



إمارات تاكس
EMARATAX

Resubmit VAT Indirect Refund application
for Business Visitor - User Manual

Date: Oct 2022

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Annexure Section







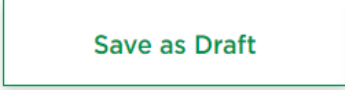
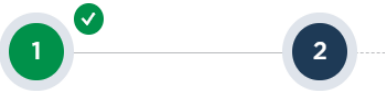
The below are the list of User manuals that you can refer to

| 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](#)



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Introduction



This manual is prepared to help the applicant to navigate through the Emaratax portal to guide business visitor on resubmission of refund application in case the FTA officer has requested additional information



EMARATAX Login Page

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

Welcome to the new e-CTS

Login

Welcome to the Federal Tax Authority

Login with FTA account

Email Address
user02@gmail.com

Password
User@54321

[Forgot password?](#)

Enter Security Code
268651

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

New Here?
If you are not registered, please signup here.
Sign Up

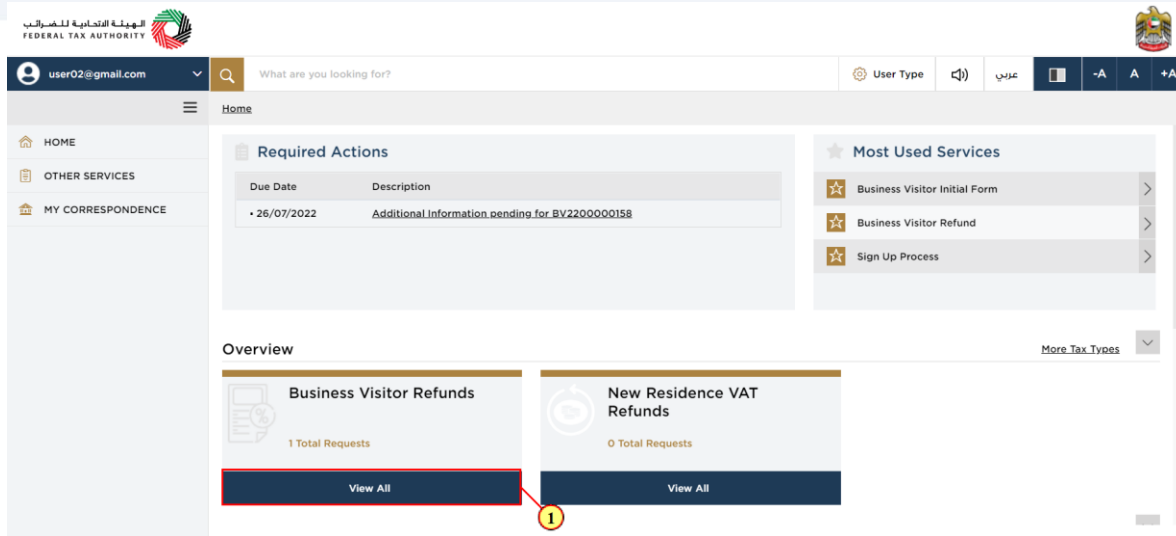
• You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password.



• 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.

Special Refunds - Logged in User Dashboard



The screenshot shows a user dashboard for the Federal Tax Authority. The user is logged in as 'user02@gmail.com'. The dashboard includes a search bar, navigation menu, and several sections:

- Required Actions:** A table with columns 'Due Date' and 'Description'. One entry is listed: '26/07/2022' with the description 'Additional information pending for BV2200000158'.
- Most Used Services:** A list of services including 'Business Visitor Initial Form', 'Business Visitor Refund', and 'Sign Up Process'.
- Overview:** Two cards showing 'Business Visitor Refunds' (1 Total Requests) and 'New Residence VAT Refunds' (0 Total Requests). Both cards have a 'View All' button. A red box highlights the 'View All' button for Business Visitor Refunds, with a callout '1' pointing to it.

| Step | Action |
|------|---|
| (1) | Click here to view all your previous refund requests. |



Business Visitor Refund Dashboard

Business Visitor Refunds

Refund Applications Establishment Country Requests

New Refund Request

Customize Columns Status Search

| Refund Application Number | Claim Period | Date of Submission | Legal Name of Foreign Business (English) | Legal Name of Foreign Business (Arabic) | Total requested claim amount (AED) | Approved Amount (AED) | Status | Action |
|---------------------------|----------------------|--------------------|--|---|------------------------------------|-----------------------|----------|--------|
| BV2200000158 | Jan-2021 to Dec-2021 | 26/07/2022 | RUSLAN SAVCHENKO | رسلان سافتشينكو | 10,000.00 | 0.00 | Resubmit | ... |



This dashboard displays information related to your previous Business Visitor refund requests.

