

VAT on TOURISM – MERCHANTS

13th OCTOBER 2019
Edition 02

The Federal Tax Authority (FTA) has announced that registration for the Tax Refunds for Tourist Scheme is now open for retailers, As per Cabinet Decision No.(41) of 2018 on introducing the Tax Refunds for Tourists Scheme.

Those wishing to register for the Scheme, operated by Planet on behalf of the FTA, must meet a set of Specific terms and conditions.

This is a fully digital service for shopping Tax Free, following the introduction of 5% VAT in January 2018.

Tax Free shopping is the purchasing of goods in the UAE, that are eligible for obtaining a refund on the VAT amount paid at time of purchase, subject to certain terms and conditions.

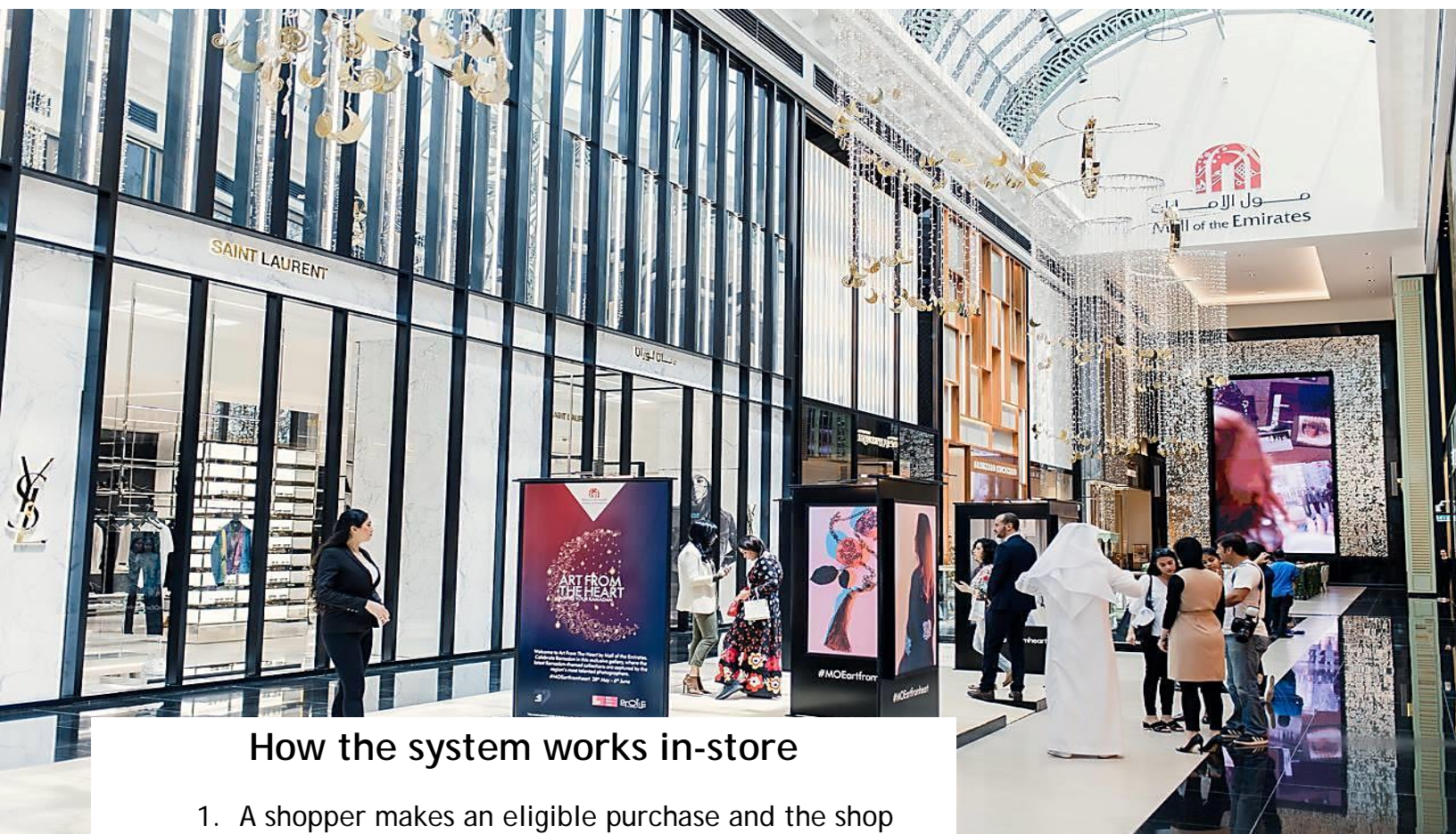
The proposed electronic system of tourist refund scheme will be implemented in co-operation with 'Planet' the global operator of the tax-free system.

