



إمارات تاكس
EMARATAX

Initiate Refund for Non-Registered Importers and VAT Clearing Company TINCO - VAT 702 - User Manual

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Document Control Information

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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
Next Step	This is used to go the Next section of the Input Form
Save as Draft	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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United Arab Emirates

Introduction



United Arab Emirates

This manual is prepared to help the applicant to navigate through the EmaraTax portal and to submit VAT 702 refund for non-registered importers or TINCO.



EmaraTax Login Page

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

[Sign Up](#)

Login
Welcome to the Federal Tax Authority

Login with FTA account

Email Address: user03@gmail.com

Password: *****

[Forgot password?](#)

Enter Security Code: 324701

Login with your Emirates ID

UAE Pass provides single trusted digital identity solution for service providers

UAE PASS

[Login With UAE PASS](#)

- 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

The screenshot shows the 'User Profile' section of the e-CTS portal. At the top, there is a navigation bar with the FTA logo, user email 'user03@gmail.com', a search bar, and language options (Arabic/English). Below the navigation is a heading 'User Profile' and a sub-instruction 'Please select the relevant purpose(s) for using e-CTS portal'. There are four options listed in boxes:

- Taxable Person**: A person subject to tax under the provisions of the relevant Tax Law.
- Tax Agents**: Any person registered with the Authority in the Register, who is appointed on behalf of another person to represent him before..
- Tax Agency**: Any legal entity which has a trade license to operate as a Tax Agency.
- Special Refunds**

A red box highlights the 'User Type' button in the top right corner, and a yellow circle with the number '1' points to it. A 'Proceed' button is located at the bottom right.

Step	Action
(1)	Click on 'User type 'to select taxable person

The screenshot shows the same 'User Profile' section as the previous one. The 'Taxable Person' tile is highlighted with a red box, and a yellow circle with the number '1' points to it. The other three tiles (Tax Agents, Tax Agency, Special Refunds) are visible but not highlighted. A 'Proceed' button is located at the bottom right.

Step	Action
(1)	Click the taxable person tile





الوحدة التنفيذية للمضارب
FEDERAL TAX AUTHORITY



 user03@gmail.com

What are you looking for?
 User Type

عرب
 -A
A +A

User Profile

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



Taxable Person

A Person who is subject to Tax under the provisions of the relevant Tax Law



Tax Agents

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



Tax Agency

Any legal entity which has a trade license to operate as a Tax Agency



Special Refunds

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



Logged in User Dashboard

The screenshot shows the homepage of the Federal Tax Authority's user dashboard. The top navigation bar includes the authority's name in English and Arabic, a search bar, and user profile options. The main content area displays a 'Taxable Person List' with three entries: Raheem, Mohamad, and Rasul. The 'View' button for Rasul is highlighted with a red box and a yellow circle containing the number 1, indicating the step to click.

Step	Action
(1)	Click on taxable person

The screenshot shows the user dashboard for the taxable person 'Rasul'. The sidebar highlights the 'VAT' module. The main content area shows an 'Overview' section with three categories: Value Added Tax (Not registered, Register), Excise Tax (Not registered, Register), and Warehouse Keeper (Not registered, Register). The 'Value Added Tax' section is currently active.

