



Refund of VAT Paid on Goods and Services Connected with Expo 2020 Dubai

Guide for Official Participants

February 2020





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1. Brief overview of this guide

In accordance with the Cabinet Decision No. 1 of 2020 on the 'Refund of Value Added Tax Paid on Goods and Services Connected with Expo 2020 Dubai', the Offices of the Official Participants of the Expo 2020 are able to claim a refund of VAT incurred by them on the import or supply of certain Goods and Services.

This document provides guidance for the Office of the Official Participants of Expo 2020 in respect to the following:

- The conditions which have to be met to be entitled to claim the VAT refund;
- The process to be followed to claim VAT; and
- Information required to complete the relevant forms.

Additional details on the registration requirements along with the importing and customs details are also covered in this guide.

If you have additional questions on specific fields in the Refund Form or the Request Form, please contact us at info@tax.gov.ae.



2. Definitions

The following terms are used throughout the guide:

- **State:** United Arab Emirates.
- **Authority:** Federal Tax Authority ('FTA').
- **Minister:** Minister of Finance.
- **Tax:** Value Added Tax.
- **Person:** A natural or legal person.
- **Goods:** Physical property that can be supplied including real estate, water, and all forms of energy as specified in the Cabinet Decision No. 52 of 2017.
- **Services:** Anything that can be supplied other than Goods.
- **Expo 2020 Dubai ('Expo 2020'):** The registered exhibition scheduled to take place in Dubai from 20 October 2020 to 10 April 2021.
- **Bureau Expo 2020 Dubai / Bureau:** The Bureau Expo 2020 Dubai established by virtue of Decree No. 30 of 2014 issued by the Ruler of Dubai.
- **Official Participant / Participant:** Countries and intergovernmental organisations which have received and accepted the official invitation from the State to participate in the Expo 2020 Dubai engaged in a non-commercial capacity as an exhibitor.
- **Office of the Official Participant:** The representative office of the Official Participant established in line with the State regulations, for the whole period of preparation, operation and dismantlement of its pavilion and execution of all necessary operations and activities for participation inside and outside the location of Expo 2020 Dubai, including the office of the Section Commissioner-General
- **Section Commissioner-General:** The person appointed by the Official Participant in accordance with Article 13 of the Paris Convention of 22 November 1928 relating to International Exhibitions.
- **Section staff:** The staff of the Section Commissioner-General, the deputy of the Section Commissioner-General, the pavilion director, and other direct employees of the Section Commissioner-General.
- **Beneficiaries:** Family members consisting of spouses, ascendants and descendants under the age of 21 of Section Commissioners-General, deputy Section Commissioners-General and pavilion director, and, where applicable, personnel necessary for the care of such family members who habitually do this specific work for those family members.
- **Consideration:** All that is received or expected to be received for the supply of Goods or Services, whether in money or other acceptable forms of payment.



3. Mechanism of the refund

3.1. How does it work?

Official Participants of Expo 2020 will be incurring VAT on Goods and Services connected to the Expo 2020 as per normal UAE VAT rules.

In certain situations, the Offices of the Official Participants are eligible to recover VAT on certain Goods and Services which were imported or acquired. The application to recover VAT incurred can be made by one of the following methods:

- Where the Official Participant is not registered for UAE VAT, the refund applications can be made through the Bureau by submitting a special refund application to the Bureau.
- Where the Official Participant is registered for VAT, it may reclaim VAT via its UAE VAT return.

It should be noted that the Official Participant must register for VAT if the value of their taxable supplies or imports (for commercial or non-official purposes) in the UAE exceeds, or is anticipated to exceed, the mandatory registration threshold of AED 375,000. For details on how to register for VAT, please refer to *VAT User Guide (Registration, Amendments, De-registration)*.

3.2. What VAT is reclaimable

Typically, a person may only recover VAT incurred in the UAE on Goods and Services where the Goods and Services are used or intended to be used for making taxable supplies. Where incurred expenses do not relate to any taxable supplies made by the person, VAT is not recoverable.