Business Visitor Refunds

Refund Applications Establishment Country Requests

New Refund Request

Customize Columns Status Search

| Refund Application Number | Claim Period | Date of Submission | Legal Name of Foreign Business (English) | Legal Name of Foreign Business (Arabic) | Total requested claim amount (AED) | Approved Amount (AED) | Status | Action |
|---------------------------|----------------------|--------------------|--|---|------------------------------------|-----------------------|----------|--------|
| BV2200000158 | Jan-2021 to Dec-2021 | 26/07/2022 | RUSLAN SAVCHENKO | رسلان سافتشينكو | 10,000.00 | 0.00 | Resubmit | ... |




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



The screenshot shows the 'Business Visitor Refunds' page. At the top, there are tabs for 'Refund Applications' and 'Establishment Country Requests'. A 'New Refund Request' button is visible. Below is a table with columns: Refund Application Number, Claim Period, Date of Submission, Legal Name of Foreign Business (English), Legal Name of Foreign Business (Arabic), Total requested claim amount (AED), Approved Amount (AED), Status, and Action. The table contains one row with application number BV2200000158, claim period Jan-2021 to Dec-2021, submission date 26/07/2022, and status 'Resubmit'.

| Refund Application Number | Claim Period | Date of Submission | Legal Name of Foreign Business (English) | Legal Name of Foreign Business (Arabic) | Total requested claim amount (AED) | Approved Amount (AED) | Status | Action |
|---------------------------|----------------------|--------------------|--|---|------------------------------------|-----------------------|----------|--------|
| BV2200000158 | Jan-2021 to Dec-2021 | 26/07/2022 | RUSLAN SAVCHENKO | رسلان سافتشينكو | 10,000.00 | 0.00 | Resubmit | ... |

 If the Tax officer has requested for additional information for you refund application, the status of refund application will be shown as 'Resubmit'

This screenshot is identical to the previous one, but includes a callout box with a red circle containing the number '1'. The callout points to the ellipsis menu in the 'Action' column of the table row, which contains 'View' and 'Edit' options.

| Step | Action |
|------|---|
| (1) | Click on ellipsis to view or edit your application. |




Applicant Details



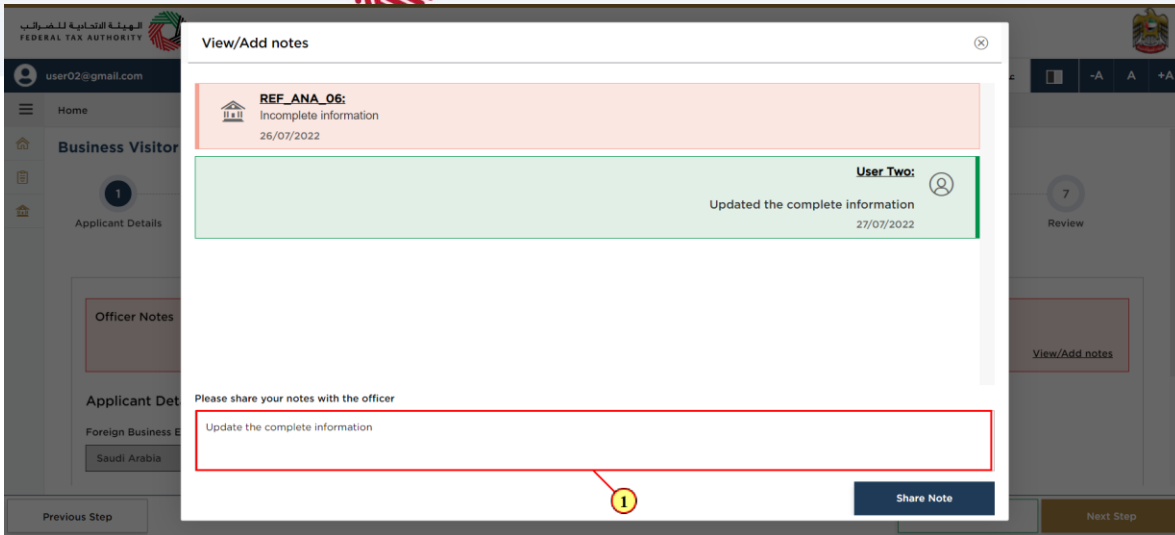
The progress bar displays the number of steps required to complete the refund request. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green

| Step | Action |
|------|--|
| (1) | Read the Officer Notes section to get the details of additional information requested by the Tax officer |

