

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



Excise Tax User Guide | Refund

January 2021





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1. Brief overview of this user guide

This guide will help you navigate the e-Service portal, and is designed to be read in conjunction with the Taxable Person Guide for Excise Tax to file your Excise Tax Refund Claims (hereinafter referred to as Claim). It is intended to help eligible Taxable Persons prepare their Claim to the Federal Tax Authority (FTA).

The guide contains the process to be followed along with the forms and information need to be submitted when applying for the refund. The process is available with effect from February 1, 2018.

The Claim can be submitted by the Taxable Person, or another person who has the right to do so on the Taxable Person's behalf (for example, a Tax Agent or a Legal Representative).



2. Purpose of the Claim

Every Taxable Person is required to file an excise tax return summarising the excise tax due to the FTA for the tax period. Where the value of a Taxable Person's deductible tax exceeds the value of excise tax payable to the FTA, he will have excess refundable tax. The Taxable Person is required to carry forward the excess refundable tax and offset it against his excise tax liability payable to the FTA in future tax periods until the excess refundable tax has been fully utilised. If, after the excess refundable tax has been carried forward for two tax periods, the Taxable Person has excess refundable tax remaining he may apply to the FTA for a refund of the excess refundable tax through the submission of this Claim.



3. Timeframes for repayment

Where the Taxable Person makes a claim for a refund of excess refundable tax, the FTA will repay the money (upon approval) to the Taxable Person by the later of:

- 2 calendar months following submission of the claim for a refund; or
- Where the FTA undertakes a tax audit to verify the validity of the claim, within 21 calendar days of completion of the audit.

The FTA has the discretion to refund the excess refundable tax after a period less than two tax periods in the following cases:

- the Taxable Person's excise tax registration is cancelled; or
- the FTA is satisfied that the Taxable Person will undertake taxable activities in the future, but is likely to have excess refundable tax for a period of at least 12 months.

Note: A claim for a refund of excess Tax to which a Taxable Person is entitled must be submitted within 5 years from the date the Person has the right to apply for the refund.

ADDITIONAL NOTES

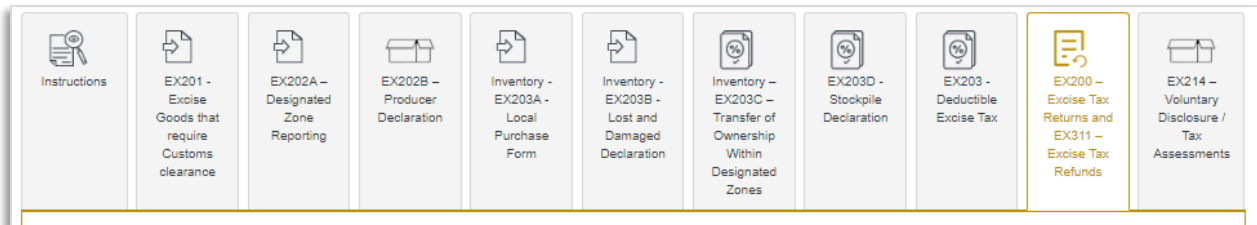
- Before submitting the refund claim, ensure that bank account details are provided on the registration form. Refund requests that do not have bank account details will be rejected.
- A bank account validation letter / certificate must be provided to the FTA. This letter must be issued and stamped by 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. The letter/ certificate shall be uploaded as an attachment to the refund application.
- If your bank is international and does not have a correspondent bank in the UAE, the refund payment may take more than 5 business days and you will incur the transfer fees charged by your bank.



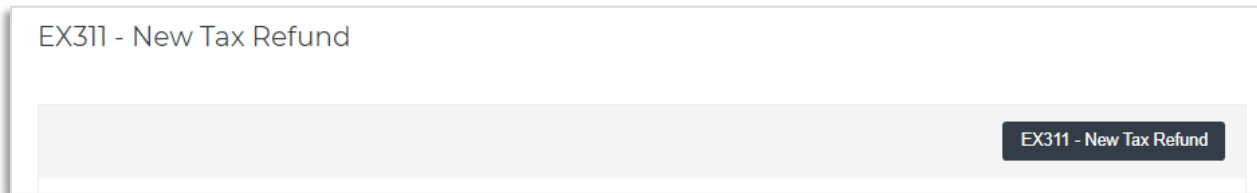
4. Submitting the Claim

4.1. Login to the FTA e-Services Portal and access the Refund Form

Login to the FTA e-Services Portal using your username and password. In order to access the Refund form, go to the 'Excise Tax' tab and then to 'EX200-Excise Tax Returns and EX311-Excise Tax Refunds' tab.



Scroll down to 'EX311-Excise Tax Refunds' box and access the form by clicking on 'EX311 - Excise Tax Refunds' button as per the screenshot.



4.2. Complete the form

Please fill in each field on the form. Any questions that are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. Some fields will be automatically retrieved. You will find more information on how to fill the form in Appendix A. Once you completed the form, click on the 'Save and Review' button to review the form and confirm the details.





4.3. Submit the form

Once you review the form and confirm all details, click on the **Submit** button.

4.4. Review the status of your Refund

To review the status of your refund, go to the 'Excise Tax' tab and then to 'EX200-Excise Tax Returns and EX311-Excise Tax Refunds' tab. Scroll down to 'EX311-Excise Tax Refunds' section and look next to 'Status' in the dashboard as shown below.

