



USER GUIDE FOR SUPPLIERS AND RECIPIENTS OF EXHIBITION AND CONFERENCE SERVICES

VAT REFUND FOR EXHIBITIONS AND CONFERENCES

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1. Brief overview of this user guide

Suppliers of certain services are able to claim a refund of the amount of VAT which they charge on supplies of these services to their international customers. There are a number of conditions which have to be met for the ability to reclaim the VAT to arise, including that the supplier should not collect the VAT component from the relevant international customers. The effect of these rules is that the international customers will not bear the cost of VAT when acquiring qualifying exhibition and conference services.

The services which fall under this refund scheme are the services of:

- a) granting the right to occupy space for the purposes of conducting an exhibition or conference; and
- b) granting the right to access, attend or participate in an exhibition or conference.

This document provides guidance to both supplier of qualifying services and their customers in respect of the following:

- Licensing process and licensing application form for suppliers of exhibition and conference services. Please note that different processes may apply depending on the nature of the services that suppliers provide.
- Service request process which need to be followed by international customers in order to receive services with the VAT refund from licensed suppliers.
- Filing Tax Returns by suppliers.
- Registration requirements for international customers.

2. Definitions

The following terms are used throughout the guide:

- **Authority:** Federal Tax Authority (FTA)
- **Goods and Services:** goods is physical property that can be supplied including but not limited to real estate, water, and all forms of energy as specified in the Cabinet Decision No. (52) of 2017. Services is anything that can be supplied other than Goods.
- **Exhibition and Conference Services (Services):** Grant of the right to access, attend or participate in an Exhibition or Conference or the grant of the right to occupy space for the purposes of conducting an Exhibition or Conference.
- **Exhibition:** Any event held, for no longer than **7** days, to display, show or present Goods or Services, in accordance with a permit issued from the competent government entity.



- **Conference:** Any formal meeting held, for no longer than 7 days, attended by people with a shared interest, in accordance with a permit issued from the competent government entity.
- **Supplier:** Licensee by the Authority to provide Exhibition and Conference Services in accordance with the procedures and conditions specified by the Authority.
- **Recipient (International Customer / Customer):** Person to whom Exhibition and Conference Services are supplied or imported.
- **Registrant:** The person who has been issued with a Tax Registration Number.
- **Tax Period:** The specified timeframe, for which Payable Tax shall be calculated and paid.
- **Tax Return:** Information and data specified for Tax purposes and submitted by a Taxable Person in accordance with a form prepared by the Authority.
- **Place of Establishment:** The place where a Business is legally established in a country pursuant to its decision of establishment, in which significant management decisions are taken or central management functions are conducted.
- **Fixed Establishment:** Any fixed place of business, other than the Place of Establishment, in which the Person conducts his business regularly or permanently and where sufficient human and technology resources exist to enable the Person to supply or acquire Goods or Services, including the Person's branches.

3. Mechanism of the refund

3.1. References in the Law and Executive Regulation

Article 75(5) of the UAE Federal Decree Law No (8) of 2017 on Value Added Tax ("Law") and *Cabinet Decision No. (26) of 2018 on the Refund of Value Added Tax Paid on Services Provided in Exhibitions and Conferences* provide the legal basis for the refund scheme for Exhibition and Conference Services.

3.2. How does it work?

The Supplier providing the Exhibition and Conference Services will charge VAT at 5% in respect of the Services. However, in certain situations, the Supplier will be able to refund the VAT amount that it charges on the Services as long as the Supplier does not collect the VAT amount from the International Customer – therefore, in effect, passing the benefit of the refund to the International Customer by ensuring that UAE VAT is not a cost to the Customer.



The following conditions must be met for the supplier to be able to claim the refund from the FTA:

1. The supply is of Exhibition and Conference Services – that is, either of the grant of the right to access, attend or participate in an Exhibition or Conference or the grant of the right to occupy space for the purposes of conducting an Exhibition or Conference.
2. The recipient of the Exhibition and Conference Services does not have a Place of Establishment or a Fixed Establishment in the State.
3. The recipient of the Exhibition and Conference Services is not registered for VAT or required to register for VAT in the UAE.
4. The Supplier has obtained a written declaration from the recipient confirming that the recipient does not have a Place of Establishment or a Fixed Establishment in the UAE, and is not registered or required to register for VAT in the UAE.
5. The recipient of the Exhibition and Conference Services has not paid the amount of VAT to the Supplier.

Where the conditions above are met, the Supplier of Exhibition and Conference Services can request the refund of VAT charged on the supply of the Exhibition and Conference Services on the Supplier's VAT Return which relates to the Tax Period in which the date of supply for the Exhibition and Conference Services was triggered. The amount of the refund requested must be either equal or less than the VAT charged on the supply of the Services.

Before being able to utilize the refund scheme, a Supplier must be licensed in respect of the scheme.

