



إمارات تاكس  
EMARATAX

VAT 301A - Initiate refund for VAT payment made against  
cancelled Customs Declaration - User Manual

Date: Oct 2022

Version 1.0.0.0

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## 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"> <li>• Registered for VAT</li> <li>• Registered for Excise</li> <li>• Non-registered Taxpayer</li> <li>• Tax Group</li> <li>• Warehouse Keeper</li> <li>• Freight Forwarder/VAT Clearing Company (TINCO)</li> <li>• Excise Tax Clearing Company (TINCE)</li> </ul>
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
<b>In the Portal</b>	
 <b>User types</b>	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
<b>English</b> 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
 <b>Manage Account</b>	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
 <b>Log Out</b>	This is used to log off from the portal
<b>In the Business Process application</b>	
<b>Previous Step</b>	This is used to go the Previous section of the Input Form
<b>Next Step</b>	This is used to go the Next section of the Input Form
<b>Save as Draft</b>	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

<b>Document Control Information</b> .....	<b>2</b>
Annexure Section.....	3
Navigating through EmaraTax.....	4
Table of contents.....	5
Introduction.....	6
EmaraTax Login Page.....	7
User Type Selection.....	8
Logged in User Dashboard.....	10
TINCO VAT Module.....	11
Cancelled Customs Declaration Dashboard.....	12
Instructions and Guidelines.....	14
Linked Excise Declaration.....	16
Refund Details.....	17
Bank Details.....	22
Authorized Signatory & Declaration.....	25
Review Section.....	29
Acknowledgement.....	33
Correspondences.....	35



## Introduction



This manual is prepared to help the Non-Registered Importers and TINCO's to navigate through the EmaraTax portal and to submit the refund for VAT payment made against a Cancelled Customs Declaration.



## EmaraTax Login Page

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

عربي -A A +A

Welcome to the new e-CTS

### Login

Welcome to the Federal Tax Authority

#### Login with FTA account

Email Address  
traininguser03@gmail.com

Password  
\*\*\*\*\*

[Forgot password?](#)

Enter Security Code  
59535d 585350

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.



## User Type Selection

**User Profile**  
Please select the relevant purpose(s) for using e-CTS portal

- Taxable Person**  
Any Person registered or obligated to register for Tax purposes under the Decree-Law.
- Legal Representative**  
The manager of a company or a guardian or custodian of a minor or an incapacitated person, or the bankruptcy, or any other Person...
- Tax Agent**  
Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before...
- Tax Agency**  
A legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.

[Proceed](#)

Step	Action
(1)	Click here to select the user type

**User Profile**  
Please select the relevant purpose(s) for using e-CTS portal

- Taxable Person**  
Any Person registered or obligated to register for Tax purposes under the Decree-Law.
- Legal Representative**  
The manager of a company or a guardian or custodian of a minor or an incapacitated person, or the bankruptcy, or any other Person...
- Tax Agent**  
Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before...
- Tax Agency**  
A legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.

[Proceed](#)

Step	Action
(1)	Select the Taxable Person tile





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traininguser03@gmail.c... What are you looking for?

User Type عربي -A A +A

### User Profile

Please select the relevant purpose(s) for using e-CTS portal

**Taxable Person**

Any Person registered or obligated to register for Tax purposes under the Decree-Law.

[Read More](#)

**Legal Representative**

The manager of a company or a guardian or custodian of a minor or an incapacitated person, or the bankruptcy, or any other Person...

[Read More](#)

**Tax Agent**

Any Person registered with the Authority in the Register, who is appointed on behalf of another Person to represent him before...

[Read More](#)

