إمــــارات تــاكــس
ΞMARATAX

Initiate Direct Refund Claim by VAT Registrants - VAT 311 - User Manual

Date: Oct 2022

Version 1.0.0.0

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

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: • 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
-A A +A	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
①✓ ──── ②	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
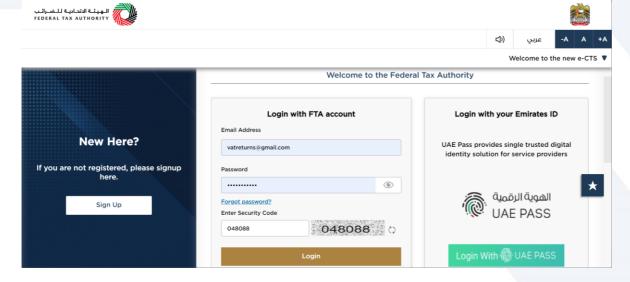
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This manual is prepared to help the VAT Taxpayer to navigate through the EmaraTax portal and submit a VAT 311 refund request.

EmaraTax Login Page

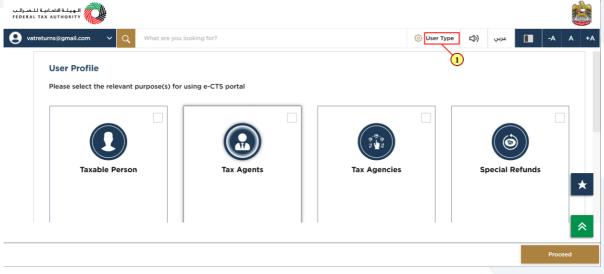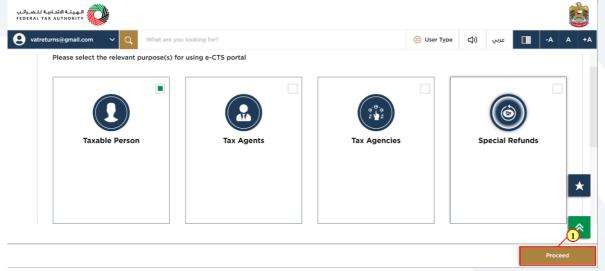|	• You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password. • 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

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

Step	Action
(1)	Select the Taxable Person tile

Step	Action
(1)	Click on 'Proceed' to proceed to the Taxable Person

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

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

Step	Action
(1)	Click here to create a new refund request.

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

VAT 311 Refund Dashboard

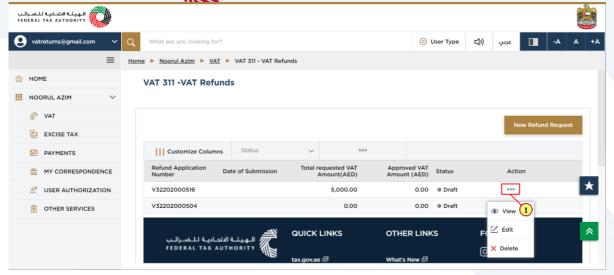

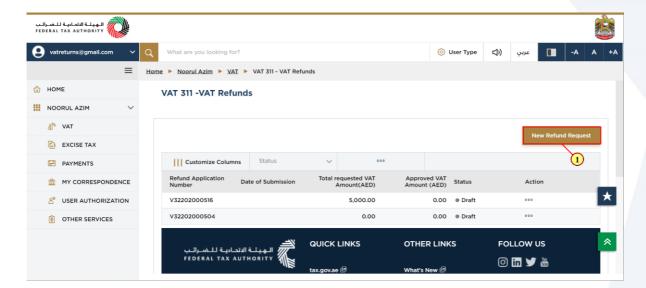> This dashboard displays information related to your previous VAT 311 refund requests.

> You can add a new column to the table or filter the refund application by its status. You can also search for an application by the application number.

Step	Action
(1)	Click on ellipsis to view, edit or delete the refund request

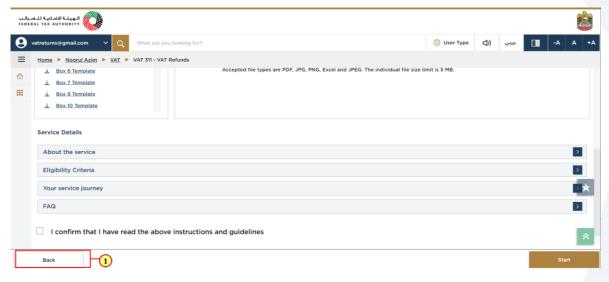| Step	Action
(1)	Click on 'New Refund Request' to initiate a new refund request.