EX311 - New Tax Refund

EX311 - New Tax Refund

Status	Application submission date	Refund Reference Number	TRN	Requested refund amount	Approved Amount	Adjustment against outstanding liability	Cash refund	Expected Date of Response	Refund Request Reject Reason	Reject Remark	Action
Reject	23/11/2020	201123130836568	100050249000007	193.00	0.00	0.00	0.00	21/12/2020	Other	Reject	
Reviewed	23/11/2020	201123130801027	100050249000007	192.00	192.00	0.00	192.00	21/12/2020			
In-Progress	23/11/2020	201123130706971	100050249000007	191.00	0.00	0.00	0.00	21/12/2020			

The meaning of the possible statuses is listed below.

- **Pending** means the Refund Request form has been submitted and is waiting to be reviewed by the FTA;
- **In-Progress** means that your refund request is being reviewed by the FTA;
- **Reviewed** means that the FTA has completed the review of your request and it will be processed by the bank shortly;
- **Rejected** means your refund request has been rejected by the FTA;
- **Approved** means the amount has been refunded into your account.



5. Verifying 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, where a row will appear mentioning the amount refunded.

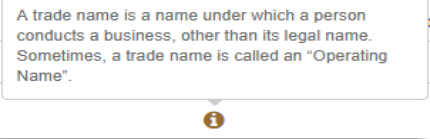


Appendix A: Important On-Screen Tips

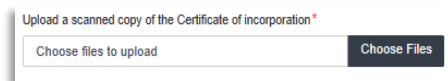
You can change the language of the form from Arabic to English. Click on the icon at the top right hand side of the screen to do so.



For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.



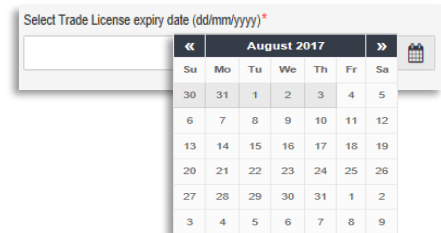
To upload a file, click the ‘Choose Files’ button, select the file on your desktop and click the ‘Open’ button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.



To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.



To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.





Appendix B: Details about the Excise Tax Refund Form

Basic Information	
TRN	This section is pre-populated on the basis of the information contained in your Taxable Person account. It is therefore very important that the information contained in your Taxable Person account is both correct and accurate. Please check it before completing the Refund form.
Legal Name of Entity (English)	
Legal Name of Entity (Arabic)	
Current Amount of Excess Refundable Tax (AED)	This field is prepopulated and it is: The excess refundable tax reported in the relevant past Excise Tax Returns, which have already been submitted up to the last return.
Total Pending Refund Request Amount (AED)	This field is prepopulated and it is: Administration penalties due (except for the late registration penalty which is shown separately).
Total amount of Excess Refundable Tax as of the last Excise Tax Return period including any amount that is eligible for refund which has been carried forward for more than two tax periods (AED)	This field is prepopulated based on the above two values and it is calculated as: Current Amount of Excess Refundable Tax (AED) minus Total Pending Refund Request Amount (AED)
Amount that still needs to be carried forward to future tax periods (AED)	This field is prepopulated and represents the amount of excess refundable tax that has not been carried forward for two tax periods.
The amount you wish to have refunded (AED)	Please enter the amount you wish to have refunded here. This amount must be equal to or less than the amount that is eligible for a refund which has been carried forward for more than two tax periods.
Remaining amount of eligible Excess Refundable Tax	This field is prepopulated and represents the remaining amount of excess refundable tax you may apply to have refunded in the future.



Excise late registration penalty	This field is prepopulated depending on whether you have had an administrative penalty imposed and have settled the late registration penalty for excise tax or not	
	If you have	Then this filed is
	not been charged a penalty	Zero
	been charged a penalty <ul style="list-style-type: none"> and you have paid the penalty 	Zero
	<ul style="list-style-type: none"> but you have not yet paid the penalty at the time of claiming this refund 	Shown as 20,000 (see Note)
Note <ul style="list-style-type: none"> If after deduction of the penalty the refund amount is a negative amount, you may still be able to submit this form but your application will be automatically rejected. If after deduction of the penalty the refund amount is a positive amount, only the balance will be presented to the FTA for refund claim purposes. 		
Excise Refund Request Document	You will need to attach a document stating the request. Accepted file types are PDF, JPG, PNG, JPEG, XLS and XLSX. You can upload up to 5 files. The individual file size limit is 2 MB and the total limit is 5MB.	

Authorised Signatory	
Name (English)	This will be your name in English and it will be prepopulated from your Excise Tax Registration details.
Name (Arabic)	This will be your name in Arabic and it will be prepopulated from your Excise Tax Registration details.
Phone/Mobile Number	This will be your phone or mobile number and it will



	be prepopulated from your Excise Tax Registration details
Email Address	This will be your email ID and it will be prepopulated from your Excise Tax Registration details.
Date	This will be the date you are filing the refund request and it will be auto populated.

Declaration	
<p>I agree to submit additional documentary proof to support the Excise Tax refund claim, if requested by the FTA..</p> <p>I agree to pay back any amount wrongfully obtained</p>	<p>You must tick the checkboxes to agree to the two declarations before submitting this form.</p>
Date of submission (dd/mm/yyyy)	This will be the date you are filing the refund request and it will be auto populated.