



إمارات تاكس
EMARATAX

Initiate Indirect Refund Claim for UAE Nationals Building New Residences - User Manual

Date: Dec 2024

Version 1.0.0.0

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Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	25-Dec-24	Federal Tax Authority	User Manual for EmaraTax Portal



Annexure Section







The below are the list of User manuals that you can refer to

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: <ul style="list-style-type: none"> Registered for VAT Registered for Excise Non-registered Taxpayer Tax Group Warehouse Keeper Freight Forwarder/VAT Clearing Company (TINCO) Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.



Navigating through Emaratax

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
 User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
 Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
 Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

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Introduction



This manual is prepared to help the applicant to navigate through the EmaraTax portal and to submit a New Residences VAT Refund Request.



EmaraTax Login Page

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عربي -A A +A

Welcome to the new e-CTS

New Here?

If you are not registered, please signup here.

Sign Up

Login

Welcome to the Federal Tax Authority

Login with FTA account

Email Address
training07@abc.com

Password
.....

[Forgot password?](#)

Enter Security Code
610740 610740

Login

Login with your Emirates ID

UAE Pass provides single trusted digital identity solution for service providers

الهوية الرقمية
UAE PASS


Login With UAE PASS

- You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.
- If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login.
- If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.




User Type Selection

User Profile
Please select the relevant purpose(s) for using e-CTS portal



Taxable Person


A Person who is subject to Tax under the provisions of the relevant Tax Law



Tax Agents


Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before..

[Read More](#)



Tax Agency

Any legal entity which has a trade license to operate as a Tax Agency




Special Refunds

[Proceed](#)


Step	Action
(1)	Click on 'User Type' to select Special Refunds

User Profile
Please select the relevant purpose(s) for using e-CTS portal



Taxable Person


A Person who is subject to Tax under the provisions of the relevant Tax Law



Tax Agents


Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before..

[Read More](#)



Tax Agency

Any legal entity which has a trade license to operate as a Tax Agency



Special Refunds

[Proceed](#)

Step	Action
(1)	Select the Special Refunds



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What are you looking for?

User Type عربي -A A +A


User Profile

Please select the relevant purpose(s) for using e-CTS portal



Taxable Person


A Person who is subject to Tax under the provisions of the relevant Tax Law



Tax Agents


Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before..

[Read More](#)