**Tax Agency**

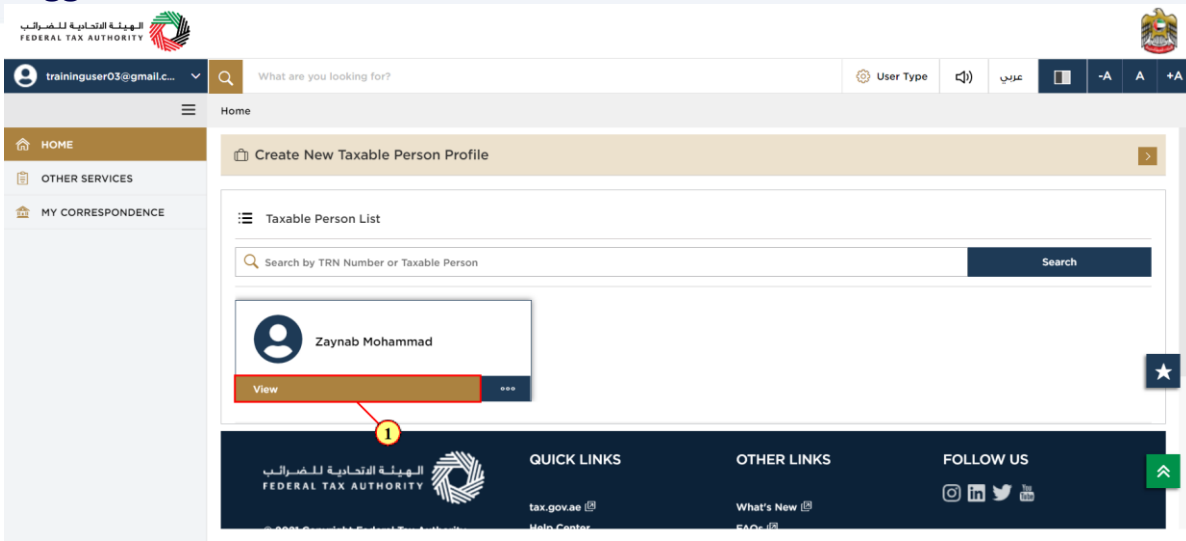
A legal entity which is licensed to operate as a Tax Agency and has registered with the FTA as a Tax Agency.

[Read More](#)

**Proceed**

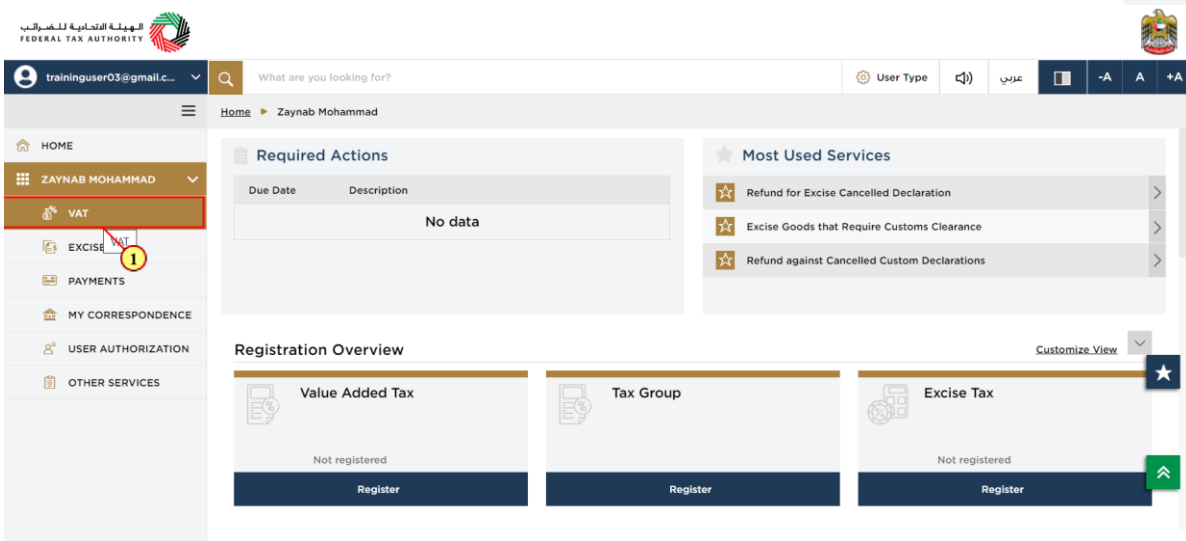
Step	Action
(1)	Click on 'Proceed' to proceed with taxable person.

## Logged in User Dashboard



The screenshot shows the user dashboard for 'Zaynab Mohammad'. The 'Taxable Person List' section is visible, containing a search bar and a list item for 'Zaynab Mohammad'. A red circle with the number '1' highlights the 'View' button next to the name. The dashboard also includes a sidebar with navigation options like 'HOME', 'OTHER SERVICES', and 'MY CORRESPONDENCE', and a footer with 'QUICK LINKS', 'OTHER LINKS', and 'FOLLOW US'.

