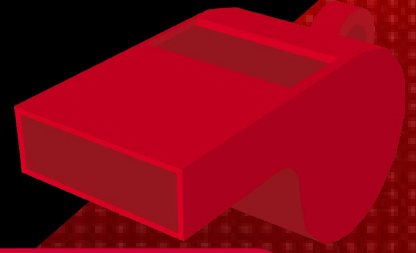


## VAT UPDATE

July 03, 2025



### UAE VAT Refund for Foreign Businesses

## Background

Non-resident businesses who have paid VAT on expenses incurred in the United Arab Emirates (UAE) can request a VAT refund by submitting an online application with the Federal Tax Authority ('FTA').


VAT Refund application should be filed on a calendar year (CY) basis. The due date for filing the refund application is 31 August of next year. For example, for CY 2024, the due date for filing is 31 August 2025.

## General Requirements

Eligibility Criteria	Exceptions
<ul style="list-style-type: none"><li>• No place of establishment or fixed establishment in the UAE or Implementing States</li><li>• Not a taxable person in the UAE</li><li>• Not carrying on business in the UAE</li><li>• Carrying on business and registered as establishment in the jurisdiction in which they are established</li><li>• Minimum amount of Refund is AED 2,000</li></ul>	<ul style="list-style-type: none"><li>• Foreign business who makes supply in UAE (other than supplies where recipient is liable to pay VAT under reverse charge)</li><li>• VAT is non-recoverable in the UAE, or the tax invoices are invalid (e.g. having an incorrect TRN)</li><li>• Foreign Business is in a country which do not provide refund in similar circumstances (Not applicable for GCC states)</li><li>• Foreign business is a Non-Resident tour operator</li></ul>

## Application Filing Process

- Create an E-service account on the FTA portal.
- Create a taxable person account within the online user dashboard.
- Submit the business visitor refund application.
- Documents required:
  - Original Tax Compliance Certificate (such as business status certificate, certificate of commercial activities or equivalent) in Arabic or English issued by the relevant competent Tax Administration reflecting the applicant's Tax Registration Number (TRN) attested by the UAE Embassy in the country of tax registration;

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- Relevant Tax Invoices with valid TRN;
  - Copy of Passport and proof of authority for Authorized Signatory;
  - Proof of payment (receipt or stamp of invoice as "paid" with the supplier's details on the stamp); and
  - A declaration in Arabic or English indicating the level (percentage) of input tax the applicant is eligible to recover on expenses in case the foreign business is undertaking exempt or non-business activities in the country of establishment, which do not give the right to fully recover any input tax
- Documents need to be uploaded on the portal and original copies need to be submitted if requested by FTA.
  - Send the Refund application, quote your reference number along with mandatory documents within one month to this address: [Federal Tax Authority, P.O. Box 2440, Dubai, UAE](#) or email the documents at [ForeignBusiness@tax.gov.ae](mailto:ForeignBusiness@tax.gov.ae). Practically, this is not being followed/required by FTA.
  - Please note that if all relevant documents are not received by the FTA within one month of submitting the application the Refund will be rejected.

## Processing Timelines

- Refund application will be processed within 4 months of submission.
- FTA issues refund within 10 business days of approval of refund application.



### Key Takeaways

- Foreign entities that have paid VAT in UAE during the CY 2024 should evaluate the eligibility for VAT refund. If eligible, the entities need to act quickly as the due date for submitting the application is approaching.
- Our team at Dhruva can help you assess eligibility conditions, assist in preparation, submission and liaison of VAT refund applications with the Tax Authority and/or advise alternative approaches to enable tax savings.

This document is intended to provide a general overview of refund related rules and does not constitute tax, legal, or financial advice. It is a high-level summary and may not address all aspects or implications relevant to your specific situation. Readers are strongly advised to consult with their tax advisor or a qualified professional to assess the impact of these changes on their individual or business circumstances.

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