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Setting the Time Limit for Claiming Refund of VAT by Tourists

Federal Tax Authority Decision No. 4 of 2022

Issue Date: 26 May 2022

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Cabinet Decision No. 41 of 2018 on Introducing Tax Refunds for Tourist Scheme,
- Federal Tax Authority Decision No. 1 of 2018 on the Requirements for Retailers to Participate in the Value Added Tax Refunds for Tourist Scheme,
- Federal Tax Authority Decision No. 2 of 2018 on Tax Refunds for Tourists Scheme,
- Federal Tax Authority Decision No. 1 of 2019 on the Maximum Amount of Cash Refund under the Tax Refunds for Tourists Scheme,
- Federal Tax Authority Decision No. 4 of 2019 on Setting Time Limit for Cash Refunds of VAT by Tourists,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the delegation of the Vice Chairman of the Board of Directors of the Federal Tax Authority,
- Pursuant to the approval of the Board of Directors on setting time limit for the refund of VAT by tourists through banking cards, at the twentieth meeting held on 20 April 2022,

Article 1 - Time Limit for Claiming Refund

The operator of the Tax Refunds for Tourist Scheme shall set a one-year time limit for tourists to claim the refund of Value Added Tax through bank card or by cash, from the date of verification of the refund request, and to include this in its published list of terms and conditions.

Article 2 - Delivery of Tax Amounts to the Authority

In the event that the operator of the Tax Refunds for Tourist Scheme has any unclaimed tax amounts by tourists in accordance with Article 1 of this Decision, the operator of the Tax Refunds Scheme must deliver such funds to the Federal Tax Authority within one month of the expiration of the time limit referred to.

Article 3 - Abrogation of Conflicting Provisions

The Federal Tax Authority Decision No. 4 of 2019 on Setting Time Limit for Cash Refunds of VAT by Tourists, as well as any provision contrary to or inconsistent with the provisions of this Decision shall be abrogated.

Article 4 - Effective Date of the Decision

This Decision shall come into effect as of 1 June 2022.