



# VAT REFUND FOR BUSINESS VISITORS USER GUIDE

APRIL 2019



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## 1. Overview of this guide

This user guide is prepared to help foreign businesses / business visitors check if they are eligible to make a claim and if so, to successfully complete the 'Business Visitor (VAT Refund Scheme for Foreign Businesses) VAT Refund Form' (hereinafter referred to as the 'Refund Form'). It is designed to help you:

- **provide accurate answers** to the questions on your Refund Form by explaining what information you are required to provide; and
- **understand the icons and symbols** you will see as you complete the form.

For the purposes of submitting claims for a VAT Refund under this special recovery arrangement available to foreign businesses, you will be required to create an e-Services account with the FTA, which will then allow you to access the Refund Form under the VAT section.

## 2. Purpose of the Refund Form

A foreign business may be entitled to enjoy VAT Refunds of tax paid in certain instances. This Refund Form is designed to facilitate the process of claiming back the VAT paid by Business Visitors that are eligible for a Refund.

### 2.1. Who can claim a Refund?

Only foreign businesses who meet the following conditions (hereinafter referred to as "Foreign Business") are eligible to apply for a Refund:

- They have no place of establishment<sup>1</sup> or fixed establishment<sup>2</sup> in the UAE or the Implementing State<sup>3</sup>;
- They are not a Taxable Person<sup>4</sup> in the UAE;
- They are not carrying on Business<sup>5</sup> in the UAE;
- They are carrying on a Business and are registered as an establishment with a competent authority in the jurisdiction in which they are established.

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<sup>1</sup> The place where a Business is legally established in a country pursuant to the decision of its establishment, or in which significant management decisions are taken and central management functions are conducted.

<sup>2</sup> Any fixed place of business, other than the Place of Establishment, in which the Person conducts his business regularly or permanently and where sufficient human and technology resources exist to enable the Person to supply or acquire Goods or Services, including the Person's branches.

<sup>3</sup> The GCC States which are implementing a VAT law pursuant to issued legislation and are fully abiding by all provisions of the GCC agreement.

<sup>4</sup> Any Person registered or obligated to register for Tax purposes under the VAT Law.

<sup>5</sup> Any activity conducted regularly, on an ongoing basis and independently by any Person, in any location, such as industrial, commercial, agricultural, professional, service or excavation activities or anything related to the use of tangible or intangible property.



**Important:** A GCC State shall only be treated as an Implementing State if the GCC State treats the UAE similarly as an Implementing State in its published legislation and if they comply fully with all the provisions of the GCC Agreement.

Businesses which are resident in any **GCC State that is not considered to be an Implementing State** according to the above, can apply for such Refunds under this scheme.

Please note:

- Foreign Government Entities cannot use this form to claim back VAT incurred in the UAE.
- Foreign Businesses may obtain a refund of VAT paid, only by submitting a completed refund request to the FTA. Foreign Businesses are not entitled to seek exception from VAT properly chargeable at the point of sale, except as may be applicable under any other specific reliefs (for example in the scenarios described under Cabinet Decision No. 26 of 2018 on the Refund of Value Added Tax Paid on Services Provided in Exhibitions and Conferences).

A VAT Refund is not available under the scheme if:

- The Foreign Business makes supplies in the UAE (unless the recipient is obliged to account for VAT under the reverse charge mechanism);
- The input tax incurred on the goods or services is non-recoverable by a Taxable Person according to the UAE VAT legislation e.g. entertainment and motor vehicles available for personal use;
- The Foreign Business is from a country that does not in similar circumstances provide VAT Refunds to UAE entities.

Please note for Businesses which are resident in any **GCC State that is not considered to be an Implementing State** according to the tax legislation, this condition **does not apply** and hence such foreign businesses can still apply for these Refunds.

- The Foreign Business is a non-resident tour operator.

The approved list of countries with reciprocal arrangements has been provided by the UAE Ministry of Finance (MoF) and can be found in Appendix A of this User Guide.

In the event that your country is not on the approved list, or does not have a VAT system, you should contact the Ministry of Finance of your country which would have to contact the UAE Ministry of Finance for inclusion on the approved list.

In the case of a company that has a number of branches, the Refund is only available to the branch(es) which is / are established in a country with a reciprocal arrangement in place. Refunds will only be paid to a bank account in the eligible country and the bank account must be in the name of the applicant / Foreign Business.



