[Your Company Name/Legal Name]

[Your Address]

[City, Country]

TRN: [XXXXXXXXX]

[Date]

To: The Federal Tax Authority (FTA) United Arab Emirates

Subject: Request for Reconsideration

Tax Type: [e.g., Value Added Tax] **Relevant Period(s):** [e.g., 01 January 2024 – 31 March 2024] **Decision Reference:** [XXXX-XXXX]

Dear Sir/Madam,

This submission is a formal request for reconsideration of the decision referenced above, issued by the Federal Tax Authority on **[DD Month YYYY]**.

Applicant Details:

- **Legal Name:** [Legal name]

- **Tax Registration Number (TRN):** [XXXXXXXXX]

- **Primary Contact:** [Name], [Role]

- **Email:** [email@address.com]

- **Phone:** [Phone Number]

- **Submitted in the capacity of:** [Taxable person / Legal representative / Tax agent]

1. Decision Under Review

We are seeking review of the following decision:

- **Decision Type:** [Assessment / Administrative Penalty / Refund Denial / Registration Decision]

- **Reference No. & Date:** [XXXX-XXXX], dated [DD Month YYYY]

- **Affected Period(s):** [e.g., Q1 2024]

2. Requested Remedy

We respectfully request the Authority to:

- **[Cancel the administrative penalty of AED XX,XXX imposed under Article(s) [Number] of [Relevant Law/Decree].]** *(or)*

- **[Amend the tax assessment from AED XX,XXX to AED XX,XXX, based on the corrected calculations provided in Annex B.]**

3. Summary of Facts

The key facts relevant to this request are as follows:

- A concise, chronological list of events. For example:

  - **[Date]:** Tax return for the period [Period] was filed.

  - **[Date]:** An assessment/penalty notice (Ref: [XXXX-XXXX]) was received.

  - **[Date]:** [Description of a key transaction or event that is central to the dispute].

4. Grounds for Reconsideration

Our request is based on the following grounds:

- **Error of Fact:** The decision was based on a factual inaccuracy regarding [briefly state the inaccuracy, e.g., the classification of a supply]. The correct position is detailed in our attached reconciliations (Annex B) and supported by source documents (Annex C).

- **Error of Law:** We believe the decision incorrectly applies [cite the specific provision, e.g., Article 15 of Cabinet Decision No. 52]. Our interpretation, supported by the attached legal analysis (Annex D), demonstrates that [provide a short, clear reason for your legal argument].

5. Supporting Evidence

The following documents are attached to substantiate our position:

- **Annex A:** Copy of the FTA Decision Notice (Ref: [XXXX-XXXX])

- **Annex B:** Corrected Tax Calculations, Reconciliations, and Worksheets

- **Annex C:** Key Source Documents (e.g., Contracts, Invoices, Bank Statements)

- **Annex D:** Detailed Legal Analysis and Cited References (if applicable)

6. Declaration

We hereby declare that the information and evidence provided in this submission are accurate and complete to the best of our knowledge.

Please direct all future correspondence regarding this matter to the primary contact listed above. We thank you for your time and consideration.

Sincerely,

[Signature]

[Name of Signatory]

[Capacity/Title]

For and on behalf of [Legal Name]