


Cabinet Decision No. (56) of 2017 on Medications and Medical Equipment Subject to Tax at Zero Rate

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This is an unofficial translation

**Cabinet Decision No. (56) of 2017
on Medications and Medical Equipment Subject to Tax at Zero Rate**

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 the 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:

Medications: Every product containing a substance(s) which achieves the intended objective in or on the human body via biological effect, which is produced, sold or offered for use in cases relating to diagnosing, treating, healing, relieving or preventing diseases, or renewing, correcting or rehabilitating the function of body organs.

Medical equipment: A medical product containing a substance, device, instrument, motor, implant, detector or system, including its accessories and operating software, which achieves the intended objective in or on the human body without medicinal, immunological or metabolic effect, which is produced, sold or offered for use in cases relating to diagnosing, treating, relieving, controlling or preventing diseases, injury or disability.

**Article (2)
Supplies Subject to Tax at Zero Rate**

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The supply of Medications and Medical Equipment registered with the Ministry of Health and Prevention, or imported with its permission or approval, shall be subject to tax at zero rate.

Article (3)
Issuance of Executive Decisions

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

Article (4)
Repeal of Conflicting Provisions

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

Article (5)
Implementation of the Decision

This decision shall be implemented as of 1 January 2018.

Mohammad bin Rashid Al Maktoum
Prime Minister

Issued by us:

On: 28 December 2017.

Corresponding to: 9 Rabi' Alakher 1439 H.