able to recover VAT incurred.**

6

Is there any
“Short Cut”
for removal of fines



7

Is it the responsibility of the customer to ensure that the VAT paid to the supplier is paid to the authority?

8

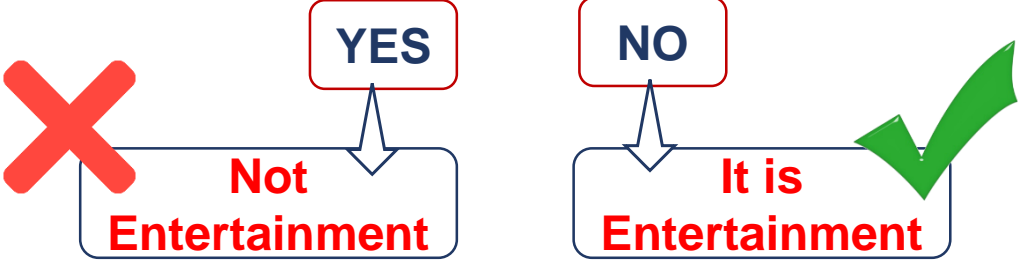
Eligibility to Claim Input on:

- Certain Entertainment Expenses.
- Medical Insurance Premium for the dependents

What are the Entertainment Services?

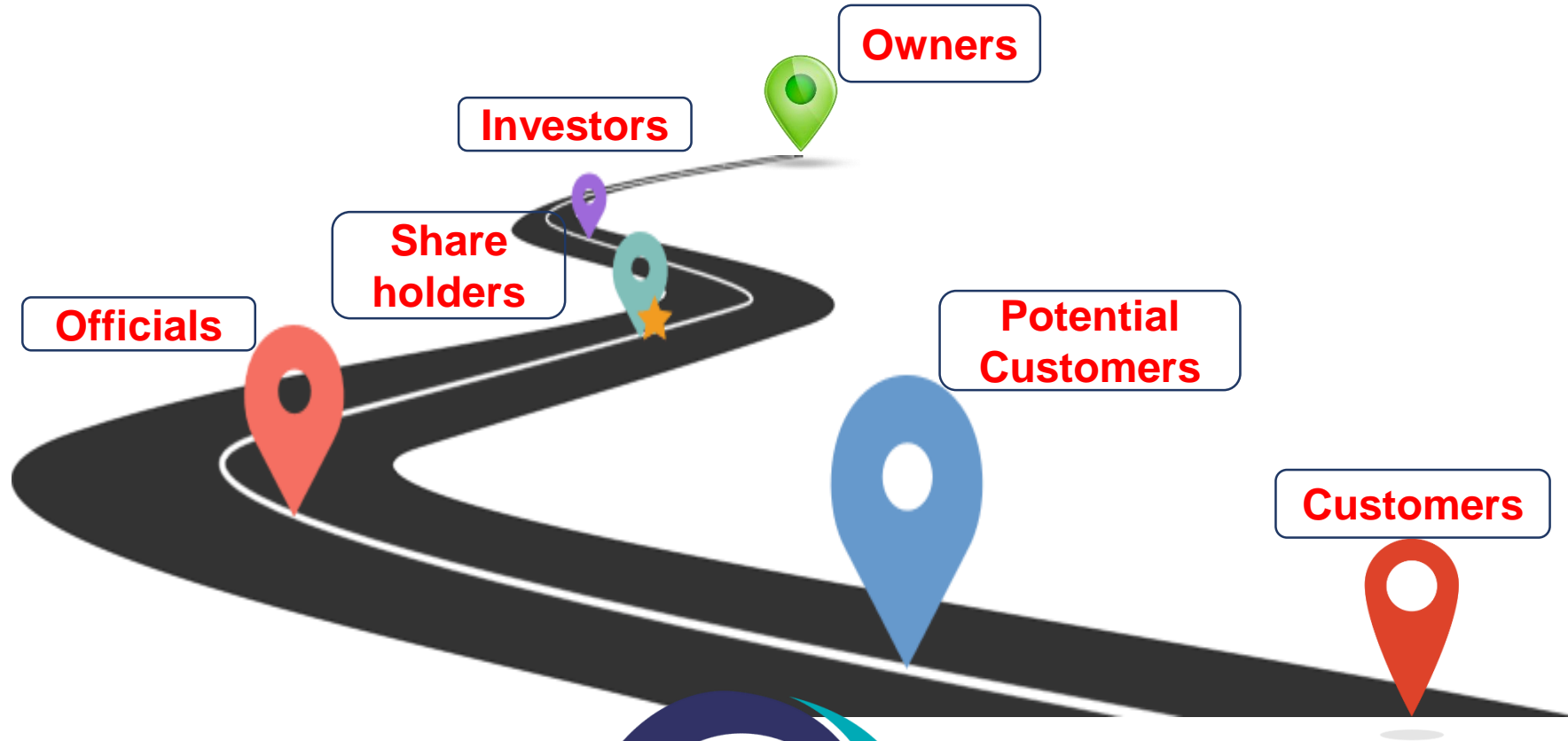


If Given in the Course of Meeting ?



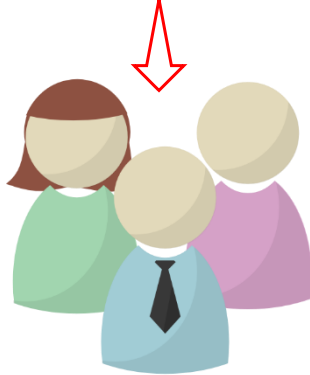
Non-Recoverable Input Tax

What happens if a company provides Entertainment Services to?