Notwithstanding the above, the Offices of the Official Participants are able to reclaim VAT incurred on the import and acquisition of the following five categories of Goods or Services without the need to use them for making taxable supplies:

- A. VAT incurred by the Official Participant on Goods and Services in direct connection with the construction, installation, alteration, decoration and dismantlement of their exhibition space;
- B. VAT incurred by the Official Participant on Goods and Services in direct connection with the works and activities of organizing and operating the Official Participant's exhibition space and any presentations and events within the Expo 2020 site;



- C. VAT incurred by the Official Participant on Goods and Services relating to the actual operations of the Official Participant, provided that the value of each Good or Service for which the Office of the Official Participant makes a claim is not less than AED 200;
- D. VAT incurred by the Official Participant 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; and
- E. VAT incurred on import of Goods for personal use of the Official Participant's Section Commissioner-General, Section Staff and the Beneficiaries.

It should be noted that in order to be eligible to reclaim VAT on expenses under categories A and/or B (or expenses which relate to multiple categories including A or B), the Official Participant must be in possession of a Certificate of Entitlement issued by the Bureau. Where expenses do not relate to categories A and B, and are covered by categories C, D or E, then a Certificate of Entitlement is not required to apply for a refund.

IMPORTANT NOTE: Where a refund has been granted to the Office of the Official Participant in respect of any import of Goods, the Goods **cannot** be sold for Consideration or transferred free of charge without the prior consent in accordance with the procedures agreed upon between the FTA and the Bureau, and without payment of the Tax.

In addition to the above categories of expenses, where the Office of the Official Participant is registered for VAT in the UAE, it may be able to recover VAT on other types of expenses under the general VAT rules for recovering input tax – e.g. where expenses relate to making taxable supplies.

3.3. Special Case of Imports

In respect of imports made by Official Participants, it should be noted that they may use the special TRN (Tax Registration Number) allocated to the Bureau, in coordination with the Bureau, where the goods fall under categories A and B in **section 3.2**, and they hold a Certificate of Entitlement. Where the special TRN is used, no import VAT will be imposed in respect of the goods, and such goods should not be included in any refund application.



4. Certificate of Entitlement

4.1. What is the Certificate of Entitlement?

An Official Participant (whether its Office is registered or not registered for VAT) must apply for a Certificate of Entitlement before attempting to reclaim VAT on Goods and Services under categories A and B described in **section 3.2** above. A certificate reference number will be provided to the Official Participant and must be referenced in all special refund applications concerning Goods and Services that fall under categories A and B.

4.2. Eligibility Criteria for the Certificate of Entitlement

In order to be eligible to apply for the Certificate:

- The applicant must be an Official Participant of the Expo 2020 in Dubai, holding a valid Expo 2020 licence 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.

If the Certificate of Entitlement is not granted to the Official Participant (for example, if more than 20% of exhibition space will be used for commercial or non-official purposes), the Office of the Official Participant will not be able to reclaim full amount of VAT in respect of Goods and Services under categories A and B of section 3.2 under the special rules. Instead, the Office of the Official Participant may need to consider if any VAT related to such Goods and Services may be recoverable under the general VAT rules applicable to VAT registered person. Furthermore, the Official Participant would still be able to use the special refund process to reclaim VAT for expenses that are not covered by categories A and B, but covered under any of the categories C – E.

Note: Any requests for VAT refund by Diplomats should be made in accordance with the VAT Refund User Guide for Diplomatic Missions and Bodies and International Organizations.

4.3. How to apply for the Certificate of Entitlement

An application should be made directly to the Bureau by completing an application form and submitting it to the Bureau by email. Details are in the following section.



4.4. Certificate of Entitlement Request Form ('Request Form')

To apply for the Certificate, a Request Form must be provided by the Official Participant to the Bureau. This should include the following information:

- Area of the pavilion (in square meters) used by the Official Participant.
- Location of the pavilion.
- Details and percentage of commercial use of space (if any).
- Detailed description of the purpose of the pavilion space.
- Declaration which will include a confirmation on the following:
 - That a notification to the Bureau will be made should any changes occur that would affect the eligibility to a Certificate of Entitlement.
 - The understanding that the Certificate of Entitlement only gives right to claim VAT on Goods and Services under categories A and B mentioned in section 3.2 above.