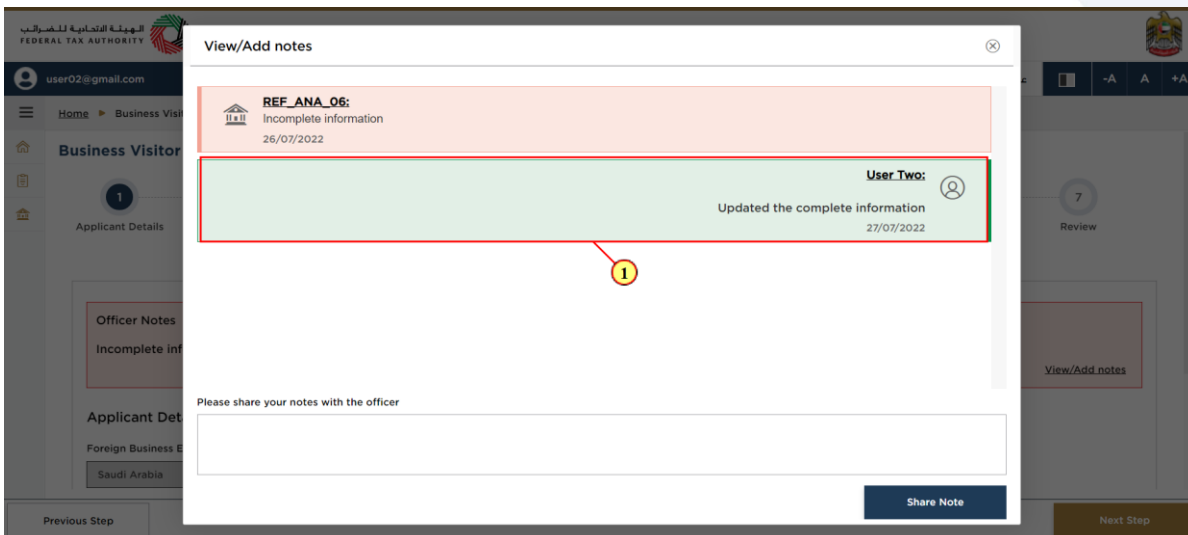


 Update the application with the information requested by the FTA officer – For example, upload additional supporting documents, correct any incorrect details in the application.

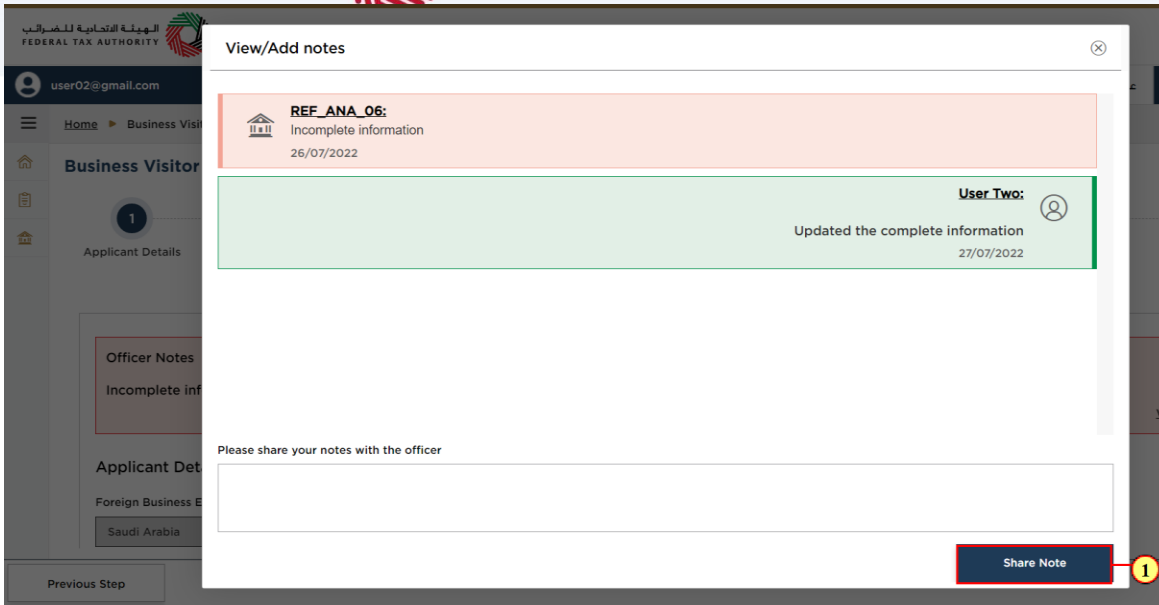
| Step | Action |
|------|---|
| (1) | Click on 'View/Add notes' to add notes back to Tax officer. |



