

Application of the Digital Tax Stamps Scheme on Tobacco and Tobacco Products
Federal Tax Authority Decision No. (5) of 2020 on Amending Federal Tax
Authority Decision No. (2) of 2019

Date of Issuance: 11 May 2020

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- And Federal Decree-Law No. (13) of 2016 on the Establishment of the Federal Tax Authority,
- And Federal Decree-Law No. (7) of 2017 on Excise Tax,
- And Cabinet Decision No. (42) of 2018 on Marking Tobacco and Tobacco Products,
- And Federal Tax Authority Decision No. (3) of 2018 on the Application of the Digital Tax Stamps Scheme on Tobacco and Tobacco Products,
- And Federal Tax Authority Decision No. (2) of 2019 on the Application of the Digital Tax Stamps Scheme on Tobacco and Tobacco Products,

Article (1) - Dates of Availability of Digital Tax Stamps

Clause (4) of Article (1) of the Federal Tax Authority Decision No. (2) of 2019 on the Application of the Digital Tax Stamps Scheme on Tobacco and Tobacco Products shall be replaced by the following text:

4. As of 1 January 2021, the supply, transfer, storage, or possession of the specified Excise Goods in the State without Digital Tax Stamps is prohibited.

Article (2) - Repeal of Conflicting Provisions

Any provision that violates or conflicts with the provisions of this Decision shall be repealed.

Article (3) - Entry into Force

This Decision shall come into force from the date of its issuance.