Details of the form and how it should be filled are in **Appendix 1** of this guide.

Note: If deemed necessary, the FTA or the Bureau may do any of the following in order to determine the purpose or use of any space or presentation:

- perform an inspection of any exhibition space or presentation; and
- request any Person to provide information or to make a declaration in respect of any space or presentation.

4.5. Supporting documents

The following supporting documents must be provided with the application for a Certificate of Entitlement:

- Expo 2020 licence; and
- Scan of passport and Emirates ID of the Section Commissioner-General of the Official Participant.

4.6. Processing the Certificate of Entitlement application by the Bureau



It will take the Bureau up to 20 business days to review the application.

If accepted, the Bureau will issue the Certificate of Entitlement within 10 business days. The certificate will be provided in a letter format and will be signed by the Bureau, scanned and sent by email. The Certificate will have a unique reference number.

Unless withdrawn or cancelled, the Certificate of Entitlement will be valid for all qualifying expenses incurred for the purposes of Expo 2020.

The Bureau will not charge a fee for such a Certificate.

Note: The Official Participant is required to inform the Bureau if it stops being eligible to a Certificate of Entitlement.



5. Refund application

5.1. How to apply for refund

The method for claiming VAT on the five categories of expenses referred to in section 3.2 will differ depending on whether or not the Official Participant is registered for VAT in the UAE.

Official Participants registered for VAT can claim their VAT refunds via the completion of their VAT return (refer to **section 5.1.1.**). Official Participants not registered for VAT will be able to claim their refund through a special refund application (refer to **section 5.1.2.**)

5.1.1. Offices of the Official Participants registered for VAT

Where the Office of the Official Participant is registered for VAT in the UAE, it will be required to file regular VAT returns. Such VAT returns will contain information regarding supplies and imports made by the Official Participant for which VAT is payable, as well as of any expenses in respect of which the Official Participant seeks to recover VAT incurred.

Where a VAT-registered Office of the Official Participant seeks to reclaim VAT in respect of Goods and Services mentioned in **section 3.2** of this guide, it should include the relevant amounts in Box 10 of the VAT return. This is in addition to any other expenses for which the Official Participant is seeking to recover VAT on the basis of the general VAT recovery rules.

For more details regarding VAT returns, please refer to the *VAT Returns User Guide*.

5.1.2. Offices of the Official Participants not registered for VAT

Where the Office of the Official Participant is not registered for VAT, it can apply for a VAT refund in respect of Goods and Services mentioned in **section 3.2** of this guide by using a special refund application process. The application shall be made to the Bureau by the Office of the Official Participant on a periodic basis (as per **section 5.2**) and, if approved, the VAT will be refunded directly by the FTA.

The refund application must contain at least the following information:



- Reference number of the Certificate of Entitlement, if the application includes Goods and Services from categories A or B of **section 3.2**.
- Reference number and date of the previous refund claim.
- Details of the supplies supported by original tax invoices / customs declarations.
- Description of the Goods and Services to demonstrate that they fall under the categories of eligible Goods and Services as per **section 3.2**.
- Declaration which will include a confirmation of the following:
 - Notification to the Bureau should any changes occur that would affect the eligibility of requesting a refund.
 - Confirmation that no other refund claim has been or will be made in respect of the Goods and Services disclosed in the application.
 - Confirmation that any imported Goods included in the application will not be sold without prior approval from the Bureau and payment of VAT.

Details of the form and how it should be completed are in **Appendix 2** of this guide.

5.1.2.1. Supporting documents

The following supporting documents must be provided by the Office of the Official Participant not registered for VAT:

- Copy of the Certificate of Entitlement issued to the Official Participant.
- Copies of the tax invoices, including simplified tax invoices. Only invoices issued to the eligible persons are allowed to be used to claim the refund.
- Copies of customs declarations issued in respect of imported Goods.
- If the application includes Goods and Services from category E, the following is required:
 - copies of an employment ID that proves the employment of the personnel in respect of whom the VAT is being reclaimed.
 - copies of documents that prove the relationship of the relevant beneficiaries.
- Bank account validation letter / certificate. This letter / certificate must be issued and stamped by the bank and include details about the account holder's name (must be the same as the applicant's name), SWIFT / BIC (as applicable), bank name and the IBAN.

