



VAT Refund for UAE Nationals Building New Residences- User Manual

Date: June 2026

Version 2.0

Document Control Information

Document Version Control

Version No.	Date	Prepared/Reviewed by	Comments
1.0	25-Dec-24	Federal Tax Authority	User Manual for EmaraTax Portal
2.0	01-Jun-2026	Federal Tax Authority	Update User Manual



Annexure Section

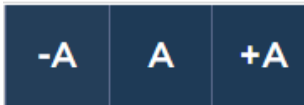
The below are the list of User manuals that you can refer to

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: - 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](#)



Table of contents

Document Control Information.....	2
Annexure Section	3
Navigating through EmaraTax	4
Table of contents.....	5
Introduction.....	6
EmaraTax Login Page.....	7
User Type Selection	8
Special Refunds Dashboard	10
New Residence VAT Refund Dashboard.....	11
Instructions and Guidelines	13
Applicant Details.....	15
Property Details.....	18
Claim and Expense Details.....	19
Bank Details	20
Review & Declaration	21
Acknowledgement.....	25



Introduction



This manual is prepared to help the applicant to navigate through the EmaraTax portal and to submit a New Residences VAT Refund Request.



EmaraTax Login Page

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

عربي

-A A +A

Welcome to the new e-CTS

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

training07@abc.com

Password

.....

[Forgot password?](#)

Enter Security Code

610740

610740

Login

Login with your Emirates ID

UAE Pass provides single trusted digital identity solution for service providers

الهوية الرقمية
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

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..

[Read More](#)

Tax Agency

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

Special Refunds

[Proceed](#)

Step	Action
(1)	Click on 'User Type' to select Special Refunds

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..

[Read More](#)

Tax Agency

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

Special Refunds

[Proceed](#)

Step	Action
(1)	Select the Special Refunds



training07@abc.com
What are you looking for?
User Type
عربي
-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..

[Read More](#)

☐

Tax Agency

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

☐

Special Refunds

☒

1
Proceed

Step	Action
(1)	Click on 'Proceed' to access the Special Refunds module

PUBLIC

Federal Tax Authority

VAT Refund for UAE Nationals Building New Residences-
Taxpayer User Manual

Page 9

Special Refunds Dashboard

Step	Action
(1)	Click here to access the Special Refunds module

Step	Action
(1)	Click here to view all your previous New Residence VAT Refunds

New Residence VAT Refund Dashboard

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

 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.

The screenshot shows the Federal Tax Authority portal. The user is logged in as 'training07@abc.com'. The page title is 'New Residence VAT Refunds'. A red box labeled 'New Refund Request' with a yellow circle containing the number '1' points to the button. Below the button is a table with columns: Refund Application Number, Date of Submission, Name in English, Name in Arabic, Total requested VAT Amount(AED), VBA Approved Amount (AED), VB Approved Amount (AED), Approved VAT Amount (AED), Status, and Action. The table is empty, and a message below it says: 'No refund applications. Please click on "New Refund Request" to start a new application'.

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

Instructions and Guidelines

training07@abc.com

What are you looking for?

User Type

عربي

Special Refunds

New Residence VAT Refunds

No. of form steps
6 Steps

Expected time to fill this form
25 minutes

Expected fees for this service
Free of Charge

Required Templates
Power of Attorney

Required Documents
It will be necessary for you to prepare the following information in an appropriate format and include it in your online application:

- Copy of your Family Book.
- Copy of your Emirates ID.
- Document to prove building is occupied (for example: Water and electricity delivery bill) (if required).
- Contractor's contract
- Contractor's contract
- Certificate of completion from the municipality
- Copy of the letter/certificate issued by your bank which includes details such as the account holder's name, bank's name and the IBAN.
- bank's name and the IBAN.
- Additional declaration form to be stamped by the court where the bank account holder name is different from the applicant's name (if required).
- Refund requests with an expense certificate from the Emirates Development Bank will be processed according to an expedited procedure (if required).

Back

Start

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.

training07@abc.com

What are you looking for?

User Type

عربي

Special Refunds

New Residence VAT Refunds

Building permit copy.
Property site plan.
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

Your service journey

FAQ

☐ I confirm that I have read the above instructions and guidelines

Back

Start

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



Special Refunds ▸ New Residence VAT Refunds

Building permit copy.
Property site plan.
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
- Your service journey
- FAQ

☒ I confirm that I have read the above instructions and guidelines

Back Start

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

Special Refunds ▸ New Residence VAT Refunds

Building permit copy.
Property site plan.
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
- Your service journey
- FAQ

☒ I confirm that I have read the above instructions and guidelines

Back Start

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



Applicant 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.
	Please note, if you are logging in to Emaratax portal using UAEPass then the Emirates ID and Family Sequence Number will be auto populated in the applicant details forms. Otherwise, you need to upload a copy of your Family Sequence Number.

