



إمارات تاكس
EMARATAX

Initiate and processing retention payment claims for UAE Nationals Building New Residences refund - User Manual

Date: Oct 2022

Version 1.0.0.0

Private and Confidential

This document contains information which is confidential and proprietary to the Federal Tax Authority. Any dissemination, distribution, copying, use of or reliance upon the confidential and proprietary information contained herein is unauthorized and strictly prohibited.



Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal



Annexure Section






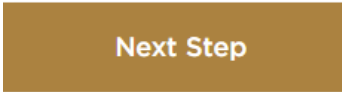


The below are the list of User manuals that you can refer to

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](#)



Table of contents

Document Control Information	2
Annexure Section.....	3
Navigating through EmaraTax.....	4
Table of contents.....	5
Introduction.....	6
EmaraTax Login Page.....	7
Special Refunds Dashboard.....	8
UAE Nationals Building New Residences – Retention Refund Request - Dashboard.....	9
Instructions and Guidelines.....	11
Applicant Details.....	13
Claim Details.....	16
Property Details.....	17
Expense Details.....	18
Bank Details.....	24
Review & Declaration.....	28
Acknowledgement.....	32
Correspondences.....	34



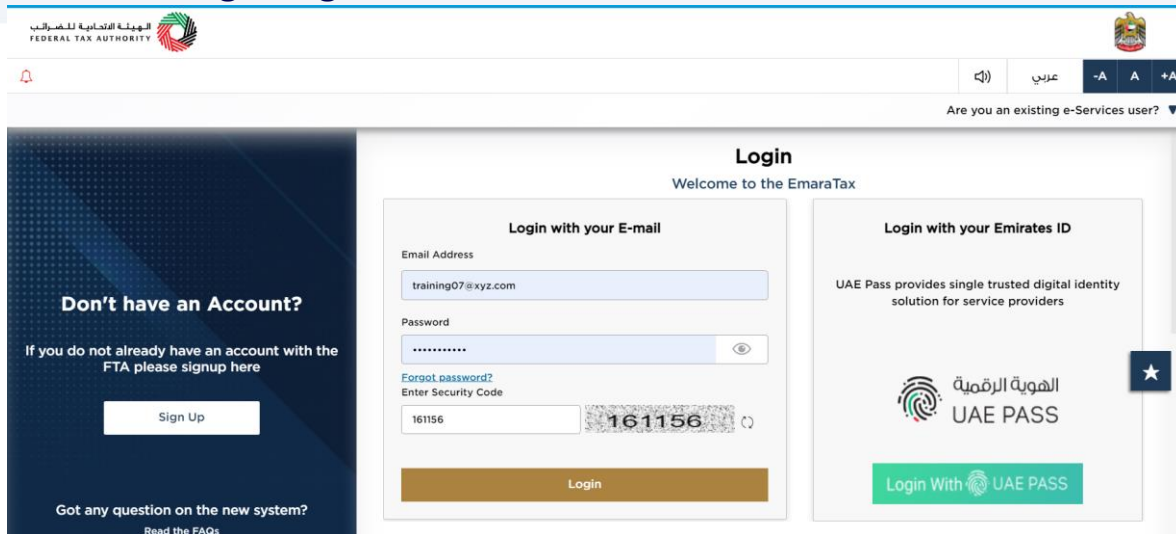
Introduction



This manual is prepared to help the applicant to navigate through the Emaratax portal and to guide the applicant in submitting a retention refund request for UAE Nationals Building New Residences.



EmaraTax Login Page



- 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 Dashboard

Step	Action
(1)	Click here to view all your previous New Residence VAT Refunds



UAE Nationals Building New Residences – Retention Refund Request - Dashboard

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New Residence VAT Refunds

New Refund Request

Refund Application Number	Date of Submission	Name in English	Name in Arabic	Total requested VAT Amount(AED)	VBA Approved Amount (AED)	VB Approved Amount (AED)	Approved VAT Amount (AED)	Status	Action
HB2210000225	27/07/2022	Noorul Azim A	نورول عظيم	10,000.00	10,000.00	10,000.00	10,000.00	Reviewed	...
HB2210000223	27/07/2022	Noorul Azim A	نورول عظيم	55,000.00	55,000.00	55,000.00	55,000.00	Reviewed	View



This dashboard displays information related to your previous New Residence VAT refund requests.