Additionally, the Bureau may request to examine the Goods or Services in question (or nominate an authorised third party to do so).



5.1.2.2. Processing the refund application by the Bureau and the receipt of payment

It will take the Bureau up to 20 business days to review the application. The applicant will be notified of the results and of the amount of VAT refund approved.

If accepted, the Office of the Official Participant will receive the refund of VAT directly from the FTA into the nominated bank account within 30 business days of the approval of the application.

5.2. Frequency of the refund application

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

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

- Within 15 days of the end of the calendar month in which the total VAT value to be claimed is AED 10,000 or more.
- Within 15 days of the end of the calendar quarter where the total VAT value to be claimed is less than AED 10,000.

The refund application frequency may change depending on the total VAT to be claimed.

If an Office of the Official Participant has omitted any qualifying expenses from a refund application, these expenses may be included in a subsequent application.



6. Payment of the Tax upon sale of imported goods

Where a refund has been granted to the Office of the Official Participant in respect of any import of Goods, the Goods **cannot** be sold for Consideration or transferred free of charge without the prior consent of the Bureau, and without payment of the Tax.

In order to obtain the approval, the following steps must be followed:

1- Submit Consent of Sale Request Form

- Before the sale of the Goods, the Office of the Official Participant must request an approval of the sale by submitting the “Consent of Sale Request Form” to the Bureau. The form shall be submitted electronically.
- The Office of the Official Participant is required to disclose the quantity and sales price of the relevant imported goods which are to be sold. Furthermore, the Office of the Official Participant must indicate in which refund claim it reclaimed the VAT in respect of import of the relevant Goods.
- It will take up to 10 business days for the Bureau to provide the approval of the sale. Each approval notification will contain the special approval reference number.

Details of the form and how it should be completed is in **Appendix 3** of this guide.

2- Payment of VAT

Once the Office of the Official Participant has received the approval on the sale notification from the Bureau, it may proceed with the sale of the Goods.

Following the completion of the sale, the Office of the Official Participant should account to the FTA for the amount equal to 1/21 of the sale price of the goods. The method of payment to the FTA will depend on whether or not the Office of the Official Participant is registered for VAT:

- If the Office of the Official Participant is not registered for VAT, it shall make the payment of the VAT amount to the Bureau and the Bureau will record this on the VAT return of the special TRN allocated for this purpose. The Bureau will keep records of the sale notifications granted by it.
- If the Office of the Official Participant is registered for VAT, it should include the amount of VAT into Box 1 of the VAT return relating to the month in which the Goods were sold.



Following the completion of the payment, the Office of the Official Participant shall provide a copy of the sales invoices to the Bureau.



Appendix 1: Certificate of Entitlement Request Form

Please complete the form in its entirety. Any questions are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. You do not need to input anything for boxes highlighted in yellow; instead, you should include the information as a supporting document to be sent to the designated email address along with the Form.

You must complete the form before printing it out for signature and/or official stamp. Handwriting is not accepted.

The following guidance is designed to help you understand the questions that the Form asks in order for you to complete the form accurately.

1. Official Participant Details	
Is the application for a Government or an intergovernmental organisation?*	Please select from the drop-down list whether the Official Participant is a government or intergovernmental organisation.
Country*	Please name the country that the Official Participant is representing, or in the cases of intergovernmental organizations, the country of establishment.
Expo 2020 Licence number*	Please provide the Expo 2020 Licence number.
Tax Registration Number (if applicable)	Please enter the Tax Registration Number (TRN) if the Office of the Official Participant is already registered with the FTA.
Have you requested a Certificate of Entitlement before?*	Please answer with 'Yes' or 'No'.
If yes, please mention the Certificate reference number.	Please provide the Certificate reference number.
2. Applicant's Representative Personal Details	
Role (Title)*	Please provide your job role.
Full Name (English)*	Please provide your name as per the passport in English.
Passport Nationality*	Please provide your nationality as per your passport.
Passport Number*	Please provide your passport number.



