



EXCISE TAX 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 Excise Tax 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 contains the process to be followed along with the forms and information need to be submitted when applying for the refund. 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 an excise tax return summarising the excise tax due to the FTA for the tax period. Where the value of a Taxable Person's deductible tax exceeds the value of excise tax payable to the FTA, he will have excess refundable tax. The Taxable Person is required to carry forward the excess refundable tax and offset it against his excise tax liability payable to the FTA in future tax periods until the excess refundable tax has been fully utilised. If, after the excess refundable tax has been carried forward for two tax periods, the Taxable Person has excess refundable tax remaining he may apply to the FTA for a refund of the excess refundable tax through the submission of this Claim.

3. Timeframes for repayment

Where the Taxable Person makes a claim for a refund of excess refundable tax, the FTA will repay the money (upon approval) to the Taxable Person by the later of:

- 2 calendar months following submission of the claim for a refund; or
- Where the FTA undertakes a tax audit to verify the validity of the claim, within 21 calendar days of completion of the audit.

The FTA has the discretion to refund the excess refundable tax after a period less than two tax periods in the following cases:

- the Taxable Person's excise tax registration is cancelled; or
- the FTA is satisfied that the Taxable Person will undertake taxable activities in the future, but is likely to have excess refundable tax for a period of at least 12 months.

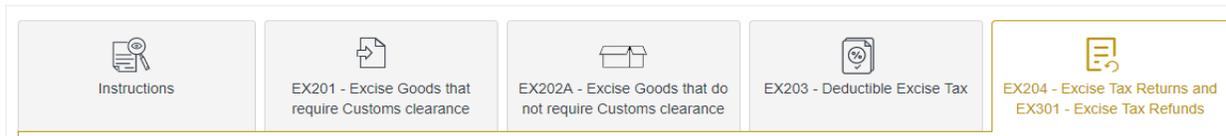


NOTE: A claim for a refund of excess Tax to which a Taxable Person is entitled must be submitted within 5 years from the date the Person has the right to apply for the refund.

4. Submitting the Claim

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

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



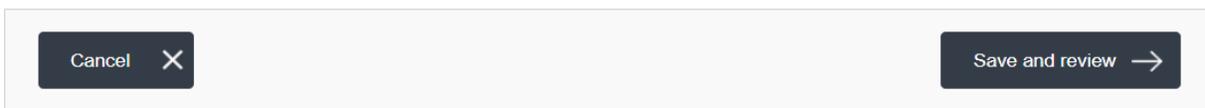
Scroll down to 'EX301- Excise Tax Refunds' box and access the form by clicking on "EX301 - Excise Tax Refunds" button as per the screenshot.

EX301 - Excise Tax Refunds

EX301 - Excise Tax Refunds				
Status	Application submission date	TRN	The amount you wish to refund (AED)	Approved Amount (in AED)
Pending	14/01/2018	100221939900007	333.00	0.00

4.2. Complete 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 'Save and Review' button to review the form and confirm the details.



4.3. Submit the form

Once you review the form and confirm all details, click on the 'Submit' button.



5. Verifying your balance post the approval

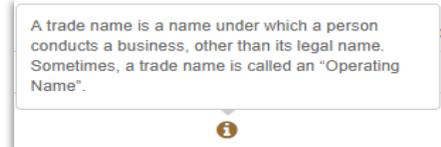
Once you receive a confirmation email of the refund, you may check your balance through the 'My Payment' tab under the Transaction History section, where a row will appear mentioning the amount refunded.



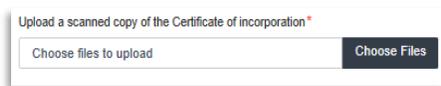
Appendix A: Important On-Screen Tips

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.



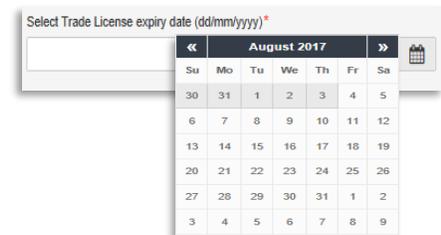
To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.



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.



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.





Appendix B: Details about the Excise Tax Refund Form

Basic information

TRN Legal name (English) etc.	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 as of the last Excise Tax Return period including any amount that is eligible for refund which has been carried forward for more than two tax periods (AED)	<p>This field is prepopulated based on:-</p> <ul style="list-style-type: none"> The excess refundable tax reported in the relevant past Excise Tax Returns, which have already been submitted up to the last return; <p><i>minus</i></p> <ul style="list-style-type: none"> Administration penalties due (except for the late registration penalty which is shown separately)
Amount that still needs to be carried forward to future tax periods (AED)	This field is prepopulated and represents the amount of excess refundable tax that has not been carried forward for two tax periods.
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 amount that is eligible for a refund which has been carried forward for more than two tax periods, i.e. the difference between the above two fields.
Remaining amount of eligible Excess Refundable Tax	This field is prepopulated and represents the remaining amount of excess refundable tax you may apply to have refunded in the future.



Excise late registration penalty

This field is prepopulated depending on whether you have had an administrative penalty imposed and have settled the late registration penalty for excise tax or not:-

If you have	Then this filed is
not been charged a penalty	Zero
been charged a penalty • and you have paid the penalty	Zero
• but you have not yet paid the penalty at the time of claiming this refund	Shown as 20,000 (see 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 Excise Tax 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