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New Residence VAT Refunds

New Refund Request

Refund Application Number	Date of Submission	Name in English	Name in Arabic	Total requested VAT Amount(AED)	VBA Approved Amount (AED)	VB Approved Amount (AED)	Approved VAT Amount (AED)	Status	Action
HB2210000225	27/07/2022	Noorul Azim A	نورول عظيم	10,000.00	10,000.00	10,000.00	10,000.00	Reviewed	...
HB2210000223	27/07/2022	Noorul Azim A	نورول عظيم	55,000.00	55,000.00	55,000.00	55,000.00	Reviewed	View



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.



Step	Action
(1)	Click on 'ellipsis' to view or Request Retention


Step	Action
(1)	Click here to initiate a retention payment claim



Instructions and Guidelines

The screenshot shows the 'New residence VAT refunds - Retention' page. Key information includes:

- No. of form steps:** 6 Steps
- Expected time to fill this form:** 25 minutes
- Expected fees for this service:** Free of Charge
- Required Templates:** NA
- Required Documents:** It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:
 - Proof of VAT payment invoices related to retention payments.
- Service Details:** About the service, Eligibility Criteria, Your service journey.
- Buttons:** Back, Start.

 These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete this refund request.

This screenshot is similar to the previous one but includes a confirmation step:

- Confirmation:** I confirm that I have read the above instructions and guidelines. This checkbox is highlighted with a red box and a yellow circle with the number '1'.
- Buttons:** Back, Start.

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines





Step	Action
(1)	Click on 'Back' to go back to the previous page

Step	Action
(1)	Click on 'Start' to proceed to the refund request



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.

 This section is pre-populated from original application.



The screenshot shows the 'New residence VAT refunds - Retention' form. The form contains several input fields: Country Code (+971 (United Arab Emirates)), Mobile Number (659761875), Country code (optional), Other Mobile Number (Optional), Email ID (training07@xyz.com), Family Book Number (1234), and TRN (if you are a Taxable Person). At the bottom, there are three buttons: 'Previous Step' (highlighted with a red box and a yellow circle with '1'), 'Save as Draft', and 'Next Step'.

Step	Action
(1)	Click on 'Previous' to go back to the previous section

The screenshot shows the same 'New residence VAT refunds - Retention' form. In this view, the 'Save as Draft' button at the bottom right is highlighted with a red box and a yellow circle with '1'. The 'Previous Step' button is no longer highlighted.

Step	Action
(1)	Click on 'Save as draft' to save the refund request as a draft



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@xyz.com

What are you looking for?

User Type عربي -A A +A

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Country Code: +971 (United Arab Emirates)

Mobile Number: 659761875

Country code (optional)

Other Mobile Number (Optional)

Email ID: training07@xyz.com

Family Book Number: 1234 [View Family Book Copy](#)

TRN (If you are a Taxable Person)

Previous Step Save as Draft Next Step

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



Claim Details

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Declaration

Claim Details

Purpose of the claim

New Construction

What is your Request refund type

Housing program fund personal fund Housing program and personal fund

Funder Name [View Funder Certificate Copy](#)

Abu Dhabi Housing Authority

Previous Step Save as Draft Next Step



This section is pre-populated from original application.



Property Details

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@xyz.com

What are you looking for?

User Type عربي -A A +A

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Property Details

Date of property completion certificate [View property Completion Certificate Copy](#)

01/05/2022

Plot number Street

1234 str 1 al hada

Area Emirate

Abu Dhabi Abu Dhabi

City Block number

Abu Dhabi 85

Previous Step Save as Draft Next Step



This section is pre-populated from original application.