Recoverable/ Non- Recoverable Input Tax

What happens if a company provides Entertainment Services to



Employees ?

Can Recover
in
Certain Cases

Recoverable Input Tax

**Is it legal
Obligation as
per Labour Law
(in the state or
DZ?)**



**Can
Recover
INPUT
TAX**



a) Is it a Documented Policy or a Contractual Obligation?

b) For performing their role

c) Is it a normal business practise?

Can
Recover
INPUT
TAX

Example

Cannot
Recover
INPUT
TAX

- i. Hotel Accommodation for a short initial period to a new employee.
- ii. Employee on Domestic Business Trip stay in hotel.
- iii. Simple Food & Refreshments in office.
- iv. Normal lunch during business meetings.

- i. Iftar Party
- ii. Staff Birthday Party
- iii. Farewell Party
- iv. Motivational Speech & Food
- v. Music Event & Food
- vi. Gala Dinner
- vii. **Medical Insurance Premium for depended**

9

Both Tax Invoice
& Tax Credit Note
are generated for
same supply.

10

Deemed Supply



Deemed Supply



Tax treatment on

- ✓ Commercial gifts
- ✓ FOC.

Deemed Supply



Article – 5 of ER of Law

1. The supply shall not be regarded as a Deemed Supply in any of the following instances:
 - a. Where the Input Tax on the relevant Goods or Services is not recovered.
 - b. Where the supply is exempted.
 - d. Where the value of the supply of Goods for **each recipient, within a 12-month period, does not exceed AED 500**, and the supply made is to be used as samples or commercial gifts.
 - e. Where the total of Output Tax payable on all Deemed Supplies for each Person for a 12-month period is **less than AED 2,000**.

11

Matters related to Registration & Deregistration





**Turnover for
past 12 months-
below AED
187,500/**

Part II



1

The button – “submit” Voluntary Disclosure Form



VAT701 - EGuarantee
Cancellation Form



VAT301 - Import Declaration
Form for VAT Payment



Instructions



VAT201 - VAT Returns
for Tax Group



VAT311 - VAT
Refunds for Tax Group



VAT 211 - Tax Group
Voluntary
Disclosure/Tax
Assessment

VAT201 - VAT Returns for Tax Group

Please note that you have no more VAT return filings outstanding. Please refer to your dashboard for information about your filing period.

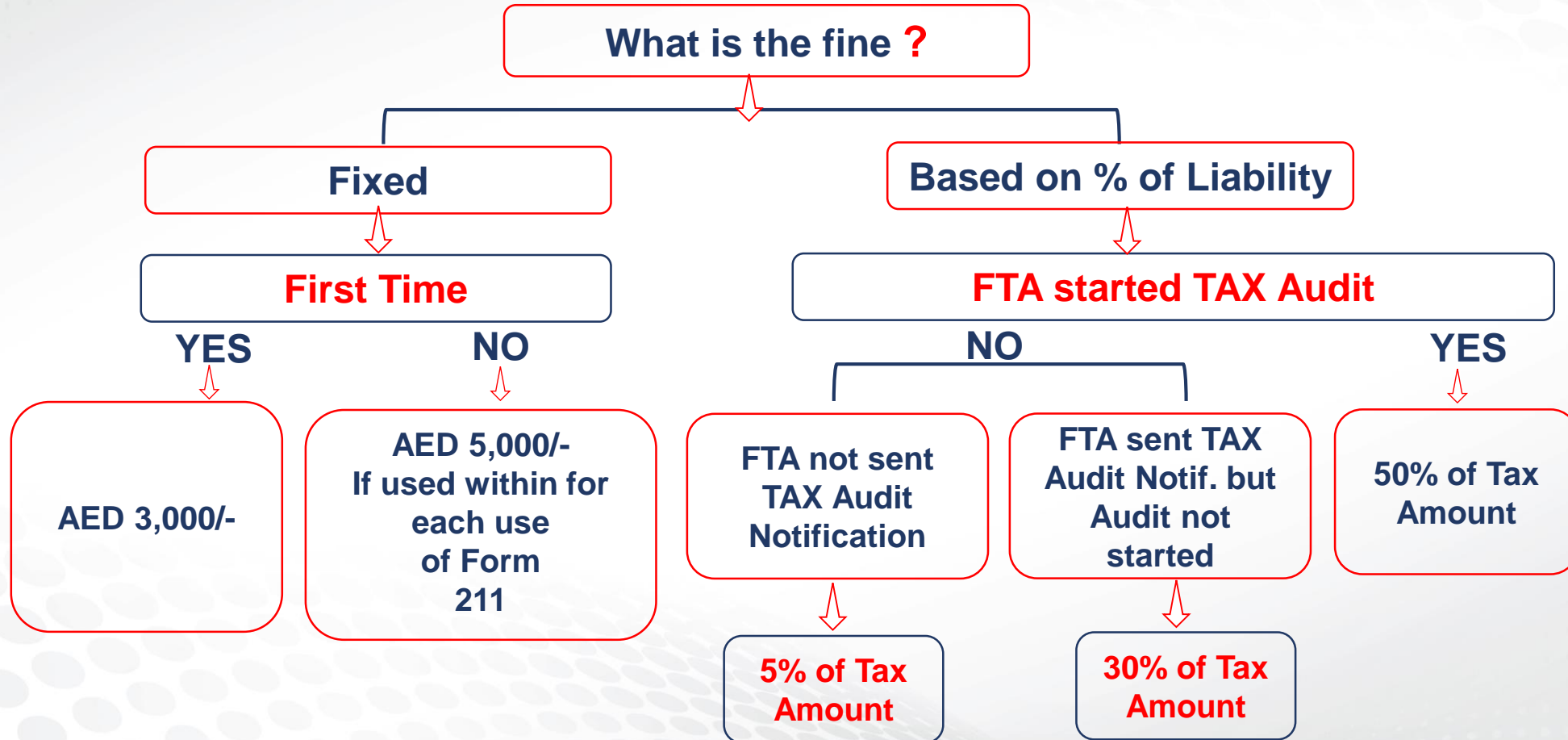
View Detail	Date of Filing	VAT Return Period	Tax Year End	VAT Reference Number	Net VAT position	Action
View	25/05/2018	01/01/2018 - 30/04/2018	31 January 2019	01 - 2019	161,337.19	Submit Voluntary Disclosure

