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Tax Refunds for Tourists Scheme

Federal Tax Authority Decision No. 2 of 2018 – Issued 6 November 2018 – (Effective 6 November 2018)

Federal Tax Authority Decision No. 9 of 2023 – Issued 19 July 2023 – (Effective 12 July 2023)

Federal Tax Authority Decision No. 2 of 2024 – Issued 19 February 2024 – (Effective 1 March 2024)

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; - 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; - Cabinet Decision No. 41 of 2018 on Introducing the Tax Refunds for Tourists

Scheme; and

- Pursuant to the approval of the Board of Directors on the Tax Refunds for

Tourists Scheme, at the third meeting held on 22 November 2017 and the fifth meeting held on 25 April 2018 and the sixth meeting held on 29 October 2018.

Article 1 – Date of the Scheme Coming into Effect

The date of the Tax Refunds for Tourists Scheme coming into effect shall be according to the following:

1. Retailers participating in the Tax Refunds for Tourists Scheme will initiate providing refund claims to tourists as of 18 November 2018.
2. The Overseas Tourist may reclaim VAT at Abu Dhabi International Airport, Dubai International Airport, and Sharjah International Airport, as of 18 November 2018.
3. The Overseas Tourist may reclaim VAT at other UAE International Airports, land ports and sea ports in which the Scheme is applied, as of 16 December 2018.

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and the fifth meeting held on 25 April 2018 and the sixth meeting held on 29 October 2018.

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Article 2 – Purchase Procedures¹

1. Where a customer asks the Retailer to make a purchase under the Tax Refunds for Tourists Scheme, the Retailer shall:

a. Perform checks as prescribed by the Federal Tax Authority and the Operator to determine whether:

1) The customer is an Overseas Tourist in accordance with Clause 3 of Article

68 of the Cabinet Decision No. 52 of 2017 referred thereto, and he is present within the State when purchasing the Goods from the Retailer, in accordance with either of the following cases:

a) The customer is present in the retail store when purchasing the Goods

and requesting the issuance of a refund claim form. b) The customer purchases the Goods from an electronic platform and

requests the VAT refund when performing the purchase from his personal account on the platform, provided that he receives the Goods himself. 2) The Supply of Goods was made within a period not exceeding 90 days from

the date in which the issuance of refund documents was requested. b. Record the customer's information and purchase details as prescribed by the

Federal Tax Authority and the Operator. c.

Issue the necessary documents and present them to the customer to claim VAT

refund on exporting the Goods. d. Comply with any procedures relating to the handling, packaging and delivery

of the Goods as determined by the Authority in respect of some Goods or categories of Goods. e. Meet any other conditions determined according to an agreement approved

by the Retailer to provide a Tax-Free Purchase service.

2. No VAT refund forms should be issued by the Retailer to any customer who is not

over 18 years old.

1 Article amended by Federal Tax Authority Decision No. 2 of 2024.

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b. Record the customer's information and purchase details as prescribed by the Federal Tax Authority and the Operator.

c. Issue the necessary documents and present them to the customer to claim VAT refund on exporting the Goods.

d. Comply with any procedures relating to the handling, packaging and delivery of the Goods as determined by the Authority in respect of some Goods or categories of Goods.

e. Meet any other conditions determined according to an agreement approved by the Retailer to provide a Tax-Free Purchase service.

2. No VAT refund forms should be issued by the Retailer to any customer who is not over 18 years old.

1 Article amended by Federal Tax Authority Decision No. 2 of 2024.

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Article 3 – Export procedures

1. The Operator of the Tax Refunds for Tourists Scheme shall not refund the Tax to

an Overseas Tourist in respect of the Goods unless the Operator verifies that such Tourist is exporting the Goods outside the UAE within 90 days from the date of supply of such Goods.

2. The Operator shall verify the Exported Goods and refund claim according to the criteria to be agreed with the Authority.

3. Where the Authority has provided its consent, the Operator may use a third party to perform verification procedures on its behalf.

Article 4 – Fees and Refund²

1. The Authority may charge fees to the Overseas Tourist as per the following:

a. An administrative fee amounting to 13% per cent of the amount of VAT to be refunded to the Overseas Tourist;

b. A fixed fee of AED 4.8 per refund claim.

2. The Operator shall deduct the fees mentioned in clause 1 of this Article from the amount which will be refunded to the Overseas Tourist on behalf of the Federal Tax Authority.

3. The cash VAT refund shall be limited to a maximum of AED 35,000 per Overseas Tourist per 24 hours.

Article 5 – Minimum Purchase Value

Tax shall not be refunded under the Scheme in respect of any claim where the value of Tax-inclusive purchases from the same Taxable Person from whom the Overseas Tourist requests a refund, is not AED 250 or more.

2 Article amended by Federal Tax Authority Decision No. 9 of 2023.

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b. A fixed fee of AED 4.8 per refund claim.

2. The Operator shall deduct the fees mentioned in clause 1 of this Article from the amount which will be refunded to the Overseas Tourist on behalf of the Federal Tax Authority.

3. The cash VAT refund shall be limited to a maximum of AED 35,000 per Overseas Tourist per 24 hours.

Article 5 – Minimum Purchase Value

Tax shall not be refunded under the Scheme in respect of any claim where the value of Tax-inclusive purchases from the same Taxable Person from whom the Overseas Tourist requests a refund, is not AED 250 or more.

2 Article amended by Federal Tax Authority Decision No. 9 of 2023.

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Article 6 – Goods excluded from the Tax Refunds for Tourists Scheme

The following Goods shall be excluded from the Tax Refunds for Tourists Scheme:

1. Goods that are not accompanied by the Overseas Tourist at the time of leaving the State.

2. Goods that have been consumed, in full or in part, in the State or any other

Implementing State.

3. Motor vehicles, boats and aircrafts.

Article 7 – Implementation of the Decision

This Decision shall be implemented as of its date of issuance.

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