



RAQEEB

Whistleblower
Program for Tax
Violations & Evasion

Audix

In the UAE

Whistleblowing programme

Whistleblowing is a new mechanism introduced by the Federal Tax Authority (FTA) that enables individuals¹ to report tax violations and evasions of a tax registered person or business, in return for a monetary reward.

The purpose of Raqeeb is to establish fair treatment for non-compliants through prosecution or imposition of penalties, and to satisfy businesses who comply with tax regulations as well.

The Informant

An individual who informs the FTA that a natural person or a business is not complying with tax legislations



Eligible information (“leads”) provided by the informant

Suspected tax evasion: such as filing a tax return with false information or evading registering for tax;

Suspected non-compliance with tax legislations: such as nonissuance of tax invoices, or issuing a tax invoice with incorrect amount to reduce the tax. or offering a lower price (exclusive of VAT) if the customer is willing to pay cash without receiving a tax invoice.

Monetary rewards

The informants will be entitled to a monetary reward if all 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 as a result of the submitted information
- The reported person/business exhausted all forms of objections and appeals.

Whistleblowing process

The informant can apply through the FTA's website, by filing an application providing his personal information and copies of his identities. Then the reported person or business information and the details of the tax violation and the related observations and evidences.

The informant must also explain how and when he became aware of the tax violation, and shall describe the relationship with the reported person or business

1. Other than FTA's employees and their relatives

Audiix

We are a business consultancy and FTA authorized Tax Agency we help UAE's businesses with accounting, tax, and CFO services in scalable packages.

Contact us

Elsir

Tax Agent, FCCA, CMA, UAECA, MBA
elsir@audiix.com
+ 971 56 464 1551

Joy

Tax consultant, CPA, VAT Dip.
hello@audiix.com
+ 971 50 52 800 12

101 Burlington tower, Business bay
86619 Dubai, UAE
+971 4 583 55 66

Disclaimer

This information summary is provided for general awareness purposes only and is not intended to replace an accounting, tax, or professional advice. Please seek professional advice before making any decision. We assume no liability or responsibility for any errors, omissions, or inaccuracy in this content.