Tax Agency

Any legal entity which has a trade license to operate as a Tax Agency

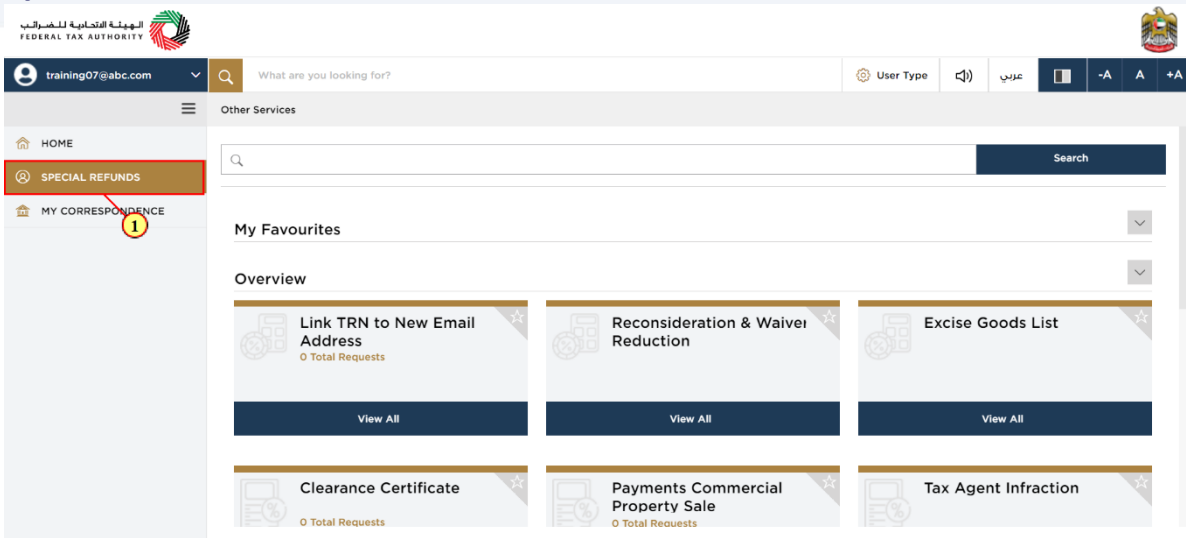


Special Refunds

Proceed

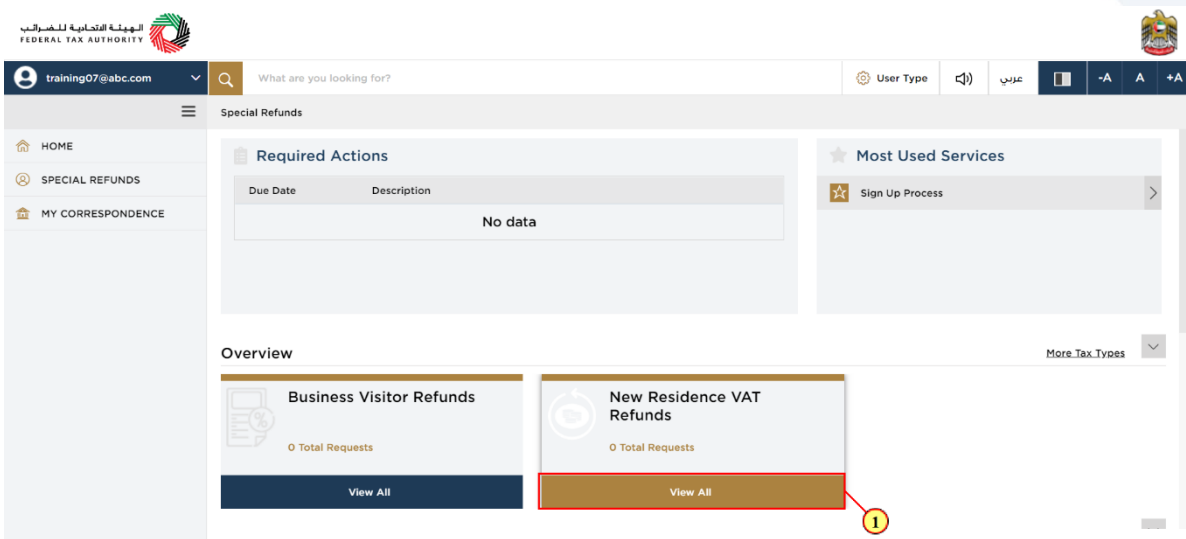
Step	Action
(1)	Click on 'Proceed' to access the Special Refunds module

Special Refunds Dashboard



The screenshot shows the user interface of the Special Refunds Dashboard. The left sidebar contains navigation options: HOME, SPECIAL REFUNDS (highlighted with a red box and a circled '1'), and MY CORRESPONDENCE. The main content area displays 'My Favourites' and an 'Overview' section with six cards: Link TRN to New Email Address, Reconsideration & Waiver Reduction, Excise Goods List, Clearance Certificate, Payments Commercial Property Sale, and Tax Agent Infraction. Each card shows '0 Total Requests' and a 'View All' button.

Step	Action
(1)	Click here to access the Special Refunds module





The screenshot shows the user interface of the Special Refunds Dashboard. The left sidebar contains navigation options: HOME, SPECIAL REFUNDS, and MY CORRESPONDENCE. The main content area displays 'Required Actions' (No data), 'Most Used Services' (Sign Up Process), and an 'Overview' section with two cards: Business Visitor Refunds and New Residence VAT Refunds. The 'New Residence VAT Refunds' card is highlighted with a red box and a circled '1', and shows '0 Total Requests' and a 'View All' button.

Step	Action
(1)	Click here to view all your previous New Residence VAT Refunds



New Residence VAT Refund Dashboard

 This dashboard displays information related to your previous New Residence VAT refund requests.

 You can add a new column to the table or filter the refund applications by its status. You can also search for an application by the refund application number.



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What are you looking for?

User Type عربي

Special.Refunds ▶ New Residence VAT Refunds

HOME
SPECIAL REFUNDS
MY CORRESPONDENCE

New Residence VAT Refunds

New Refund Request


Customize Columns Status Search

Refund Application Number	Date of Submission	Name in English	Name in Arabic	Total requested VAT Amount(AED)	VBA Approved Amount (AED)	VB Approved Amount (AED)	Approved VAT Amount (AED)	Status	Action
No refund applications. Please click on "New Refund Request" to start a new application									

Step	Action
(1)	Click on 'New Refund Request' to initiate a new refund request



Instructions and Guidelines

 These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete this refund request.

