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Refund of Value Added Tax Paid on Goods and Services Connected with Expo 2020 Dubai

Cabinet Decision No. 1 of 2020

Issue Date: 2 January 2020

The Cabinet has decided:

- 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;
- Federal Decree No. 203 of 2018 on the Ratification of the Agreement between the State and the Bureau International des Expositions on Privileges and Advantages for Official Participants Related to the Expo 2020 Dubai;
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax;
- Cabinet Decision No. 7/12 F of 2019, in its session No. 12 on refunding value added tax to the official participants in Expo 2020 Dubai;
- Cabinet Decision No. 1 of 2019 on the Refund of Value Added Tax Paid on Goods and Services Connected with Expo 2020;
- And pursuant to the presentation of the Minister of Finance and the approval of the Cabinet,

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.
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	The registered exhibition which will take place in Dubai from 20 October 2020 to 10 April 2021.
Bureau Expo 2020 Dubai	The Bureau Expo 2020 Dubai established by virtue of Decree No. 30 of 2014 (issued by the Ruler of the Emirate of Dubai).
Official Participant	Countries and intergovernmental organizations 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 under the State laws, 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 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.

Article 2 – Refund of Tax

1. The Office of the Official Participant may claim a refund of Tax incurred by it on the import or supply of Goods or Services provided that the Goods and Services are any of the following:
 - a. In direct connection with the construction, installation, alteration, decoration and dismantlement of their exhibition space.
 - b. In direct connection with the works and activities of organizing and operating the Official Participants’ exhibition space and any presentations and events within the Expo 2020 Dubai site.
 - c. In connection with the actual operations of the Official Participants, provided that the value of each Good or Service for which the Office of the Official Participant makes a claim exceeds the amount set by a decision of the Minister.
 - d. 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.
2. The Office of the Official Participant may claim a refund of Tax incurred on the import of Goods for personal use by the Official Participant’s Section Commissioners-General, Section Staff and the Beneficiaries.
3. Where a refund has been granted to the Office of the Official Participant in respect of any import of Goods in accordance with Clause 1 or 2 of this Article, 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 Authority and Bureau Expo 2020, and without payment of the Tax.

Article 3 – Application for Refund

1. An application to refund the Tax stipulated in Clauses 1 and 2 of Article 2 is submitted to the Bureau Expo 2020 Dubai.
2. The Bureau Expo 2020 Dubai performs the initial check on the refund claims received from the Office of the Official Participants in accordance with the forms prepared by the Authority. Where the refund claim is correct, the Bureau Expo 2020 Dubai makes a request to the Authority to refund the amount.

Article 4 – Requirements for Refund

The Authority and Bureau Expo 2020 Dubai shall agree on procedural, evidential, and verification requirements which need to be met by the Office of the Official Participant or any other Person to be eligible to the refund claim.

Article 5 – Certificate on Entitlement

1. The Bureau Expo 2020 Dubai shall perform the following:
 - a. Issue a Certificate of Entitlement to the Official Participant.
 - b. Provide the Authority with a list of the Official Participants who are licensed by the Bureau Expo 2020 Dubai and who have a Certificate of Entitlement.
2. A Certificate of Entitlement shall not be granted to any Official Participant in respect of imports and supplies covered by Paragraphs (a) and (b) of Clause 1 of Article 2 of this Decision if more than 20% of the exhibition space or presentation has been, or is intended to be used for commercial or non-official purposes.
3. The Authority or the Bureau Expo 2020 Dubai may do any of the following in order to determine the purpose of using any space or presentation:
 - a. Perform an inspection of any exhibition space or presentation;
 - b. Request any Person to provide information or to make a declaration in respect of any space or presentation.
4. Where a Certificate of Entitlement has been granted to the Official Participant in respect of imports and supplies covered by Paragraphs (a) and (b) of Clause 1 of Article 2 of this Decision, the Official Participant is required to inform the Bureau

Expo 2020 Dubai if it stops being eligible to a Certificate of Entitlement according to Clause 2 of this Article.

Article 6 – Powers of the Authority

The Authority is entitled to:

1. Request information, records, or otherwise audit the activities of the Bureau Expo 2020 Dubai to determine the following:
 - a. The refunds paid to the Office of the Official Participant followed the process as agreed between the Authority and the Bureau Expo 2020 Dubai.
 - b. The Office of the Official Participant was eligible to the refund.
2. Refuse refund of Tax where it determines that it is not due to the Office of the Official Participant.

Article 7 – Issuance of Executive Decisions

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

Article 8 – Cancellations

The abovementioned Cabinet Decision No. 1 of 2019 shall be cancelled and any provision violating or conflicting with the provisions of this Decision shall be abrogated.

Article 9 – Publication and Implementation

This Decision shall be implemented as from the effective date of the Agreement between the State and the Bureau International des Expositions, March 13th 2018, and shall be published in the Official Gazette.