Step	Action
(1)	Click here to view the Taxable Person dashboard



The screenshot shows the user dashboard for 'Zaynab Mohammad' with the 'VAT' module selected in the sidebar. The main content area displays 'Required Actions' (No data), 'Most Used Services' (Refund for Excise Cancelled Declaration, Excise Goods that Require Customs Clearance, Refund against Cancelled Custom Declarations), and 'Registration Overview' (Value Added Tax, Tax Group, Excise Tax, all Not registered). A red circle with the number '1' highlights the 'VAT' option in the sidebar. The dashboard includes a sidebar with navigation options and a footer with 'Register' buttons for each registration type.

Step	Action
(1)	Click here to access VAT module.



## TINCO VAT Module

Step	Action
(1)	Click on 'Create New' to create new refund request.

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



## Cancelled Customs Declaration Dashboard

The dashboard displays a table of Canceled Customs Declarations. The table has the following columns: Refund Application Number, Date of Submission, Entity Name in English, Entity Name in Arabic, Total requested claim amount (AED), Status, and Action. Two entries are visible:

Refund Application Number	Date of Submission	Entity Name in English	Entity Name in Arabic	Total requested claim amount (AED)	Status	Action
CC2252000010		ENG 10000000000801	AR 10000000000801	0.00	Draft	...
CC2200200142				0.00	Draft	...

Below the table, there are sections for QUICK LINKS (tax.gov.ae, Help Center, Glossary, Sitemap), OTHER LINKS (What's New, FAQs, Contact Us, Complaints and Inquiries), and FOLLOW US (social media icons, Contact Us, 600 599 994).

This dashboard displays information related to your previous cancelled Customs declaration refund requests.

This screenshot is identical to the one above, showing the Canceled Customs Declarations dashboard with the table and navigation options.

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.



Cancelled Customs Declarations

Refund Application Number	Date of Submission	Entity Name in English	Entity Name in Arabic	Total requested claim amount (AED)	Status	Action
CC2252000010		ENG 10000000000801	AR 10000000000801	0.00	Draft	View (1)
CC2200200142				0.00	Draft	View (1)

Step	Action
(1)	Click on ellipsis to edit or delete or export the declaration.

Cancelled Customs Declarations

Refund Application Number	Date of Submission	Entity Name in English	Entity Name in Arabic	Total requested claim amount (AED)	Status	Action
CC2252000010		ENG 10000000000801	AR 10000000000801	0.00	Draft	...
CC2200200142				0.00	Draft	...

Step	Action
(1)	Click on 'New Refund Request' to initiate a new refund request.



## Instructions and Guidelines

traininguser03@gmail.c... What are you looking for? User Type عربي

Home > Zaynab Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declaration Refund

No. of form steps: 4 Steps

Expected time to fill this form: 20 minutes

Expected fees for this service: Free of Charge


**Required Templates**  
N.A.

**Required Documents**

- It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:
- A bank account validation letter / certificate must be provided to the FTA. This letter must be issued by your bank and includes details about the account holder name (must be the same as the taxable person's name as registered with the FTA), bank's name
- If you request a cancellation of EX201 - Import Declaration for Non-Registered Importers already approved by the Customs, you will be asked for the following documents:
  - Upload supporting documentation to include the confirmation of cancellation of Customs Declaration.
  - Official stamped and signed letter from Customs.
  - Upload Proof of Payment.
- Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

Service Details

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 declaration.

traininguser03@gmail.c... What are you looking for? User Type عربي

Home > Zaynab Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

- If you request a cancellation of EX201 - Import Declaration for Non-Registered Importers already approved by the Customs, you will be asked for the following documents:
  - Upload supporting documentation to include the confirmation of cancellation of Customs Declaration.
  - Official stamped and signed letter from Customs.
  - Upload Proof of Payment.
- Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

Service Details

About the service >

Eligibility Criteria >

Your service journey > \*

FAQ >

I confirm that I have read the above instructions and guidelines

Back (1) Start

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



Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

- If you request a cancellation of EX201 - Import Declaration for Non-Registered Importers already approved by the Customs, you will be asked for the following documents:
- Upload supporting documentation to include the confirmation of cancellation of Customs Declaration.
- Official stamped and signed letter from Customs.
- Upload Proof of Payment.
- Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

