



VAT REFUND FOR BUSINESS VISITORS USER GUIDE SUMMARY

This guide helps Foreign Businesses to claim VAT refunds.

Points to consider before making a claim

Foreign Businesses are eligible to apply for a refund of VAT where

- the business is resident in any GCC State that is not considered to be an Implementing State; or
- a foreign entity that carries on Business but:-
 - has no place of establishment or fixed establishment in the UAE or an Implementing State;
 - is not a Taxable Person;
 - is registered as an establishment with a competent authority in the jurisdiction in which is established; and
 - is from a country that provides refunds of VAT to UAE entities in similar circumstances.

The period of each refund claim shall be 12 calendar months, hence the first application can only be made after the end of 2018.

The minimum amount of each Tax claim that may be submitted under this VAT Refunds for Foreign Businesses Scheme shall be AED 2,000.

Steps to complete the claim

1- Download the Form from the designated section on the FTA website.

2- Complete the Form

- Please fill in the form field by field.
- You must fill out the PDF form first before printing out for signature and/or official stamp. Handwriting is not accepted.

3- Submit the Form along with the supporting documents

- Send the soft copy (signed version in PDF format) to foreignbusiness@tax.gov.ae
- Accepted file types are PDF, JPG, PNG and JPEG.
- The total file size limit is 5 MB.
- You will obtain an immediate email notification upon successful submission of the Refund Form.

For more details, please refer to the full user guide.