



# ELECTRONIC TAX REFUND SCHEME FOR TOURISTS



**Nov 18, 2018**

beginning phase one of the Tax Refund Scheme for Tourists leaving through the airports of Abu Dhabi, Dubai, and Sharjah.



Tax invoices issued as of **Nov 18, 2018**

and forward will be eligible for tax refund for tourists.



**Dec 15, 2018**

continue implementing the Scheme, which allows tourists to recover tax at all airports, as well as land and sea ports in the UAE.



**4000+**

stores and retail outlets included in the new Scheme.

## 4 CONDITIONS FOR RETAILERS TO TAKE PART IN THE SCHEME:

**1**

The retailer must be registered with the Federal Tax Authority (FTA) for Value Added Tax (VAT) and have a tax registration number (TRN).

**2**

The supplier's sales of goods must not be excluded from the refund scheme, as determined by the authority.

**3**

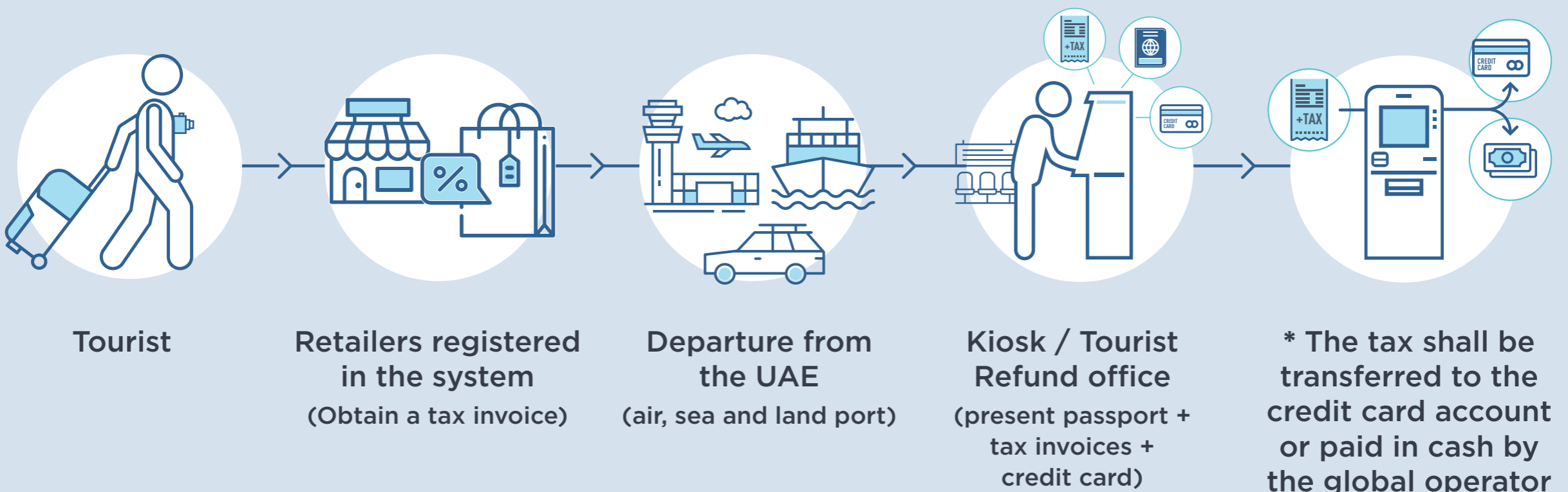
The retailer must submit a request to participate in the Scheme as determined by the FTA.

**4**

The retailer must meet the financial credit requirements specified by the system operator and be committed to submitting Tax Returns and paying due taxes regularly.

## A FULLY ELECTRONIC PROCESS:

Upon leaving the UAE, tourists will be able to reclaim taxes paid on their purchases in a fully electronic system, characterised by its simplicity, accuracy and speed, without any human involvement. The tourist shall submit the required documents and obtain a refund via credit card or in cash from the global operator.



\* Tax invoices, tax free tags and purchased goods may be subject to physical inspection at the border points to verify eligibility, therefore tourists should have these available.