



Unlock VAT Refunds for Non-Resident Businesses



Non-resident businesses may be eligible to reclaim VAT incurred on goods and services purchased from vendors across the Middle East and GCC region. If your business has paid VAT on local purchases in these countries during a specific calendar year, you can apply for a refund, subject to meeting all applicable requirements and adhering to the country-specific timelines.

Steps to apply for a VAT Refund for the relevant calendar year

01 Complete Tax Authority Prescribed Form

Prepare your VAT refund application for the applicable calendar year through the Tax Authority’s online portal. For KSA: Ensure you register as an eligible person before submitting your refund application.

02 Prepare VAT Refund Documentation

Collect all required supporting documents for your claim, including (but not limited to) copies of supplier invoices, proof of payment for those invoices.

03 Submit the Online Application

Upload your VAT refund application along with all supporting documentation via the Tax Authority’s portal. Ensure submission is completed before the deadline specified for each country (refer to the table below).

Submission Deadline



KSA	UAE	Oman	Bahrain	Lebanon	Egypt
30 June of the following year	31 August of the following year	31 December of the same year (refund for first half of the year)	31 March of the following year	30 June of the following year	No deadline specified
P.S Eligible person registration must be completed before 31 December of refund year		30 June of the following year (refund for second half of the year)			

Eligibility Conditions – General Requirements (Applicable to all Countries)



The applicant must be legally established and registered for VAT in its country of residence.

The applicant’s country of residence must have an equivalent VAT/GST refund system under a reciprocity arrangement.

All invoices submitted for refund must comply with local VAT laws and regulations.

Eligibility Conditions – Specific Requirements (Applicable in certain Countries)



Local bank account: Some countries (e.g., KSA) require the applicant to maintain a local bank account.

In certain jurisdictions (e.g., Egypt), the applicant must provide Business-to-Consumer (B2C) services to local residents who are not registered for VAT in the country of refund.



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What Happens after you submit your VAT Refund Application?

- 01 Acknowledgment:** The Tax Authority will confirm receipt of your VAT refund application through an official notification.
- 02 Verification:** Your submission will be reviewed to validate the accuracy of the information provided, confirm that all eligibility conditions are met and assess the validity of the claimed refund amount.
- 03 Decision:** After completing the verification process, the Tax Authority will issue a formal decision to:
 - Approve the refund in full, or
 - Approve the refund partially, or
 - Reject the refund, providing detailed justifications for its decision

How PwC can help?

PwC's dedicated team of VAT specialists across the Middle East and GCC supports you at every stage of the refund process. By leveraging a streamlined and efficient approach, we help you:

- Navigate the complexities of VAT recovery
- Review documentation for completeness and accuracy
- Enhance the quality of your submission to maximize your chances of securing the refund quickly and with minimal hassle

Let's talk

Ready to unlock your non-resident VAT refund? For a detailed discussion, please contact: **Manhal Saleh**
E: manhal.saleh@pwc.com or reach out to your dedicated PwC contact.

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