

**Resolution as per the latest amendment**  
**Cabinet Resolution No. (73) of 2022**  
**Regarding the Refund of Value Added Tax Associated with the**  
**"1 Billion Meals" Campaign**

**The Cabinet:**

- Having reviewed the Constitution,
- And Federal Law No. (1) of 1972 concerning the competencies of Ministries and the powers of Ministers, and its amendments,
- And Federal Decree-Law No. (13) of 2016 on the establishment of the Federal Tax Authority, and its amendments,
- And Federal Law No. (7) of 2017 on Tax Procedures, and its amendments,
- And Federal Decree-Law No. (8) of 2017 on Value Added Tax,
- And Cabinet Resolution No. (52) of 2017 on the Executive Regulations of Federal Decree-Law No. (8) of 2017 on Value Added Tax, and its amendments,
- And based on the proposal of the Minister of Finance and the approval of the Cabinet,

Has decided:

**Article (1)**  
**Definitions**

This text is as per the latest amendment under Resolution No. (53) of 2023  
- to view the original text

For the purposes of this Resolution, the following words and phrases shall have the meanings assigned to them below, unless the context otherwise requires:

**State:** The United Arab Emirates

**Authority:** The Federal Tax Authority.

**Tax:** Value Added Tax

**Initiative:** The "1 Billion Meals" initiative organized by the Initiative Campaign, for which Value Added Tax is refunded for the year 2022 and subsequent years.

**Initiative Campaign:** Mohammed bin Rashid Al Maktoum Global Initiatives foundation.

**Supplier:** The persons identified by the Authority in coordination with the Initiative Campaign.

## **Article (2)**

### **Tax Refund for the Purposes of the Initiative**

The Supplier may request a refund of the Tax collected for the purposes of the Initiative if the following conditions are met:

1. The Supplier has paid the full collected amounts, including an amount equal to the Tax subject to the refund request for the purposes of the Initiative, to the Initiative Campaign.
2. The Supplier has declared the Tax imposed for the purposes of the Initiative in the tax return in accordance with the provisions of the applicable tax legislation.
3. The Supplier retains proof of payment of the full collected amounts, including an amount equal to the Tax subject to the refund request for the purposes of the Initiative, to the Initiative Campaign.

## **Article (3)**

### **Refund Request**

1. The request for a refund of the Tax referred to in Article (2) of this Resolution shall be submitted to the Authority in accordance with the requirements and form specified by the Authority.
2. The Supplier must submit the refund request within (120) one hundred and twenty days from the end of the tax period in which the tax amounts were collected.

## **Article (4)**

### **Repeals**

Any provision that contradicts or is inconsistent with this Resolution shall be repealed.

**Article (5)**  
**Entry into Force**

This Resolution shall enter into force from the date of its issuance.

Mohammed bin Rashid Al Maktoum  
Prime Minister

Issued by us:

On: 18/ Muharram/ 1444 H

Corresponding to: 16/ August/ 2022 G

All rights reserved to the Arab Lawyers Network © 2025