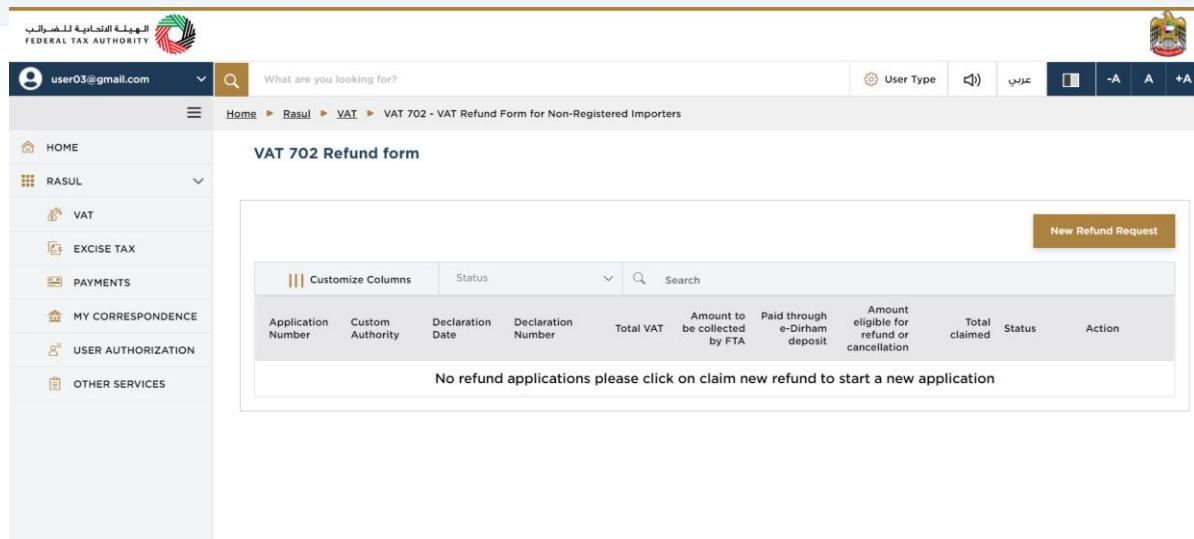
Step	Action
(1)	Click here to access VAT module



Screenshot of the Federal Tax Authority (FTA) website interface showing the 'Returns & Refunds' section. The 'VAT 702' card is highlighted with a red box and a circled '1' above it, indicating one pending request.

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

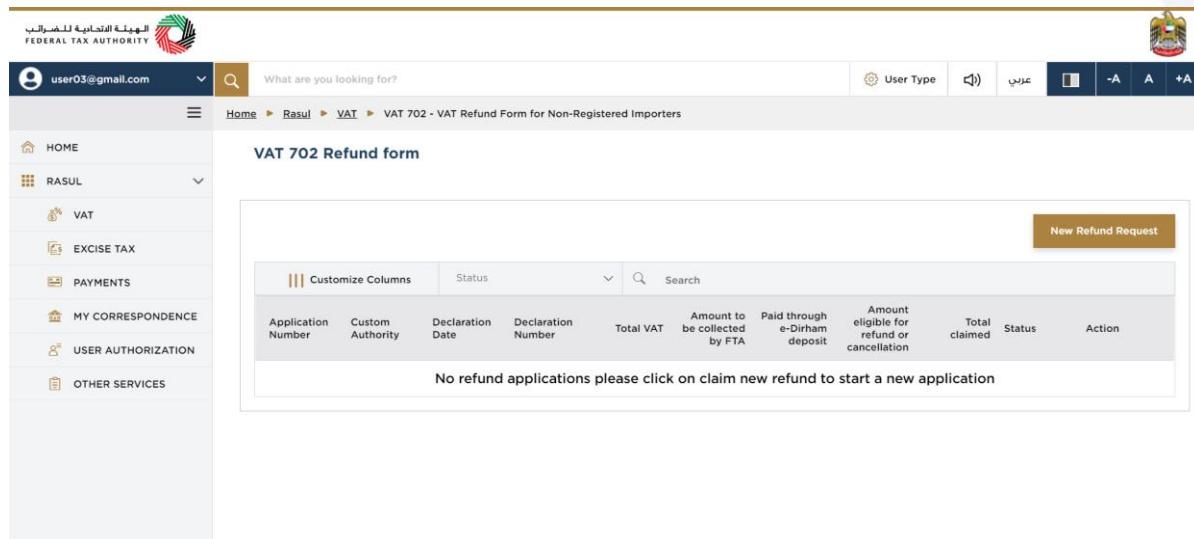
VAT 702 Refund Dashboard



The screenshot shows the VAT 702 Refund Dashboard. On the left is a sidebar with links: HOME, RASUL, VAT, EXCISE TAX, PAYMENTS, MY CORRESPONDENCE, USER AUTHORIZATION, and OTHER SERVICES. The main area has a breadcrumb navigation: Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers. Below the breadcrumb is a title 'VAT 702 Refund form'. A table displays refund applications with the following columns: Application Number, Custom Authority, Declaration Date, Declaration Number, Total VAT, Amount to be collected by FTA, Paid through e-Dirham deposit, Amount eligible for refund or cancellation, Total claimed, Status, and Action. A message at the bottom of the table says 'No refund applications please click on claim new refund to start a new application'. A 'New Refund Request' button is located in the top right corner of the table area.



