



إمارات تاكس
EMARATAX

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

Date: Oct 2022

Version 1.0.0.0

Private and Confidential

This document contains information which is confidential and proprietary to the Federal Tax Authority. Any dissemination, distribution, copying, use of or reliance upon the confidential and proprietary information contained herein is unauthorized and strictly prohibited.



Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal



Annexure Section

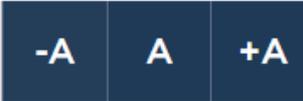
The below are the list of User manuals that you can refer to

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
	This is used to go the Next section of the Input Form
	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

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click [Here](#)



Table of contents

Document Control Information	2
Annexure Section.....	3
Navigating through EmaraTax.....	4
Table of contents.....	5
Introduction.....	6
EmaraTax Login Page.....	7
User Type Selection.....	8
Special Refunds Dashboard.....	10
New Residence VAT Refund Dashboard.....	11
Instructions and Guidelines.....	13
Applicant Details.....	15
Claim Details.....	19
Property Details.....	21
Expense Details.....	22
Bank Details.....	23
Review & Declaration.....	27
Acknowledgement.....	31
Correspondences.....	33



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

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

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

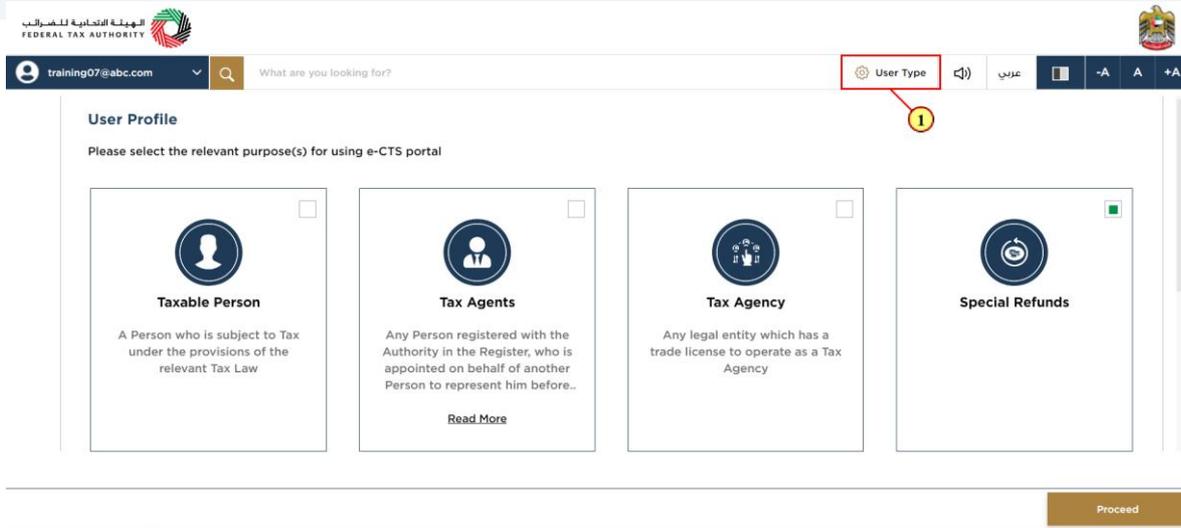
الهوية الرقمية
UAE PASS

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

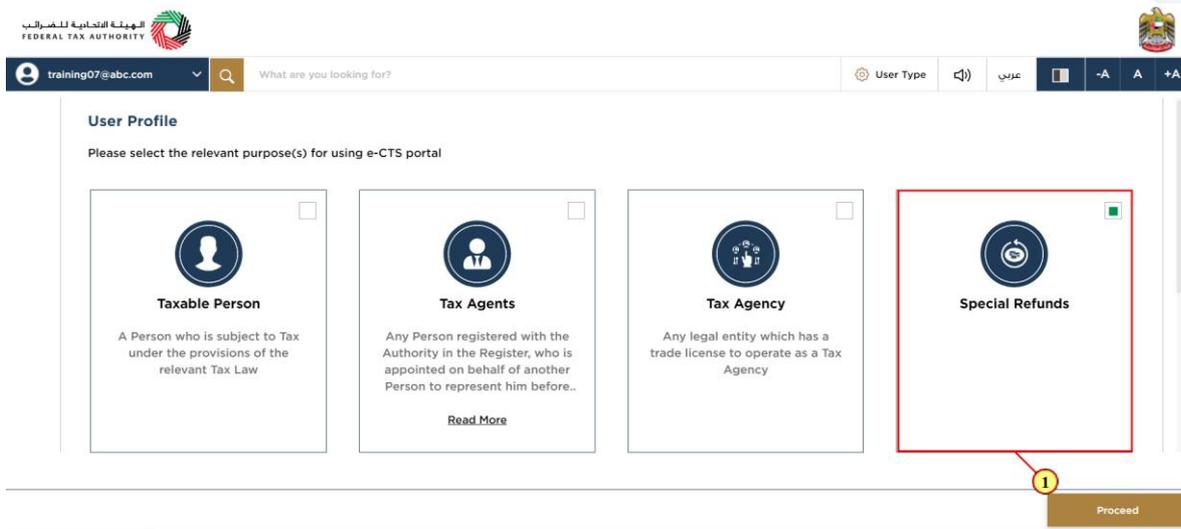
Tax Agents
Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before..
[Read More](#)

