

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

The Cabinet,

- Upon review of the Constitution; and
- Federal Law No (1) of 1972 concerning the competences of the Ministries and the authorities of the ministers, as amended; and
- Federal Decree-Law No. (8) of 2017 on Value Added Tax; and
- Cabinet Resolution No. (52) of 2017 Concerning the Executive Regulations of Federal Decree-Law No. (8) of 2017 on Value Added Tax; and
- Based on what has been presented by the Minister of Finance, and the approval of the Cabinet,

Resolves:

Article (1)

Definitions

In application of Provisions of this Resolution, the following words and phrases shall have the meanings assigned to them, unless the context indicates otherwise:

State	: The United Arab Emirates.
Authority	: The Federal Tax Authority.
Tax	: The Value Added Tax (VAT).
Person	: A natural or legal person.
Items	: Material properties that can be supplied, including real estates, water, and all kinds of energy as determined by the Cabinet Resolution No. (52) of 2017.
Services	: Anything that can be supplied other than items.

- Exhibition Services** : Giving access, attendance, or participation right in an exhibition or a conference, to grant the right to occupy a space for the purpose of organizing an exhibition or a conference.
- Exhibition** : Any event held under a permit given by relevant Governmental authority for a period that is not more than 7 days in order to exhibit, show or provide items or services.
- Conference** : Any official meeting convened between persons of common interest under a permit given by relevant Governmental authority for a period that is not more than 7 days.
- Supplier** : The licensed by the Authority to provide services of exhibitions and conferences pursuant to terms and procedures identified by the Authority.
- Receiver** : The person for whom services of exhibitions and conferences are supplied or imported.
- Registered** : The taxable person or entity that has a tax registration number.
- Tax Period** : The period determined for which due tax shall be calculated and paid.
- Tax Return** : Information and details identified for tax purposes provided by the taxable pursuant to the form prepared by the Authority for this purpose.
- Incorporation Headquarters** : The headquarter in which the business is duly incorporated in a country under its incorporation decision and important management decisions are taken or central management jobs are practised within such headquarter.

Permanent Office : Any permanent workplace other than the incorporation headquarter in which the person practices his work regularly or permanently. Such place has sufficient human and technical resources that enable the person to supply or possess items or services. This shall include the branches that belong to such person.

Article (2)

Tax Refund

The Authority may refund the supplier of exhibitions and conferences services provided that the following shall be made:

- a. The supplier shall apply to refund tax relevant to exhibitions and conferences services on his tax return and for the same tax period within which the date when these services were supplied occurred.
- b. Import application shall be equal or less than the tax imposed on the supply of exhibitions and conferences services.
- c. The receiver of exhibitions and conferences services shall not have an incorporation headquarter of a permanent office in the State.
- d. The receiver of exhibitions and conferences services shall not be a registered or required to be registered in the State.
- e. The receiver of exhibitions and conferences services should not have paid the tax for the supplier.
- f. The supplier shall acquire an acknowledgement in writing from the receiver of exhibitions and conferences services that the latter does not have an incorporation headquarter of a permanent office in the State and is not registered or required to be registered for VAT purposes in the State.

Article (3)

Issuing the Executive Resolutions

The Minister of Finance shall issue the necessary Resolutions to implement the provisions of this Resolution.

Article (4)

Repeals

Any provision contrary to or inconsistent with the provisions of this Resolution shall be repealed.

Article (5)

Publication and Enforcement

This Resolution shall come into force as of the date it is issued and shall be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by us:

On: 6 Ramadan 1439 A.H.

Corresponding to: 22 May 2018 AD