

VAT REFUND SUMMARY USER GUIDE

This guide will help you prepare your VAT Refund Claims.

About VAT Refund

Taxable Persons are able to request a VAT refund at any point when there is a credit or when the input VAT is greater than output VAT.

Purpose of the Claim

Every Taxable Person is required to file a VAT return summarizing the VAT due to the FTA for the tax period. When the input tax is greater than output tax on a VAT return, the Taxable Person is able to request a VAT refund after submission of the VAT return or at any later time when there is a credit owed to them.

Timeframes for repayment

Where the Taxable Person makes a claim for a refund of excess refundable tax, the FTA will within 20 business days of an application being submitted, review the application and notify the Taxable Person of its decision to accept or reject the refund claim.

The FTA may notify the applicant that it requires a longer period than (20) business days to consider the application where appropriate.

Submitting the Claim

- 1. Login to the FTA e-Services Portal.**
- 2. Initiate the form:** go to the 'VAT Tab' and then go to 'VAT Refunds' tab. Click on '**VAT Refund Request**' to access the form.
- 3. Complete your Refund Form:** Fill in the form field by field. Note that some of the fields are pre-populated using the information contained in your account User Profile. Please ensure that the information is correct before completing the form.
- 4. Submit the Claim:** using the '**Submit**' button.

You will receive an email notification from the FTA on the result of your application. Once your claim is approved, the amount will be returned within **5** business days.

- 5. Verify your balance post the approval:** Once you receive a confirmation email of the refund, you may check your balance through the 'My Payment' tab under the Transaction History section.