



VAT Refund User Guide

October 2021





Contents

1.	Brief overview of this user guide	. 3	
2.	Purpose of the Claim	. :	
3.	Timeframes for repayment	. :	
4.	Submitting the Claim	. 4	
4.1.	Login to FTA e-Services Portal and access the Refund form	. 4	
4.2	Complete and submit the form	. 4	
5.	Verify your Balance post the approval	Ę	
Appendix A: Important On-Screen Tips			
Appendix B: Details about the VAT Refund Form			





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 VAT 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.



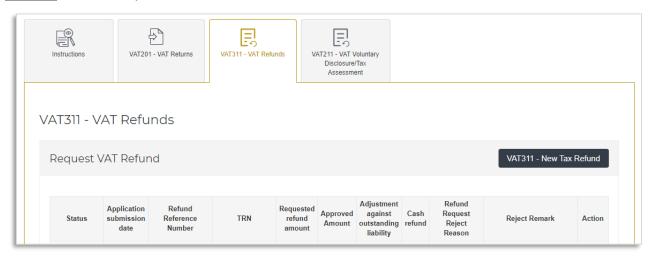


4. Submitting the Claim

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 'VAT311 - VAT Refunds' tab.

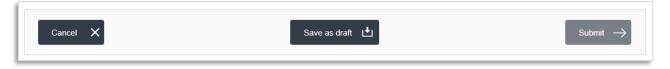
Under 'Request VAT Refund' box, access the form by clicking on 'VAT311 – New Tax Refund' button as per the screen shot.



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.



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**.

IMPORTANT NOTES





- Before submitting the refund claim, ensure that bank account details are provided on the registration form. Refund requests that do not have bank account details will be rejected.
- A bank account validation letter / certificate must be provided to the FTA. This letter
 must be issued and stamped by your bank and includes details about the account
 holder name (must be the same as the taxable person's name as registered with the
 FTA), bank's name, bank's address, SWIFT/ BIC and the IBAN. The letter/ certificate
 shall be uploaded as an attachment to the refund application.
- If your bank is international and does not have a correspondent bank in the UAE, the
 refund payment may take more than 5 business days and you will incur the transfer
 fees charged by your bank.

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.





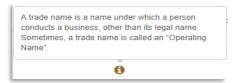
Appendix A: Important On-Screen Tips

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.





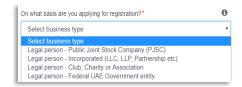
For some fields you will see a small icon with an "i" next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.



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 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.			
About the Refund				
Total amount of Excess Refundable Tax (AED)	 This field is prepopulated based on: The excess refundable tax reported in the relevant past VAT Returns, which have already been submitted up to the last return; minus 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 representation remaining amount of excess refurmay apply for in the future.	
Late registration penalty amount (in AED)	This field is prepopulated depend you have had a penalty imposed the late registration penalty for V If you have not been charged a penalty been charged a penalty and you have paid the penalty but you have not yet paid the penalty at the time of claiming this refund Note If after deduction of the penalty amount is a negative amount be able to submit this form application will be automated. If after deduction of the penalty amount is a positive amount balance will be presented refund claim purposes.	and have settled AT or not: Then this field is Zero Zero Penalty for late registration is 10,000 (Note) enalty the refund unt, you may still but your tically rejected. enalty the refund unt, only the
IBAN Validation Letter	Please upload a bank account vaccertificate. This letter must be issistamped by your bank and including the account holder name (must be the taxable person's name as registral), bank's name, bank's address and the IBAN. The letter/ certification uploaded as an attachment to the application.	des details about be the same as gistered with the ess, SWIFT/ BIC ate shall be





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				