## 2.2. In what circumstances can you claim a Refund?

To reduce your administrative burden for making a Refund claim, it is required that:

- The period of each Refund claim shall be 12 calendar months (except in the case of applicants resident in GCC states which are not Implementing States)
- The minimum amount of VAT for which a claim may be submitted under this scheme shall be AED 2,000

## 3. What information will you need when completing the Refund Form?

During the Refund claim process, you will be asked for various documents as listed below. It is advisable that you have these to hand prior to starting your application:

- Proof of incorporation in your country of establishment (such as certificate of incorporation / registration with the competent authority)
- Tax Registration certificate with the competent Tax Administration
- If you are undertaking exempt or non-business activities in your country of establishment, which do not give you the right to fully recover any input tax, you will need to provide a letter, or alternative evidence, from your Tax Administration which would indicate the level of input tax you are eligible to recover on expenses
- The relevant tax invoices with proof of payment that you are claiming for refund
- Copy of passport of the Authorised Signatory
- Proof of Authority of the Authorised Signatory

**IMPORTANT: Original hard copies of all invoices (with proof of payment) must be sent along with your application. The proof of payment can be in the form of a receipt, stamp of invoice as paid with the supplier's details on the stamp, or a bank / credit card statement (indicating the account name, account number and showing the relevant paid transaction). Please do not upload any soft copies of invoices.**

**Original hard copies of your certificate of incorporation / registration and your Tax Registration certificate or an equivalent attested hard copy of each must also be sent along with your application.**

**All documents required must be submitted in Arabic or English (or attested translated documents). If documents are received in any other language the Refund Application will not be processed.**

### 3.1. Reviewing the progress of your Refund Form

To review the status of your Refund Form, click on Business Visitor Refund which can be found in the VAT section:



Status	Explanation
<b>Draft</b>	When a Refund Application Form is initiated, the Form is created in the " <i>Draft</i> " state. This means the Form is awaiting completion and validation. The Form can be saved as Work-In-Progress.
<b>Pending</b>	If the Refund Application Form has passed all of the relevant Form validation checks, it can be submitted to the FTA. The Form will therefore transition to this state until the FTA processes the application.
<b>Resubmit</b>	Can either mean: The FTA has received and reviewed your Refund Application Form and requires more information. The details of the information have been sent to the e-mail address of the Authorised Signatory and Online User. The FTA may also leave comments for your action on the Form. <b>Or</b> One or more validation errors were found when you tried to submit the Form.
<b>Approved</b>	After the Refund Application Form submission has been approved by the FTA, the Form will transition to the "Approved" state.
<b>Completed</b>	After the Refund Application Form has been approved and finalised and the Refund has been paid to the applicant, the Form will transition to the "Completed" state.
<b>Reject</b>	If the Refund Application Form has been rejected, the Form will transition to the "Reject" state.



## 4. When should you submit your application to the FTA?

As mentioned above, the period of each Refund claim shall be a calendar year (e.g. 1<sup>st</sup> January 2018 – 31<sup>st</sup> December 2018). For claims in respect of the 2018 calendar year, Refund applications can be made from 2<sup>nd</sup> April 2019. The opening date for Refund applications in subsequent calendar years will be 1<sup>st</sup> March (i.e. for the period 1<sup>st</sup> January 2019 – 31<sup>st</sup> December 2019, applications will be accepted from 1<sup>st</sup> March 2020). The FTA will only process refund applications for 6 months from the date businesses can first make a claim (i.e. 6 months from 2<sup>nd</sup> April 2019 for the 2018 calendar year, 6 months from 1<sup>st</sup> March 2020 for the 2019 calendar year and respectively for all future years).

Please note the calendar year condition (i.e. that the period of the claim shall be one calendar year) **does not apply** in the case of Businesses / applicants which are resident in any **GCC State that is not considered to be an Implementing State** according to the tax legislation.

## 5. Completing your Refund Form

### 5.1. Steps for completing the Refund Form

You will need to complete all mandatory fields in the Form before you can submit the Form. Any field that is marked with a red asterisk (\*) is **mandatory** and must be filled out in order to proceed.

Where is the Foreign Business established or incorporated? \*

Please select

This field cannot be left blank.

If you attempt to submit the Form without completing the mandatory information in the Form, you will receive a pop-up message under the relevant field indicating that additional details are required.

Where is the Foreign Business established or incorporated? \*

Please select

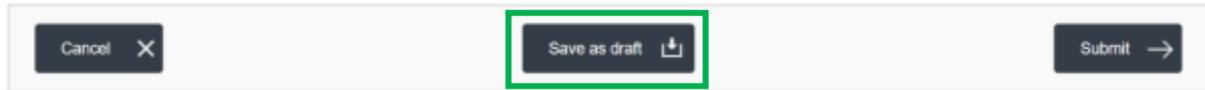
This field cannot be left blank.