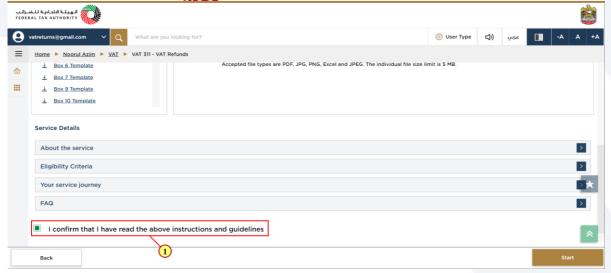# Instructions and Guidelines page

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
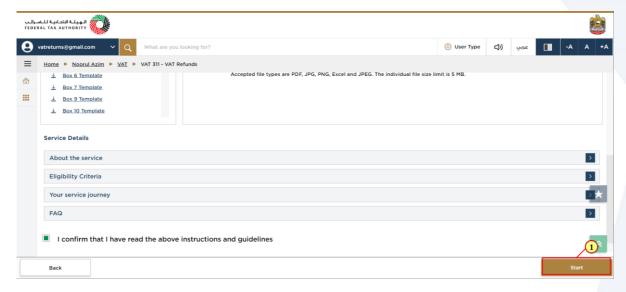

Step	Action
(1)	Click on 'Back' to go back to the previous page

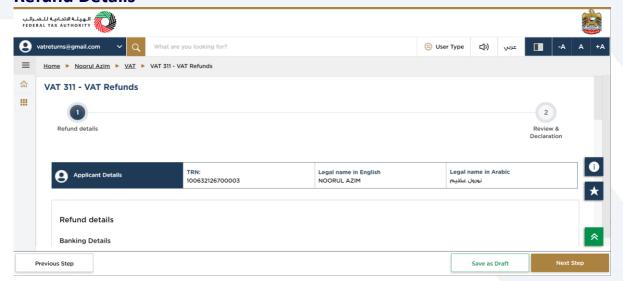| Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines

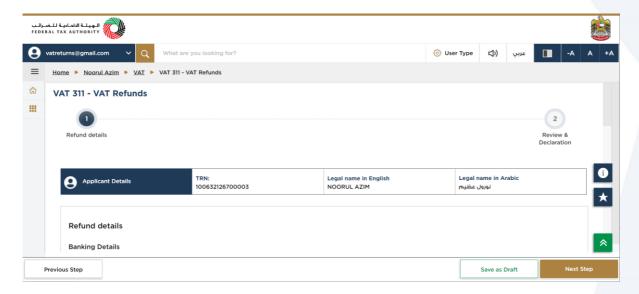| Step	Action
(1)	Click on 'Start' to proceed to the refund request

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
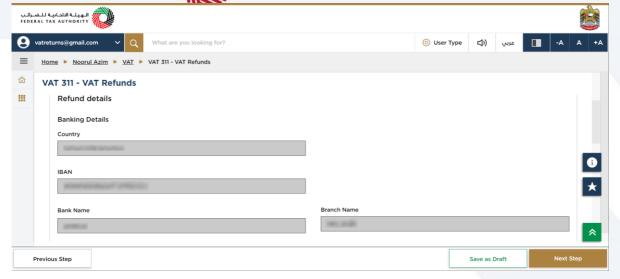

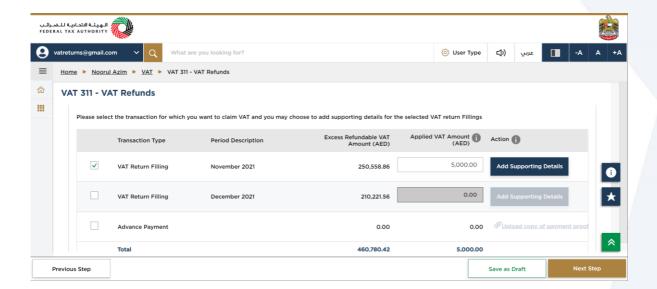This section displays the basic details of the registrant

Bank details are pre-populated from registration data. Please ensure that the bank details are correct prior to the submission of the refund request as incorrect bank details may lead to payment failure.
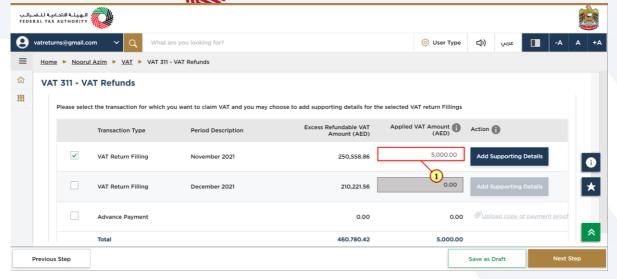

