

VAT Public Clarification Zero-rating of export of services

Resource Number: RS003/2026

Resource Details

| | | | |
|-----------------------|---|---------------------|-----------------------|
| Country | United Arab Emirates | Group | Value Added Tax (VAT) |
| Category | Federal Tax Authority | Sub-Category | VATP019 |
| Written By | by WITSYNC Tax Team | Designation | Taxation |
| Effective Date | 2018-01-01 | | |
| Short Brief | Article 31(1)(a)(1) of Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax and its amendments ¹ (the “Executive Regulation”) prescribes rules for the zero-rating of certain exports of services. This zero-rating rule is further supplemented by additional rules and conditions in Article 31(2)2 and (3) of the Executive Regulation. | | |

Sections

Further Amendments

This public clarification issued in the year 2024 got further amended by additional conditions for zero-rating export of services under Article 31.

Must read VATP040 on VAT Public Clarification Amendments to the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax - 2017 - Cabinet Decision No. 100 of 2024

Documents

- VATP019 - Zero-Rating Certain Exported Services

References

- FTA Webpage link — <https://tax.gov.ae/DataFolder/Files/Pdf/VATP019%20-%20Zero-rating%20certain%20exported%20services.pdf>