Step	Action
(1)	Enter all the mandatory details. Optional fields will be marked as 'Optional'. If you are logged in using UAEPass the information will be auto populated automatically in the application form.



إمارات تاكس
EMARATAX

cr537-8@gmail.com

What are you looking for?

User Type عربي

Special Refunds New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID

Upload copy of your emirates ID

Drag files here

Max File size: 15 MB

Formats: PDF, JPEG, JPG

Max No. of files: 3

Emirates Id Issue Date

01/01/2022

Emirates Id Expiry Date

01/01/2025

Full Name in English

Full Name in Arabic (Optional)

Step	Action
(1)	Enter Emirates ID number of the applicant (Format is "000-0000-0000000-0")

إمارات تاكس
EMARATAX

cr537-8@gmail.com

What are you looking for?

User Type عربي

Special Refunds New Residence VAT Refunds

New Residence VAT Refunds

Applicant Details

Emirates ID

Upload copy of your emirates ID

Drag files here

Max File size: 15 MB

Formats: PDF, JPEG, JPG

Max No. of files: 3

Emirates Id Issue Date

01/01/2022

Emirates Id Expiry Date

01/01/2025

Full Name in English

Full Name in Arabic (Optional)

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

Country Code

+971 (United Arab Emirates)

Mobile Number

Country code (optional)

Other Mobile Number (Optional)

Email ID

Family Sequence Number

TRN (If you are a Taxable Person)

Previous Step

Save as Draft

Next Step



Step	Action
(1)	If you are logged in using UAEPass, the field of Family Sequence Number will be autopopulated in the above mentioned field. If you are logged in using normal sign up process or you edit the field then you will be required to upload a copy of the Family Sequence Number evidence.

Country Code: +971 (United Arab Emirates) Mobile Number: Country code (optional): Other Mobile Number (Optional):

Email ID: 787006@FTA.COM

Family Sequence Number:

TRN (If you are a Taxable Person):

Previous Step Save as Draft Next Step

Step	Action
(1)	Click on 'Save as draft' to save the refund request as a draft

Country Code: +971 (United Arab Emirates) Mobile Number: Country code (optional): Other Mobile Number (Optional):

Email ID: 787006@FTA.COM

Family Sequence Number:

TRN (If you are a Taxable Person):

Previous Step Save as Draft Next Step

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



Property Details

Step	Action
(1)	Fill all the required details of the property for which you are requesting the refund
(2)	Enter the property completion certificate date
(3)	Upload completion certificate copy as per the mentioned format
(4)	Enter the Plot Number
(5)	Enter the Area
(6)	Select the right Emirate
(7)	Enter the Building Number



Claim and Expense Details

EMARATAX

Special Refunds > New Residence VAT Refunds

New Residence VAT Refunds

1 Applicant Details 2 Property Details 3 Claim and Expense Details 4 Bank Details 5 Review & Declaration

Claim Details

Purpose of the claim

What is your Request refund type

☐ Housing program fund ☐ personal fund ☐ Housing program and personal fund

Expense Details

Total amount Of VAT claimed(AED)

Are you planning to apply for a VAT refund in relation to retention payments of the same property later?

☐ Yes ☐ No

User Comments (Optional)

Previous Step Save as Draft Next Step

Step	Action
(1)	Fill all the required details.
(2)	Select the purpose of the claim from the drop down list
(3)	Answer the Question "What is your Request refund type" by selecting one option from the metioned above.
(4)	Enter the amount of "VAT Claimed"
(5)	Answer the question "Are you planning to apply for a VAT refund in relation to retention payments of the same property later?" by selecting either "Yes" or "No"

	Please note, if you answer the question "Are you planning to apply for a VAT refund in relation to retention payments of the same property later?" with "No" in the first submission of the refund application then the FTA will reject the retention application if you submit it at a later stage due to this answer.
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Bank Details

New Residence VAT Refunds

Progress: 1. Applicant Details, 2. Property Details, 3. Claim and Expense Details, 4. Bank Details, 5. Review & Declaration

Banking Details

1. **BAN**

2. **Account Holder's Name**

3. **Upload copy of bank validation letter (optional)**

4. **Drag files here**

5. **Please download the additional declaration form that is stamped by the court if the bank account holders name is different from the applicants name and then upload the stamped form**

6. **Download Template** Power of Attorney Form.docx last updated 10/06/2022

7. **Upload Additional information Form**

8. **Drag files here**

Buttons: Previous Step, Save as Draft, Next Step

Step	Action
(1)	Enter your bank account details
(2)	Enter the IBAN information
(3)	Enter Account Holder's Name
(4)	Upload Bank Validation Letter. The Bank validation letter is uploaded if the Bank Account is an international account.
(5)	Download additional declaration form that is stamped by the court if the bank account holder name is different from the applicant's name
(6)	Upload additional information form

Review & Declaration

New Residence VAT Refunds

1 Applicant Details 2 Property Details 3 Claim and Expense Details 4 Bank Details 5 Review & Declaration

Expand All / Collapse All

Step 1- Applicant Details

Emirates ID

Emirates Id Issue Date 01/01/2022

Emirates Id Expiry Date 01/01/2025

Full Name in English

Full Name in Arabic (Optional)

Country Code +971 (United Arab Emirates)

Mobile Number

Country code (optional)

Other Mobile Number (Optional)

Email ID

Edit

Star

Up Arrow

 This section displays your completed refund request and allows you to review it prior to submission.