Step	Action
(1)	Click on 'Back' to go back to the previous page



Special Refunds ▸ New Residence VAT Refunds

Building permit copy.
Property site plan.
Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

Service Details

- About the service
- Eligibility Criteria
- Your service journey
- FAQ

I confirm that I have read the above instructions and guidelines

Back Start

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines

Special Refunds ▸ New Residence VAT Refunds

Building permit copy.
Property site plan.
Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

Service Details

- About the service
- Eligibility Criteria
- Your service journey
- FAQ


I confirm that I have read the above instructions and guidelines

Back Start

Step	Action
(1)	Click on 'Start' to proceed to the refund request



Applicant Details

 The progress bar displays the number of steps required to complete the refund request. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green.

Step	Action
(1)	Enter all the mandatory details. Optional fields will be marked as 'Optional'. If you are logged in using UAEPass the information will be auto populated automatically in the application form.



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Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID [Field] Upload copy of your emirates ID

Emirates Id Issue Date: 01/01/2022

Emirates Id Expiry Date: 01/01/2025

Full Name in English: [Field]

Full Name in Arabic (Optional): [Field]

Step	Action
(1)	Enter Emirates ID number of the applicant (Format is "000-0000-0000000-0")

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Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID [Field]

Emirates Id Issue Date: 01/01/2022

Emirates Id Expiry Date: 01/01/2025

Full Name in English: [Field]

Full Name in Arabic (Optional): [Field]

Upload copy of your emirates ID

Add Drag files here

Max File size: 15 MB | Formats: PDF, JPEG, JPG | Max No. of files: 3

Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload the required document. On successful upload of document, the 'Add' button will highlight in green

Country Code: +971 (United Arab Emirates)

Mobile Number: [Field]

Country code (optional): [Field]

Other Mobile Number (Optional): [Field]

Email ID: [Field]

Family Sequence Number [Field]

TRN (If you are a Taxable Person): [Field]

Previous Step | Save as Draft | Next Step

Step	Action
(1)	Family Sequence Number to be filled.



Country Code: +971 (United Arab Emirates) | Mobile Number: | Country code (optional): | Other Mobile Number (Optional):

Email ID: 787006@FTA.COM

Family Sequence Number: |

TRN (If you are a Taxable Person): |

Buttons: Previous Step, Save as Draft (highlighted with a red box and a yellow circle with '1'), Next Step

Step	Action
(1)	Click on 'Save as draft' to save the refund request as a draft

Country Code: +971 (United Arab Emirates) | Mobile Number: | Country code (optional): | Other Mobile Number (Optional):

Email ID: 787006@FTA.COM

Family Sequence Number: |

TRN (If you are a Taxable Person): |

Buttons: Previous Step, Save as Draft, Next Step (highlighted with a red box and a yellow circle with '1')

Step	Action
(1)	Click on 'Next Step' to proceed to the next section



Property Details

Step	Action
(1)	Fill all the required details of the property for which you are requesting the refund
(2)	Enter the property completion certificate date
(3)	Upload completion certificate copy as per the mentioned format
(4)	Enter the Plot Number
(5)	Enter the Area
(6)	Select the right Emirate
(7)	Enter the Building Number




Claim and Expense Details

The screenshot shows the 'New Residence VAT Refunds' process in the EMARATAX system. The process is divided into five steps: 1. Applicant Details, 2. Property Details, 3. Claim and Expense Details, 4. Bank Details, and 5. Review & Declaration. The 'Claim and Expense Details' step is currently active and highlighted with a red box. It contains the following fields and options:

- Claim Details:**
 - Purpose of the claim:** A dropdown menu (callout 2).
 - What is your Request refund type:** Radio buttons for 'Housing program fund', 'personal fund', and 'Housing program and personal fund' (callout 3).
- Expense Details:**
 - Total amount Of VAT claimed(AED):** A text input field (callout 4).
 - Are you planning to apply for a VAT refund in relation to retention payments of the same property later?:** Radio buttons for 'Yes' and 'No' (callout 5).

At the bottom of the form, there are buttons for 'Previous Step', 'Save as Draft', and 'Next Step'.