Expense Details

Step	Action
(1)	The retention reference details are pre-populated based on the VAT amount entered in the original application

Step	Action
(1)	Enter the total VAT amount paid on the construction of the property. This will be the requested refund amount



Reference Number
HB2210000225

Please enter the relevant expense details pertaining to the retention

Total amount Of VAT claimed(AED) 24,000.00

Last payment Date 01/07/2022

User Comments (Optional)
Max 1000 characters

Previous Step Save as Draft Next Step

Step	Action
(1)	Enter the Last payment Date

Only eligible expenses are allowed for the refund claim. You need to download the invoice template below and then upload it after filing the invoice details as mentioned in the template

[Download Template](#) Expense Details.xlsx last updated 27/06/2022 [Upload Completed Template](#)

[Clear Table](#)

[Download](#) [Add Transaction](#)

Customize Columns Search

Transaction Number	Transaction Date	Supplier's TRN	Total Amount(AED)	VAT Amount Paid(AED)	VAT Amount Claimed (AED)	VBA Approved Amount (AED)	VBA Status	Upload Status	Action
<input type="checkbox"/>									

Previous Step Save as Draft Next Step

Step	Action
(1)	Click here to download the template that can filled offline to directly upload items to the expense details



Step	Action
(1)	Click on 'Upload Filled Template' to upload a completed template. Once the template has been uploaded, the items will populate in the expense details table below

Step	Action
(1)	Click here to download the uploaded template



Only eligible expenses are allowed for the refund claim. You need to download the invoice template below and then upload it after filling the invoice details as mentioned in the template

[Download Template](#) Expense Details.xlsx last updated 27/06/2022 [Upload Completed Template](#)

Expense Details.xlsx [Clear Table](#)

Download Add Transaction

Transaction Number	Transaction Date	Supplier's TRN	Total Amount(AED)	VAT Amount Paid(AED)	VAT Amount Claimed (AED)	VBA Approved Amount (AED)	VBA Status	Upload Status	Action
--------------------	------------------	----------------	-------------------	----------------------	--------------------------	---------------------------	------------	---------------	--------

Previous Step Save as Draft Next Step

Step	Action
(1)	Click here to clear the expense table

Only eligible expenses are allowed for the refund claim. You need to download the invoice template below and then upload it after filling the invoice details as mentioned in the template

[Download Template](#) Expense Details.xlsx last updated 27/06/2022 [Upload Completed Template](#)

Expense Details.xlsx [Clear Table](#)

Download [Add Transaction](#)

Transaction Number	Transaction Date	Supplier's TRN	Total Amount(AED)	VAT Amount Paid(AED)	VAT Amount Claimed (AED)	VBA Approved Amount (AED)	VBA Status	Upload Status	Action
--------------------	------------------	----------------	-------------------	----------------------	--------------------------	---------------------------	------------	---------------	--------

Previous Step Save as Draft Next Step

Step	Action
(1)	Click here to add an expense to the expense table



Step	Action
(1)	Enter all the mandatory details. Optional fields will be marked as 'Optional'


Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload the required document. On successful upload of document, the 'Add' button will highlight in green



Step	Action
(1)	Click on 'Save'

Transaction Number	Transaction Date	Supplier's TRN	Total Amount(AED)	VAT Amount Paid(AED)	VAT Amount Claimed (AED)	VBA Approved Amount (AED)	VBA Status	Upload Status	Action
9891464615	01/07/2022	100010413100003	240,000.00	12,000.00	12,000.00	12,000.00	Approve		...
8376999443	02/07/2022	100010413100003	240,000.00	12,000.00	12,000.00	12,000.00	Approve		...
Total			480,000.00	24,000.00	24,000.00	24,000.00			

Total VAT Amount Claimed : AED 24,000.00

 You can add a new column to the table or filter the expense by its status. You can also search for the expense details by the transaction number.



