UAE: MoF has published the Value Added Tax (VAT) law on its website

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In brief

The United Arab Emirates (“UAE”) Ministry of Finance (“MoF”) have published Federal Decree – Law No. (8) of 2017 on Value Added Tax (“VAT Law”) on their website. In line with Article 85 of the VAT Law, the effective date of this Decree - Law will be 1 January 2018.

The VAT law is based on the VAT principles agreed in the Unified GCC Agreement for Value Added Tax (VAT) published in the Official Gazette on 21 April 2017. The main VAT principles with regards to the application of VAT on certain sectors have been decided in the law, however specific details with regards to the application are left to the implementing regulations which are expected to be issued shortly.

With the VAT implementation date now confirmed to be 1 January 2018, businesses impacted by VAT and operating across the GCC need to continue their VAT implementation plans to ensure they are ready to comply with the UAE VAT requirements by the go live date.

Businesses should also take the opportunity to raise any specific VAT issue that may affect their business and that should be addressed in the law or the implementing regulations.

Please visit the UAE MoF website link below for an unofficial English translation of the VAT Law: https://www.mof.gov.ae/En/lawsAndPolitics/govLaws/Documents/VAT%20Decree-Law%20No.%208%20of%202017-%20English.pdf

More details on the law will be provided separately.

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