



This is not an official translation:

Determination of Timelines and Frequency of Submission of Refund Requests for Input Tax Incurred on the Construction and Operation of Mosques

Ministerial Decision No. 162 of 2022 – Issued: 29 Oct 2022 (Effective 29 Oct 2022)

Minister of Finance has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of the Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Law No. 7 of 2017 on Tax Procedures, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments, and
- Cabinet Decision No. 82 of 2022 on the Refund of Input Tax Incurred on the Construction and Operation of Mosques,

Article 1 – Recovery of Tax on the Construction of Mosques

The Federal Tax Authority shall receive applications for refunding Value Added Tax incurred on the construction of Mosques after completion of the Mosques' construction in accordance with the following schedule:



Operation date as per the Mosque Operation Commencement Certificate	Date of receipt of applications by the Authority
1 January 2018 – 31 December 2018	November 2022 – January 2023
1 January 2019 – 31 December 2019	February 2023 – March 2023
1 January 2020 – 31 December 2020	March 2023 – April 2023
1 January 2021 – 31 December 2021	April 2023 – May 2023
1 January 2022 – 31 December 2022	June 2023 – December 2023
1 January 2023 onwards	Within 12 months of the issuance of the Mosque Operation Commencement Certificate from the Competent Authority

Article 2 – Recovery of Tax on the Operation of Mosques

The Federal Tax Authority shall receive applications for refunding VAT incurred on the operation of Mosques in accordance with the following schedule:

Commencement date of the operation of the Mosque by the applicant	Years for which the application is made	Commencement date of receiving applications
Before 1 January 2022	2018 - 2022	April 2023 – September 2023
From 1 January 2022 onwards	2022	October 2023 – December 2023
All Mosques	2023 onwards	January – April of the following year

Article 3 - Acceptance of Applications

Applications for refunding input tax incurred on the construction and operation of Mosques will not be accepted if the applications are submitted beyond the timeframes specified in Articles 1 and 2 of this Decision.

Article 4 – Implementation of the Provisions of this Decision

This Decision shall be implemented as of 29 October 2022.