2

Penalty on submission of VDF



Penalty on Submission of Form 211



3



Column
Adjustments
in Form 201
are used
wrongly

UAE VAT Return Form – VAT 201

VAT on sales and All Other Outputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1 (a). Standard Rated Supply in Abu Dhabi			
1 (b). Standard Rated Supply in Dubai			
1 (c). Standard Rated Supply in Sharjah			
1 (d). Standard Rated Supply in Ajman			
1 (e). Standard Rated Supply in Umm Al Quwain			
1 (f). Standard Rated Supply in Ras Al Khaimah			
1 (g). Standard Rated Supply in Fujairah			
2. Tax Refunds provided to Tourists under Tax Refunds for Tourists Scheme			
3. Supply Subject to Reverse Charge			
4. Zero Rated Supply			
5. Exempt Supply			
6. Import VAT through Customs			View Details
7. Adjustments to Goods imported in to the UAE			
8. Total			

Output



1

Bad Debts

2

Sale of Commercial Properties

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UAE VAT Return Form – VAT 201

VAT on Expenses and All Other Inputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9. Standard Rated Expenses			-
10. Supplies Subject to Reverse Charge			
11. Total			-

Net VAT Due

12. Total Value of due TAX for the period

13. Total Value of recoverable tax for the period

14. Payable tax for the period

UAE | Bahrain | UK | India

Input



1

Bad Debts

2

Annual Adjustments

3

Capital Assets Scheme

Form 201 – Adjustments- Output

Bad Debts:

ABC LLC sold goods worth AED 1,000,000/ from its Sharjah branch to a customer XYZ LLC located in Fujairah on 1st March 2018. The payment term agreed was 90 days. XYZ LLC didn't make the payment even after 6 months and ABC LLC decided to consider this as Bad Debts.

UAE VAT Return Form – VAT 201

VAT on sales and All Other Outputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1 (a). Standard Rated Supply in Abu Dhabi			
1 (b). Standard Rated Supply in Dubai			
1 (c). Standard Rated Supply in Sharjah			-50,000
1 (d). Standard Rated Supply in Ajman			
1 (e). Standard Rated Supply in Umm Al Quwain			
1 (f). Standard Rated Supply in Ras Al Khaimah			
1 (g). Standard Rated Supply in Fujairah			
2. Tax Refunds provided to Tourists under Tax Refunds for Tourists Scheme			
3. Supply Subject to Reverse Charge			
4. Zero Rated Supply			
5. Exempt Supply			
6. Import VAT through Customs			View Details
7. Adjustments to Goods imported in to the UAE			
8. Total			

Form 201 – Adjustments- Output

Sale of Commercial Property:

ABC LLC sold commercial property located in Ajman worth AED 10,000,000/ + VAT to XYZ LLC on 30th June 2018.

UAE VAT Return Form – VAT 201

VAT on sales and All Other Outputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1 (a). Standard Rated Supply in Abu Dhabi			
1 (b). Standard Rated Supply in Dubai			
1 (c). Standard Rated Supply in Sharjah			
1 (d). Standard Rated Supply in Ajman	10,000,000	500,000	-500,000
1 (e). Standard Rated Supply in Umm Al Quwain			
1 (f). Standard Rated Supply in Ras Al Khaimah			
1 (g). Standard Rated Supply in Fujairah			
2. Tax Refunds provided to Tourists under Tax Refunds for Tourists Scheme			
3. Supply Subject to Reverse Charge			
4. Zero Rated Supply			
5. Exempt Supply			
6. Import VAT through Customs			View Details
7. Adjustments to Goods imported in to the UAE			
8. Total			



1

Bad Debts

2

Annual Adjustments

3

Capital Assets Scheme

Form 201 – Adjustments- Input

1

Bad Debts

Bad Debts:

Case 1: ABC LLC sold goods worth AED 1,000,000/ from its Sharjah branch to a customer XYZ LLC located in Fujairah on 1st March 2018. The payment term agreed was 90 days. XYZ LLC didn't make the payment even after 6 months and ABC LLC decided to consider this as Bad Debts.