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



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@abc.com

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

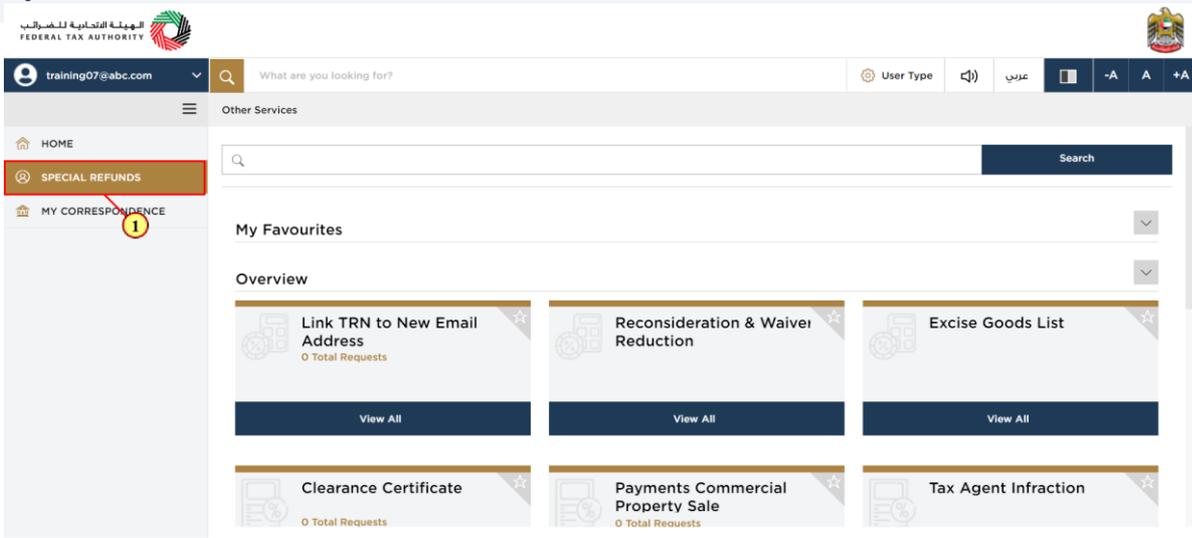


Special Refunds

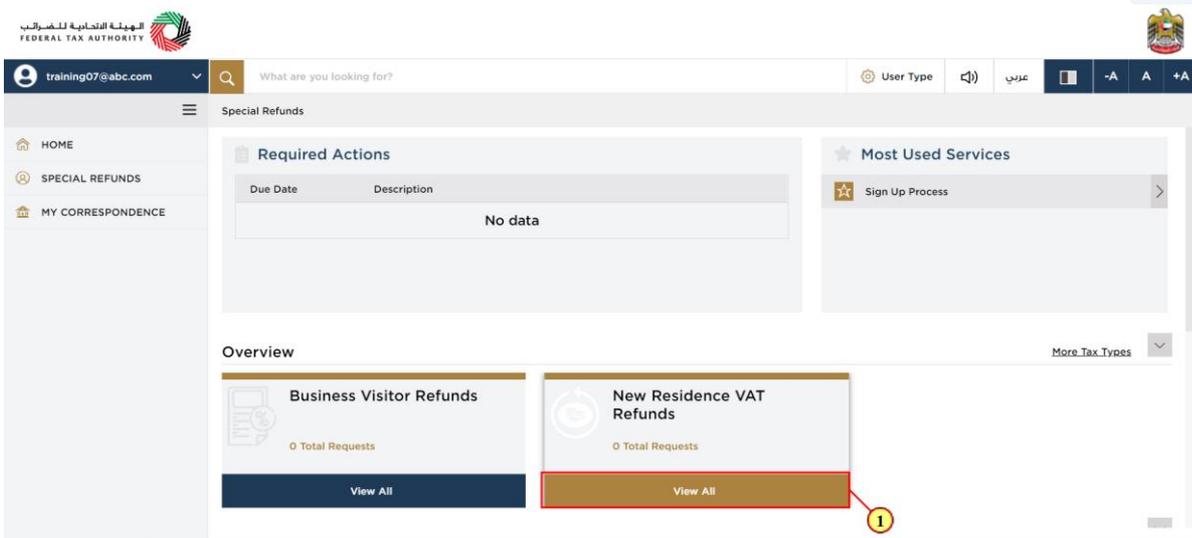
Proceed

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

Special Refunds Dashboard



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



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.



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



Instructions and Guidelines

training07@abc.com

Special Refunds ▶ New Residence VAT Refunds

New Residence VAT Refunds

No. of form steps: 6 Steps

Expected time to fill this form: 25 minutes

Expected fees for this service: Free of Charge

Required Templates

- Power of Attorney

Required Documents

It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:

- Copy of your Family Book.
- Copy of your Emirates ID.
- Document to prove building is occupied (for example: Water and electricity delivery bill) (if required).
- Contractor's contract
- Constructor's contract
- Certificate of completion from the municipality
- Copy of the letter/certificate issued by your bank which includes details such as the account holder's name, bank's name and the IBAN.
- bank's name and the IBAN.
- Additional declaration form to be stamped by the court where the bank account holder name is different from the applicant's name (if required).
- Refund requests with an expense certificate from the Emirates Development Bank will be processed according to an expedited procedure (if required).

Back Start

 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.

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 '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'



Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID
 1

Emirates Id Issue Date: 25/01/2018

Emirates Id Expiry Date: 25/01/2028

First Name in English: Noorul

Last Name in English: Azim

Upload copy of your emirates ID
 Drag files here
