



United Arab Emirates (UAE): Refund of VAT Paid on Goods and Services Connected with Expo 2020

Some of the key highlights of guide issued on Refund of VAT connected with Expo 2020 by Federal Tax Authority:

➤ Who can claim refund?

Offices of Official participants ("Participants") of Expo 2020 will be incurring VAT on Goods and Services connected to the Expo 2020 are eligible to recover VAT through the following two methods

1. If participant **is not registered for UAE Vat** then refund request can be made through Bureau (Bureau Expo 2020 Dubai) by submitting a special refund application to the Bureau.
2. If participant is registered for UAE Vat then it may reclaim as a normal process via UAE VAT return.

➤ What Vat is reclaimable?

Participants can claim VAT on following five categories:

1. VAT incurred in direct connection with the construction, installation, alteration, decoration and dismantlement of their exhibition space (*must have **certificate of entitlement** for this claim eligibility*)
2. VAT incurred for the operation of exhibition space, presentation and events within the Expo 2020 Dubai site (*must **have certificate of entitlement** for this claim eligibility*)
3. VAT incurred for the actual operations, provided that the value of each good or service for which this claim is made is not less than AED 200
4. VAT incurred in connection with all operations, services and activities provided for the purpose of participation in Expo 2020 Dubai, whether located within or outside the boundaries of the Expo 2020 Dubai site
5. VAT incurred on import of Goods for personal use of Participant's Section Commissioner-General, Section Staff and the Beneficiaries

➤ How to apply for Refund?

The UAE government has introduced a separate VAT refund application process for the **Participants not registered for VAT**. The Participants may apply for a VAT refund on the input tax incurred on import of goods or services and for expenses directly related to the Expo 2020.

• Step 1

Refund special refund application needs to be made to Bureau by the Office of the Official Participant on a periodic basis. Application should at-least contain following documents

- a) Reference of **certificate of Entitlement**
- b) Reference number and date of the previous refund claim
- c) Tax invoices / Custom declaration for which claim is made
- d) Details of goods and services to be provided to demonstrate that they are eligible for refund
- e) Few Declaration confirmation to be provided



- **Step 2**

Company should provide with the following documents with application

- a) Copy of entitlement certificate
- b) Copies of the tax invoices, including simplified tax invoices
- c) Copies of customs declarations
- d) copies of an employment ID that proves the employment of the personnel in respect of whom the VAT is being reclaimed.
- e) copies of documents that prove the relationship of the relevant beneficiaries.
- f) Bank account validation letter / certificate.

➤ **What are eligibility criteria for certificate of entitlement?**

- Applicant must have valid Expo 2020 license number
- Not more than 20% of the exhibition space or presentation is, has been, or is intended to be used for non-official or commercial purposes.

Certificate of entitlement needs to be applied via submitting a request form to the Bureau

➤ **When to apply for refund?**

Offices of the **Official Participants not registered for VAT** may apply as follows:

- Participant's claims for refund the within 15 days of the end of the **calendar month** in which the total VAT value of refund is AED 10,000 or more.
- Participant's claims for refund the within 15 days of the end of the **calendar quarter** in which the total VAT value of refund is AED 10,000 or more.

Offices of the Official Participants registered for VAT can claim refund on their regular VAT return.

➤ **How much time it takes to get the refund?**

- Within 20 working days Bureau will review and respond to the application.
- Once refund is approved it will be released within 30 days from the approval date.

If you would like to discuss more about VAT related matters, please drop us an email at info@premier-brains.com or call us at + 971 4 354 29598 78037991.

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