UAE VAT Return Form – VAT 201

VAT on Expenses and All Other Inputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9. Standard Rated Expenses			-50000
10. Supplies Subject to Reverse Charge			
11. Total			-50000

Net VAT Due

12. Total Value of due TAX for the period

13. Total Value of recoverable tax for the period

14. Payable tax for the period

Form 201 – Adjustments- Input

2

Annual Adjustments





Apportionment of Input Tax



If both exempted supply and taxable supply are there, **input recovery** is not done as per the guidance from the FTA in many cases.

Apportionment of Input Tax - Article 55 (6) of ER

Apportionment

Recoverable Tax

Recoverable Tax + Non - Recoverable Tax ~~100~~

Apportionment of Input Tax

Sl. No.	Description	Commercial Property	Residential Property	Mixed (Res + Comm)
1.	Maintenance Exp. (incl. VAT)	105,000/-	210,000/-	420,000/-
2.	Electricity Charges (incl. VAT)	21,000/-	31,500/-	42,000/-
	VAT	6,000/-	11,500/-	22,000/-

What is the recoverable Input Tax?

Calculation:

$$\begin{aligned} & 6K / (6K + 11.5K) \\ & = 6K / 17.5K \\ & = 34.28\% \end{aligned}$$

(Round off)

34%

Recoverable Input Tax from the common expenses = 22,000/- X 34% = 7,480/-

Apportionment of Input Tax

Transaction details	Commercial Property	Residential Property	Mixed [Res + Com]	Recoverable Input
VAT return period - 1st Jan to 31st March and Quarterly there after				
Q1				
Maint. Exp (incl. VAT)	105,000	210,000	105,000	
Electr. Charges (incl. VAT)	21,000	31,500	42,000	
VAT	6,000	11,500	7,000	2,380
Q2				
Maint. Exp (incl. VAT)	-	210,000	105,000	
Electr. Charges (incl. VAT)	21,000	31,500	42,000	
VAT	1,000	11,500	7,000	560
Q3				
Maint. Exp (incl. VAT)	-	210,000	105,000	
Electr. Charges (incl. VAT)	21,000	31,500	42,000	
VAT	1,000	11,500	7,000	560
Q3				
Maint. Exp (incl. VAT)	210,000	210,000	105,000	
Electr. Charges (incl. VAT)	21,000	31,500	42,000	
VAT	11,000	11,500	7,000	3,430
Total VAT	19,000	46,000	28,000	8,120

Total =
6,930/.

UAE VAT Return Form – VAT 201

Period: Q1 of
the subsequent
tax year

VAT on Expenses and All Other Inputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9. Standard Rated Expenses			1,190
10. Supplies Subject to Reverse Charge			
11. Total			

8,120/- less
6,930/-
= 1,190/-

Net VAT Due

12. Total Value of due TAX for the period

13. Total Value of recoverable tax for the period

14. Payable tax for the period

Form 201 – Adjustments- Input

3

Capital Assets Scheme



Capital Assets Scheme

What is Capital Assets?

Business Assets designated for **long term use**.

What is the value of the Capital Assets?

Single item of Expenditure amounting to AED 5Million or more **excluding Tax**.

What is the life of Capital Assets?

- **10 Years** in case of **Building or Part** there of
- **5 Years** for all other Capital Assets

What is Capital Assets Scheme?

A scheme by which **initially recovered Input Tax** is adjusted based on actual usage during specified period.

Capital Assets Scheme

	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
COST	(Year of Acquisition) 5,000,000									
Input VAT Recovery	250,000	-	-	-	-	-	-	-	-	-

The Capital Asset is acquired to provide 100% taxable supply. But in the year 2021, it is used for exempted supply.

	Taxable use			Exempted use 100%						
	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027
Repay the Input VAT Recovery	-	-	-	25,000	25,000	25,000	25,000	25,000	25,000	25,000

Capital Asset Scheme

The property will be registered and ready to use in the year 2021.

If 40% of the commercial property is converted for residential purpose in the year 2025.

Q1. Is it Capital Asset?

Q2. If "yes" will it be eligible in the Capital Asset Scheme?

Year	2018	2019	2020	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030
Input Tax Claimed	100	150	150										
Reduce Input Tax								16	16	16	16	16	16

UAE VAT Return Form – VAT 201- Year 2025

VAT on Expenses and All Other Inputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9. Standard Rated Expenses			-16000
10. Supplies Subject to Reverse Charge			
11. Total			-16000

Net VAT Due

12. Total Value of due TAX for the period

13. Total Value of recoverable tax for the period

14. Payable tax for the period

4

Emirates wise reporting





الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



United Arab Emirates

This information should be identified by the Emirate in which that supply was made. For **businesses with fixed establishments in the UAE**, the supply should be reported in the **Emirate where the fixed establishment most closely connected to the supply is located**. For **non-established businesses**, the supply should be reported in the **Emirate where the supply was received**.

