



# Raqeeb: Whistle Blower Program for Tax Violations and Evasion

## User Guide | USEGWB001

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## 1. Introduction

### 1.1. Short brief

The Federal Tax Authority (“FTA”) is the government entity responsible for the administration, collection, and enforcement of federal taxes in the United Arab Emirates (“UAE”).

The following federal taxes apply in the UAE:

- Excise Tax - introduced with effect from 1 October 2017
- VAT - introduced with effect from 1 January 2018

As part of its mandate to enforce federal taxes in the UAE, the FTA continuously monitors taxable persons to ensure compliance with the applicable tax legislation, leading to a prosperous business environment of fair and equal opportunities. The FTA further encourages reporting non-compliant business activities through the Raqeeb Programme (Whistle Blower Program for Tax Violations and Evasion), as explained in this guide.

### 1.2. Purpose of this document

This guide has been prepared to help informants successfully submit information and leads in a secure and confidential manner to inform the FTA of any natural or legal person evading tax, or committing other tax offences.

This guide is designed to help you:

- Understand the whistleblowing program;
- Report business practices that violate the applicable tax legislations;
- Understand the process and eligibility to receive a monetary reward where tax is successfully collected from tax offenders;
- Provide accurate answers to the questions on the whistleblowing form by explaining what information you are required to provide; and
- Understand the icons and symbols you might see as you complete the whistleblowing form.

This document contains guidance on the step-by-step process to report natural and legal persons that violate the applicable tax legislations.

If you have additional questions on the whistleblowing program, please contact the FTA by clicking [here](#) or sending an e-mail to [info@tax.gov.ae](mailto:info@tax.gov.ae).



### 1.3. Who should read this document?

This document should be read by anyone responsible for tax matters in any entity, tax agents, stakeholders, as well as any other person with credible information regarding tax transgressions. It is intended to be read in conjunction with other relevant guidance published by the FTA and the relevant legislation.

### 1.4. Status of the document

In this guide, Federal Law No. 7 of 2017 on Tax Procedures is referred to as “Tax Procedures Law” and Cabinet Decision No. 36 of 2017 on the Executive Regulation of Federal Law No. 7 of 2017 on Tax Procedures is referred to as “Tax Procedures Executive Regulation”.

This guide is not a legally binding statement and is not intended to provide comprehensive details associated with taxes and is not intended for legal reference.



## 2. Whistleblowing programme

### 2.1. What is whistleblowing?

Whistleblowing is a new mechanism introduced by the UAE's Cabinet of Ministers, mandating the FTA to receive and process leads relating to the non-compliance of natural or legal persons with the tax legislation, as well as to offer a monetary reward to informants when certain conditions are met.

### 2.2. Purpose of whistleblowing

The application of the whistleblowing programme policy activates the community's awareness (individuals and businesses) to comply with tax legislation and reporting of tax irregularities. This increases fair treatment of businesses that do not comply with tax legislation through prosecution or imposition of penalties. This initiative further aims to satisfy the tax society complying with tax legislation with a sense that compliance with their tax obligations results in justice, and is better than the non-compliance or evasion that the FTA may detect in various ways.

### 2.3. Who is an 'Informant'?

For the purposes of this document, the term informant is defined as a natural person who informs the FTA that a natural or legal person (a legal person being an organization, entity, or company) -

- is conducting illegal activities in respect of tax,
- did not fulfill tax obligations.

### 2.4. What information ("leads") provided by the informant would be eligible?

Leads or information received from natural persons may relate to natural and/or legal persons in respect of the following:

- **Suspected tax evasion;** such as a registrant listing false information in their tax returns or a taxable person evading registering for tax; or
- **Suspected non-compliance with tax laws and procedures;** such as non-issuance of tax invoices, tax invoices not containing the correct amounts, non-collection of tax, or offering to charge a lower price (exclusive of VAT) if the recipient is willing to pay cash without receiving a tax invoice.

### 2.5. Confidentiality

In order to efficiently validate leads and information provided by informants, it is not permitted nor possible to submit anonymous leads to the FTA, and all informants will need to provide sufficient information - as described within this guide - to identify themselves.



The identity of the informant remains confidential and protected by the FTA, and is not disclosed to any unauthorised personnel or the natural or legal person being reported, and will not be disclosed in legal proceedings against the reported person.

At the time of submitting the lead, an informant shall also be required to sign a non-disclosure agreement (NDA) to ensure the protection of any confidential or sensitive information, including information on monetary rewards, if any.