**Service Details**

- About the service
- Eligibility Criteria
- Your service journey
- FAQ

I confirm that I have read the above instructions and guidelines

Back Start

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

Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

- If you request a cancellation of EX201 - Import Declaration for Non-Registered Importers already approved by the Customs, you will be asked for the following documents:
- Upload supporting documentation to include the confirmation of cancellation of Customs Declaration.
- Official stamped and signed letter from Customs.
- Upload Proof of Payment.
- Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

**Service Details**

- About the service
- Eligibility Criteria
- Your service journey
- FAQ

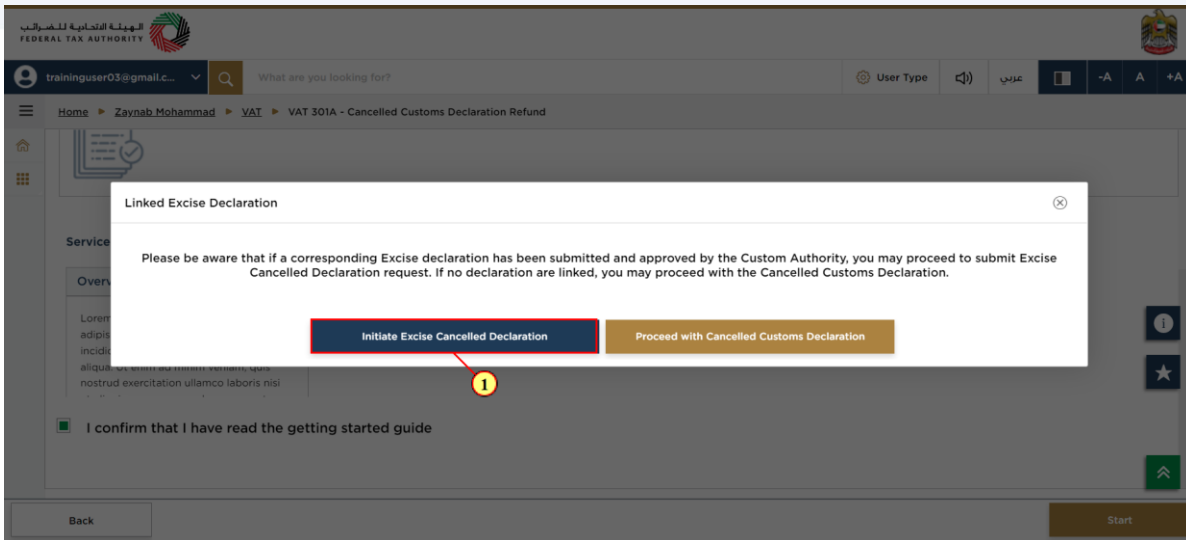
I confirm that I have read the above instructions and guidelines

Back Start

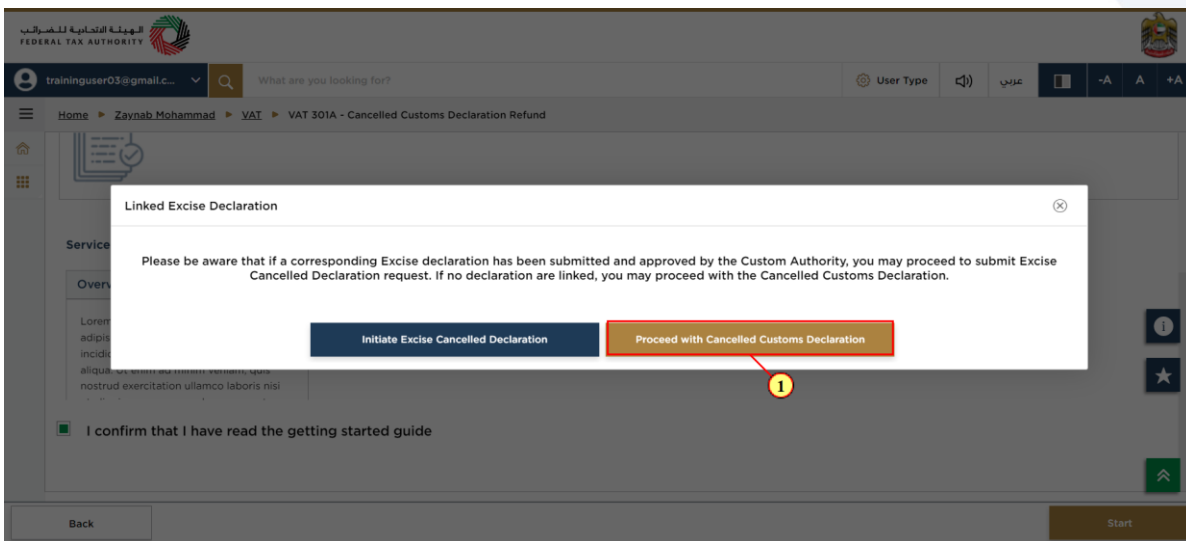
Step	Action
(1)	Click on 'Start' to proceed to the refund request.