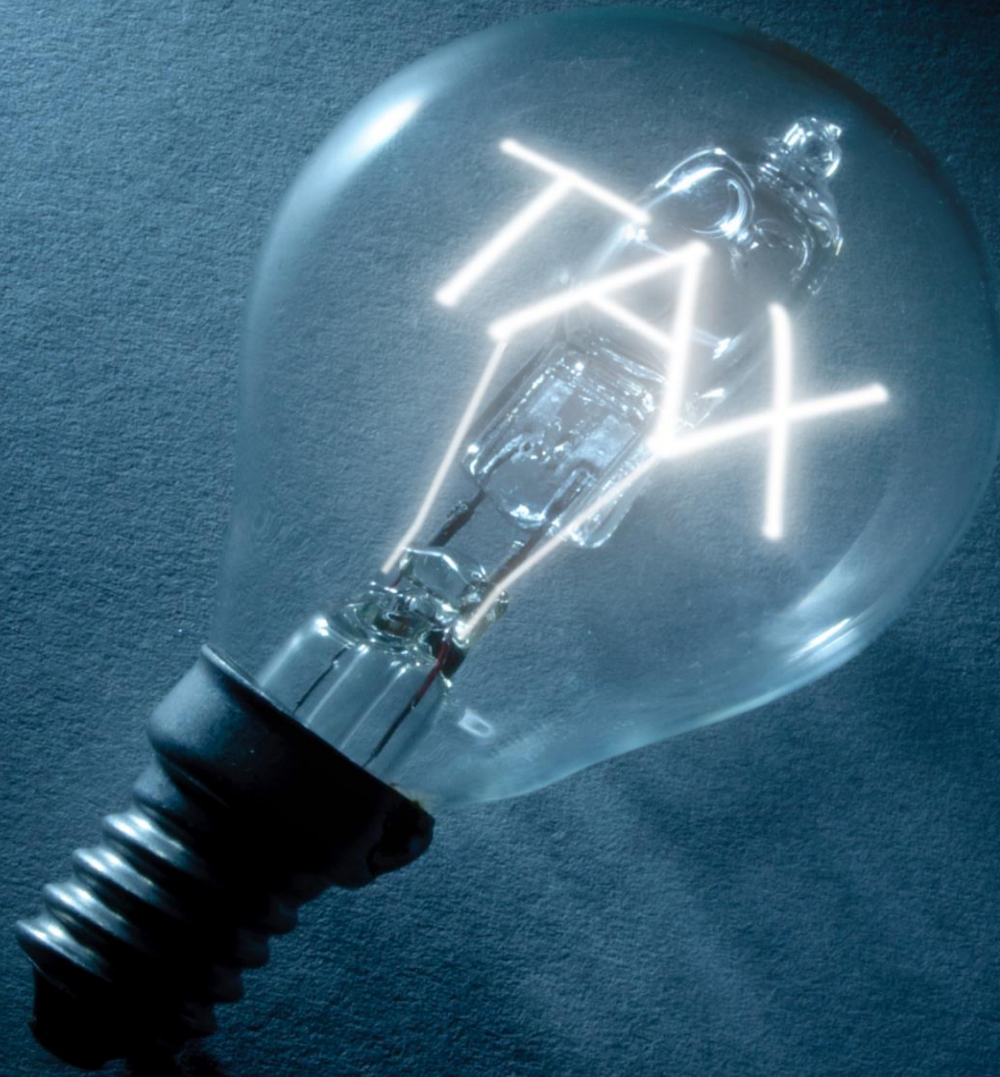
Please refer to the table below for some examples of what to be included and not included into this Box:

Please include the following:

