

## **Changes in UAE VAT Refund Template**

The Federal Tax Authority ('FTA'), UAE has recently updated the VAT Refund Template. Please find below summary of changes made under the new template viz-a-viz the old template.

Sr.No.	Tab	Changes in the new format
1	Required Information	"Tax Return Period" has been amended to "Tax Return Periods". Therefore, it appears that VAT Refund for multiple Tax Periods could be filed with a single application.
2	Standard Rated Sales - Box 1	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 4. VAT Adjustments (if any)
3	Out of scope Sales	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 4. VAT Amount AED 5. Reason of Out-of-Scope Sales treatment
4	Tourist Refund Adjustment - Box 2	This is a new tab that has been added in the format.
5	Import of Services - Box 3	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 4. Location of the Supplier  Under the old template this was part of 'Supplies subject to Reverse Charge Provisions'.
6	Zero Rated Sales - Box 4	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 4. Location of the Customer
7	Exempt Supplies - Box 5	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only)
8	Goods Imported into UAE - Box 6	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 4. Location of the Supplier 5. Name of the Customs Authority 6. Customs Declaration Number
9	Adjustment - Goods Import - Box 7	This is a new tab that has been added in the format.
10	Standard Rated Purchases - Box 9	The following columns have been added in the required list of information: 1. Tax Payer TRN** 2. Company Name / Member Company Name (If applicable) *** 3. Tax Invoice/Tax credit note Received Date - DD/MM/YYYY format only 4. Reporting period (From DD/MM/YYYY to DD/MM/YYYY format only) 5. VAT Amount Recovered AED 6. VAT Adjustments (if any)
11	Supplies subject to RCM - Box 10	This is a new tab that has been added in the format.

\* It has been specified under the Refund Template that Tax Invoice/Tax credit note Date should be in DD/MM/YYYY format

\*\* TRN of Refund applicant

\*\*\* Name of Refund applicant

## Contacts

You may email us or can contact any of our team members relating to your queries on this subject:

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