Bank Details

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Banking Details

Country: United Arab Emirates

IBAN: [Redacted]

Bank Name: [Redacted] Bank Branch: [Redacted]

Account Holder's Name: [Redacted] Account Number: [Redacted]

Previous Step **1** Save as Draft Next Step

Step	Action
(1)	Enter your bank account details

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Banking Details


Country: United Arab Emirates

IBAN: [Redacted]

Bank Name: [Redacted] Bank Branch: [Redacted]

Account Holder's Name: [Redacted] Account Number: [Redacted]

Previous Step Save as Draft Next Step

 For domestic accounts, the IBAN will be validated by the system. For international accounts, you have to upload a Bank Validation letter. If your bank account is not within United Arab Emirates, you will have the option to select the eligible currency for refund.



The screenshot shows the 'New Residence VAT Refunds - Retention' form. The 'Banking Details' section is active. The 'IBAN' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include 'Country' (United Arab Emirates), 'Bank Name', 'Bank Branch', 'Account Holder's Name', and 'Account Number'. Navigation buttons 'Previous Step', 'Save as Draft', and 'Next Step' are visible at the bottom.

Step	Action
(1)	Enter International Bank Account Number (IBAN in UAE consist of 23 characters)

The screenshot shows the 'New Residence VAT Refunds - Retention' form. The 'Account Holder's Name' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include 'Country' (United Arab Emirates), 'IBAN', 'Bank Name', 'Bank Branch', and 'Account Number'. Navigation buttons 'Previous Step', 'Save as Draft', and 'Next Step' are visible at the bottom.

Step	Action
(1)	Enter the name of Account holder operating the bank account



Step	Action
(1)	Enter the branch name

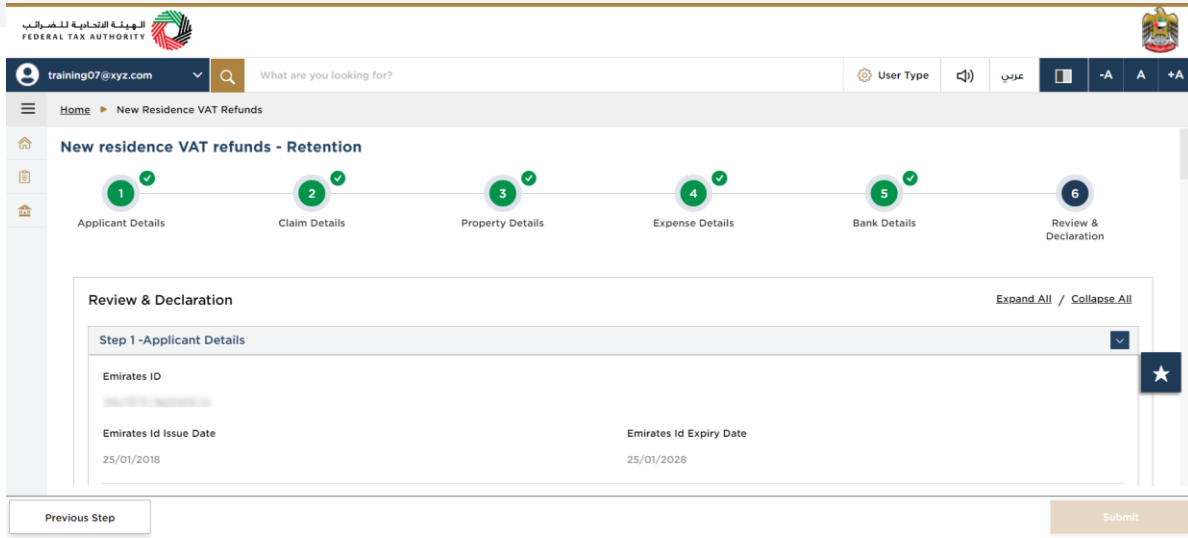
Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload the Bank Validation letter. On successful upload of document, the 'Add' button will highlight in green