- The supply of goods and services subject to VAT at 5%

5

Records of Out of Scope Supplies

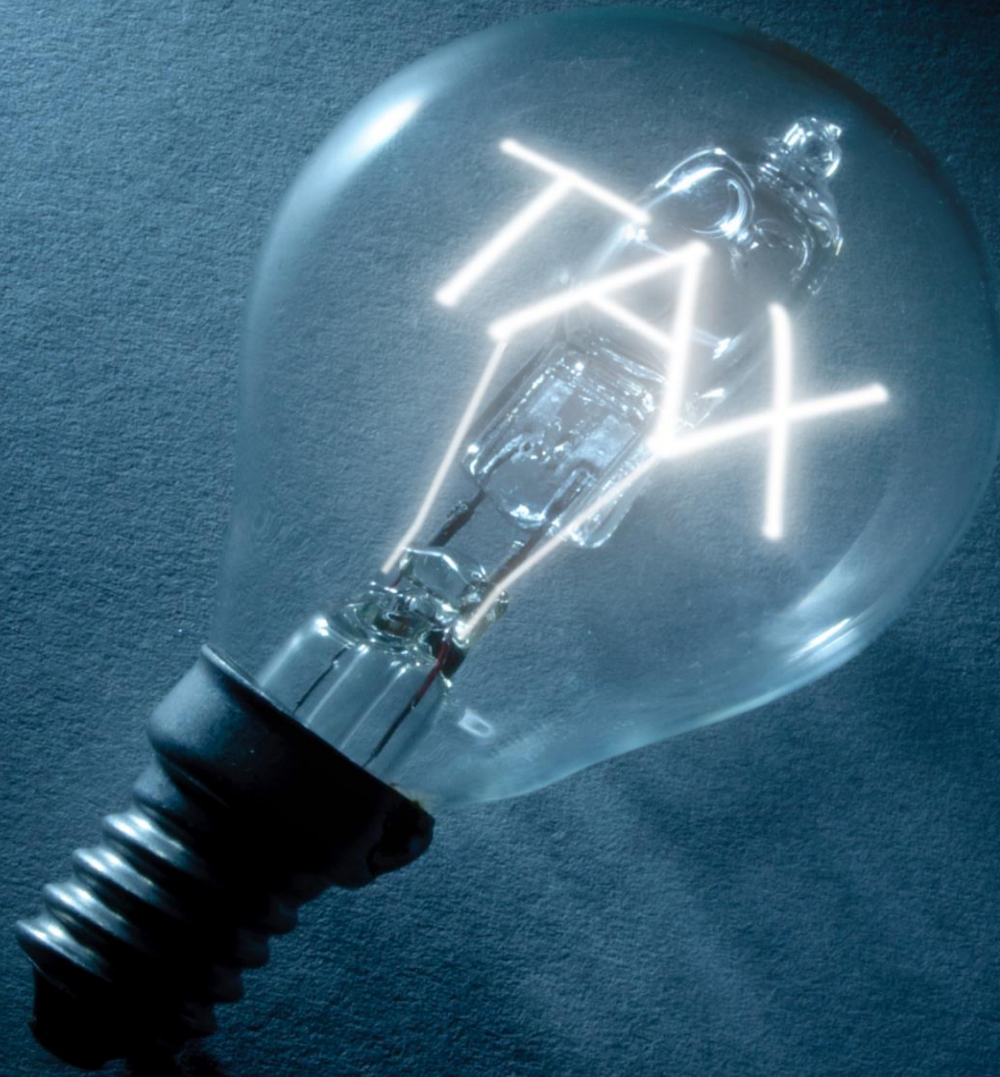


Information to be provided to FTA

Sales and other outputs outside the scope of VAT						
Item Number	Invoice No	Invoice Date	Invoice Amount AED	Customer Name	Customer TRN (if applicable)	Invoice Description

6

Records of Out of Scope purchases

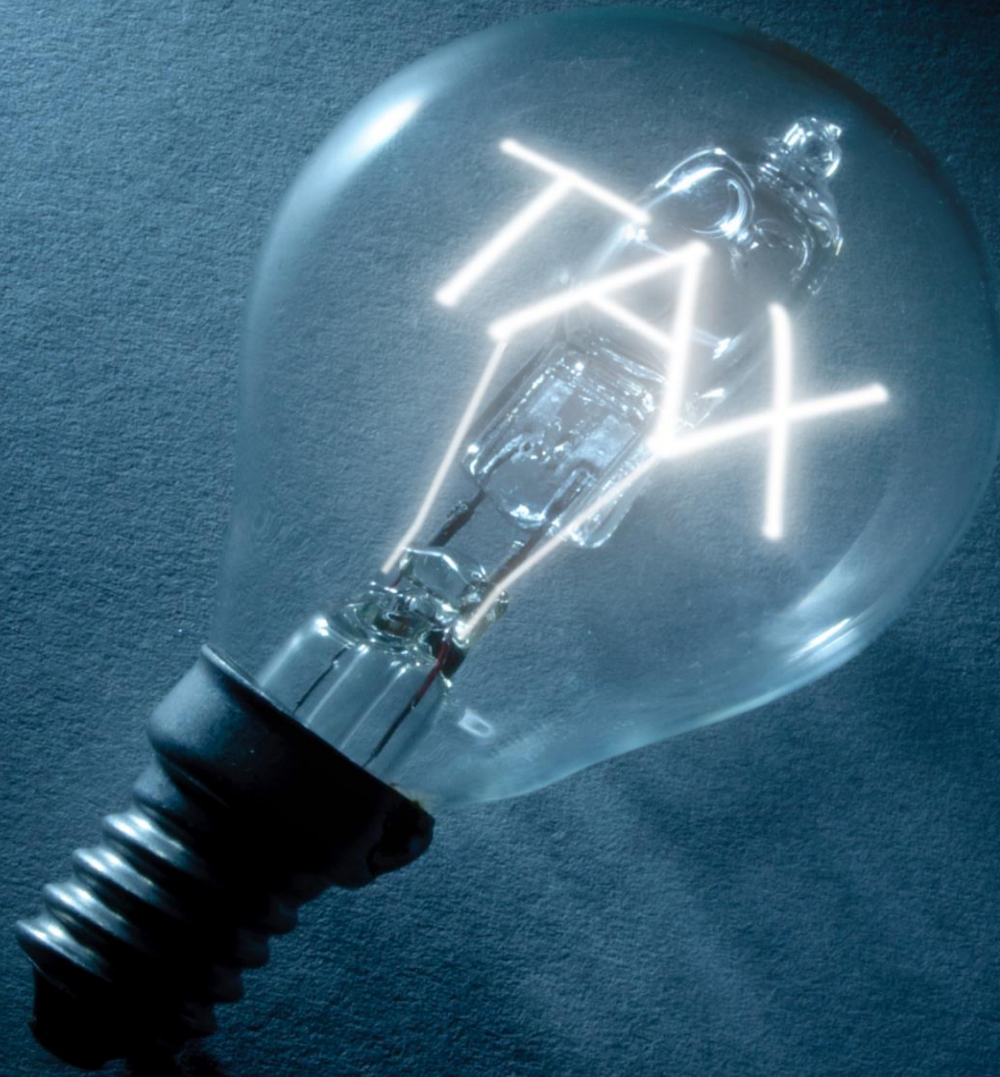


Information to be provided to FTA

Purchases outside the scope of VAT					
Item Number	Invoice No	Invoice Date	Invoice Amount AED	Supplier Name	Invoice Description