 Max File size: 15 MB | Formats: PDF, JPEG, JPG | Max No. of files: 3

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

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID

Emirates Id Issue Date: 25/01/2018

Emirates Id Expiry Date: 25/01/2028

First Name in English: Noorul

Last Name in English: Azim

Upload copy of your emirates ID
 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



Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates) | Mobile Number: 659874123 | Country code (optional): +971 (United Arab Emirates) | Other Mobile Number (Optional): 698541365

Email ID: training07@abc.com

Family Book Number: 1234

TRN (If you are a Taxable Person):

Upload Family Book Copy

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

Buttons: Previous Step, Save as Draft, Next Step

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

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates) | Mobile Number: 659874123 | Country code (optional): +971 (United Arab Emirates) | Other Mobile Number (Optional): 698541365

Email ID: training07@abc.com

Family Book Number: 1234

TRN (If you are a Taxable Person):

Upload Family Book Copy

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

Buttons: Previous Step, Save as Draft, Next Step

Step	Action
(1)	Click on 'Previous' to go back to the previous section



Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates) | Mobile Number: 659874123 | Country code (optional): +971 (United Arab Emirates) | Other Mobile Number (Optional): 698541365

Email ID: training07@abc.com

Family Book Number: 1234 | Upload Family Book Copy: Add/View(1) | Drag files here | Max File size: 15 MB | Formats: PDF, JPEG, JPG | Max No. of files: 3

TRN (If you are a Taxable Person):

Previous Step | Save as Draft | 1 Next Step

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

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates) | Mobile Number: 659874123 | Country code (optional): +971 (United Arab Emirates) | Other Mobile Number (Optional): 698541365