The following scenarios apply:

	If the Service supplied by the Supplier is...	then...
A	the grant of the right to occupy space for the purposes of conducting an Exhibition or Conference...	the Supplier must be registered with and licensed by the FTA. This licence will be issued for a period of one year if the applicant is the venue owner. If the applicant has the right to rent but does not own the venue, the licence will be issued for a duration that is in line with the period permitted by the venue owner.
B	the grant of the right to access, attend or participate in an Exhibition or Conference...	the Supplier must request for a licence to be able to provide such rights for a specific Exhibition or Conference . Further, the event permit must be issued for the event before being able to apply for the licence. This licence will be valid for that event only .



3.3. Who is eligible to be licensed under the scheme?

Eligibility criteria is specific to the scenarios above and is mentioned in detail in **section 4.1** in this document.

3.4. When can a VAT refund be provided to customers?

Assuming that the conditions are met, licensed Suppliers should not collect VAT on the relevant Exhibition or Conference Services from their customers at the time of supply of these Services.

Since the Suppliers will be able to claim the VAT refund equal to the output VAT charged on the Services, there will be no VAT cost to the Suppliers from not collecting the VAT from customers, whilst also providing the customers with immediate VAT refund.

4. The Licensing Application

4.1. Eligibility criteria

Eligibility criteria differs based on the scenario as per the following:

Scenario A: The Supplier is applying for a licence to grant the right to occupy space for the purposes of conducting an Exhibition or Conference. This applies for example to hotels and companies in the UAE who rent space for events.

- The Supplier must be registered for VAT with the FTA.
- The Supplier must have a place of residence in the UAE.
- The Supplier is in the business of renting our space for exhibitions or conferences.
- The Supplier must have a valid trade licence issued by the competent government entity where the commercial activity section is in line with the above-mentioned business.
- The Supplier owns space for exhibitions / conferences, or has authority to rent or operate space for exhibitions / conferences.
- The Supplier's venue is registered with the competent government entity for the purpose of ensuring that the venue meets minimum requirements to host an exhibition / conference.

Scenario B: The Supplier is an event organiser and is applying for a licence to grant the right to access, attend or participate in an Exhibition or Conference. This applies to local and international event organisers which sell tickets to non-UAE residents.

- The event duration is seven days or less.



- The Supplier has obtained an event permit from a competent government entity.
If the Supplier is a resident (local) organiser:
- The Supplier must be registered with the FTA.
- The Supplier must have a valid trade licence where the commercial activity section is in line with the event management and organisation industry/ sector/ business.
- The Supplier must be registered with the concerned competent government entity as an organiser.

If the Supplier is a non-UAE resident (international) organiser:

- The Supplier must provide the proof of establishment in an overseas jurisdiction.

4.2. Documents the Supplier should provide to FTA

Scenario A

The Supplier must complete and submit to the FTA the 'Supplier's Licence Request Form to Grant the Right to Occupy Space' which is available on the FTA website, along with the following supporting documentation:

- Copy of the valid trade licence.

Notes regarding the trade licence:

- The document should be issued by the Department of Economic Development.
- Trade name should be the same as the Supplier name.
- Trade licence should be valid for at least **one** month from the date of applying to the FTA. If valid for less than a month, evidence of re-applying should be submitted together with the existing trade licence.
- Commercial activity section should be relevant to the business type as per the eligibility criteria.

- Venue registration proof issued by the competent government entity. This can be a certificate or an email confirming the registration and includes the registration ID. If this is not available then the following must be submitted:
 - Use permit of the area.
 - Layout drawing (plot plan) of the conference / exhibition space which will be rented out. This will include the location, dimensions and size of the rooms.
 - Business profile document.

Notes regarding the business profile document:

- The description of the business profile must be similar to the commercial activities section and in line with the business type as per the eligibility criteria.



- The document must be signed by the authorized signatory.

- If the applicant does not own the venue, the contract / agreement with the venue owner (e.g. Non Objection Letter) must be provided. This document must provide details on the permitted duration to rent the venue.
- Provide three examples on the events facilitated/ hosted/ organized. Details should include name of events facilitated, purpose of events, date of events, size of events (number of attendees). These can be included in the business profile document or mentioned in the licence form.
- Copy of the passport or Emirates ID of the authorised signatory.

Scenario B

The Supplier must complete and submit to the FTA the 'Licence Request Form for Event Organiser to Grant Access to Events' which is available on the FTA website, along with the following supporting documentation:

- Copy of the event permit provided by the competent government entity.
- Sample ticket which illustrates the ticket price and event name (if available).
- Copy of the passport or Emirates ID of the authorised signatory.

Furthermore, the following documents will need to be provided depending on whether the applicant is resident or not resident in the UAE:

- If the Supplier is a resident:
 - Copy of valid trade licence.
 - Copy of a valid organiser registration certificate provided by concerned competent government entity.
- If the Supplier is a non-UAE resident:
 - Proof of establishment (e.g. a certificate of incorporation).

