



This is not an official Translation:

The Conditions for Declining the Refund of the Residual Amounts related to a Refund Request where the Person is subject to Tax Audit

Federal Tax Authority Decision No. 9 of 2025 – Issued 4 Dec 2025 (Effective from 1 Jan 2026)

The Chairman of the Board of Directors of the Federal Tax Authority has decided

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 7 of 2017 on Excise Tax, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of the Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- Decision of the Chairman of the Board of Directors No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors on the Authority's Memorandum on the Conditions to decline the refund of the residual amounts where the Person is subject to a Tax Audit at its 41st meeting held on 30 October 2025.



Article 1 – Conditions for declining the refund of the residual amounts related to a refund request where the Person is subject to Tax Audit

The Authority may decline to refund any residual amounts related to a refund request where the Person is subject to Tax Audit, provided any of the following conditions are met:

1. There is sufficient evidence that supports the possibility that significant tax liabilities may arise in respect of the Person based on the information available through the Tax Audit.
2. There are sufficient grounds to believe that the Person is involved in Tax Evasion.
3. There are sufficient grounds to believe that the refund request relates to Goods suspected of being part of Tax Evasion within the supply chain.
4. The Taxable Person has outstanding Tax Returns in respect of any type of Tax.
5. The Person fails to provide the information requested by the Authority regarding the Tax Audit within the specified timeline.
6. The Person fails to cooperate with the Authority in any manner with regards to his obligations during the Tax Audit.

Article 2 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall be effective from 1 January 2026.