

Cabinet Decision No. (26) of 2018 on the Refund of Value Added Tax Paid on Services Provided in Exhibitions and Conferences

 +971 5 28532600, +97 1589141671

 info@gspuuae.com

 www.gspuuae.com

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Cabinet Decision No. (26) of 2018
on the Refund of Value Added Tax Paid on Services Provided in Exhibitions and
Conferences

The Cabinet,

Having reviewed the Constitution,

Federal Law No. (1) of 1972 on the Competencies of the Ministries and Powers of the Ministers and its amendments,

Federal Decree-Law No. (8) of 2017 on Value Added Tax,

Cabinet Decision No. (52) of 2017 on the Executive Regulation of Federal Decree-Law No. (8) of 2017 on Value Added Tax, and

Pursuant to the presentation of the Minister of Finance and the approval of the Cabinet,

Has decided:

Article (1)

Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:

State: United Arab Emirates.

Authority: Federal Tax Authority.

Tax: Value Added Tax.

Person: A natural or legal person.

Goods: Physical property that can be supplied including but not limited to 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.

Exhibition and Conference Services: Grant of the right to access, attend or participate in an Exhibition or Conference or the grant of the right to occupy space for the purposes of conducting an Exhibition or Conference.

Exhibition: Any event held, for no longer than 7 days, to display, show or present Goods or Services, in accordance with a permit issued from the competent government entity.

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Conference: Any formal meeting held, for no longer than 7 days, attended by people with a shared interest, in accordance with a permit issued from the competent government entity.

Supplier: Licensee by the Authority to provide Exhibition and Conference Services in accordance with the procedures and conditions specified by the Authority.

Recipient: Person to whom Exhibition and Conference Services are supplied or imported.

Registrant: The Taxable Person who has been issued with a Tax Registration Number.

Tax Period: The specified timeframe, for which Payable Tax shall be calculated and paid.

Tax Return: Information and data specified for Tax purposes and submitted by a Taxable Person in accordance with a form prepared by the Authority.

Place of Establishment: The place where a Business is legally established in a country pursuant to its decision of establishment, in which significant management decisions are taken or central management functions are conducted.

Fixed Establishment: Any fixed place of business, other than the Place of Establishment, in which the Person conducts his business regularly or permanently and where sufficient human and technology resources exist to enable the Person to supply or acquire Goods or Services, including the Person's branches.

Article (2)

Refund of Tax

The Authority may return Tax to the Supplier of Exhibition and Conference Services provided that all of the following conditions are met:

- a. The Supplier requests the refund of Tax related to the provision of Exhibition and Conference Services on his Tax Return and in respect of the same Tax Period during which the date of supply of such services occurred.
- b. The refund request shall be equal or less than the Tax charged on the supply of Exhibition and Conference Services.
- c. The Recipient of the Exhibition and Conference Services does not have a Place of Establishment or a Fixed Establishment in the State.
- d. The Recipient of the Exhibition and Conference Services is not a Registrant or required to register in the State.

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- e. The Recipient of the Exhibition and Conference Services has not paid the amount of Tax to the Supplier.
- f. The Supplier shall obtain a written declaration from the Recipient of the Exhibition and Conference Services confirming that the Recipient does not have a Place of Establishment or a Fixed Establishment in the State, and is not a Registrant or required to register for Tax in the State.

Article (3)

Issuance of Executive Decisions

The Minister of Finance shall issue the required decisions to implement the provisions of this Decision.

Article (4)

Cancellations

Any provision violating or conflicting with the provisions of this Decision shall be abrogated.

Article (5)

Publication and Implementation

This Decision shall be implemented as of date of issuance and shall be published in the official Gazette.

Mohammad bin Rashid Al Maktoum

Prime Minister

Issued by us:

On: 6 Ramadan 1439H

Corresponding to: 22 May 2018