Terms and conditions for Retailers to Register:

1. Be registered with the Federal tax Authority and hold a valid Tax Registration Number for VAT Purposes.
2. Be a seller of goods that are not excluded from refund as determined by the Federal Tax Authority.
3. Submit an application to join the scheme as determined by the Federal Tax Authority and be Subject to a credit check by the operator.
4. Regularly submit VAT returns and settle payable tax to the FTA.

Retailers who meet the necessary requirements can register through the retailers' Registration link: <https://www.planetpayment.ae> (OR) They can also register through the FTA website www.tax.gov.ae by clicking on: Paying Tax >> VAT >>Tourist Refund Scheme





How the system works in-store

1. A shopper makes an eligible purchase and the shop assistant captures shopper information using the Planet system
2. The shop assistant enters the transaction purchase price and VAT amount accurately
3. The shop assistant places our Tax Free tag on the back of the sales receipt
4. The shop assistant scans the Tax Free tag to link the transaction with the shopper's passport details
5. A digital Tax Free form is then created

planet
Tax Free

In November 2018, the UAE's Federal Tax Authority launched Tax Free shopping under the Tourist Refund Scheme.

This is a fully digital service for shopping Tax Free, following the introduction of 5% VAT in January 2018.

MERCHANT REGISTRATION - Online Registration process for Planet Tax Free



I. COMPLETE THE ONLINE REGISTRATION FORM

- Go to the Merchant section and click on the registration button.
- Complete the online registration form.
- You will be asked to provide the following information:

- **Contact details** - Fill in the contact details of the person responsible for managing the overall registration process

- **Contract details** - Details of the legal entity entering into the Tax Refund Scheme and signatory details. If you have more than one TRN to register for Tax Free, please complete a new registration for each TRN you wish to register.

- **Invoicing details** - This person will be your company's nominated point of contact for invoicing and will receive invoices from Planet Tax Free.

- **Store details** - You can provide store details at a later stage online. If you choose to register all stores online straight away, please provide:

- ✓ Store name, phone number and address
- ✓ Store manager contact details

Upon receiving the confirmation email, please sign the contract and credit check consent form as soon as possible so that we can progress with your registration swiftly

II. REVIEW AND SIGN THE CONTRACT

Check your inbox for a confirmation email. The email will include:

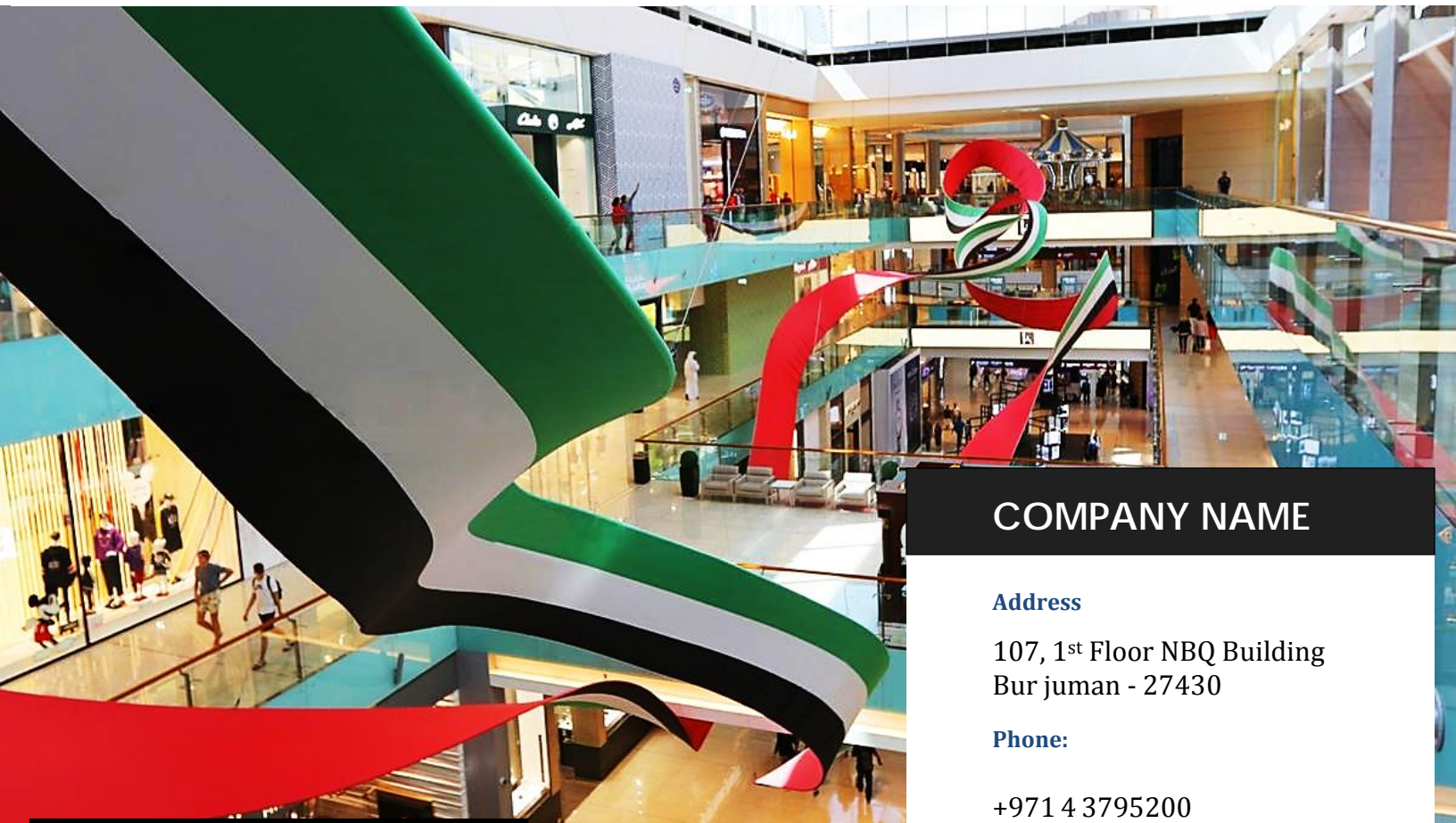
- Link to your individual account where you can check the data provided and check the progress of your application
- Pre-filled contract
- Credit check consent form

III. UPLOAD THE REQUIRED DOCUMENTS

To complete the registration you will need to digitally sign the contract and credit check consent form.

- **Navigate to the Documents section**
- **You will also need to upload:**

- Upload signed contract, or sign it digitally using the link sent by email
- TRN certificate
- Trade License certificate
- If the signatory's name is not on the Trade License certificate, you will be asked to upload a Power of Attorney for the signatory
 - Document authorizing Planet Tax Free to conduct credit and tax return checks
 - Power of attorney (if applicable, when the signatory is not named on the Trade License)
 - Specimen of the signature of the signatory
 - Tax Registration Number document



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We're on the Web!

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