

Cabinet Decision No. (1) of 2019
on the Refund of Value Added Tax Paid on Goods and Services Connected with Expo 2020
Dubai

The Cabinet,

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of the Ministries and Powers of the Ministers and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax, and
- Federal Decree No. 203 of 2018 on the Ratification of the Agreement between the State and the Bureau International des Expositions on Privileges and Advantages Granted to the Official Participants in Expo 2020 Dubai, and
- Pursuant to the presentation of the Minister of Finance and the approval of the Council of Ministers,

Has decided:

Article (1)

Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:

State	: United Arab Emirates.
Authority	: Federal Tax Authority.
Minister	: Minister of Finance.
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 Cabinet Decision No. (52) of 2017 referred thereto.

This is an unofficial translation

- Services** : Anything that can be supplied other than Goods.
- Expo 2020 Dubai** : The registered exhibition scheduled to take place in Dubai from 20 October 2020 to 10 April 2021.
- Bureau Expo 2020 Dubai** : The Bureau established by virtue of Decree No. 30 of 2014 (issued by the Ruler of Dubai).
- Official Participant** : Countries and intergovernmental organisations which have received and accepted the official invitation from the State to participate in Expo 2020 Dubai in a non-commercial capacity as an exhibitor.
- Section Commissioner-General** : The representative appointed by the Official Participant in accordance with Article 13 of the Paris Convention of 22 November 1928 relating to International Exhibitions.
- Section staff** : The staff of the Section Commissioner-General, the deputy of the Section Commissioner-General, the pavilion director and other direct employees of the Section Commissioner-General.
- Beneficiaries** : Family members of the Section Commissioner-General, deputy Section Commissioner-General and pavilion director, consisting of their spouses, ascendants, descendants under the age of 21, and the personnel necessary for the care of such family members who habitually do this specific work for those family members (where applicable).
- Consideration** : All that is received or expected to be received for the supply of Goods or Services, whether in money or other acceptable forms of payment.

Article (2)

Refund of Tax

1. The Official Participant may claim a refund of Tax where incurred on the import or supply of Goods and Services provided that the Goods and Services:

This is an unofficial translation

- a. Are in direct connection with the construction, installation, alteration, decoration and dismantlement of their exhibition space.
 - b. Are in direct connection with the operations of the Official Participant's exhibition space and any presentation within the Expo 2020 Dubai site.
 - c. Relate to the actual operations of the offices of the Official Participants, provided that the value of each Good or Service for which a claim is made is not less than the amount set by the Minister's Decision.
2. The Official Participant may claim a refund of Tax where incurred on the import of Goods for personal use by the Official Participant's Section Commissioner-General, Section Staff and the Beneficiaries.
 3. Where a refund has been granted to the Official Participant in respect of any import of Goods in accordance with Clauses 1 or 2 of this Article, these Goods cannot be sold for a Consideration or transferred free of charge without prior consent in accordance with the procedures agreed upon between the Authority and the Bureau Expo 2020, and without payment of the Tax.

Article (3)

Application for the refund

1. The claim for a refund of the Tax referred to under Clauses 1 and 2 of Article 2 must be submitted to the Bureau Expo 2020 Dubai.
2. The Bureau Expo 2020 Dubai shall perform the initial audit on the refund claims received from the Official Participant in accordance with the form prepared by the Authority. Where the refund claim is correct, the Bureau Expo 2020 Dubai shall make a request to the Authority to refund the amount.

Article (4)

Requirements for Refund

The Authority and Bureau Expo 2020 Dubai shall determine the procedural, evidential, and verification requirements which need to be met by the Official Participant or any other Person to be eligible for the refund claim.

Article (5)

Certificate of Refund Entitlement

1. The Bureau Expo 2020 Dubai shall issue a certificate of refund entitlement to the Official Participant.
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 space or presentation is used, or intended to be used, for commercial or non-official purposes.
3. The Authority or the Bureau Expo 2020 Dubai may perform any of the following in order to determine the purpose of using any space or presentation:
 - a. Perform an inspection of any exhibition space or presentation;
 - b. Request any Person to provide information or to make a declaration in respect of any space or presentation.
4. Where a certificate of refund entitlement has been granted to the Official Participant in respect of imports and supplies covered by Paragraphs (a) and (b) of Clause 1 of Article 2 of this Decision, the Official Participant is required to inform the Bureau Expo 2020 Dubai if it stops being eligible for a certificate of refund entitlement according to the provision of Clause 2 of this Article.

Article (6)

Powers of the Authority

The Authority shall be entitled to:

1. Request information or records, or perform an audit on the activities of the Bureau Expo 2020 Dubai in order to determine the following:
 - a. The Tax refund to the Official Participant was made according to the procedure agreed upon between the Authority and the Bureau Expo 2020 Dubai.
 - b. The Official Participant was eligible for the refund.
2. Refuse the refund of Tax where it is found not to be due to the Official Participant.

Article (7)

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Issuance of Executive Decisions

The Minister shall issue the required decisions for implementing the provisions of this Decision.

Article (8)

Cancellations

Any provision violating or conflicting with the provisions of this Decision shall be abrogated.

Article (9)

Publication of the Decision and its Implementation

This Decision shall be implemented as from the effective date of the Federal Decree No. 203 of 2018 referred thereto, and shall be published in the Official Gazette.

Mohammed Bin Rashid Al Maktoum

Prime Minister

Issued by us

On: 29 Rabi' Al Akhar 1440 H

Corresponding to: 6 January 2019