New Residence VAT Refunds

1 Applicant Details 2 Property Details 3 Claim and Expense Details 4 Bank Details 5 Review & Declaration

Expand All / Collapse All

Step 1- Applicant Details

Emirates ID

Emirates Id Issue Date 01/01/2022

Emirates Id Expiry Date 01/01/2025

Full Name in English

Full Name in Arabic (Optional)

Country Code +971 (United Arab Emirates)

Mobile Number

Country code (optional)

Other Mobile Number (Optional)

Email ID

Edit

Star

Up Arrow

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



Special Refunds ▶ New Residence VAT Refunds

New Residence VAT Refunds

Step 1 -Applicant Details

Emirates ID

Emirates Id Issue Date: 25/01/2018

Emirates Id Expiry Date: 25/01/2028

First Name in English: Noorul

Last Name in English: Azim A

First Name in Arabic (Optional): نورول

Last Name in Arabic (Optional): عظيم

[Edit](#)

Previous Step [Save as Draft](#) [Submit](#)

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

Special Refunds ▶ New Residence VAT Refunds

New Residence VAT Refunds

Country Code: +971 (United Arab Emirates)

Mobile Number: 689745632

Email ID: training07@abc.com

Date of Submission: 22/07/2022

☒ I hereby agree to the below:

- I declare that **1** the owner (a UAE national) and all this information in this form is correct, and that the new residence for which the new residence VAT refund has been requested will be used exclusively by myself or my family members.
- I acknowledge that the federal Tax authority may claim the refund if it finds that I do not meet the specified conditions
- I declare that the VAT incurred on the housing costs has not been recovered in any tax returns under my existing TRN or any other TRN.
- I declare that all materials purchased and which are subject of this claim have been used for the construction of the building
- I read and reviewed all steps Information.

Previous Step [Save as Draft](#) [Submit](#)

Step	Action
(1)	Mark the checkbox once you have reviewed all the information given in each step



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What are you looking for?

User Type

عربي

-A

A

+A

Special Refunds ▸ New Residence VAT Refunds

New Residence VAT Refunds

Country Code
+971 (United Arab Emirates)

Mobile Number
689745632

Email ID
training07@abc.com

Date of Submission
22/07/2022

☒ I hereby agree to the below:

- I declare that I'm the owner (a UAE national) and all this information in this form is correct, and that the new residence for which the new residence VAT refund has been requested will be used exclusively by myself or my family members.
- I acknowledge that the federal Tax authority may claim the refund if it finds that I do not meet the specified conditions
- I declare that the VAT incurred on the housing costs has not been recovered in any tax returns under my existing TRN or any other TRN.
- I declare that all materials purchased and which are subject of this claim have been used for the construction of the building
- I read and reviewed all steps information.

Previous Step

Save as Draft

Submit

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



Acknowledgement

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@abc.com

What are you looking for?

User Type

عربي

Special Refunds ▶ New Residence VAT Refunds

New Residence VAT Refunds

● Checking eligibility

Applicant's Name : Noorul Azim

Refund Application Number : HB2210000230

Submitted Date : 26 October 2022

Requested VAT Claim Amount : AED 50,000.00



You have successfully submitted the refund request.

Make a note of the application number for future references. You can also access this refund request from the New Residence VAT Refunds tile within the Special Refunds module.

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

training07@abc.com

What are you looking for?

User Type

عربي

Special Refunds ▶ New Residence VAT Refunds

What Next:

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.

Important Notes:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

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 'Back to Dashboard' to go back to dashboard.



Special Refunds ▶ New Residence VAT Refunds

What Next:

- Once the application is submitted, the FTA shall approve, reject or resubmit and notify the applicant accordingly within 20 business days.
- If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email/SMS notification setting out the information required from you.
- Once the FTA confirms acceptance of your application, you will be notified on the decision via email/SMS to your email address/mobile number registered with FTA.
- The status of your application in the dashboard will be updated accordingly. You may check your application status in the dashboard from time to time.

Important Notes:

- Applicant (Taxable Person) may be liable for a late registration administrative penalty if FTA determines that the Taxable Person failed to register for VAT on time. The FTA may charge the applicant a late registration administrative penalty of AED 10,000 if the applicant fails to submit the application within 30 calendar days of being required to register.

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



Correspondences



After submission, 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