

Federal Tax Authority Decision No. (1) of 2019 On the Maximum Amount of Cash Refund under the Tax Refunds for Tourists Scheme

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Federal Tax Authority Decision No. (1) of 2019
On the Maximum Amount of Cash Refund under the Tax Refunds for
Tourists Scheme

The Chairman of the Board of Directors of the Federal Tax Authority,

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 52 of 2017 on the Executive Regulations of the Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 41 of 2018 on Introducing the Tax Refunds for Tourists Scheme,
- Federal Tax Authority Decision No. 2 of 2018 on Tax Refunds for Tourists Scheme, and
- Board of Directors Decision on the Tax Refunds for Tourists Scheme, at its eighth meeting dated 26/03/2019,

Has decided:

Article (1)

The Maximum Amount of Cash Refund

The cash VAT refund under the Tax Refunds for Tourists Scheme shall be limited to a maximum of AED 7,000 per Overseas Tourist per 24 hours.

Article (2)

Implementation of the Decision

This Decision shall be implemented from 1 June 2019.

Hamdan Bin Rashid Al Maktoum
Deputy Ruler of Dubai- Minister of Finance
Chairman of the Board of Directors

Issued on: 23 Sha'ban 1440
Corresponding to: 28 April 2019