

## VAT

“Effective from 1 January 2018 VAT will be applicable in the UAE. The Federal Decree-Law No 8 of 2017 on Value Added Tax (VAT Decree-Law) and the Cabinet Decision No 52 of 2017 on the Executive Regulations of the Federal Decree-Law No (8) of 2017 on Value Added Tax (Executive Regulations) set out the procedures to be compliant with VAT. Dubai Government entities will impose a VAT of 5% on any Taxable Supply in accordance with the Decree-Law and will collect and pay such VAT to the Federal Tax Authority (FTA). Please note that VAT will not be applicable on Activities conducted in Sovereign Capacity.

Tax Invoices issued post January 1, 2018 should conform with the provisions of Article 59 of the Executive Regulations. Please note that we will not accept any Tax Invoice which does not conform with these provisions.

Our Tax Registration Number (TRN) is 100267612800003.