7

RCM on import of Goods



UAE VAT Return Form – VAT 201

VAT on sales and All Other Outputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1 (a). Standard Rated Supply in Abu Dhabi			
1 (b). Standard Rated Supply in Dubai			
1 (c). Standard Rated Supply in Sharjah			
1 (d). Standard Rated Supply in Ajman			
1 (e). Standard Rated Supply in Umm Al Quwain			
1 (f). Standard Rated Supply in Ras Al Khaimah			
1 (g). Standard Rated Supply in Fujairah			
2. Tax Refunds provided to Tourists under Tax Refunds for Tourists Scheme			
3. Supply Subject to Reverse Charge			
4. Zero Rated Supply			
5. Exempt Supply			
6. Import VAT through Customs			View Details
7. Adjustments to Goods imported in to the UAE			
8. Total			

UAE VAT Return Form – VAT 201

VAT on Expenses and All Other Inputs

	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
9. Standard Rated Expenses			-
10. Supplies Subject to Reverse Charge			
11. Total			-

Net VAT Due

12. Total Value of due TAX for the period

13. Total Value of recoverable tax for the period

14. Payable tax for the period

UAE VAT Return Form – VAT 201

VAT on sales and All Other Outputs

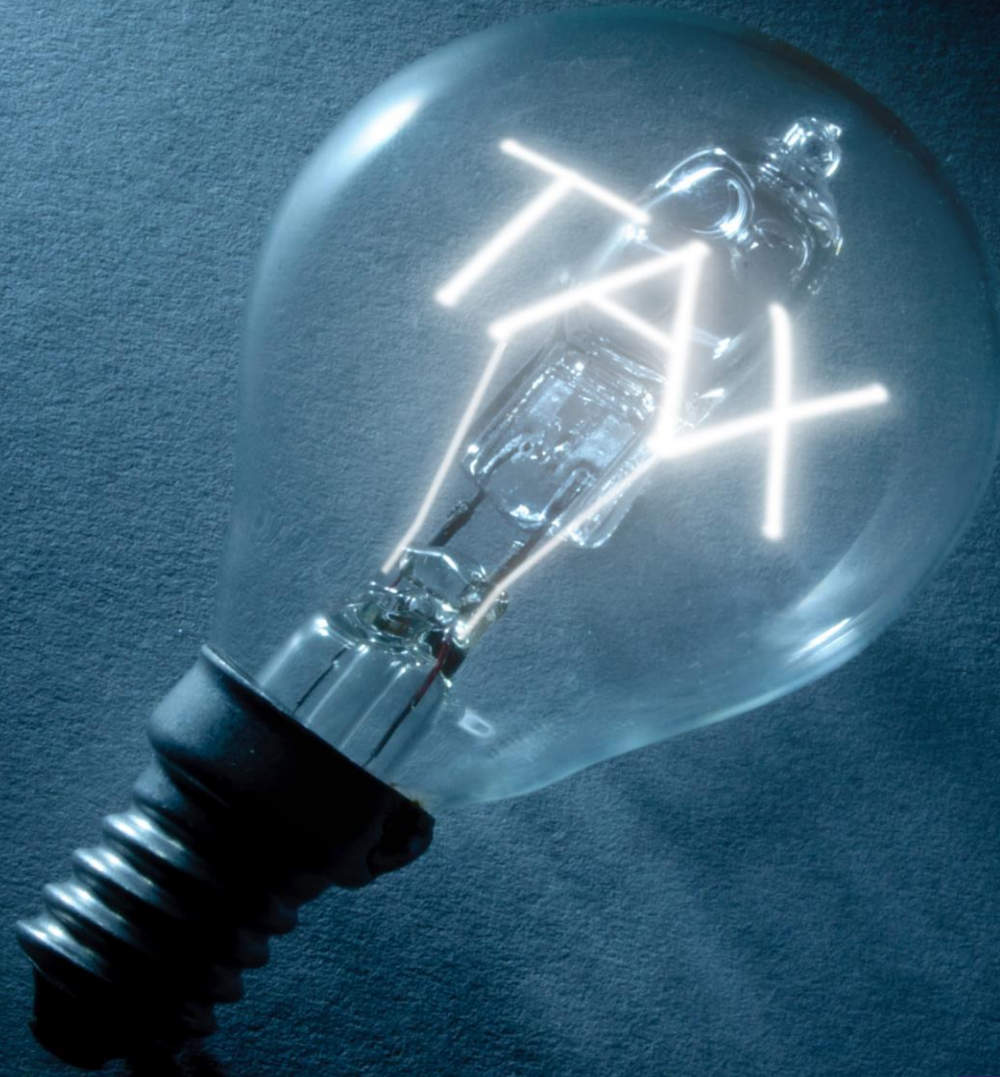
	Amount (AED)	VAT Amount (AED)	Adjustment (AED)
1 (a). Standard Rated Supply in Abu Dhabi			
1 (b). Standard Rated Supply in Dubai			
1 (c). Standard Rated Supply in Sharjah			
1 (d). Standard Rated Supply in Ajman			
1 (e). Standard Rated Supply in Umm Al Quwain			
1 (f). Standard Rated Supply in Ras Al Khaimah			
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3. Supply Subject to Reverse Charge			
4. Zero Rated Supply			
5. Exempt Supply			
6. Import VAT through Customs			View Details
7. Adjustments to Goods imported in to the UAE			
8. Total			

Information to be provided to FTA

VAT on imported goods												
Item Number	Customs Declaration Number	Customs Declaration Date	Net Weight	No of Units	Customs Value	VAT amount Reflected in Box 6 AED	VAT Amount Recovered AED	Invoice Amount AED	Supplier Name	Invoice Description	Units Sold	Stock Balance