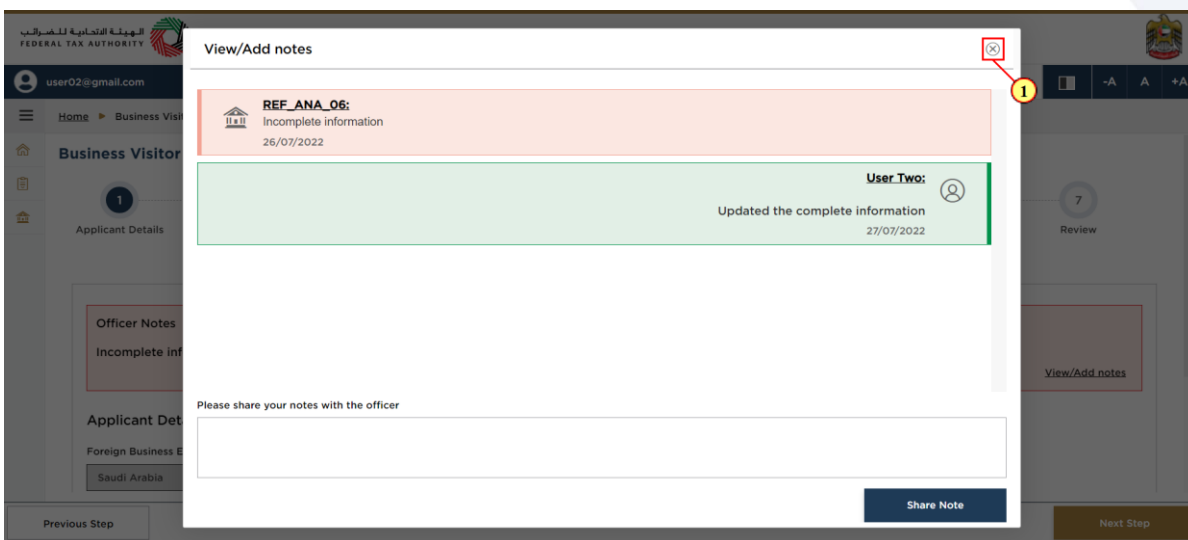
| Step | Action |
|------|---|
| (1) | Enter notes that need to be shared with FTA officer |



| Step | Action |
|------|---|
| (1) | The notes added by applicant will be added here |



| Step | Action |
|------|------------------------|
| (1) | Click on 'Share Note'. |



| Step | Action |
|------|-------------------------|
| (1) | Close the Notes Pop-up. |



The screenshot shows the 'Business Visitor Refunds' application form. The 'Applicant Details' section is highlighted with a red border. The form includes the following fields:

- Foreign Business Establishment: Saudi Arabia
- Legal Name of the Foreign Business in English: RUSLAN SAVCHENKO
- Legal Name of the Foreign Business in Arabic: رسلان سافتشينكو
- Date when the first expense had occurred under the above claim: 05/01/2021
- Date when the last expense had occurred under the above claim: 21/01/2021

A yellow circle with the number '1' is positioned below the 'Previous Step' button, indicating the next action.

| Step | Action |
|------|--|
| (1) | Update the applicant details with required information if Tax officer has requested additional information in this section |

The screenshot shows the 'Business Visitor Refunds' application form. The 'Previous Step' button at the bottom left is highlighted with a red border. A yellow circle with the number '1' points to this button, indicating the next action.

| Step | Action |
|------|---|
| (1) | Click on 'Previous Step', to move back to the previous section. |



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

user02@gmail.com What are you looking for? User Type عربي -A A +A

Home Business Visitor Refunds

Business Visitor Refunds

Incomplete information [View/Add notes](#)