Passport Expiry Date*	Please provide your passport's expiry date.
Upload a Scan of passport*	Please upload a scan of your passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Applicant's Representative Contact Details	
Address Line 1*, 2, 3 4	Please provide your detailed address.
City*	Please provide the name of your city.
PIN code/ZIP code	Please provide your PIN code/ ZIP code.
Country*	Please provide your country.
Phone country code*	Please provide your phone country code.
Phone number*	Please provide the phone number you wish to be contacted on.
E-mail address*	Please provide the email address you wish to be contacted on.
3. Pavilion (Exhibition) Space	
Pavilion number*	Please enter the Pavilion number of the Official Participant.
Area of pavilion space (square meters)*	Please provide the total area of the pavilion in square meters.
Location of the pavilion*	Please provide the location of the pavilion.
Is the pavilion space used for commercial purposes?*	Please select 'Fully used as commercial space', 'Partially used as commercial space', or 'None is used as commercial space'.
If the space is used for commercial purposes, what percentage of the pavilion space is used for commercial purposes?	Please specify the percentage of the pavilion space that is used for commercial purposes.
Please enter in the box below a detailed description of the purpose of the pavilion space in the Expo Dubai site*	Please provide a detailed description of the purpose of the pavilion space at the Expo Dubai site.
4. Letter of Declaration	
Upload a signed letter of declaration of the type of goods and services the VAT refund is requested for	Please upload a signed letter of deceleration. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
5. Authorised Signatory	



Title*	Please provide the title of the Authorised Signatory of the Office of the Official Participant.
Name*	Please provide the name of Authorised Signatory of the Office of the Official Participant. The Authorised Signatory details must be of a person who is authorised to legally bind the Office of the Official Participant.
E-mail address*	Please provide the email address of Authorised Signatory of the Office of the Official Participant.
Phone country code*	Please provide the phone number's country code.
Phone number*	Please provide a phone number the Authorised Signatory of the Office of the Official Participant can be reached on.
Language preference for correspondence*	Please answer 'English' or 'Arabic'.
Nationality as shown on the Passport*	Please provide the nationality as shown on the Passport.
Passport number*	Please provide the passport number.
Upload a scan of Passport*	Please upload a scan of the passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Is the Authorised Signatory a resident of the UAE?*	Please answer 'Yes' or 'No'.
If resident in the UAE:	
Emirates ID number*	Please provide the Emirates ID number
Upload a scan of Emirates ID*	Please upload a scan of the Emirates ID. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
6. Declaration	



Using this checklist will help you make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.



Appendix 2: VAT Refund for Expo 2020 Offices of Official Participants Not Registered for VAT Form

1. About the Applicant	
Country of establishment*	Please enter the name of the country that the Official Participant is representing.
Expo 2020 Licence number*	Please provide your Expo 2020 Licence number.
Pavilion Number*	Please provide the pavilion number.
Tax Registration Number (if applicable)	Please enter the Tax Registration Number (TRN) if the Office of the Official Participant is registered with the FTA for any tax
2. Applicant's Representative Contact Details	
Role (Title)*	Please provide your job role.
Full Name (English)*	Please provide your name as the passport in English.
Passport Nationality*	Please provide your passport nationality.
Passport Number*	Please provide your passport's number.
Passport Expiry Date*	Please provide you passport's expiry date.
Upload a Scan of passport*	Please upload a scan of your passport Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Applicant's Representative Contact Details	
Address Line 1* Address Line 2 Address Line 3 Address Line 4	Please provide your detailed address.
City*	Please provide the name of your city.
PIN code/ZIP code	Please provide your PIN code/ ZIP code.
Country *	Please provide your country.
Phone country code*	Please provide your phone country code.
Phone number*	Please provide the phone number you wish to be contacted on.
E-mail address*	Please provide the email address you wish to be contacted on.