Step	Action
(2)	Select the purpose of the claim from the drop down list
(3)	Answer the Question "What is your Request refund type" by selecting one option from the metioned above.
(4)	Enter the amount of "VAT Claimed"
(5)	Answer the question "Are you planning to apply for a VAT refund in relation to retention payments of the same property later?" by selecting either "Yes" or "No"

	Please note, if you answer the question "Are you planning to apply for a VAT refund in relation to retention payments of the same property later?" with "No" in the first submission of the refund application then the FTA will reject the retention application if you submit it at a later stage due to this answer.
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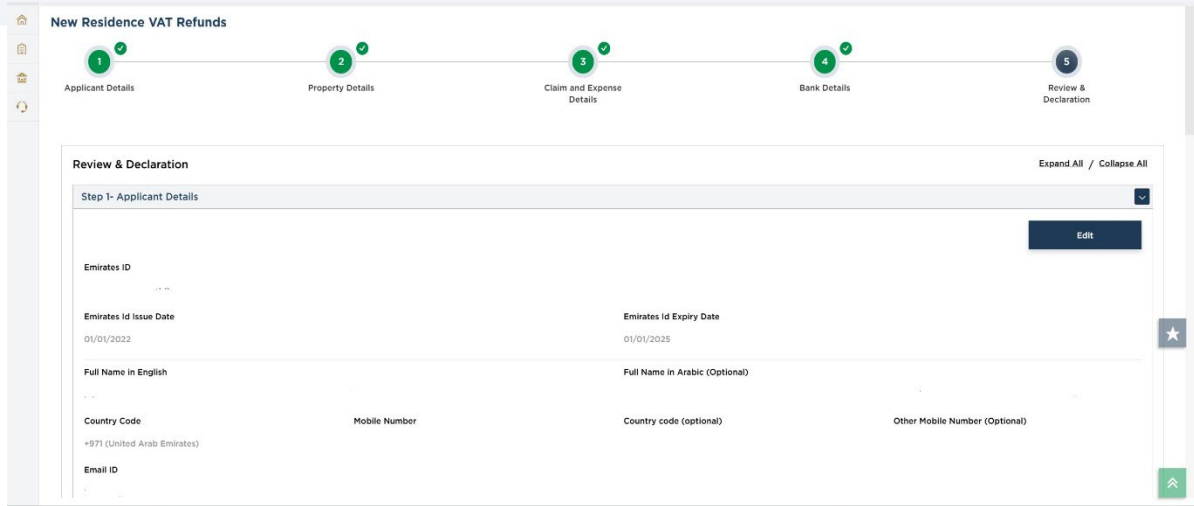



Bank Details

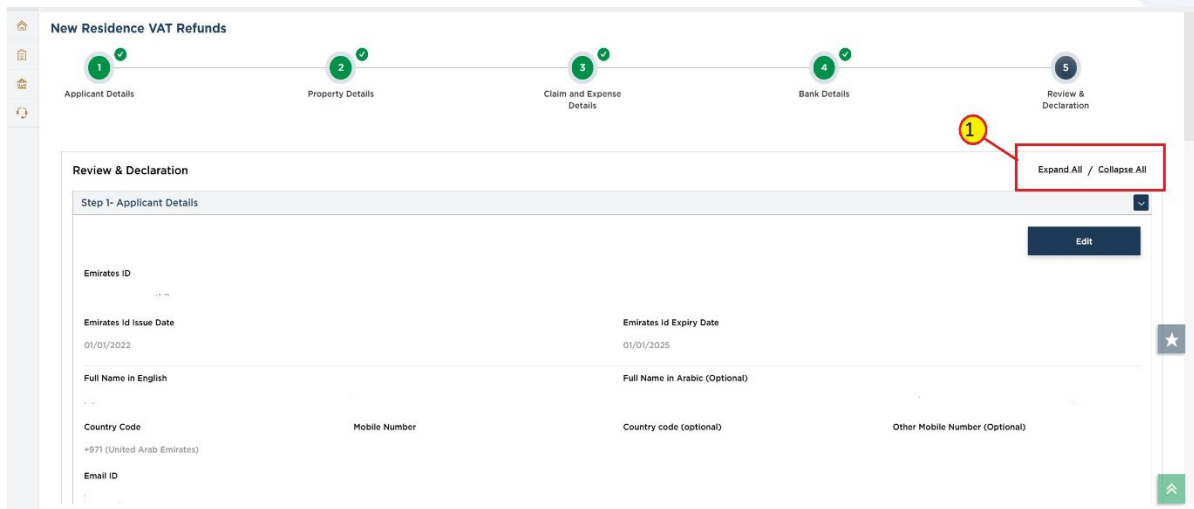
The screenshot shows the 'Banking Details' section of the 'New Residence VAT Refunds' form. The form is divided into several steps, with the 'Banking Details' section highlighted in red and numbered 1 through 9. The steps are: 1. Overall section, 2. Country (pre-populated as 'United Arab Emirates'), 3. IBAN, 4. Bank Name, 5. Branch Name, 6. Account Holder's Name, 7. Account Number (pre-populated), 8. Upload a copy of the Bank Validation Letter (Optional), and 9. Upload Additional Information Form. The form also includes a 'Download Template' link for the additional declaration form and a 'Save as Draft' button.