Applicant Details

Foreign Business Establishment
Saudi Arabia

Legal Name of the Foreign Business in English
RUSLAN SAVCHENKO PVT LTD

Legal Name of the Foreign Business in Arabic
رسلان سافتشينكو

Date when the first expense had occurred under the above claim
05/01/2021

Date when the last expense had occurred under the above claim
21/01/2021

Previous Step **Next Step**

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



Contact Details

user02@gmail.com What are you looking for? User Type عربي -A A +A

Home Business Visitor Refunds

Business Visitor Refunds

Contact Details (Home Country)

Country: Bahrain

Address Line 1: Hamed Al Gwais Building

Address Line 2: Road Number 5647

Address Line 3: Block Number 356

Address Line 4: Brashy Building

City: Manama

Country Code: +973 (Bahrain) Permanent Phone Number: 17728672

Country Code: +971 (United Arab Emirates) Landline Number: 987656789

Previous Step **1** Next Step

| Step | Action |
|------|--|
| (1) | Update the contact details with required information if Tax officer has requested additional information in this section |



Business Registration Details

user02@gmail.com What are you looking for? User Type عربي -A A +A

Home Business Visitor Refunds

Business Visitor Refunds

Business Registration Details

Name of the competent authority in the country of establishment / incorporation with which the Foreign Business is registered

National Bureau for Revenue

Upload a letter or alternative evidence from your Tax Administration if you are undertaking any exempt or non-business activities

Add/View(1) Drag files here

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

Are you registered for VAT or similar consumption tax in your country of establishment / incorporation?

Yes No

Name of the Tax Authority with which the Foreign Business is registered in the country of establishment / incorporation

National Bureau for Revenue

Previous Step 1 Next Step

| Step | Action |
|------|--|
| (1) | Update the business registration details with required information if Tax officer has requested additional information in this section |



Expense Details

Expense Details

Describe the reasons for incurring expenses in the UAE

Visited for business visitor

Please provide the activities undertaken in the UAE + Add Activity

| Business Activities | Industry | Main Group | Sub Group | Activity Code | Action |
|---|--------------------------------------|--|-------------------------------|---------------|--------|
| Accommodation and food service activities | Food and beverage service activities | Event catering and other food service activities | Other food service activities | 5629 | ... |

Does the foreign business have a related party which has a place of establishment in te UAE?

Yes No

Previous Step 1 Save as Draft Next Step

| Step | Action |
|------|--|
| (1) | Update the expense details with required information if Tax officer has requested additional information in this section |

Expense Details

Describe the reasons for incurring expenses in the UAE

Visited for business visitor

Please provide the activities undertaken in the UAE + Add Activity

| Business Activities | Industry | Main Group | Sub Group | Activity Code | Action |
|---|--------------------------------------|--|-------------------------------|---------------|--------|
| Accommodation and food service activities | Food and beverage service activities | Event catering and other food service activities | Other food service activities | 5629 | ... |

Does the foreign business have a related party which has a place of establishment in te UAE?

Yes No

Previous Step 1 Save as Draft Next Step

| Step | Action |
|------|--|
| (1) | Click on ellipsis to view, edit or delete the activities undertaken in the UAE |



Bank Details

user02@gmail.com What are you looking for? User Type عربي -A A +A

Home Business Visitor Refunds

Business Visitor Refunds

Bank Details

Country
Saudi Arabia

BIC / SWIFT IBAN

Bank Name Branch Name

Account Holder's Name Account Number

Previous Step **1** Next Step

| Step | Action |
|------|---|
| (1) | Update the bank details with required information if Tax officer has requested additional information in this section |



Declaration & Authorized Signatory

The screenshot shows the 'Business Visitor Refunds' page. Under the 'Declaration & Authorized Signatory' section, there is a table titled 'Authorized Signatory list'. The table has four columns: 'Name in English', 'Name in Arabic', 'Email ID', and 'Action'. One entry is visible for 'RUSLAN SAVCHENKO' with email 'rusal@yahoo.com'. A red box highlights the '+ Add Authorized Signatory' button, and a yellow circle with the number '1' points to it.

| Step | Action |
|------|--|
| (1) | Click here to add new authorized signatory |

