

**Refund of Value Added Tax Paid on Goods and Services  
Connected  
with Expo 2020 Dubai**

**Cabinet Decision No. (1) of 2020**

Date of Issuance: 2 January 2020

**The Cabinet has decided**

- 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 Federal Decree No. (203) of 2018 ratifying the agreement between the State and the Bureau International des Expositions on the privileges and advantages granted to Official Participants in Expo 2020 Dubai,
- And Cabinet Decision No. (52) of 2017 on the Executive Regulation of Federal Decree-Law No. (8) of 2017 on Value Added Tax,
- And Cabinet Decision No. (12/7W) of 2019, Session No. (12) on the refund of Value Added Tax to Official Participants in Expo 2020 Dubai,
- And Cabinet Decision No. (1) of 2019 on the Refund of Value Added Tax Paid on Goods and Services Connected with Expo 2020 Dubai,
- And based on the proposal of the Minister of Finance, and the approval of the Cabinet,

**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 Minister	: The Minister of Finance.

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 the aforementioned Cabinet Decision No. (52) of 2017.
Services	: Anything that can be supplied other than Goods.
Expo 2020 Dubai	: The registered exhibition scheduled to be held in Dubai from 20 October 2020 to 10 April 2021.
Bureau Expo 2020 Dubai	: The bureau established pursuant to Decree No. (30) of 2014 (issued by the Ruler of the Emirate of Dubai).
Official Participant	: Countries and intergovernmental organisations that have received and accepted the official invitation from the State to participate in Expo 2020 Dubai, as an exhibitor on a non-commercial basis.
Office of the Official Participant	: The office representing the Official Participant, established in accordance with the State's regulations, for the entire period of preparation, operation, and dismantling of the pavilions and the execution of all work and activities necessary for participation inside and outside the Expo 2020 Dubai site, and this includes the Office of the Commissioner General of Section.
Commissioner General of Section	: The person appointed by the Official Participant in accordance with Article 13 of the Paris Convention of 22 November 1928 concerning international exhibitions.
Section Staff	: The team of the Commissioner General of Section, the Deputy Commissioner General of Section, the Pavilion Director, and other direct staff of the Commissioner General of Section.

Beneficiaries	: Family members of the Commissioner General of Section, the Deputy Commissioner General of Section, and the Pavilion Directors with their spouses, their ascendants, and their descendants under the age of 21, and necessary persons required to care for such family members who usually perform such specific tasks for the benefit of the family members (if any).
Consideration	: All that is received or expected to be received for the supply of Goods or Services, whether in money or other forms of payment.

## **Article (2) - Tax Refund:**

1. The Office of the Official Participant may request a refund of Tax incurred on the import or supply of Goods or Services, provided that such Goods and Services are for any of the following:
  - aDirectly connected with the construction, installation, alteration, decoration, and dismantlement of their exhibition space.
  - aDirectly connected with the work and activities of organising and operating the exhibition spaces of the Official Participants and any presentations and events within the Expo 2020 Dubai site.
  - aConnected with the actual organisation work of the Official Participants, provided that the value of each good or service for which the Office of the Official Participant claims a refund of the incurred Tax is not less than the amount determined by a decision of the Minister.
  - aConnected with all operations, services, and activities provided for the purpose of participating in Expo 2020 Dubai, whether conducted within or outside the boundaries of the Expo 2020 site.
2. The Office of the Official Participant may request a refund of Tax incurred on the import of Goods for the personal use of the Commissioner General of Section of the Official Participant, the Section Staff, and the Beneficiaries.
3. If a refund is granted to the Office of the Official Participant in respect of any import of Goods in accordance with clauses (1) or (2) of this Article, such Goods may not be sold for consideration or transferred for free

without prior approval in accordance with the procedures agreed upon between the Authority and Bureau Expo 2020 Dubai, and without payment of the Tax.

### **Article (3) - Refund Application**

1. The application for a refund of the Tax referred to in clauses (1) and (2) of Article (2) shall be submitted to Bureau Expo 2020 Dubai.
2. Bureau Expo 2020 Dubai shall conduct a preliminary review of the refund applications received from the Office of the Official Participant in accordance with the form prepared by the Authority. If the refund application is valid, Bureau Expo 2020 Dubai shall request the refund of the Tax from the Authority.

### **Article (4) - Refund Requirements**

The Authority and Bureau Expo 2020 Dubai shall determine the procedural, evidentiary, and verification requirements that must be met by the Office of the Official Participant or any other person to be eligible to apply for a refund.

### **Article (5) - Certificate of Refund Entitlement**

1. Bureau Expo 2020 Dubai shall do the following:
  - aIssue a Certificate of Refund Entitlement to the Official Participant.
  - aProvide the Authority with a list of Official Participants licensed by Bureau Expo 2020 Dubai who hold a Certificate of Refund Entitlement.
2. A Certificate of Refund Entitlement shall not be granted to any Official Participant in respect of imports and supplies covered by paragraphs (a) and (b) of clause (1) of Article (2) of this Decision if more than 20% of the exhibition or display area has been used or is intended to be used for commercial or non-official purposes.
3. The Authority or Bureau Expo 2020 Dubai may do any of the following to determine the purpose of use of any area or display:
  - aInspect the exhibition or display area.
  - aRequire any person to provide information or a declaration regarding any area or display.
4. If an Official Participant is granted a certificate confirming refund entitlement in respect of the supplies and imports covered in

paragraphs (a) and (b) of clause (1) of Article (2) of this Decision, the Official Participant must inform Bureau Expo 2020 Dubai if it is no longer eligible for the Certificate of Refund Entitlement in accordance with the provision of clause (2) of this Article.

## **Article (6) - Powers of the Authority**

The Authority may do the following:

1. Request information or records or conduct an audit of the activities of Bureau Expo 2020 Dubai to determine the following:
  - aThat the Tax refund to the Office of the Official Participant has been made in accordance with the procedure agreed upon between the Authority and Bureau Expo 2020 Dubai.
  - aThat the Office of the Official Participant is entitled to the Tax refund.
2. Reject a Tax refund if it is concluded that the Office of the Official Participant is not entitled to it.

## **Article (7) - Issuance of Implementing Decisions**

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

## **Article (8) - Repeals**

The aforementioned Cabinet Decision No. (1) of 2019 is hereby repealed, as is any provision that contradicts or conflicts with the provisions of this Decision.

## **Article (9) - Publication and Entry into Force**

This Decision shall come into effect from the date of the entry into force of the agreement between the State and the Bureau International des Expositions, which is 13 March 2018, and shall be published in the Official Gazette.