

Federal Tax Authority Decision No. (1) of 2018
On the Requirements for Retailers to Participate in the Value Added Tax Refunds for
Tourist 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; and

Cabinet Decision No. (41) of 2018 on Introducing the Tax Refunds for Tourist Scheme,

Has decided:

Article (1)

Requirements for Retailers to Participate in the Value Added Tax Refunds for Tourist
Scheme

A retailer wishing to participate in the Value Added Tax Refunds for Tourist Scheme shall be required to:

1. Be registered with the Federal Tax Authority and hold a valid Tax Registration Number for VAT purposes.
2. Be a seller of goods that are not excluded from refund as determined by the Federal Tax Authority.
3. Submit an application to join the scheme as determined by the Federal Tax Authority and be subject to a credit check by the Operator.
4. Regularly submit VAT returns and settle payable tax to the FTA.

Article (2)

Cancelation of Retailer's Participation

The FTA may cancel the participation of any retailer who is participating in the VAT Refunds for Tourist Scheme in the event that the Retailer does not fulfill the obligations imposed on the

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Retailer, whether these are tax obligations in accordance with issued tax legislations or the obligations stipulated in the contract between the Operator and the Retailer.

Article (3)

Cancellations

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

Article (4)

Implementation of the Provisions of the Decision

This Provisions of this Decision shall be implemented as of the date of issuance.

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

Issued on 17 Dhul-Hijjah 1439H
Corresponding to 29 August 2018