Step	Action
(1)	Enter your bank account details
(2)	Country value will be pre-populated as "United Arab Emirates"
(3)	Enter the IBAN information
(4)	Enter the Bank Name
(5)	Enter the Branch Name
(6)	Enter the Account Holder's Name
(7)	Account Number will be pre-populated
(8)	Upload a copy of the Bank Validation Letter
(9)	Upload Additional Information

Review & Declaration



 This section displays your completed refund request and allows you to review it prior to submission.



Step	Action
(1)	Click here to expand or collapse all steps at once



Step	Action
(1)	Click on the drop-down arrow to review the details in this step

Step	Action
(1)	Click on each step to review every section



Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Step 1 -Applicant Details

Emirates ID
[Redacted]

Emirates Id Issue Date: 25/01/2018 | Emirates Id Expiry Date: 25/01/2028

First Name in English: Noorul | Last Name in English: Azim A

First Name in Arabic (Optional): نورول | Last Name in Arabic (Optional): عظيم

[Edit](#) (1)

Previous Step | Save as Draft | Submit

Step	Action
(1)	Click here to edit the details in this section

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates) | Mobile Number: 689745632 | Email ID: training07@abc.com

Date of Submission: 22/07/2022

I hereby agree to the below:

- I declare that (1) the owner (a UAE national) and all this information in this form is correct, and that the new residence for which the new residence VAT refund has been requested will be used exclusively by myself or my family members.
- I acknowledge that the federal Tax authority may claim the refund if it finds that I do not meet the specified conditions
- I declare that the VAT incurred on the housing costs has not been recovered in any tax returns under my existing TRN or any other TRN.
- I declare that all materials purchased and which are subject of this claim have been used for the construction of the building
- I read and reviewed all steps Information.

Previous Step | Save as Draft | Submit

Step	Action
(1)	Mark the checkbox once you have reviewed all the information given in each step



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What are you looking for?

User Type عربي

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates)

Mobile Number: 689745632

Email ID: training07@abc.com

Date of Submission: 22/07/2022

I hereby agree to the below:

- I declare that I'm the owner (a UAE national) and all this information in this form is correct, and that the new residence for which the new residence VAT refund has been requested will be used exclusively by myself or my family members.
- I acknowledge that the federal Tax authority may claim the refund if it finds that I do not meet the specified conditions
- I declare that the VAT incurred on the housing costs has not been recovered in any tax returns under my existing TRN or any other TRN.
- I declare that all materials purchased and which are subject of this claim have been used for the construction of the building
- I read and reviewed all steps information.

Previous Step Save as Draft **Submit**


Step	Action
(1)	Click on 'Submit' to submit the refund request



Acknowledgement

The screenshot shows the 'New Residence VAT Refunds' section of the FTA portal. The status is 'Checking eligibility'. The application details are as follows:

Applicant's Name	: Noorul Azim
Refund Application Number	: HB2210000230
Submitted Date	: 26 October 2022
Requested VAT Claim Amount	: AED 50,000.00

 You have successfully submitted the refund request.

Make a note of the application number for future references. You can also access this refund request from the New Residence VAT Refunds tile within the Special Refunds module.

The screenshot shows the 'What Next' and 'Important Notes' sections of the FTA portal.

What Next:

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.

Important Notes:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

For any inquiry or assistance, please contact us on: Within UAE: 600509994 | Outside UAE: +971 600509994 Email us at info@tax.gov.ae

[Back to Dashboard](#) [Download](#)

Step	Action
(1)	Click on 'Back to Dashboard' to go back to dashboard.



The screenshot shows the user interface of the Federal Tax Authority portal. At the top, there is a navigation bar with the user's email 'training07@abc.com', a search bar, and utility icons for user type, language (Arabic), and font size. Below the navigation bar, the breadcrumb trail indicates 'Special Refunds > New Residence VAT Refunds'. The main content area contains a 'What Next:' section with three bullet points, an 'Important Notes:' section with one bullet point, and a footer with contact information. A dark blue bar at the bottom contains two buttons: 'Back to Dashboard' and 'Download'. The 'Download' button is highlighted with a red rectangular box, and a yellow callout bubble with the number '1' points to it.

Step	Action
(1)	Click on 'Download' to download a copy of refund application submission acknowledgement



After submission, applicant receives the following correspondences:

- Application submission acknowledgment
- Application approval or rejection notification
- Additional information notification (only if FTA requires more information to assist with their review of your application)

Thank you