



Raqeeb: Whistleblower Programme for Tax Violations and Evasion

User Guide | USEGWB1

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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.
- Value Added Tax (“VAT”) - introduced with effect from 1 January 2018.
- Taxation of Corporations and Businesses, widely referred to as Corporate Tax (“CT”) - introduced with effect from 1 June 2023.

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 that are related to the federal taxes that are applied in the UAE through the Raqeeb Programme (Whistleblower 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 in successfully submitting information and leads relating to natural or juridical persons who do not comply with the tax legislation in a secure and confidential manner to inform the FTA of any natural or juridical person evading tax, or committing other tax offences.

This guide is designed to help you to:

- Understand Raqeeb.
- 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.
- Understand the requirements to successfully complete and submit the whistleblowing form.

If you have additional questions on Raqeeb, please contact the FTA by clicking [here](#).



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 non-compliance with the tax legislation. 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

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



2. Raqeeb programme

2.1. What is whistleblowing?

Whistleblowing is a 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 juridical 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 encourage compliance with the applicable 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" refers to any person who informs the FTA of a natural or juridical person (such as an organisation, entity, or a company) who

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

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

Leads include information and documentation received from natural persons that may relate to natural and/or juridical 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.

In order for the information received from an informant to be considered as a lead, it must be supported by evidence. Leads received by the FTA which do not include sufficient supporting documents or evidence, will not be considered as a credible lead and will, therefore, be rejected. The FTA may, however, contact the informant if additional information is required.



Please note that an informant may submit new leads relating to the same matter of a previously rejected lead if the informant subsequently obtains relevant evidence to support the lead.

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 juridical 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 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 Raqeeb, 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?

An informant 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.
- The reported person exhausted all forms of objections and appeals.

Persons who do not fall within the term "informant" as described 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 the following:

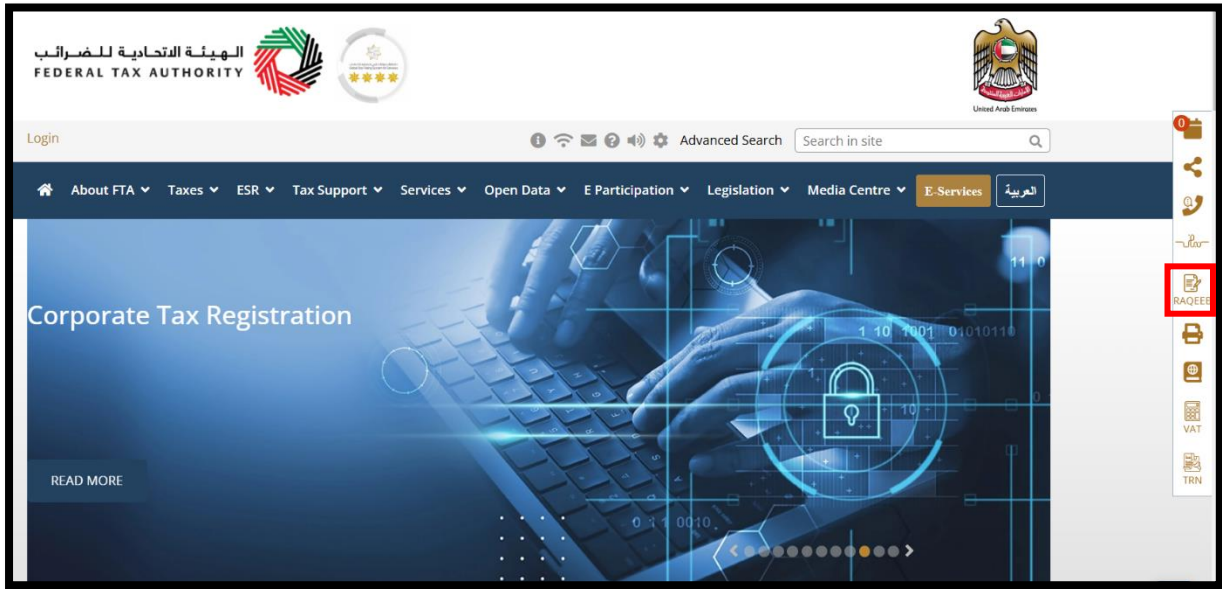
- FTA employees and their relatives up to the fourth degree of consanguinity. Consanguinity, also known as degree of relationship, refers to the number of steps between two persons determined by counting the generations separating one person from a common ancestor and then counting the generations to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