8

RCM on import of Services



Information to be provided to FTA

VAT on imported services							
Item Number	Invoice No	Invoice Date	Invoice Amount AED	VAT Amount Reflected in VAT Return AED	VAT Amount Recovered AED	Supplier Name	Invoice Description

Please refer to the table below for some examples of what to be included and not included into this Box:

Please include the following:

- Services received from foreign suppliers which are subject to the standard rate of VAT
- **Services received from foreign suppliers which are subject to the zero rate of VAT**
- Goods received which are subject to the reverse charge provisions and have not been declared to UAE customs (e.g. through an import declaration)
- Local supplies subject to the reverse charge provisions (e.g. specific supplies within the oil and gas industry)

Please exclude the following:

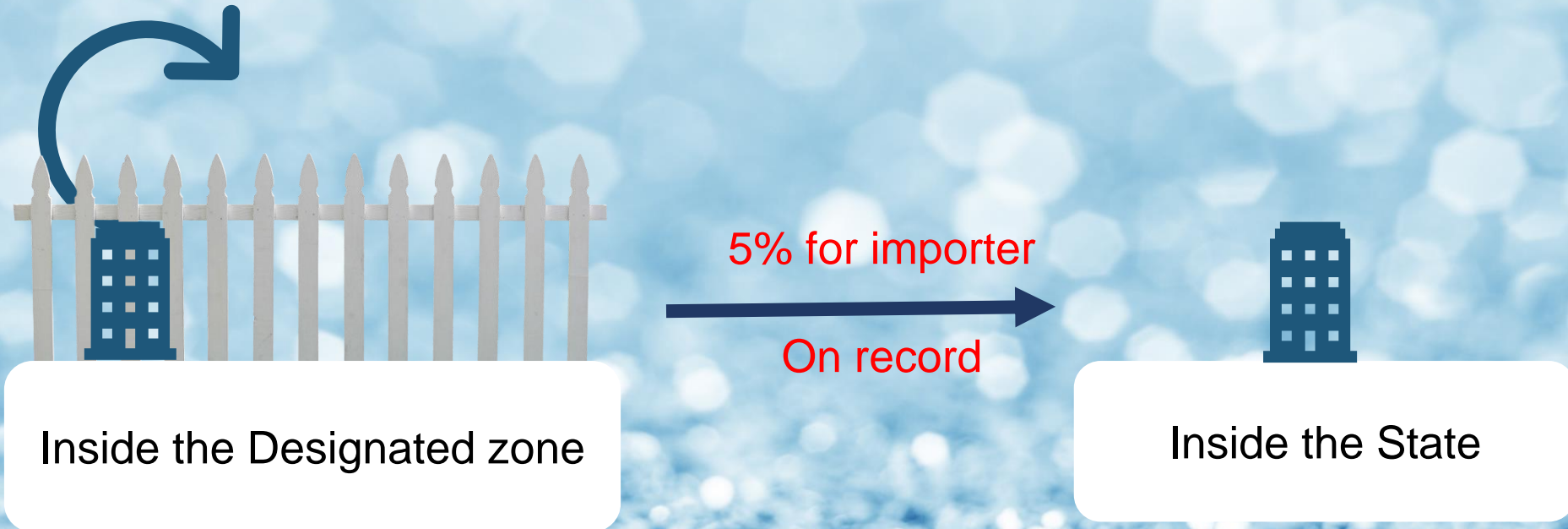
- Imports of goods into the UAE which are subject to the reverse charge provisions but which have been declared to UAE customs

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RCM on
DZ to FZ and
further supply.



VAT treatment for DZ companies



Corporate Office:

Suite 504, Wasl Business Central,
Near Deira City Centre, Port Saeed, Dubai.
P.O. Box: 122957, Dubai , U.A.E.
Tel: +971 4 2500290
accounts@emiratesca.com

Abu Dhabi:

Office No: 845
Al Ghaith Tower, 8th Floor
Hamdan Street, Abu Dhabi, U.A.E.
Tel: +971 55 889 2750
audit@emiratesca.com

Bahrain:

Block No: 307
Al Maraaf Plaza
Manama, Bahrain
Tel: +9733 61 98 998
br@emiratesca.com

United Auditing- Audit Div.:

Suite 804, Wasl Business Central,
Near Deira City Centre, Port Saeed, Dubai.
P.O. Box: 122957, Dubai , U.A.E.
Tel: +971 4 2500290
audit@emiratesca.com

Sharjah:

Office No: P3
Hamriyah Business Centre,
Hamriyah Free Zone, Sharjah, U.A.E.
Tel: +971 50 887 3115
audit@emiratesca.com

UK:

Emirates Accounts Services
66B Sydney Road, Watford, London
WD18 7XQ, UK.

ECA Taxation- Tax Agency Div:

Suite 503, Wasl Business Central,
Near Deira City Centre, Port Saeed, Dubai.
P.O. Box: 122957, Dubai , U.A.E.
Tel: +971 4 2500290
accounts@emiratesca.com

Sheikh Zayed Road:

Office No: BC - 101
Al Attar Business Avenue
Al Barsha – 1, Dubai, UAE
Tel: +971 50 193 4860
audit@emiratesca.com

India:

1st Floor, Rainbow Building,
Near the Private Bus Stand,
Kannur,
Kerala, India
Tel: +91 93 881 06655



Speaker: CA. Manu Nair
CEO