

Cabinet Decision No. (26) of 2018
Regarding the Refund of Value Added Tax Paid on Services Provided in
Exhibitions
and Conferences

The Cabinet

Having reviewed the Constitution,

And Federal Law No. (1) of 1972 on the Competencies of Ministries and Powers of Ministers, and its amendments,

And Federal Decree-Law No. (8) of 2017 on Value Added Tax,

And Cabinet Decision No. (52) of 2017 on the Executive Regulation of Federal Decree-Law No. (8) of 2017 on Value Added Tax,

And based on the proposal of the Minister of Finance and the approval of the Cabinet,

Has decided:

Article (1)

Definitions

For the purposes of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:

The State	: The United Arab Emirates
The Authority	: The Federal Tax Authority.
The 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 Cabinet Decision No. (52) of 2017.
Services	: Anything that can be supplied other than Goods.
Exhibition and Conference Services	: Granting the right to enter, attend, or participate in an exhibition or a conference, or granting the right to occupy a space for the purpose of holding an exhibition or a conference.
Exhibition	: Any event held under a license from the competent government entity for a period not exceeding 7 days to display, show, or present goods or services.
Conference	: Any formal meeting held between persons with a common interest under a permit from the competent government entity for a period not exceeding 7 days.
Supplier	:

	A person licensed by the Authority to provide Exhibition and Conference Services in accordance with the conditions and procedures it specifies.
Recipient	: The person for whom the Exhibition and Conference Services are supplied or imported.
Registrant	: A Taxable Person who has been issued a Tax Registration Number.
Tax Period	: The specified period of time for which the Payable Tax must be calculated and paid.
Tax Return	: The information and data specified for Tax purposes which a Taxable Person submits in accordance with the form prepared by the Authority.
Place of Establishment	: The place where a business is legally established in a country pursuant to the decision of its establishment, and where significant management decisions are taken or central management functions are exercised.
Fixed Establishment	: Any fixed place of business, other than the Place of Establishment, in which the Person regularly or permanently conducts his business and where sufficient human and technical resources exist to enable him to make or acquire supplies of Goods or Services, including the Person's branches.

Article (2)

Tax Refund

The Authority may refund the Tax to the supplier of Exhibition and Conference Services, provided that the following conditions are met:

- a. The Supplier claims the refund of Tax related to the provision of Exhibition and Conference Services on his Tax Return and for the same Tax Period during which the date of supply of these Services occurred.
- b. The refund claim is equal to or less than the Tax that was imposed on the supply of Exhibition and Conference Services.
- c. The Recipient of the Exhibition and Conference Services does not have a Place of Establishment or a Fixed Establishment in the State.
- d. The Recipient of the Exhibition and Conference Services is not a Registrant or obliged to register in the State.
- e. The Recipient of the Exhibition and Conference Services has not paid the Tax to the Supplier.
- f. The Supplier obtains a written declaration from the Recipient of the Exhibition and Conference Services stating that he does not have a Place of Establishment or a Fixed

Establishment in the State, and that he is not registered or obliged to register for Value Added Tax purposes in the State.

Article (3)

Issuance of Executive Decisions

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

Article (4)

Repeals

Any provision that violates or contradicts the provisions of this Decision shall be repealed.

Article (5)

Publication and Entry into Force

This Decision shall come into effect from the date of its issuance and shall be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum
Prime Minister

Issued by us:

On: 6 / Ramadan / 1439 H

Corresponding to: 22 / May / 2018 AD