## Linked Excise Declaration



Step	Action
(1)	Click here to initiate 'Excise Cancelled Declaration'




Step	Action
(1)	Click here to proceed with 'Cancelled Customs Declaration'





## Refund 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)	Enter the Customs Declaration Number, the Declaration Date and select the relating Customs Authority.



Step	Action
(1)	Click here to view the VAT amount already paid for this declaration.

	If this declaration has a linked Excise Tax declaration, the details of the declaration will be populated below.
--	--



Cancelled Customs Declarations

Linked Excise form ID: CD2200020242

Entity Name in English: ENG 10000000000801

Entity Name in Arabic: AR 10000000000801

VAT TRN (Optional): 100636068700003

Excise TRN (Optional): 100635963000007

Emirates ID Number (Optional):

Passport Number (Optional):

Paid VAT Amount (AED): 10.00

Paid Excise Tax Amount (AED) (Optional): 0.00

Total Requested Refund Amount (AED): 9.95

Upload Additional Supporting Document: Add/View(1)

Max File size: 15 MB | Formats: PDF, JPG, PNG, PPS, XLSX, JPEG | Max. No. of files: 5

Buttons: Previous Step, Save as Draft, Next Step

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

Cancelled Customs Declarations

VAT TRN (Optional): 100636068700003

Excise TRN (Optional): 100635963000007

Emirates ID Number (Optional):

Passport Number (Optional):

Paid VAT Amount (AED): 10.00

Paid Excise Tax Amount (AED) (Optional): 0.00

Total Requested Refund Amount (AED): 9.95

Upload Additional Supporting Document: Add/View(1)

Max File size: 15 MB | Formats: PDF, JPG, PNG, PPS, XLSX, JPEG | Max. No. of files: 5

Buttons: Previous Step, Save as Draft, Next Step

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 'Previous' to go back to the previous section.

Step	Action
(1)	Click on 'Save as Draft' to save the refund application



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traininguser03@gmail.c... What are you looking for? User Type عربي -A A +A

Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declarations

VAT TRN (Optional) 100636068700003

Excise TRN (Optional) 100635963000007

Emirates ID Number (Optional)

Passport Number (Optional)

Paid VAT Amount (AED) 10.00

Paid Excise Tax Amount (AED) (Optional) 0.00

Total Requested Refund Amount (AED) 9.95

Upload Additional Supporting Document

Add/View(1) Drag files here


Max File size: 15 MB Formats: PDF, JPG, PNG, XLS, XLSX, JPEG Max. No. of files: 5

Previous Step Save as Draft **Next Step**

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



## Bank Details

 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.

Step	Action
(1)	Select the country from drop-down.



The screenshot shows the 'Cancelled Customs Declarations' form. The 'IBAN' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include Country, Bank Name, Branch Name, 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 'Cancelled Customs Declarations' form. The 'Branch Name' field is highlighted with a red box and a yellow circle containing the number '1'. Other fields include Country, IBAN, Bank Name, 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 the branch name



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

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.





## Authorized Signatory & Declaration

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

Step	Action
(1)	Enter all mandatory details



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 'Add'



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traininguser03@gmail.c... What are you looking for?

User Type عربي

Home > Zaynab Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declarations

Declaration & Authorized Signatory

Authorized Signatory list + Add Authorized Signatory

Name in English	Name in Arabic	Email ID	Action
Rashid Khan	راشد خان	rashid.khan@gmail.com	...

First Name in English: Training  
Last Name in English: user  
First Name in Arabic:   
Last Name in Arabic:

Previous Step Save as Draft Next Step

Step	Action
(1)	Click on ellipsis to view or edit or delete an Authorized Signatory from the list

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traininguser03@gmail.c... What are you looking for?