You will also need to ensure that all relevant documents have been provided as well. Accepted file types are PDF, JPG, PNG, Excel and JPEG. The total file size limit is 5 MB.



## 5.2. Saving your progress

It is recommended that you save your progress as you complete the Form. Click on the *Save as draft* button at the bottom of the screen.



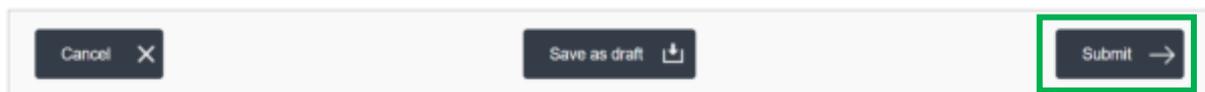
**Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission. You will be logged out of the system after 10 minutes of inactivity.**

There is further guidance in the Appendix designed to help you understand the questions that the Refund Form asks in order for you to complete the Form accurately.

## 6. Submitting the Refund Form

To submit the Refund Application Form, carefully review all of the information entered on the Form.

Once you are certain that all of the information is correct, click on the *Submit* button at the bottom right hand corner of the screen.



The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from the FTA to confirm receipt of your application. This email will also contain the reference number of your application which must be used for any additional communication with the FTA.

You will also be required to submit original hard copies of invoices, your certificate of establishment / incorporation and your Tax Registration Certificate (original or attested hard copies). The relevant invoices must be addressed to the name of the applicant (i.e. name of the Foreign Business) and not only in the name of any employee. As noted in this guide, you should not upload soft copies of any relevant tax invoices – original hard copies of the invoices must be provided separately.

In addition to the above, please print the Form and quote your reference number and enclose it with the hard copies of the invoices. Please note that if the hard copies are not received by the FTA within one month of submitting this application, your Refund will be rejected. The Form and all required documents should be sent to the following address:

Federal Tax Authority  
P.O. Box 2440  
Dubai



## UAE

You must enclose a pre-paid envelope, via a courier company of your choice, with the name of the applicant in order for the FTA to return your documents. You must ensure the postage is pre-paid sufficiently as the FTA will not be responsible for any documents lost in transit. If a Refund Application is submitted to the FTA without a pre-paid envelope, the applicant's documents will not be returned.

Once your application is reviewed for eligibility by the FTA, the FTA will accept or reject the application. If the Refund request is rejected entirely or partially, the FTA will notify you of the reasons for the rejection with the decision.

You may be requested to provide additional information to support the Refund claim. If additional information is requested, you must provide the information within one month from the date of the request for information.

Where the FTA requests additional information, you will be notified of the approval or rejection of the request within two months of receipt of the requested information, or if the FTA has not received a response to its request, within two months of the expiration of the period to respond to the FTA's request.

Once all the information is received in hard copy, the Refund Form will be processed within 4 months of submission. You will receive an email notification from the FTA on the result of your application. Once your claim is approved, the FTA will aim to issue the Refund within **10** business days. The Refund will be paid in United Arab Emirates dirhams (AED). Please note that the actual transfer of the funds and receipt of the payment will depend on the receiving bank. The receiving bank may also impose additional charges.

### 6.1. Form Re-submission

When you submit your Refund Form; the FTA may require additional information that needs to be updated or adjusted. Your request will be in the **Resubmit** state.

You will receive an email with a list of the information that you need to provide. The FTA may also leave comments in the **Declaration** section of the Form.

To resubmit a Form:

Login to your eServices Online User account. The status of the Refund Form will be **Resubmit**.

Click the **Edit** button.

Update the information required by FTA.

You may leave comments for the FTA if required at the bottom of the Form before re-submission.



Click the **Submit** button. The updated Form is sent to the FTA for review.



## Appendix A: List of countries eligible for the VAT Refunds for Business Visitors with reciprocal agreements (April 2019)

Austria
Bahrain
Belgium
Denmark
Finland
France
Kuwait
Iceland
Isle of Man
Lebanon - in certain circumstances
Luxembourg
Namibia - please note that refunds are only available for business goods that are exported and not for services consumed in the UAE.
Netherlands
New Zealand
Norway
Oman
Qatar
Saudi Arabia
South Africa - please note that refunds are only available for expenses relating to goods that are exported from a designated UAE port within 90 days and does not apply to services.
Sweden
UK
Zimbabwe
Switzerland

## Appendix B: Important on-screen tools and other tips

You can change the language of the form from English to Arabic. 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 on the right side of the field and select the option that applies. In most cases, you will only be able to select one option.



