

# VAT Public Clarification Manpower vs Visa Facilitation Services

Resource Number: RS039/2026

## Resource Details

<b>Country</b>	United Arab Emirates	<b>Group</b>	Value Added Tax (VAT)
<b>Category</b>	Federal Tax Authority	<b>Sub-Category</b>	VATP038
<b>Written By</b>	by WITSYNC Taxation Team	<b>Designation</b>	WITSYNC Compliance
<b>Effective Date</b>	2018-01-01		
<b>Short Brief</b>	Issue In some instances, employment visas are held by one person (e.g. company) while the employees work under the supervision and control of another person. This Public Clarification provides guidelines on determining the nature of these supplies as well as the application of the relevant valuation rules.		

## Sections

No sections available.

## Documents

- FTA Public Clarification

## References

- FTA Weblink to Clarification — <https://tax.gov.ae/Datafolder/Files/Pdf/2024/VATP038%20-%20Manpower%20vs%20Visa%20Facilitation%20Services%20-%202030%2005%202024.pdf>