

الـهـيئـة الاتحـاديـة لـلـضــرائـب FEDERAL TAX AUTHORITY

VAT refunds VAT – 2022





Federal Authority





Refund requests

- If the recoverable input tax exceeds the output tax for a tax period, the registrant will be in a refundable position
- The person may then submit a refund application.



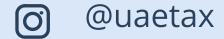






Timeframe

- The FTA will, within 20 business days from the date the application was received,
 - \rightarrow Review the application
 - \rightarrow Notify the person whether the request was approved or rejected.
- The FTA may request further information to validate the refund request
- If more time is required to consider the refund request, the FTA will notify the applicant.
 - If the refund request is approved, the amount will be refunded within 5 business days
 - \rightarrow The applicant must ensure that the bank account details are correct.



D







Further guidance

- VAT Refund User Guide
- VAT Return User Guide



🕑 🗿 @uaetax