This section displays the relevant transaction type, details of all liabilities (late registration penalties and administrative penalties) and the excess refundable amount.
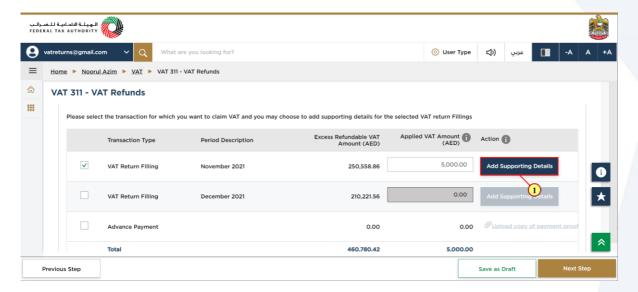
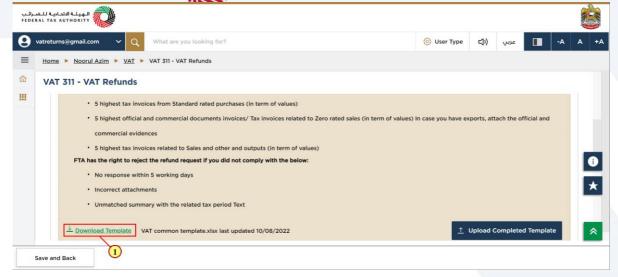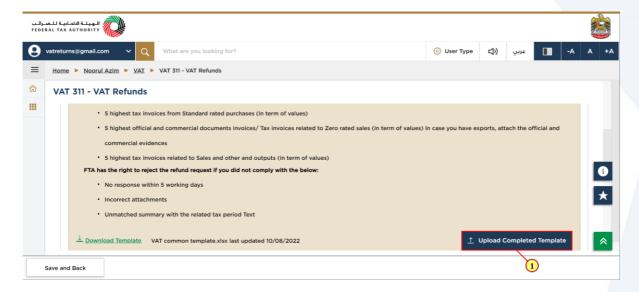| Step	Action
(1)	Enter the amount that you intend to claim as refund. Kindly note that this amount must be equal to or less than the "Excess Refundable VAT Amount" for the associated transaction type

Step	Action
(1)	Click here to view the detailed breakup of the corresponding VAT return.

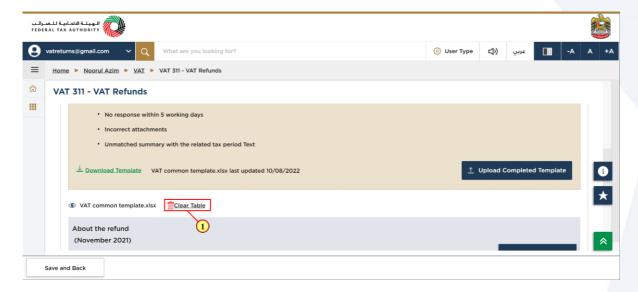| Step	Action
(1)	Click here to download the template that can be used to directly upload items to the table below

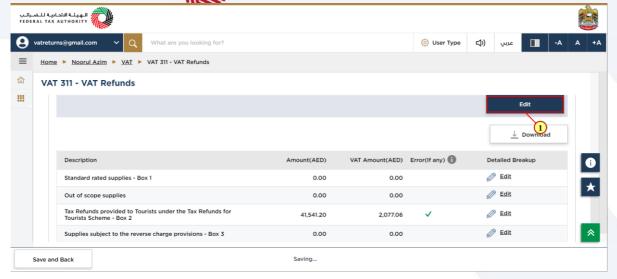| Step	Action
(1)	Click on 'Upload Filled Template' to upload a completed template. Once the template has been uploaded, the values will auto populate in the table below.

Step	Action
(1)	Once the upload is complete, click here to download the uploaded template.

Step	Action
(1)	Click here to clear the table below.

Step	Action
(1)	Click Edit to provide further details about your refund request.

Step	Action
(1)	Answer the questions below to provide further details about your refund request.