To complete a field that requires a date, click on the Calendar icon at the right side of the field and enter the date from the calendar. The date will then appear in the field in the dd/mm/yyyy form.





## Appendix C: Completing your Refund Form

The Refund Form captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the Form asks in order for you to complete the Form accurately.

About the Applicant	
Where is the Foreign Business established or incorporated?	<p>Please enter the country or region where the Foreign Business is registered as an establishment.</p> <p>For the purpose of this claim, it cannot be:</p> <ul style="list-style-type: none"> <li>• The UAE;</li> <li>• A GCC Implementing State; or</li> <li>• Any other country or region that does not in similar circumstances provide Refunds of Value Added Tax (VAT), to entities that belong to the UAE.</li> </ul>
Does the Foreign Business have a place of establishment or fixed establishment in the UAE?	<p>A place of establishment is defined as the place where a Business is legally established in a country pursuant to its decision of establishment, in which significant management decisions are taken or central management functions are conducted.</p> <p>A fixed establishment is defined as any fixed place of business, other than the Place of Establishment, in which the Person conducts his business regularly or permanently and where sufficient human and technology resources exist to enable the Person to supply or acquire Goods or Services, including the Person's branches.</p>
Legal Name of the Foreign Business (English)	Please provide the full legal name of the business in English here.
Legal Name of the Foreign Business (Arabic)	Please provide the full legal name of the business in Arabic here.

Applicant contact details	
Address Line 1 Address Line 2 etc.	Please enter the registered address of the Foreign Business.
City	Enter the City
PIN code/Zip Code	Enter the PIN code/Zip Code
Country	Enter the Country
Phone Country Code	Select the country code from drop down list
Phone Number	Enter your phone number excluding the 0



Email address	Enter your email address
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### Business registration of the Applicant

Name of the competent authority in the country of establishment / incorporation with which the Foreign Business is registered	Please enter the name of the competent authority that approves the registration of the business. For example, Companies House in the United Kingdom.
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Upload a scanned copy of the certificate of establishment / incorporation with the competent authority or any other similar documentary proof of incorporation (original or attested hard copies must also be provided)	Please provide the scanned copy of the certificate or any other documentary proof of Name of the competent authority in the country of establishment / incorporation with which the Foreign Business is registered. You must also enclose the hard copies with your application.
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Are you registered for VAT in your country of establishment / incorporation?	Please answer "Yes" if you are registered within the country of your establishment or incorporation for VAT.
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Name of the Tax Administration with which the Foreign Business is registered in the country of establishment / incorporation	Please enter the name of the Tax Administration that approves the tax registration of the business. For example, HMRC in the United Kingdom.
--	--

Tax Registration Number with the above Tax Administration	If you are registered for VAT purposes, please input the tax registration (identification) number issued by the competent Tax Administration in the country of your establishment / incorporation.
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Upload Tax Registration Certificate (original or attested hard copies must also be provided)	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB. You must also enclose the hard copies with your application.
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### Address of the above Tax Administration

Address Line 1 Address Line 2 etc.	Please enter the registered address of the Foreign Tax Administration.
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City	Enter the city
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PIN code/Zip Code	Enter the PIN code/Zip Code
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Phone Country Code	Select the country code from drop down list
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Phone Number	Enter your phone number excluding the 0
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### Claiming back the VAT Paid

Describe the reasons for incurring expenses in the UAE	For the purpose of this claim, only goods and services purchased for use in your business are eligible for Refund, apart from those blocked from input tax recovery, including:- <ul style="list-style-type: none"> <li>entertainment services unless otherwise excepted according to Article 53(1)c of the VAT Executive Regulations; and</li> </ul>
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	<ul style="list-style-type: none"> <li>a motor vehicle which is available for personal use.</li> </ul>
Describe the activities undertaken in the UAE	<p>Please provide a general explanation on the activities undertaken in the UAE.</p> <p>You are not allowed to claim back the VAT which is in connection with undertaking activities as a tour operator.</p>
Total requested claim amount (AED)	Please provide the total amount of VAT you ask for Refund in this claim.
Enter the date when the first expense had occurred in the above claim (dd/mm/yyyy)	This is usually the earliest day of the invoices you received from your suppliers and submitted to the FTA to support the claim.
Enter the date when the last expense had occurred in the above claim (dd/mm/yyyy)	This is usually the last day of the invoices you received from your suppliers and submitted to the FTA to support the claim.
<p><b>Details of expenses</b></p> <p>Please provide details of invoices for goods and services for which you are claiming VAT.</p>	<p><b>IMPORTANT:</b> Only original Tax Invoices issued to the Applicant are allowed to be used to claim a Refund. Simplified Tax Invoices are not acceptable and therefore a full Tax Invoice containing such details should be provided.</p> <p>Please ensure the details reported on the invoice breakdown matches the information shown on the invoice, as follows:</p> <ul style="list-style-type: none"> <li>Invoice number: this is the number which enables identification of the Tax Invoice;</li> <li>Invoice date: this is the date of issuing the Tax Invoice;</li> <li>Invoice item: this is the description of the goods and services supplied;</li> <li>Supplier's name: please input the name of the supplier making the supply;</li> <li>TRN of the Supplier: this is the Tax Registration Number of the supplier making the supply;</li> <li>Total amount paid: please input the tax inclusive amount shown on the invoice. The figures must only be reported in UAE Dirhams (AED).</li> <li>VAT paid: please input the Tax amount paid. The figures must only be reported in UAE Dirhams (AED).</li> </ul>