The screenshot shows the 'Business Visitor Refunds' page. Under the 'Declaration & Authorized Signatory' section, there is a table titled 'Authorized Signatory list'. The table has four columns: 'Name in English', 'Name in Arabic', 'Email ID', and 'Action'. One entry is visible for 'RUSLAN SAVCHENKO' with email 'rusal@yahoo.com'. A red box highlights the ellipsis menu in the 'Action' column, and a yellow circle with the number '1' points to it.

| Step | Action |
|------|--|
| (1) | Click on ellipsis to view, edit or delete an Authorized Signatory. |



| Step | Action |
|------|--|
| (1) | Enter Authorised Signatory details with required information if Tax officer has requested additional information in this section |

| Step | Action |
|------|----------------|
| (1) | Click on 'Add' |



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

user02@gmail.com

What are you looking for?

User Type عربي

Home Business Visitor Refunds

Business Visitor Refunds

Date of Submission
26/07/2022

I hereby declare the below:


- I have provided copies of all relevant invoices.
- I confirm that I did not engage in 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.
- The applicant will repay the refund to the FTA if any conditions for the refund are not met.
- I declare that all information provided by me is true, accurate and as per best of my knowledge.

Previous Step Next Step

| Step | Action |
|------|---|
| (1) | Mark the checkbox to confirm that you have agree to the terms and conditions. |



Review Section

 This section displays your completed refund request and allows you to review it prior to submission

| Step | Action |
|------|---|
| (1) | Click here to expand/collapse all sections at once. |



| Step | Action |
|------|---|
| (1) | Click on the drop-down arrow to review the details in this step |

| Step | Action |
|------|---|
| (1) | Click on 'Edit' to edit the details in this section |



| Step | Action |
|------|--|
| (1) | Click on each step to review every section |

| Step | Action |
|------|---|
| (1) | Mark the checkbox once you have reviewed all the information given in each step |



| Step | Action |
|------|---|
| (1) | Click on 'Submit' to submit the refund request. |




Acknowledgement

The screenshot displays the 'Business visitor Refunds Form' page. At the top, it shows the user's email 'user02@gmail.com' and a search bar. The main heading is 'Business visitor Refunds Form'. Below this, a large green checkmark icon is shown next to the text 'Application Submitted Successfully'. To the right of this text, there is a 'Submitted' status indicator. Below the heading, the following details are listed:

- Applicant's Name : RUSLAN SAVCHENKO
- Refund Application Number : BV2255000053
- Claim Period : Jan-2021 to Dec-2021
- Submission Date : 5 November 2022
- Requested VAT Claim Amount : AED 50,000.00

There are navigation icons for home, star, and back on the right side of the card.

 You have successfully re-submitted the refund request. Make a note of the application number for future reference. You can also access this refund request from the Business Visitor refunds tile within the Special Refunds module.

The screenshot shows the 'What Next' section with the following instructions:

- Processing your application:
 - Your application will now be reviewed by the FTA. If we require more information to assist with our review, we will contact you by email. You will need to provide the information requested for us to continue processing your application.
 - Once we have completed our review, we will either approve or, in some cases, may have to reject the application. We will notify you by email of our decision.
 - Where we reject an application, we will provide you with the reasons for doing so. You may re-apply but only once you have resolved the matters brought to your attention (if possible).
- The status of your application in the dashboard will be updated accordingly. You can check the status of your application at any time by logging into the EmaratTax portal.

Below this, the 'Important Notes' section states:

- The international bank details will be validated during the refund application process if you use an international bank that does not have a correspondent bank in the UAE. A transfer fee will be charged by the associated Bank.

At the bottom, there is a contact information bar and two buttons: 'Back to Dashboard' and 'Download'. A red box highlights the 'Back to Dashboard' button, with a yellow circle containing the number '1' next to it.

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



Home

What Next

1. Processing your application:

- Your application will now be reviewed by the FTA. If we require more information to assist with our review, we will contact you by email. You will need to provide the information requested for us to continue processing your application.
- Once we have completed our review, we will either approve or, in some cases, may have to reject the application. We will notify you by email of our decision.
- Where we reject an application, we will provide you with the reasons for doing so. You may re-apply but only once you have resolved the matters brought to your attention (if possible).

2. The status of your application in the dashboard will be updated accordingly. You can check the status of your application at any time by logging into the EmarTax portal.

Important Notes

1. The international bank details will be validated during the refund application process if you use an international bank that does not have a correspondent bank in the UAE. A transfer fee will be charged by the associated Bank.

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