Step	Action
(1)	Select 'Yes' if you have any out of scope supplies

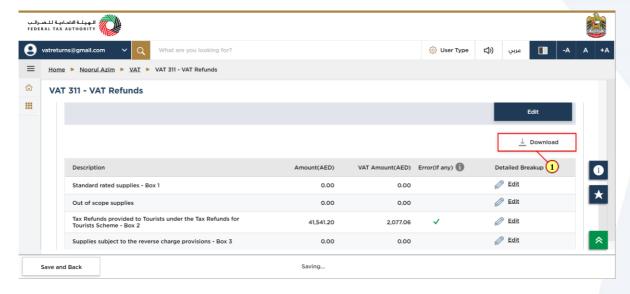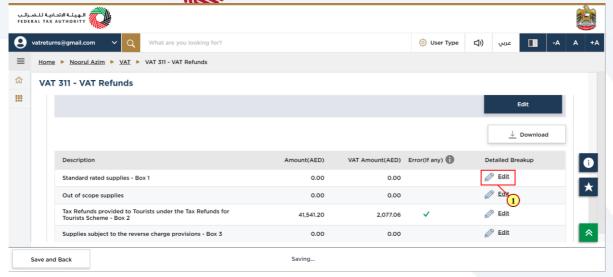| Step	Action
(1)	Provide the contact details of the person submitting the refund request

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.

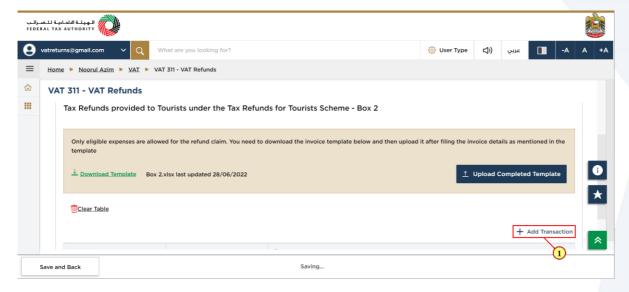| Step	Action
(1)	Click here to download the amount and VAT amount filed in the VAT return for the selected Tax period

Step	Action
(1)	Click here to provide a detailed breakdown for the selected line item in your VAT Return.

Step	Action
(1)	Click here to add transaction details

Step	Action
(1)	Enter the transaction details

Step	Action
(1)	Click on 'Add' to add the transaction details

Step	Action
(1)	Click here to edit or delete the transaction details.

Step	Action
(1)	Click Save and Back to save the progress of the form and return to the previous section

Step	Action
(1)	Click Save and Back to save the progress of the form and return to the previous section

	This is the refundable excess credit available for you to claim.

This is the refund amount requested by you.

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 request as a draft

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

Review and Declaration

> 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

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

Step	Action
(1)	Click on each step to review every section

Step	Action
(1)	Click here to edit the details in this section

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

The declaration details are taken from your registration data held by the FTA.

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

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

Acknowledgement

	You have successfully submitted the refund request. Make a note of the application number for future reference. You can also access this refund request from the VAT 311 tile within the VAT tax module.

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

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).

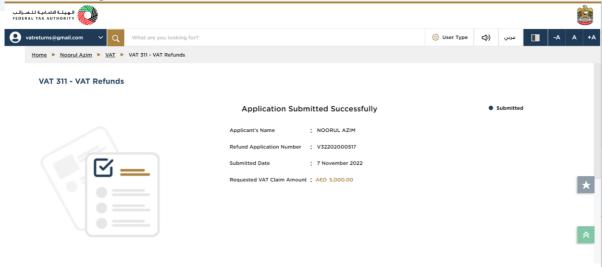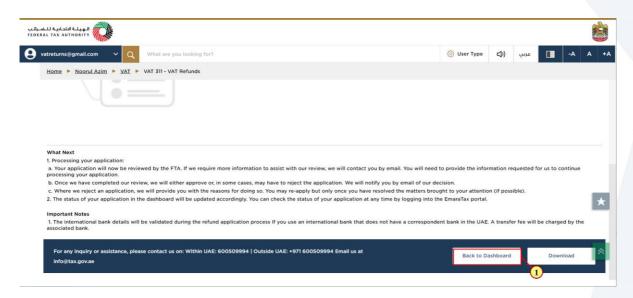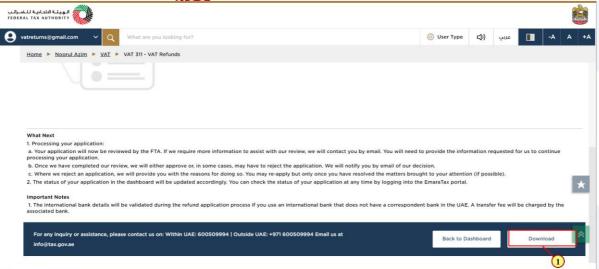2. The status of your application in the dashboard will be updated accordingly. You can check the status of your application at any time by logging into the EmaraTax portal.

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.

For any inquiry or assistance, please contact us on: Within UAE: 600509994 | Outside UAE: +971 600509994 Email us at info@tax.gov.ae

Back to Dashboard   Download

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

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After submission of the VAT refund request, applicant receives the following correspondences:

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

Thank you