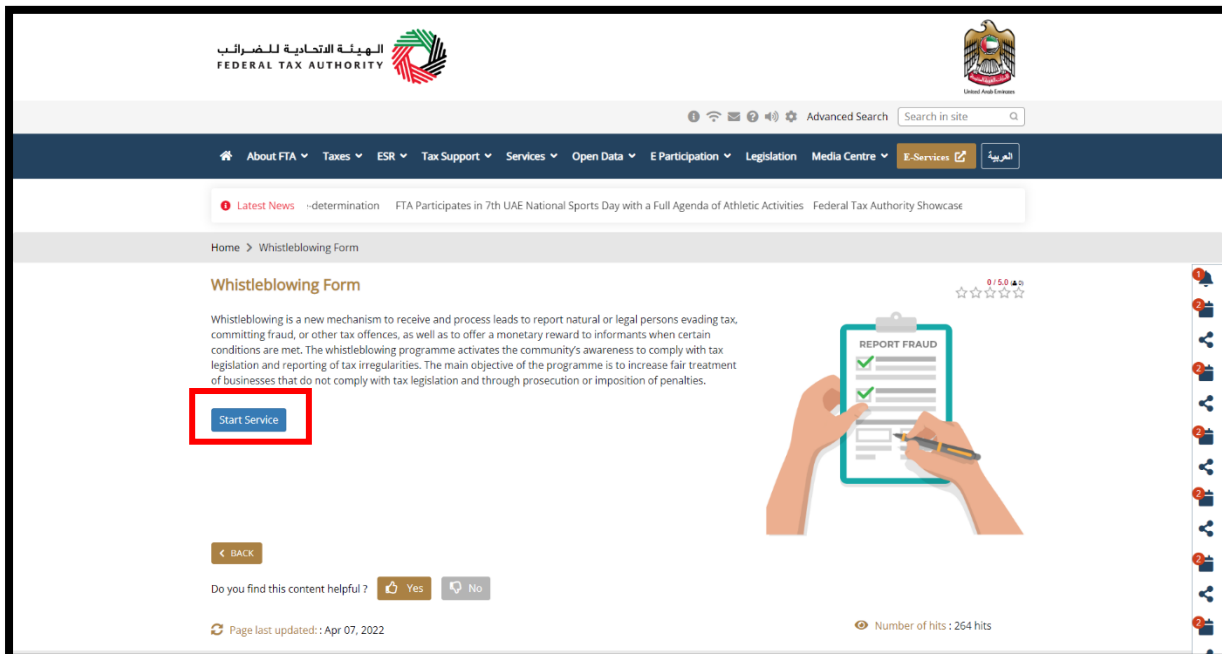
4. Whistleblowing process

4.1. How to apply

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

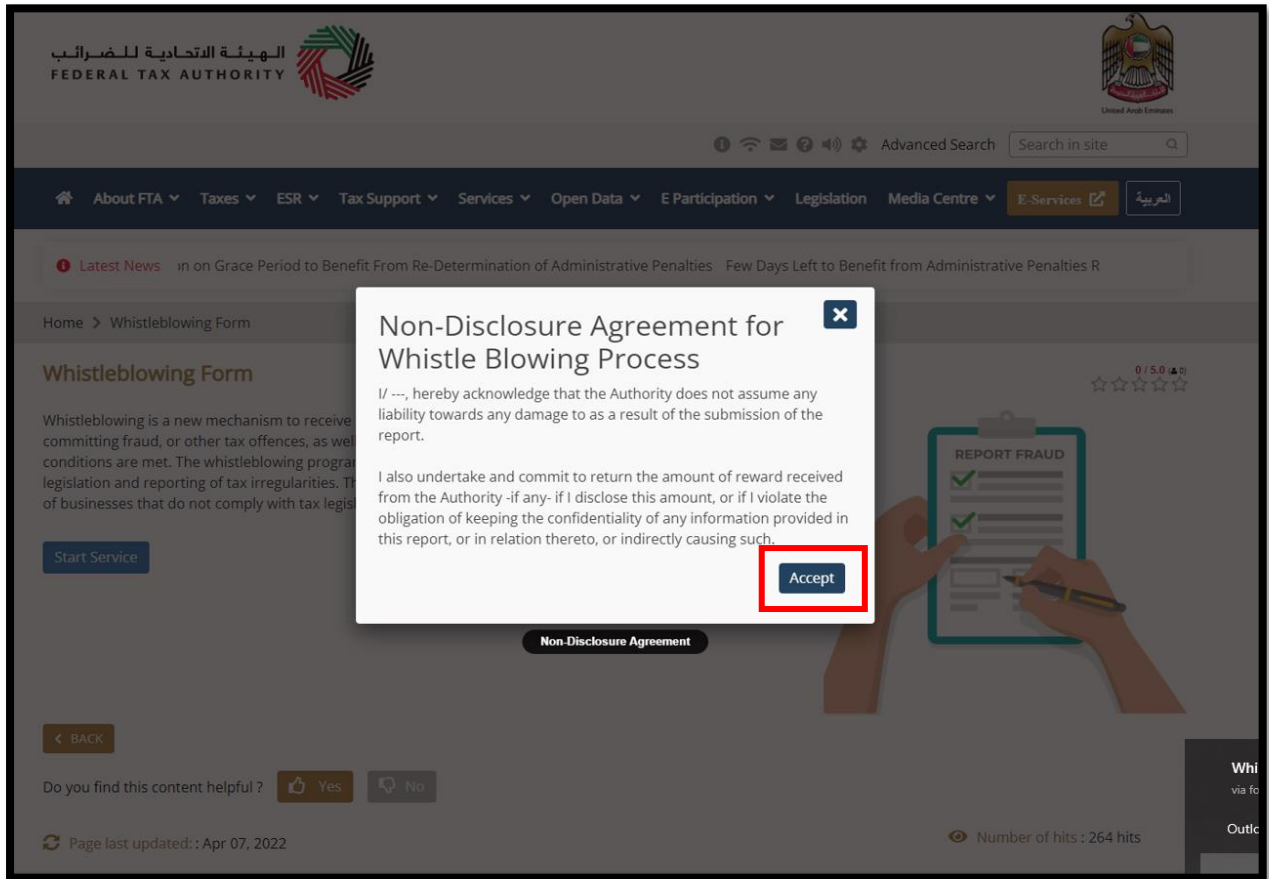


Once you are directed to the Whistleblowing Form page, you will be able to see the service description. Click on the 'Start Service' button to proceed.





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.

The first section requires the **Applicant Details** (i.e. the details of the person submitting the form).



- Full Name*
- Email address*
- Phone number*
- Residence status*

After completing these fields, the informant will be required to verify the email address and phone number through a One Time Passcode (“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 step, you will be asked to provide information relating to the reported person and the details of the tax violation or evasion that needs to be addressed and investigated by the FTA.

The information required to complete the **Reported Person Details** on the whistleblowing form includes the following:

- Name of the reported person*
- Country*
- Building Name & Number*
- Emirate/City*
- Area*
- 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 you 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*



Completion Percentage [67%]

Reported Person Details

Name of the reported person *

Country *

Emirate/City *

Building name and number *

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 *

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

KyBUI

Enter the code as shown in the image

Go to previous step Submit

Once you complete all the required above information and upload the supporting documents, you may submit the form by clicking on the 'Submit' button. The page will then confirm the submission of the completed whistleblowing form, and you will receive a confirmation email with a reference number.

1 2 3

Completion Percentage [100%]

Form Submitted

Form Submitted successfully.

BACK



4.3. Review process

Once the whistleblowing form is completed and submitted, the FTA will evaluate the lead. Based on the information received, the FTA will either close it (for example if the information did not constitute a tax violation or the information received from an informant is not supported by evidence) or continue to investigate the case.

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 Raqeeb page to retrieve the application.