User Type عربي

Home > Zaynab Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declarations

First Name in English: Training  
Last Name in English: user  
First Name in Arabic: تمرين  
Last Name in Arabic: المستخدم  
Country Code: +971 (UAE)  
Phone Number: 601909090  
Email ID: traininguser03@gmail.com  
Date of Submission: 03/11/2022

Previous Step Save as Draft Next Step

	Review the declaration details.
--	---------------------------------



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FEDERAL TAX AUTHORITY

traininguser03@gmail.c... What are you looking for? User Type عربي -A A +A

Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declarations

First Name in Arabic: تمرين  
Last Name in Arabic: المستعمل

Country Code: +971 (UAE) Phone Number: 601909090 Email ID: traininguser03@gmail.com

Date of Submission: 03/11/2022

I hereby agree to the below:


I agree to submit additional documentary proof support the VAT refund claim if requested by the FTA  
I agree to pay (1) any amount wrongfully obtained  
I declare that all information provided is true, accurate and complete to the best of my knowledge and belief

Previous Step Save as Draft Next Step

Step	Action
(1)	Mark the checkbox to confirm that you have agree to the terms and conditions on this refund screen



## 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 or collapse all steps at once.



The screenshot shows the 'Cancelled Customs Declarations' page in a review state. The page displays a table with the following details:

Customs Declaration Number	3596664587	Customs Authority	Dubai
Declaration Date	27/09/2020		

At the bottom of the page, there are buttons for 'Previous Step', 'Save as Draft', and 'Submit'. A red box highlights a drop-down arrow next to the 'Expand All / Collapse All' text, with a yellow circle containing the number '1' pointing to it.

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

The screenshot shows the same 'Cancelled Customs Declarations' page. In this view, the 'Edit' button is highlighted with a red box, and a yellow circle containing the number '1' points to it.

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



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FEDERAL TAX AUTHORITY

traininguser03@gmail.c... What are you looking for?

User Type عربي -A A +A

Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund

### Cancelled Customs Declarations

Paid VAT Amount (AED) 10.00

Paid Excise Tax Amount (AED) 0.00

Total Requested Refund Amount (AED) 9.95

[View Additional Supporting Document](#)

Step 2:Bank Details

Step 3-Declaration & Authorized Signatory

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 'Cancelled Customs Declarations' section. A notification states 'Application Submitted Successfully' with a progress indicator 'In-Progress'. The application details are as follows:

- Applicant's Name : ENG 1000000000801
- Refund Application Number : CC2252000052
- Submission Date : 7 November 2022
- Requested VAT Claim Amount : AED 9.95

 You have successfully submitted the refund request! Make a note of the application number for future references. You can also access this application from the VAT 301A tile within the VAT 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.

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 'Back to Dashboard' button highlighted with a red box and a 'Download' button. A yellow circle with the number '1' is placed over the 'Back to Dashboard' button.

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



The screenshot shows the user interface of the Federal Tax Authority portal. At the top, there is a navigation bar with the user's name 'traininguser03@gmail.c...' and a search bar. Below the navigation bar, the breadcrumb trail reads: 'Home > Zaynab.Mohammad > VAT > VAT 301A - Cancelled Customs Declaration Refund'. The main content area contains a 'What Next?' section with the following text:

**What Next?**  
 1. Processing your application:  
 a. 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.  
 b. 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.  
 c. 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 EmaraTax portal.

Below this, there is an 'Important Notes' section with the following text:

**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.

At the bottom of the page, there is a dark blue footer bar containing contact information: 'For any inquiry or assistance, please contact us on: Within UAE: 600509994 | Outside UAE: +971 600509994 Email us at info@tax.gov.ae'. To the right of the contact information are two buttons: 'Back to Dashboard' and 'Download'. The 'Download' button is highlighted with a red box, and a yellow callout bubble with the number '1' points to it.

Step	Action
(1)	Click on 'Download' to download a copy of refund application submission acknowledgement



## Correspondences



### After submission, Non-Registered Importers and TINCO's receive the following correspondences:

- Application submission acknowledgement
- Application approval or rejection notification
- Additional information notification (only if FTA requires more information to assist with their review of your application)

Thank you