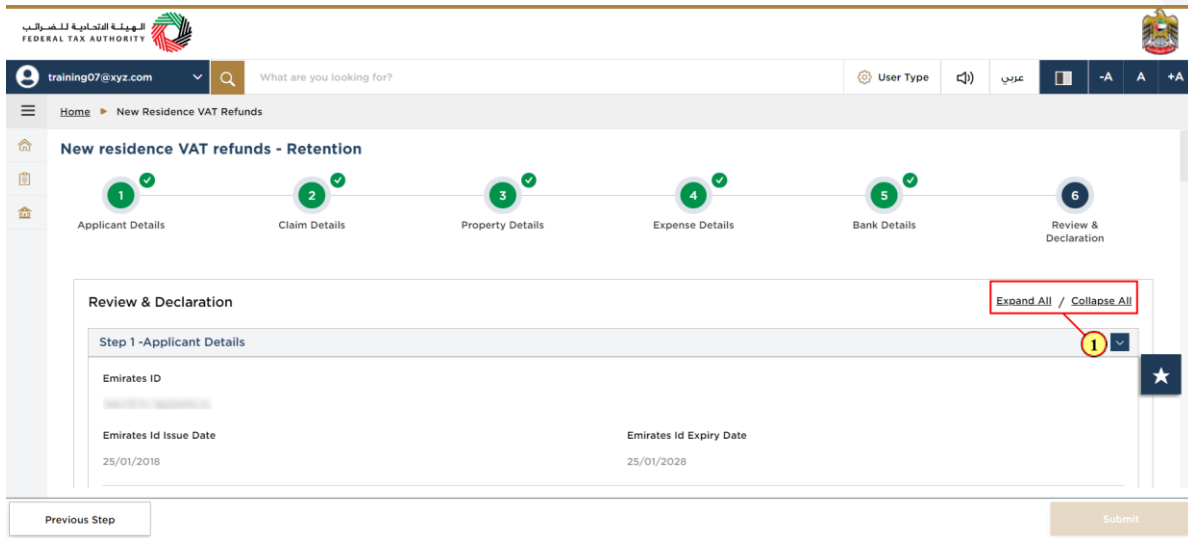
Step	Action
(1)	Click here to download the court declaration form

Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload the Additional information Form. On successful upload of document, the 'Add' button will highlight in green

Review & Declaration



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



Step	Action
(1)	Click here to expand or collapse all steps at once



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

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



Step	Action
(1)	Click here to edit the details in this section

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



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@xyz.com

What are you looking for?

User Type عربي

Home > New Residence VAT Refunds

New residence VAT refunds - Retention

Country Code: +971 (United Arab Emirates)

Mobile Number: 658941267

Email ID: training07@xyz.com

Date of Submission: 01/08/2022

I hereby agree to the below:

- I declare that I'm the owner (a UAE national) and all this information in this form is correct, and that the new residence for which the new residence VAT refund has been requested will be used exclusively by myself or my family members.
- I acknowledge that the federal Tax authority may claim the refund if it finds that I do not meet the specified conditions
- I declare that the VAT incurred on the housing costs has not been recovered in any tax returns under my existing TRN or any other TRN.
- I declare that all materials purchased and which are subject of this claim have been used for the construction of the building
- I read and reviewed all steps information.

Previous Step Save as Draft Submit

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




Acknowledgement

The screenshot displays the 'New Residence VAT Refunds - Retention' section. A card titled 'New Residence VAT Refunds' shows the status as 'Submitted'. The card includes the following details:

- Applicant's Name : AB Company AB Company
- Refund Application Number : HB2259000160
- Submitted Date : 8 November 2022
- Requested VAT Claim Amount : AED 24,000.00

Navigation icons for star and up are visible on the right side of the card.



You have successfully submitted the refund request.

Make a note of the application number for future references. You can also access this refund request from the New Residence VAT Refunds tile within the Special Refunds module.

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

- Processing your application:
 - Your application will be reviewed by the FTA. You will be contacted if we require more information to assist with our review. 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 reason 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 EmaraTax portal.

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, a 'Back to Dashboard' button is highlighted with a red box and a circled '1'.

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



Special Refunds ▸ HBR Refund Assign List

What Next

- Processing your application:
 - Your application will be reviewed by the FTA. You will be contacted if we require more information to assist with our review. 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 reason 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 EmaraTax portal.

Important Notes

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