This dashboard displays information related to your previous VAT 702 refund requests.



The screenshot shows the VAT 702 Refund Dashboard. The layout is identical to the first one, featuring a sidebar with various service links and a central table for managing VAT 702 refund applications. The table structure and message at the bottom are also the same.



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

What are you looking for?

User Type: عربى -A A +A

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

VAT 702 Refund form

Customize Columns		Status	Search							
Application Number	Custom Authority	Declaration Date	Declaration Number	Total VAT	Amount to be collected by FTA	Paid through e-Dirham deposit	Amount eligible for refund or cancellation	Total claimed	Status	Action
No refund applications please click on claim new refund to start a new application										

New Refund Request

(1)

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



Instructions and Guidelines

This screenshot shows the 'VAT 702 Refund form' section of the FTA website. It includes fields for 'No. of form steps' (3 Steps), 'Expected time to fill this form' (25 minutes), and 'Expected fees for this service' (Free of Charge). A 'Required Documents' section lists a bank account validation letter/certificate as required, with a note that it must be issued by a bank and include account holder details. Accepted file types are PDF, JPG, PNG, Excel and JPEG, with a 5 MB limit. Service details like 'About the Service' and 'Eligibility Criteria' are also listed.

 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 shows the same 'VAT 702 Refund form' page, but with a red box highlighting the 'I confirm that I have read the above instructions and guidelines' checkbox. A red number '1' is placed next to this checkbox, indicating the first step in a process. Other sections like 'Service Details' and 'FAQ' are also visible.

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



user03@gmail.com

What are you looking for?

User Type | Arabic | -A | A | +A

Home > Rasul > VAT > VAT Refund Form for Non-Registered Importers

Required Templates
NA

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, bank's address, SWIFT/ BIC and the IBAN.

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
- Important basics
- 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

user03@gmail.com

What are you looking for?

User Type | Arabic | -A | A | +A

Home > Rasul > VAT > VAT Refund Form for Non-Registered Importers

Required Templates
NA

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, bank's address, SWIFT/ BIC and the IBAN.

Accepted file types are PDF, JPG, PNG, Excel and JPEG. The individual file size limit is 5 MB.

Service Details

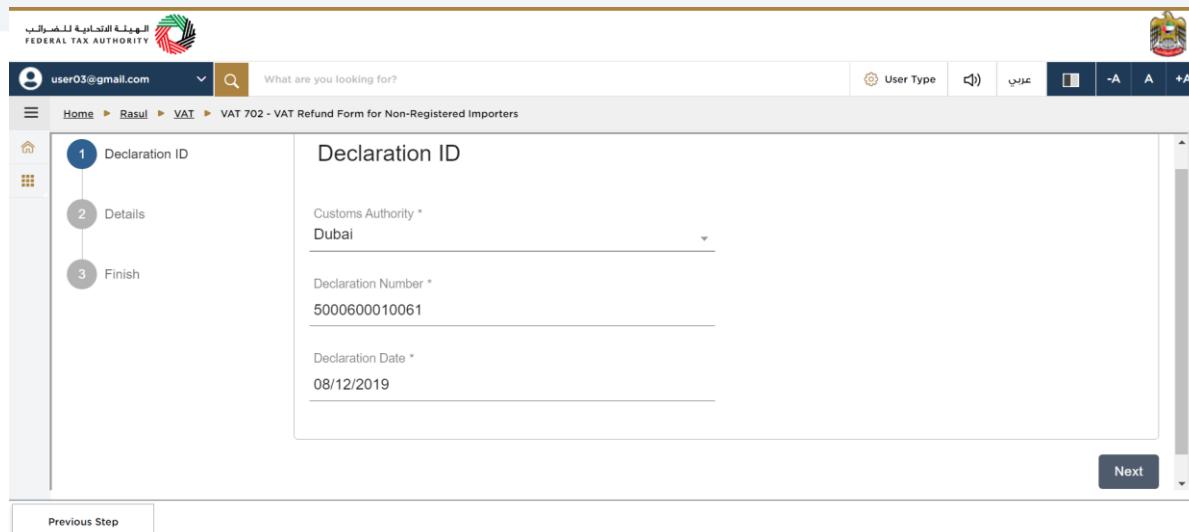
- About the Service
- Eligibility Criteria
- Important basics
- FAQ

