

Cabinet Resolution No. (55) of 2019
Concerning the Excise Price of Tobacco Products

The Cabinet,

- Having reviewed the Constitution; and
- Federal Decree by Law No. (13) of 2016, establishing the Federal Tax Authority; and
- Federal Law No. (7) of 2017, concerning tax procedures; and
- Federal Decree by Law No. (7) of 2017, concerning excise tax; and
- Federal Decree No. (32) of 2017, ratifying the unified agreement on excise tax for the states of the Cooperative Council of the Arab Gulf Countries; and
- Cabinet Resolution No. (52) of 2019, concerning the excise products and tax rates levied on them and the method of calculating the excise price; and
- Upon the Minister of Finance's proposal, and the Cabinet's approval,

Hereby decides:

Article (1)

Definitions

In the application of the provisions of this Resolution, the following words and phrases shall have the meanings assigned against each, unless the text implies otherwise:

- Excise Price** : In accordance with the definition stipulated in article (13) of Cabinet Resolution No. (52) of 2019 referred to above.
- Water Pipe Tobacco** : Tobacco intended for smoking using a water pipe and made of a mixture of tobacco and glycerin, even though it contains aromatic oils or extracts or molasses or sugar, and even if fruits flavors were added to it.
- Cigarettes rolls** : All cigarette rolls whether regular or electronically heated.

Article (2)

Excise Price for Tobacco Products

The Excise Price shall be determined in accordance with article (13) of Cabinet Resolution No. (52) of 2019 referred to above, provided that it shall not be less than:

- a. (0.4) Dirham for every cigarette roll.
- b. (0.1) Dirham for each gram of water pipe tobacco and ready to use tobacco and other similar products.

Article (3)

Enforcing Provision of this Resolution

The Minister of Finance shall issue a resolution determining the date of enforcing this Resolution provided that it shall be before 01 January 2020.

Article (4)

Publication

This Resolution shall be published in the Official Gazette.

Mohammed bin Rashid Al-Maktoum

Prime Minister

Issued by us:

On: 03 Thu Al-Hijjah 1440 A.H.

Corresponding to: 04 August 2019 AD