

Cabinet Resolution No. (48) of 2020 Regarding Determining the Remuneration of the Members of the Tax Disputes Settlement Committees

The Cabinet:

- Upon reviewing the Constitution;
- Federal Law No. (1) of 1972 Concerning the Competencies of Ministries and Powers of the Ministers, as amended;
- Federal Law No. (3) of 1983 Concerning the Federal Judicial Authority, as amended;
- Federal Law No. (7) of 2017 Concerning Tax Procedures;
- Cabinet Resolution No. (5) of 2007 Concerning the Remuneration Law of the Chairman and Members of the Boards of Directors in the Bodies, Institutions and Companies, Profitable and Non-Profitable, Owned by the Federal Government along with the Remuneration of the Heads and Members of the Permanent Committees, as amended;
- Cabinet Resolution No. (17) of 2015 Concerning Regulating the Remuneration of the Specialized Technical Committees in the Federal Government;
- Cabinet Resolution No. (36) of 2017 Concerning the Executive Regulation of Federal Law No. (7) of 2017 Concerning Tax Procedures,
- Cabinet Resolution No. (23) of 2018 Concerning Forming Tax Disputes Settlement Committees, their Work Systems and Procedures; and
- Upon the proposal of the Minister of Finance, and the approval of the Cabinet;

Has Resolved:

Article (1)

Definitions

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

Ministry : Ministry of Justice.

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Committees : Permanent Committees for settling Tax Disputes formed according to Cabinet Resolution No. (23) of 2018 referred thereto.

Remuneration : Financial reward specified under this Resolution.

Article (2)

Determination of the Remuneration of the Committees Appointed Members

1. The remuneration of the Judicial Authority Members appointed as Committees Heads, shall be an amount of AED (600) Six Hundred for each member per session, with a maximum amount of AED (5,000) Five Thousand per month, to be disbursed from the Ministry budget.
2. The remuneration of the Experts, the Committees appointed Members, shall be an amount of AED (500) Five Hundred for each member per session, with a maximum amount of AED (4,000) Four Thousand per month, to be disbursed from the Ministry budget.

Article (3)

Determination of the Remuneration of the Committees Reserve Members

1. The remuneration of the Judicial Authority Members, who are Reserve Members for the Committees Heads, shall be an amount of AED (500) Five Hundred for each member per session, to be disbursed from the Ministry budget.
2. The remuneration of the Experts, the Reserve Members of the Committees, shall be an amount of AED (400) Four Hundred for each member per session.

Article (4)

Determination of the Remuneration of the Committees Secretaries

The remuneration of the Committees Secretaries shall be an amount of AED (200) Two Hundred for each Secretary per session, with a maximum amount of AED (2,000) Two Thousand per month, to be disbursed from the Ministry budget.

Article (5)

Conditions for Remuneration Disbursement

1. Remuneration stipulated therein shall be disbursed, provided that:
 - a. The duties and competencies entrusted to the Heads, Appointed and Reserve Members in Committees, and Secretaries, in carrying out their work in such Committees, are apart from the scope of their original duties and competencies; and
 - b. The remuneration is disbursed according to the number of sessions attended by the

Member or the Secretary.

2. The Heads, Appointed and Reserve Members in Committees shall inform the Ministry about the other Specialized Technical Committees in which they participate. Should a Member has the membership of more than one Specialized Technical Committee, the disbursement shall be limited to the three highest remuneration which the Member deserves.

Article (6)

Remuneration Disbursement

Remuneration shall be disbursed to the Heads, Appointed and Reserve Members of the Tax Disputes Settlement Committees from the date of their actual commencement of their work in accordance with the controls and procedures contained therein.

Article (7)

Executive Resolutions

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

Article (8)

Publication and Enforcement of the Resolution

This Resolution shall be published in the Official Gazette and shall come into force as of the date of its issue.

Mohammed Bin Rashid Al Maktoum

Prime Minister

Date: 20 Dhul-Hijah 1441 H

Corresponding to: June 24, 2020 A.D