3. About the Claim	
Total amount of VAT refund you are claiming	Please provide the total amount of VAT you are claiming.
Have you claimed VAT refund before?	Please answer 'Yes' or 'No'
Fill the below if you have claimed VAT refund before:	
Provide the total of previous VAT Refund claim amounts	Please provide the total of the previous VAT refund claim amounts
Provide the dates of all previous VAT Refund claims	Please provide the dates of all previous VAT refund claims
4. Details of the claim:	
Please provide details of the claim in the relevant sections below.	
1. Claim related to the supply of goods and services connected to Expo 2020	
Supply information*	Please provide the information related to the supply of goods and services upon which the VAT was paid: <ul style="list-style-type: none"> • Invoice number • Invoice date • TRN of the supplier • Name of the supplier
Description of the goods or services*	Please provide a description of the goods or services purchased, and select the category that best describes them.
Refund information*	Please specify the total amount of consideration paid, VAT paid, and VAT being reclaimed for each line item.
Payment information*	Please upload a copy of the invoices. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
2. Claim related to the import of goods connected to Expo 2020	



<p>Import information*</p>	<p>Please provide the information related to the import of goods upon which the VAT was paid:</p> <ul style="list-style-type: none"> • Date of import • Import declaration number • Customs Department • HS code • Type of goods • Quantity imported • Import value • Cost, Insurance and Freight (CIF) value • VAT amount paid
<p>Description of goods*</p>	<p>Please provide a description of goods purchased and the category that best describes the imported goods.</p>
<p>Refund information*</p>	<p>Please specify the VAT paid on import and VAT being reclaimed for each line item.</p>
<p>Certificate of Entitlement</p>	
<p>Please enter the Certificate of Entitlement Reference number if category selected is 'A' or 'B' from sections 1 or 2 above</p>	<p>Please provide the Certificate of Entitlement Reference number if you selected the following categories in respect of any goods and services from section 1 or 2 above:</p> <ul style="list-style-type: none"> a) Goods or services in direct connection with the construction, installation, alteration, decoration and dismantlement of the applicant's exhibition space; or b) Goods or services in direct connection with the works and activities of organizing and operating the Official Participant's exhibition space and any presentations and events within the Expo 2020 site.



<p>Please upload the Certificate of Entitlement for the above goods and services</p>	<p>Please upload the Certificate of Entitlement for the goods and services.</p> <p>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</p>
<p>3. Tax incurred on the import of goods for personal use</p>	
<p>Please enter invoice details for goods imported for personal use by the Official Participant's Section Commissioner-General, Section Staff and the Beneficiaries.</p>	
<p>Import information*</p>	<p>Please provide the information related to the import of goods upon which the VAT was paid:</p> <ul style="list-style-type: none"> • Date of import • Import declaration number • Customs Department • HS code • Type of goods • Quantity imported • Import value • CIF value • VAT amount paid
<p>Description of goods*</p>	<p>Please provide the following details on the goods imported for personal use:</p> <ul style="list-style-type: none"> • Description of goods imported • Name of the relevant staff or beneficiary in whose name the goods were imported • Role/ relationship of the person
<p>Refund information*</p>	<p>Please specify the total refund amount and VAT paid on import for each line item.</p>
<p>4. Details of eligible persons</p>	
<p>For this section, please fill in the details for the eligible persons mentioned in section 3 above.</p>	



Eligible person details*	<p>Please provide information related to the eligible person selected in section 3 above:</p> <ul style="list-style-type: none"> • Role (select the Role from the drop-down list) • Full name (in English) • Upload a scan of passport
Official Participant staff details*	<p>If the eligible person's role is one of the following:</p> <ul style="list-style-type: none"> • Section Commissioner-General • Deputy Section Commissioner-General • Pavilion Director • Section Staff <p>Please upload a copy of the employment contract.</p>
Beneficiaries details*	<p>If the eligible person is a beneficiary of the following:</p> <ul style="list-style-type: none"> • Section Commissioner-General • Deputy Section Commissioner-General • Pavilion Director <p>Please provide a description of the relationship and upload a document that proves this relationship. Example of the relationship could be spouse, ascendant or descendent under the age of 21.</p>
5. Applicant's Representative bank details	
Is your bank located in the UAE?	Please answer 'yes' or 'no'.