	<ul style="list-style-type: none"> <li>VAT claimed: please input the amount you wish to apply for Refund – this number must be no more than the “VAT paid”. Where invoices are related to both permitted and other use, only the VAT in connection with permitted use is reclaimable. The figures must only be reported in UAE Dirhams (AED).</li> </ul> <p>Click “Add” button to include more transactions.</p>
<p>Please upload any additional supporting documents. Do <b>NOT</b> upload scanned copies of invoices as hard copies are required.</p>	<p>You may also upload any supporting documentation that may assist the FTA with processing your claim. As noted above, hard original copies are required to be submitted with your application. <b>Scanned copies of invoices should not be uploaded.</b></p> <p>Accepted file types are PDF, JPG, PNG, Excel and JPEG.</p>
<p>Please upload a letter or alternative evidence from your Tax Administration if you are undertaking any exempt or non-business activities</p>	<p>If you are undertaking exempt or non-business activities in your country of establishment, which do not give you the right to fully recover any input tax, you will need to provide a letter or alternative evidence from your Tax Administration. This letter should indicate the level of input tax you are eligible to recover on expenses.</p>
<p>Description</p>	<p>Please provide a brief description of the supporting documentation uploaded with your application.</p>

<b>Applicant bank details</b>	
<p>IBAN</p>	<p>This is the International Bank Account Number. You can find this information in your bank account or refer to the designated bank for more details.</p>
<p>BIC/SWIFT</p>	<p>You can find this information in your bank account or refer to the bank for more details.</p>
<p>Bank Name</p>	<p>Please enter the Bank Name</p>



Branch Name/ location of the bank	Please enter the Bank Branch Name. If you are having trouble finding this information, please refer to the designated bank for more details.
Country	Please select the country in which the bank account is held.
Account holder's name	The account holder "name" must match the legal name of the Foreign Entity making the Refund claim.
Account Number	You can find this information in your bank account or refer to your bank for more details.
e-Dirham Account number (if applicable)	Please enter your e-Dirham account number.



<b>Authorised Signatory</b>	
Name (English)	If you are a natural person, this is your full name in English If you are a legal person, this could be the name of a company director.
Name (Arabic)	If you are a natural person, this is your full name in Arabic. If you are a legal person, this could be the name of a company director.
Email address	Please enter the email address of the authorised signatory.
Phone Country Code	Select the country code from drop down list
Phone Number	Enter the authorised signatory Phone number, excluding the 0
Nationality as shown in Passport	Please enter the nationality of the authorised signatory.
Passport issuing country	Please enter the issuing country of your passport.
Passport Number	Enter the ID date shown on your passport.
Passport Expiry Date	Enter the expiry date shown on your passport.
Upload Scan of Passport	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.
Language preference for correspondence	Please note that this will be defaulted to the language used for completing this form (i.e. English or Arabic).
Upload scan of Proof of Authority	Evidence of authorisation may include a Power of attorney or the like in the case of legal persons, which would indicate that the designated person is authorised by the Foreign Business to represent it.



### Declaration

All information in this form is correct.	Please tick the checkbox to confirm
I will enclose hard copies of all relevant invoices and other documents together with a printed copy of this form and the relevant reference number. I understand that if I fail to provide all relevant documents within one month of submitting this application, my application will be rejected. *	Please tick the checkbox to confirm
I confirm that I did not engage in the supply of goods and services in the UAE during the period covered by this application, unless the recipient of my supplies was required to account for the VAT on those supplies.	Please tick the checkbox to confirm
The applicant will repay the Refund to the FTA if any conditions for the Refund are not met	Please tick the checkbox to confirm