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## Maximum Amount of Cash Refund Under the Refunds of Value Added Tax for Tourists Scheme

Federal Tax Authority Decision No. 6 of 2022

Issue Date: 21 of July 2022 (Effective from 1 September 2022)

### The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, 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 the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Cabinet Decision No. 41 of 2018 on Introducing the Tax Refunds for Tourist Scheme,
- Federal Tax Authority Decision No. 2 of 2018 on the Tax Refunds for Tourists Scheme,
- Federal Tax Authority Decision No. 1 of 2019 on the Maximum Amount of Cash Refund Under the Refunds of Value Added Tax for Tourists Scheme,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors of the Federal Tax Authority on the memorandum on the Study of the Maximum Amount of Cash Refund of Value Added Tax Under Refunds of Tax for Tourists Scheme, at its 21st meeting held on 23/06/2022,



## **Article 1 - The Maximum Amount of Cash Refund**

The maximum cash refund of Value Added Tax under the Tax Refunds for Tourists Scheme shall be AED 35,000 per overseas tourist per 24 hours.

## **Article 2 – Cancelation of Conflicting Provisions**

Any provision contrary to or inconsistent with the provisions of this Decision, as well as the Federal Tax Authority Decision No. 1 of 2019 on the Maximum Amount of Cash Refund Under the Refunds of Value Added Tax for Tourists Scheme, shall be abrogated.

## **Article 3 – Application of the Decision**

This Decision shall come into effect as of 1 September 2022.