You will be required to enter the following information in order 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 able to provide the additional information as requested by the FTA. Once the form has been completed, click on the 'Submit' button. You will be notified if the form was submitted successfully.

Please note that if a request for additional information is not responded to within 30 days, the FTA will close the lead and will notify you that the lead has been closed.

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 Raqeeb page to retrieve the application and will be required to enter the following 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.

Applicant 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*

Following the submission of the required information and documents, you will be notified if the information and required documents were submitted successfully.

4.6. Common errors

Based on the leads received, the FTA has identified errors that are common across submissions. The list below may be used as a checklist to assist informants to avoid the submission of incomplete or incorrect information and supporting documents:

- Raqeeb should not be used as a means to clarify the correct tax treatment that should be applied, submit reconsideration requests, or to receive clarity from the FTA on penalties that have been imposed to informants.
- Raqeeb should be used to report cases of tax violations and evasion. Submissions relating to personal or commercial disputes, or any other legal violations, will not be reviewed by the FTA.
- Fields specified for the reported person must not include your details. Ensure that the reported person's details are correctly completed and do not include any information relating to you.
- When completing the WHISTLEBLOWING form, ensure that you provide sufficient and clear information relating to the tax violation or evasion taking place. In your



report, please specify how this occurs/occurred, and the periods in which the violation has occurred (if applicable).

- Ensure that the supporting documents uploaded substantiate that a tax violation or evasion occurred. Avoid uploading documents such as commercial licences, municipality or customs documents which do not substantiate the information relating to the tax violation or evasion being reported.



5. Updates and Amendments

Date of amendment	Amendments made
April 2022	<ul style="list-style-type: none">• First version
December 2024	<ul style="list-style-type: none">• Updated the scope of federal taxes applicable in the UAE.• Revised the guide for simplification and updates based on whistleblowing form changes.• Added a section for common errors.