Email ID: training07@abc.com

Family Book Number: 1234 | Upload Family Book Copy: Add/View(1) | Drag files here | Max File size: 15 MB | Formats: PDF, JPEG, JPG | Max No. of files: 3

TRN (If you are a Taxable Person):

Previous Step | Save as Draft | 1 Next Step

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



Claim Details

Step	Action
(1)	Click here to select the purpose of the claim

Step	Action
(1)	Choose one of the options for the request fund type



Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Claim Details

Purpose of the claim
New Construction

What is your Request refund type
 Housing program fund
 personal fund
 Housing program and personal fund

Funder Name
 Abu Dhabi Housing Authority

Upload Funder Certificate Copy

 Drag files here

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

Previous Step
 Save as Draft
 Next Step

Step	Action
(1)	Click here to select the name of the government entity or body which provided you with the housing fund

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

Claim Details

Purpose of the claim
New Construction

What is your Request refund type
 Housing program fund
 personal fund
 Housing program and personal fund

Funder Name
 Abu Dhabi Housing Authority

Upload Funder Certificate Copy

 Drag files here

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

Previous Step
 Save as Draft
 Next Step

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



Property Details

Step	Action
(1)	Enter the details of the property for which you are requesting the refund

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



Expense Details

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

1 Applicant Details 2 Claim Details 3 Property Details 4 Expense Details 5 Bank Details 6 Review & Declaration

Expense Details

Total amount Of VAT claimed(AED)

50,000.00

Are you planning to apply for a VAT refund in relation to retention payments of the same property later?

Yes No

User Comments (Optional)

Previous Step Save as Draft Next Step

Step	Action
(1)	Enter the VAT amount that you are claiming

Home > HBR Refund Assign List

New Residence VAT Refunds

Expense Details

Total amount Of VAT claimed(AED)

50,000.00

Are you planning to apply for a VAT refund in relation to retention payments of the same property later?

Yes No

User Comments (Optional)

Max 1000 characters

Previous Step Save as Draft Next Step

Step	Action
(1)	Select 'Yes' if you intend to make an additional claim for VAT held on retention



Bank Details

training07@abc.com

What are you looking for?

User Type عربي

Home > HBR Refund Assign List

New Residence VAT Refunds

Banking Details

Country: United Arab Emirates

IBAN: [Redacted]

Bank Name: [Redacted] Bank Branch: [Redacted]

Account Holder's Name: [Redacted] Account Number: [Redacted]

Previous Step **1** Save as Draft Next Step

Step	Action
(1)	Enter your bank account details

training07@abc.com

What are you looking for?

User Type عربي

Home > HBR Refund Assign List

New Residence VAT Refunds

Banking Details

Country: United Arab Emirates

IBAN: [Redacted]

Bank Name: [Redacted] Bank Branch: [Redacted]

Account Holder's Name: [Redacted] Account Number: [Redacted]

Previous Step Save as Draft Next Step

Step	Action
(1)	Enter International Bank Account Number (IBAN in UAE consist of 23 characters)



The screenshot shows the 'New Residence VAT Refunds' form. The 'Account Holder's Name' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include Country (United Arab Emirates), IBAN, Bank Name, Bank Branch, and Account Number. The form has buttons for 'Previous Step', 'Save as Draft', and 'Next Step'.

Step	Action
(1)	Enter the name of Account holder operating the bank account

The screenshot shows the 'New Residence VAT Refunds' form. The 'Bank Branch' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include Country (United Arab Emirates), IBAN, Bank Name, Account Holder's Name, and Account Number. The form has buttons for 'Previous Step', 'Save as Draft', and 'Next Step'.

Step	Action
(1)	Enter the branch name



 For domestic accounts, the IBAN will be validated by the system. For international accounts, you have to upload a Bank Validation letter. If your bank account is not within United Arab Emirates, you will have the option to select the eligible currency for refund.

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



Step	Action
(1)	Click here to download the court declaration form

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



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

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](#)

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 I am 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



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



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.

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



Special Refunds ▶ New Residence VAT Refunds

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 'Download' to download a copy of refund application submission acknowledgement



Correspondences



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