I confirm that I have read the above instructions and guidelines

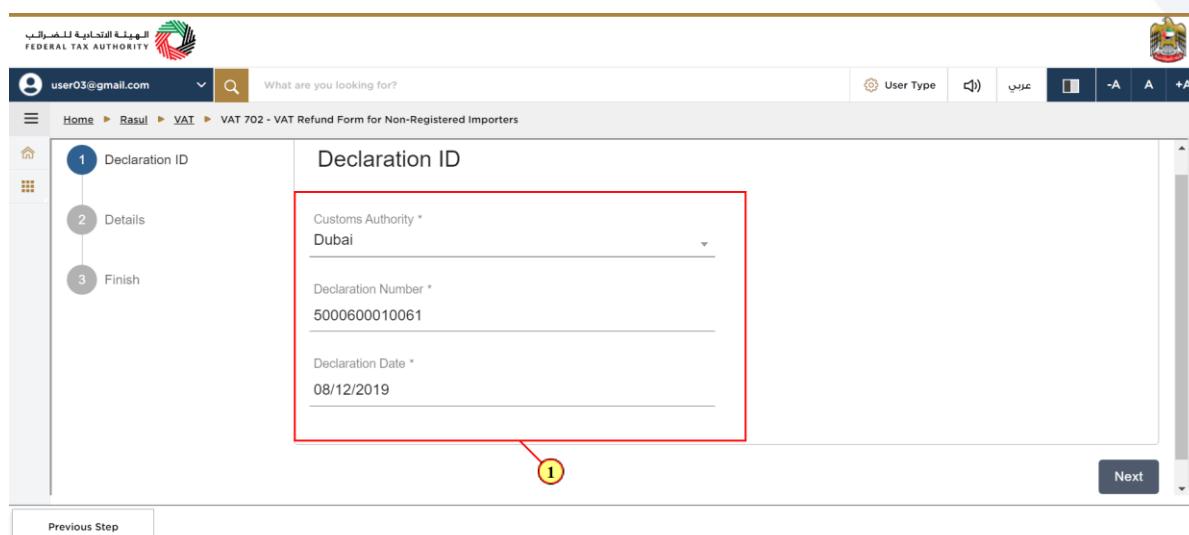
Back 1 Start

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

Declaration ID Section



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 grey.



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 grey.

Step	Action
(1)	Fill in the Customs Authority, Declaration Number and Declaration Date



User Type: User Type: عربی -A A +A

What are you looking for?

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

Declaration ID

Customs Authority *
Dubai

Declaration Number *
5000600010061

Declaration Date *
08/12/2019

Next 1

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



Details Section

The screenshot shows the 'Details' section of the VAT 702 form. It displays the following data:

	Total VAT Paid	Amount Eligible For Refund Or Cancellation
	1,031,280	1,031,280
Amount To Be Collected Or Liquidated By FTA	0	
Paid Using Electronic Guarantee	0	
Paid Through EDirham Deposit	0	

A red box surrounds the 'Total VAT Paid' row. A yellow circle with the number '1' is located at the bottom right of the red box.

Step	Action
(1)	Review the claim details pre-populated based on your customs declaration.

The screenshot shows the 'Details' section of the VAT 702 form. It displays the following data:

	Paid With PGA	Paid With FAB
	1,031,280	1,031,280
Total Paid	1,031,280	1,031,280
Total Claimed		1,031,280

A red box surrounds the 'Paid With PGA' and 'Paid With FAB' rows. A red rectangle surrounds the 'Next' button at the bottom right. A yellow circle with the number '1' is located at the bottom right of the red rectangle.