After submitting a lead, specific updates and status of any lead or relevant pending investigation will not be disclosed to the informant and may not be requested.



## 3. Monetary rewards

### 3.1. What are monetary rewards?

To encourage all members of the society to report non-compliant business activities through the whistleblowing program, the UAE's Cabinet of Ministers has decided to allow the FTA to pay monetary rewards to eligible informants. The amount of monetary rewards is directly proportionate to the amount of tax collected by the FTA as a result of the information and submitted lead.

The FTA will notify eligible informants of the monetary reward and deposit such reward to the informant's bank account after the matter is investigated and the relevant tax is collected from the reported person.

### 3.2. Who is eligible for monetary rewards?

Informants may be entitled to a monetary reward if, at minimum, all of the below conditions are met:

- The provided information is credible, accurate, and has not been obtained previously by the FTA;
- The whistleblowing form is filled out accurately, completely, and sufficiently;
- The FTA collected tax amounts that exceed AED 50,000; and
- The reported person exhausted all forms of objections and appeals.

Persons who do not fall within the term "informant" as envisaged under section 2.3 of this guide would not be eligible for a monetary reward even where the above conditions are met.

For purposes of eligibility for monetary rewards, the term "informant" excludes FTA employees and their relatives up to the fourth degree of consanguinity, as well as other persons who obtained information through their position in or connections with the FTA. Consanguinity, also known as degree of relationship, refers to the number of steps between two persons determined by counting the generations separating one person from a common ancestor and then counting the generations to the other person. For example, great-great-grandparents, great-great-grandchildren, nieces, and nephews, are in the fourth degree of consanguinity.



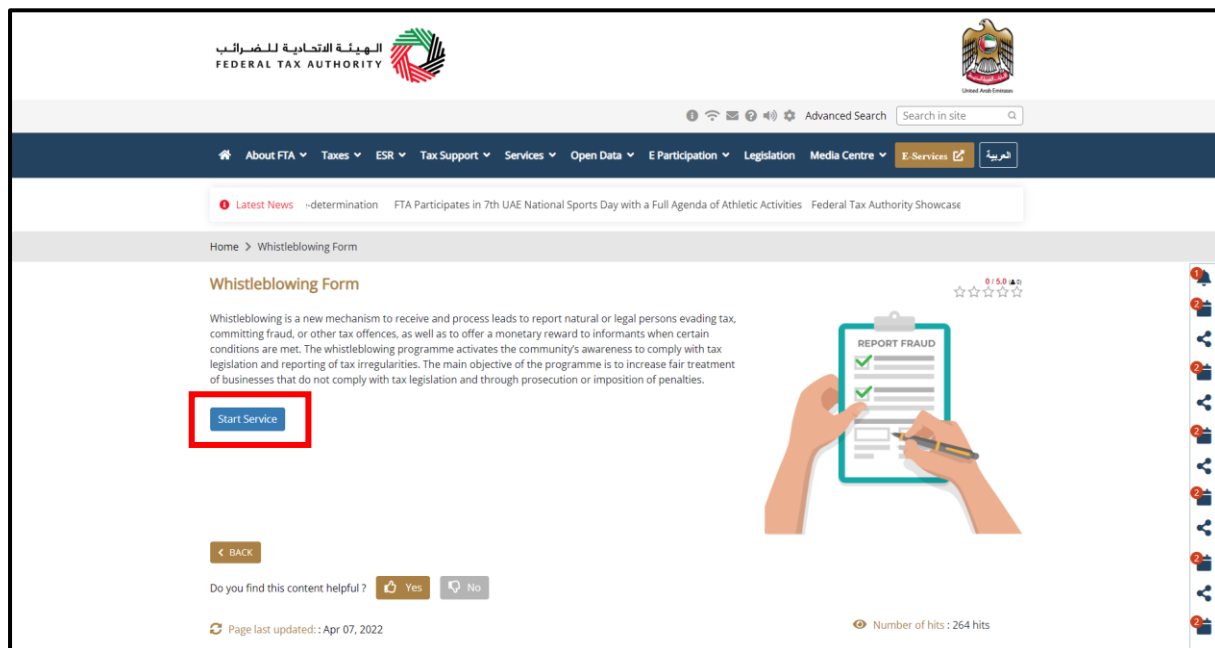
## 4. Whistleblowing process

### 4.1. How to apply

On the FTA's website, navigate to the left menu-bar, and click on the 'RAQEEB' icon as shown below.



