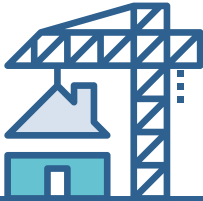




# EASIER PROCEDURES FOR VAT REFUND ON NEW RESIDENCES BUILT BY UAE NATIONALS THROUGH AN ONLINE PLATFORM

## WHO IS ELIGIBLE?

The claim can be made only by a natural person who is a UAE national and a supporting documentation must be shown (i.e Family book).



## WHAT IS REFUNDABLE?

Expenses must relate to a new building which is used as a residence of the applicant and his or her family.

## CRITERIA FOR REFUNDABLE AND NON REFUNDABLE EXPENSES

Examples of goods which are considered to be incorporated into the building and would be **ELIGIBLE** for a refund of VAT include:

### SERVICES



- Services provided by:
- Contractors
  - Builders
  - Architects
  - Engineers
  - Other similar services

### BUILDING MATERIAL



- Window frames and glazing
- Wiring when embedded inside the structure of the building
- Flooring (excluding carpets)

### HOME APPLIANCES



- Doors
- Central air conditioning and split unit
- Kitchen sinks, work surfaces and fitted cupboards
- Sanitary units
- Fire alarms and split unit



Examples of goods which are not considered to be incorporated into the building and **NOT ELIGIBLE** for a refund include:

#### FURNITURE



- Sofas
- Tables
- Chairs

#### LANDSCAPING



- Trees
- Grass
- Plants

#### CONSTRUCTIONS



- Swimming pools

#### HOME APPLIANCES



- Removable appliances such as:
- Fridge
  - Oven
  - Washing machine

## HOW TO APPLY?

- Create an account on e-Services through [www.tax.gov.ae](http://www.tax.gov.ae)
- Create a new taxable person account / special refunds
- Apply for new residence VAT refund



## WHAT ARE THE DOCUMENTS REQUIRED WHEN COMPLETING THE REFUND FORM

- Copy of your Family Book
- Copy of your Emirates ID
- Document to proof building is occupied (for example: Water and electricity delivery bill)
- Construction contract and certificate of completion from the municipality

The refund Form must be sent to the FTA within 6 months from the date of completion of the newly built residence.

Refund requests with an expense certificate from the Emirates Development Bank will be processed according to an expedited procedure.

For the detailed guide, please scan the QR code.