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



Finish Section

The screenshot shows the final step of a VAT refund application. The left sidebar indicates the user has completed three steps: Declaration ID, Details, and Finish. The main content area is titled 'Finish' and displays the following information:

- FAB Deposit**
- Amount To Be Claimed By FTA: 0.00
- Amount To Be Refunded To Importer: 1,031,280.00
- Total FAB Deposit Value: 1,031,280.00

A blue star icon is visible on the right side of the page.



This section is pre-populated with the details of the deposit that was paid at the time of the initial declaration.

The screenshot shows the 'Bank details' section of the VAT refund form. A red box highlights the 'Is Your Bank Located In The UAE?' dropdown, which is set to 'No'. Below this are fields for IBAN, BIC, Branch Name/ Location Of The Bank, and Account Holder's Name. A note at the bottom specifies allowed file types for documentary proof: .pdf, .png, .jpeg, jpg. Please upload files that are less than 5MB.

Step	Action
(1)	Enter your bank account details.



What are you looking for? User Type: Arabic -A A +A

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

Is Your Bank Located In The UAE?
No

IBAN

BIC

Bank Name

Branch Name/ Location Of The Bank

Account Holder's Name

Upload Documentary Proof
The following file types are allowed: .pdf, .png, .jpeg, .jpg. Please upload files that are less than 5MB.

Choose File Bank details.pdf X

Previous Step

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

What are you looking for? User Type: Arabic -A A +A

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

Is Your Bank Located In The UAE?
No

IBAN

BIC

Bank Name

Branch Name/ Location Of The Bank

Account Holder's Name

Upload Documentary Proof
The following file types are allowed: .pdf, .png, .jpeg, .jpg. Please upload files that are less than 5MB.

Choose File Bank details.pdf X

Previous Step

Step	Action
(1)	Enter the bank identification code



What are you looking for? User Type: Arabic -A A +A

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

Is Your Bank Located In The UAE?
No

IBAN: [REDACTED]

BIC: [REDACTED]

Bank Name: [REDACTED] (1)

Branch Name/ Location Of The Bank: [REDACTED]

Account Holder's Name: [REDACTED]

Upload Documentary Proof:
The following file types are allowed: .pdf, .png, .jpeg, .jpg. Please upload files that are less than 5MB.

Choose File: Bank details.pdf X

Previous Step

Step	Action
(1)	Enter the bank name

What are you looking for? User Type: Arabic -A A +A

Home > Rasul > VAT > VAT 702 - VAT Refund Form for Non-Registered Importers

Is Your Bank Located In The UAE?
No

IBAN: [REDACTED]

BIC: [REDACTED]

Bank Name: [REDACTED]

Branch Name/ Location Of The Bank: [REDACTED] (1)

Account Holder's Name: [REDACTED]

Upload Documentary Proof:
The following file types are allowed: .pdf, .png, .jpeg, .jpg. Please upload files that are less than 5MB.

Choose File: Bank details.pdf X

Previous Step

Step	Action
(1)	Enter the branch name



Screenshot of the VAT 702 - VAT Refund Form for Non-Registered Importers page. The 'Account Holder's Name' field is highlighted with a red box and circled with a yellow number '1'. A red arrow points from the text above to this field.

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

Screenshot of the VAT 702 - VAT Refund Form for Non-Registered Importers page. The 'Choose File' button is highlighted with a red box and circled with a yellow number '1'. A red arrow points from the text above to this button.

Step	Action
(1)	Click on 'Choose File' to upload the documentary proof.



Screenshot of the Federal Tax Authority website showing the VAT 702 - VAT Refund Form for Non-Registered Importers.

User details: user03@gmail.com

Page title: VAT 702 - VAT Refund Form for Non-Registered Importers

Form fields:

- Branch Name/ Location Of The Bank: [Redacted]
- Account Holder's Name: [Redacted]
- Upload Documentary Proof: A file named "Bank details.pdf" is attached.
- File type allowed: .pdf, .png, .jpeg, .jpg. File size: less than 5MB.
- Choose File: Bank details.pdf X
- Finish button: Clicked to submit the request.

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



Correspondences



After submission, Non-Registered Importers receives the following correspondences:

- Application submission acknowledgment
- Application approval or rejection notification

Thank you