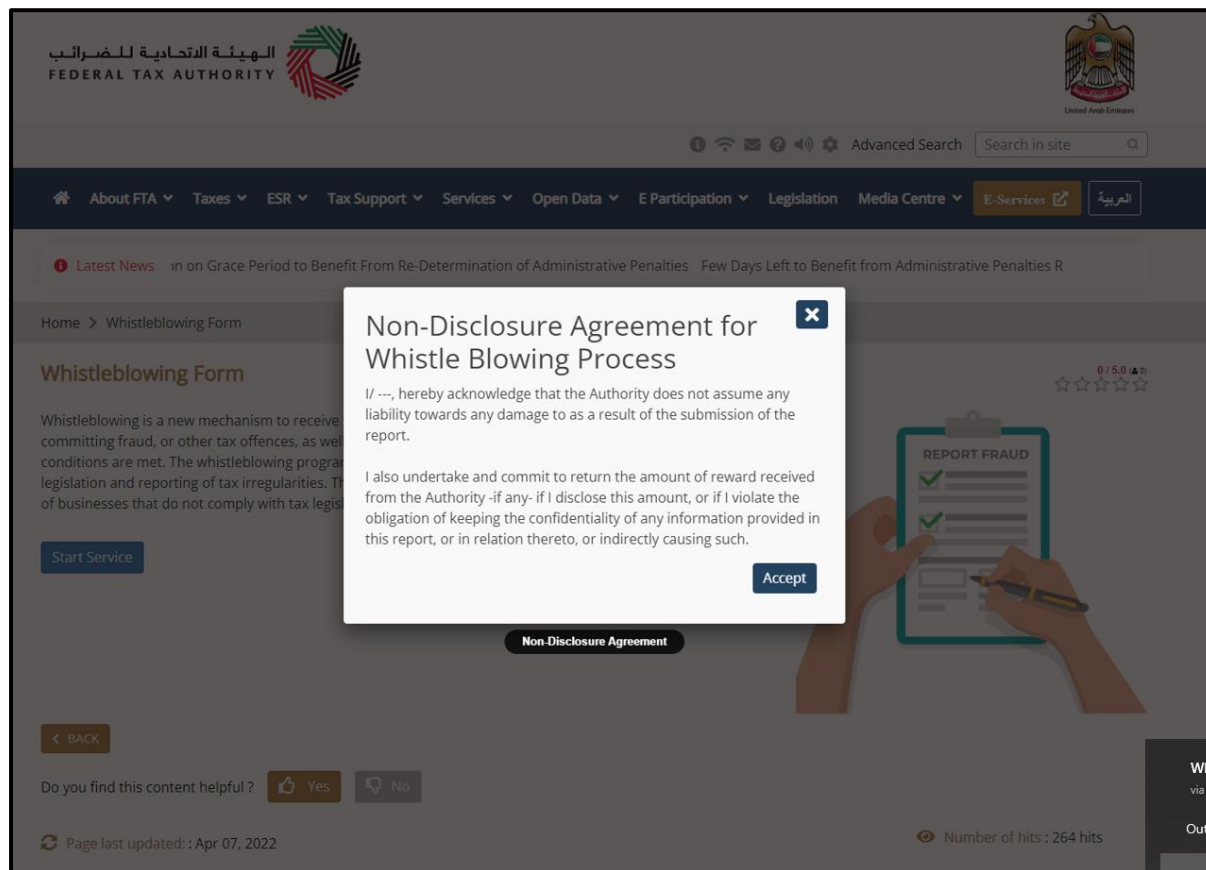
Once you are directed to the whistleblowing page, you will be able to see the service description. Click the 'Start Service' button.







After clicking on the **Start Service** button, you will be asked to accept the non-disclosure agreement displayed as a pop-up box, as shown below.



Once you accept the Non-Disclosure Agreement, you will be re-directed to the Whistleblowing Form to complete the required information.

#### 4.2. What information is needed to complete the Whistleblowing Form?

On the Whistleblowing Form, you will need to provide the following information. Fields marked with a red asterisk are mandatory.

First section requires **Informant Details** (i.e. the details of the person submitting the form).

- Name\*
- Email\*
- Phone number\*
- Residence Status\*
- Copy of Emirates ID
- Emirates ID number
- Nationality
- Passport information
- Copy of passport



If you selected **'Yes'** in the 'Are you a resident of UAE' drop-down field, further fields will be displayed, for you to enter details. Complete these fields and click on the **'Go to next step'** button, and complete the OTP verification for the mobile phone and email address.

