

# VAT refunds

VAT — 2022





# Refund requests

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- 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,
  - Review the application
  - 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
  - The applicant must ensure that the bank account details are correct.



# Further guidance

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- VAT Refund User Guide
- VAT Return User Guide