<p>Bank Name/ IBAN BIC / SWIFT etc.*</p>	<p>Enter your bank account details here. Additional details are required to be filled in under the relevant section (if your bank is located in the UAE or outside the UAE) as illustrated in the form.</p> <p>Your refund will be paid into the bank account provided here.</p> <p>IMPORTANT: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.</p>
<p>Upload the bank account validation letter / certificate*</p>	<p>Upload the letter/ certificate issued and stamped by your bank which includes details of the account holder name, the bank's name, the bank's address, the IBAN, SWIFT or BIC (as applicable).</p>
<p>6. Authorised Signatory</p>	
<p>Title*</p>	<p>Please provide the title of the Authorised Signatory of the Office of the Official Participant.</p>
<p>Name*</p>	<p>Please provide the name of Authorised Signatory of the Office of the Official Participant.</p> <p>The Authorised Signatory details must be for a person who is authorised to legally bind the Office of the Official Participant.</p>
<p>E-mail address*</p>	<p>Please provide the email address of Authorised Signatory of the Office of the Official Participant.</p>
<p>Phone country code*</p>	<p>Please provide the phone number's country code.</p>



Phone number*	Please provide a phone number you can be reached on.
Nationality as shown in Passport*	Please provide the nationality as shown on Passport
Passport number*	Please provide the passport number
Upload a scan of Passport*	Please upload a scan of the passport Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Is the Authorised Signatory a resident of the UAE?*	Please answer 'Yes' or 'No'.
If resident in the UAE:	
Emirates ID number*	Please provide the Emirates ID number
Upload a scan of Emirates ID*	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
6. Declaration	
Using this checklist will help you make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.	



Appendix 3: Consent of Sale Request Form

1. About the Applicant	
Country of establishment*	Please enter the name of the country that the Office of the Official Participant is representing.
Expo 2020 Licence number*	Please provide your Expo 2020 Licence number.
Pavilion Number*	Please provide the pavilion number.
Tax Registration Number (if applicable)	Please enter the Tax Registration Number (TRN) if the Office of the Official Participant is already registered with the FTA.
2. Applicant's Representative Contact Details	
Role (Title)*	Please provide your job role.
Full Name (English)*	Please provide your name as on the passport in English.
Nationality as shown in Passport*	Please provide the nationality as shown on Passport
Passport Number*	Please provide your passport number.
Passport Expiry Date*	Please provide your passport's expiry date.
Upload a Scan of passport*	Please upload a scan of your passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Applicant's Representative contact details	
Address Line 1*, 2, 3, 4	Please provide your detailed address.
City*	Please provide the name of your city.
PIN code/ZIP code	Please provide your PIN code/ ZIP code.
Country*	Please provide your country.
Phone country code*	Please provide your phone country code.
Phone number*	Please provide the phone number you wish to be contacted on.
E-mail address*	Please provide the email address you wish to be contacted on.



3. Details of the VAT on sale which will be collected and paid*	
Please enter the sales details of the imported goods declared above that you would like to sell	
Goods details*	Please provide information on the following: <ul style="list-style-type: none"> • Import declaration number • Quantity imported • Quantity of goods being sold • Value of goods being sold
Sales details*	Please provide the expected sale price
Total expected amount to be paid to the FTA*	Please enter the total amount expected to be paid to the FTA on the sale (1/21 of the expected sale price).
4. Authorised Signatory	
Title*	Please provide the title of the Authorised Signatory of the Office of the Official Participant.
Name*	Please provide the name of Authorised Signatory of the Office of the Official Participant. The Authorised Signatory details must be for a person who is authorised to legally bind the Office of the Official Participant.
E-mail address*	Please provide the email address of Authorised Signatory of the Office of the Official Participant.
Phone country code*	Please provide the phone number's country code.
Phone number*	Please provide a phone number you can be reached on.
Language preference for correspondence*	Please answer 'English' or 'Arabic'.
Nationality as shown on the Passport*	Please provide the nationality as shown on the Passport
Passport number*	Please provide the passport number



Upload a scan of Passport*	Please upload a scan of the passport Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Is the Authorised Signatory a resident of the UAE?*	Please answer 'Yes' or 'No'.
If resident in the UAE:	
Emirates ID number*	Please provide the Emirates ID number
Upload a scan of Emirates ID*	Please upload a scan of the Emirates ID Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
5. Declaration	
Using this checklist will help you make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.	