If, however, you select **'No'** in the 'Are you a resident of UAE' drop-down field, other fields will be displayed for you to enter details. Complete these fields and click on the **'Go to next step'** button, and complete the email address OTP verification.

After successful OTP verification, you can navigate to the next step by tapping on the **'Go to next step'** button. In this step, you will be asked to provide information regarding the matter in question or complaint that needs to be addressed and investigated by the FTA.

The information requested is as follows:

- Name of the reported person\*
- Country\*
- Building Name & Number\*
- Emirate/City\*
- Area\*
- Phone number
- Email Address
- TRN (if applicable)
- Details of relevant observations, evidence and indications that a person may be involved in tax evasion or tax violation\*
- Explain how and when you became aware of the tax violation \*
- Full description of the current or previous relationship governing or governed the applicant and the reported person (if any)
- Relevant supporting documents\*



Completion Percentage [67%]

### Reported Person Details

Name of the reported person \*

Country \*

Building name and number \*

Emirate/City \*

Area \*

### Contact & Other Details of the Reported Person

Phone Number

Email Address

Tax Registration Number (If Applicable)

Details of relevant observations, evidence and indications that a person may be involved in tax evasion or tax violation \*


Explain how and when the informant became aware of the tax violation \*

Full description of the current or previous relationship governing or governed the informant and the reported person (if any)

Relevant supporting documents, for example: tax invoices \*

(Size less than 5 Mb) & File types: jpg, jpeg, png, pdf

Declaration - I have answered all questions correctly to the best of my knowledge.



Enter the code as shown in the Image

Once you complete all the required above information, you may submit the form by clicking the **Submit** button. You will be notified if the form was submitted successfully. You will receive an email with a confirmation of submission and a reference number.

### 4.3. Review process

Once the Whistleblowing Form is filled in and submitted, the FTA will evaluate the lead and decide to either close it or continue to audit the case, based on the information



provided by the informant. The FTA may request further information from the informant regarding the case.

For any updates on the whistleblowing case, or where the FTA needs to contact the informant (e.g. to request further information on the lead), the informant will receive an e-mail from the FTA, anonymously notifying them of the need to access the FTA's portal for further action.

#### 4.4. Request for additional information

Where the FTA requires further information on the lead, you will receive an e-mail notification from the FTA. Upon clicking on the link within the e-mail, you will be redirected to the FTA's whistleblowing portal to retrieve the application.

Enter the below information to retrieve the application, as shown in the figure below.

- Reference Number\*
- Email Address\*
- Phone Number\*

The screenshot shows a web interface for retrieving an application. At the top, there is a progress bar with three steps: 1 (active), 2, and 3. Below the progress bar, it says 'Completion Percentage [0%]' and 'Retrieve By Reference Number'. The form contains three input fields: 'Reference Number \*' with a placeholder 'Enter Reference Number', 'Email Address \*' with a placeholder 'Enter emailaddress used at the time of application submission', and 'Phone Number \*' with a placeholder 'Enter Phonenumber used at the time of application submission'. At the bottom right of the form is a blue button labeled 'Go to next step'. At the bottom left is a brown button labeled 'BACK'.

Once you provide the above information, click on the **'Go to next step'** button to proceed to the OTP verification process. After successful OTP verification, you can navigate to the next step by clicking on the **'Go to next step'** button. In this final step, you will be able to add the additional information. Once the form has been completed, click on the **'Submit'** button. You will be notified if the form was submitted successfully.

#### 4.5. Reward process

Where an informant is eligible for a monetary reward as per section 3.2 of this guide, you will receive an e-mail notification from the FTA. Upon clicking on the link within



the e-mail, you will be redirected to the FTA's whistleblowing portal to retrieve the application.

Enter the below information to retrieve the application.

- Reference Number\*
- Email Address\*
- Phone Number\*

Once you provide the above information, click on the **'Go to next step'** button to proceed to the OTP verification process. After successful OTP verification, you can navigate to the next step by clicking on the **'Go to next step'** button. In this final step, you will be required to submit the details below.

**Informant details:**

- For residents: Copy of Emirates ID\*
- For non-residents: Copy of Passport\*

**Bank details:**

- Country of Bank Account\*
- BIC/SWIFT\*
- Bank Name\*
- Branch Name\*
- Account holder's name\*
- Bank Account Number\*
- International Bank Account Number (IBAN)\*
- Supporting documents to verify bank account\*

You will be notified if the form was submitted successfully.