

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



VAT REFUND USER GUIDE

February 2018



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1. Brief overview of this user guide

This guide will help you navigate the e-Service portal, and is designed to be read in conjunction with the Taxable Person Guide for Excise Tax to file your VAT Refund Claims (hereinafter referred to as Claim). It is intended to help eligible Taxable Persons prepare their Claim to the Federal Tax Authority (FTA).

The guide explains the process to be followed along with the forms and information that needs to be provided when applying for a refund to the FTA. The process is available with effect from February 1, 2018.

The Claim can be submitted by the Taxable Person, or another person who has the right to do so on the Taxable Person's behalf (for example, a Tax Agent or a Legal Representative).

2. Purpose of the Claim

Every Taxable Person is required to file a VAT return summarizing the VAT due to the FTA for the tax period. When the input tax is greater than output tax on a VAT return, the Taxable Person is able to request a VAT refund after submission of the VAT return or at any later time when there is a credit owed to them.

3. Timeframes for repayment

Where the Taxable Person makes a claim for a refund of excess refundable tax, the FTA will within 20 business days of an application being submitted, review the application and notify the Taxable Person of its decision to accept or reject the refund claim.

The FTA may notify the applicant that it requires a longer period than (20) business days to consider the application where appropriate.



4. Submitting the Claim

4.1. Login to FTA e-Services Portal and access the Refund form

Login to FTA e-Services Portal using your username and password. In order to access the Refund form, go to the 'VAT' tab and then to the 'VAT Refunds' tab.

Under 'Request VAT Refund' box, access the form by clicking on 'VAT Refund Request' button as per the screen shot.

Status	Application submission date	TRN	The amount you wish to refund (AED)	Approved Amount (in AED)
No record found				

4.2. Complete and submit the form

Please fill in each field on the form. Any questions that are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. Some fields will be automatically retrieved.

Once you complete the form, click on the 'Submit' button.

Cancel × Save as draft ↓ Submit →

The Refund Form will be processed within 20 business days of submission. You will receive an email notification from the FTA on the result of your application. Once your claim is approved, the amount will be refunded within 5 business days.

5. Verify your Balance post the approval

Once you receive a confirmation email of the refund, you may check your balance through the 'My Payment' tab under the Transaction History section, where a row will appear mentioning the amount refunded.



Appendix A: Important On-Screen Tips

You can change the language of the form from Arabic to English. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

Upload a scanned copy of the Certificate of incorporation *

Choose files to upload

Choose Files

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

On what basis are you applying for registration? *

Select business type

- Select business type
- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Charity or Association
- Legal person - Federal UAE Government entity

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.

Select Trade License expiry date (dd/mm/yyyy) *

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9



Appendix B: Details about the VAT Refund Form

Basic Information

TRN Legal name of entity (English) etc. TRN	This section is pre-populated on the basis of the information contained in your account User Profile. It is therefore very important that the information contained in your Profile is both correct and accurate. Please check it before completing the Refund form.
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About the Refund

Total amount of Excess Refundable Tax (AED)	This field is prepopulated based on:- <ul style="list-style-type: none"> The excess refundable tax reported in the relevant past VAT Returns, which have already been submitted up to the last return; <p style="text-align: center;">minus</p> <ul style="list-style-type: none"> Administration penalties due (except for the late registration penalty which is shown separately)
The amount you wish to have refunded (AED)	Please enter the amount you wish to have refunded here. This amount must be equal to or less than the “Total amount of Excess Refundable Tax”.
Remaining amount of eligible Excess Refundable Tax	This field is prepopulated and represents the remaining amount of excess refundable tax you may apply for in the future.
Late registration penalty amount (in AED)	This field is prepopulated depending on whether you have had a penalty imposed and have settled the late registration penalty for VAT or not:-

If you have	Then this field is
not been charged a penalty	Zero
been charged a penalty <ul style="list-style-type: none"> and you have paid the penalty 	Zero
<ul style="list-style-type: none"> but you have yet paid the penalty at the time of claiming this refund 	Shown as 20,000 (Note)



Note

- If after deduction of the penalty the refund amount is a negative amount, you may still be able to submit this form but your application will be automatically rejected.
- If after deduction of the penalty the refund amount is a positive amount, only the balance will be presented to the FTA for refund claim purposes.

Authorized Signatory

Name (English)
Name (Arabic)
etc.

This section is prepopulated from the system.

Declaration

I agree to submit additional documentary proof to support the VAT Refund claim, if requested by the FTA.

You must tick "Yes" to agree to the declaration before submitting this form

I agree to pay back any amount wrongfully obtained