5. How to apply to the FTA to be a Supplier for Exhibitions and Conferences Services

Download the relevant form (as referenced in **section 4.2**) from the designated section on FTA website or on e-Services. Fill the form and send it along with the supporting documents to the following email Exhibitors@tax.gov.ae



Licence requests sent to other FTA email addresses will **not** be processed.

6. Processing the Supplier's application by the FTA

- It will take the FTA up to 20 business days to review the application. The Supplier will be notified of the results.
- If accepted, FTA will issue the licence within 5 business days. The licence will be provided in letter format and will be stamped by the FTA, scanned and sent by Email.
- Licence validity depends on the scenario that applies:
 - If **scenario A** applies, the licence will be valid for **one year** and subject to renewal if the Applicant owns the venue. If the Applicant has the right to rent the venue, the licence will be issued based on the duration specified as per the agreement with the owner with a maximum validity of one year.
 - If **scenario B** applies, the licence will be valid for **the specific** Exhibition/Conference only and cannot be used for other events.
- The FTA will not charge a fee for such a licence.

7. Licence Renewal (applies to scenario A)

7.1. When should the Supplier apply for renewal?

The Supplier should apply for licence renewal one month before the expiry of the licence if the licence provided is valid for one year.

7.2. How to apply for licence renewal

The applicant should apply for renewal using the same form as for the original application.

NOTE: In the case that the Supplier's **trade licence is expired**, the Supplier must email the FTA for notification on trade licence expiry and provide FTA with the updated trade licence.

7.3. Penalties for expired licences

If a Supplier fails to notify FTA regarding the expiry of the licence and to apply for renewal, while continuing to provide Services without collecting and accounting for correct VAT, the Supplier will be liable to pay the tax due and subject to the normal applicable penalties.



8. Providing VAT refund on Services supplied to International Customers

Before being able to supply Services to International Customers under the refund scheme without collecting VAT, the Supplier must obtain a number of documents from the customers.

8.1. Documents to be collected from International Customers

The Supplier should collect from the International Customer a declaration which states that the International Customer:

- 1) does not have a Place of Establishment or a Fixed Establishment in the UAE; and
- 2) is not registrant or required to register for VAT in the UAE.

To ensure that there is no uncertainty regarding the usage of any declaration, the declaration should also provide the details of the parties and Services to which it relates.

A template declaration is provided for this purpose in **Appendix 3** of this Guide and on the FTA's website which includes:

- Details of the parties;
- The summary of Services requested;
- Details of the Exhibition/ Conference;
- Relevant declaration statements.

8.2. Processing the request by the Supplier

The Supplier must receive the declaration letter from the International Customer and supporting documents (if any) before applying the VAT refund scheme. Where the conditions for the VAT refund are met, the Supplier must:

- 1) Retain the original declaration provided by the International Customer.
- 2) Provide the International Customer with a tax invoice. The invoice should charge applicable VAT and refund the same amount (or less) stating that the supply falls under the special VAT refund scheme.
- 3) Not collect VAT from the International Customer.
- 4) Report the VAT charged in respect of the Services as output tax in the relevant Tax Return. In the same Tax Return, the Supplier should claim a VAT refund of the amount of VAT charged. For more details on filing the return, refer to **section 9** in this document.

8.3. Record Keeping



The parties should retain records of all of the documentation issued and received under the scheme for the period of **five years** from the end of the tax period in which the licence expired.

9. Filing Returns by the Supplier to the FTA

Where a supply of Services falls under the scheme, VAT is still charged on the supply, but not collected from the customer. Therefore, the Supplier is still required to report the VAT collected in the Tax Return which relates to the date of supply of the Services.

In addition, the Supplier may request a refund of the VAT collected on the provision of Exhibition and Conference Services in the same Tax Return (i.e. in the Tax Return which relates to the same Tax Period in which the date of supply of the Services was triggered).

The refund amount shall be **equal** or **less** than the VAT charged on the supply of the Services, and should be claimed in the adjustment column for the relevant Emirate in Box 1 of the return.

10. Registration requirements in the UAE for International Customers

The VAT refund scheme described in this guide only applies where the relevant Services are provided to customers who **are not resident** in the UAE and **are not registered or required to register** for VAT in the UAE. Therefore, the ability to receive the refund will be lost if the customer is required to register for VAT in the UAE – which could happen, for example, if the non-resident customer started making supplies in the UAE.

Thus, the International Customer may be selling goods / services during the Exhibition or Conference. This triggers an obligation for the Customer to register for VAT and account for VAT on the supplies, therefore making it ineligible to obtain Exhibition and Conference Services under the VAT refund scheme.

For example, where the non-resident event organiser is selling tickets to resident and non-resident customers, the international event organiser must register with the FTA and collect VAT from the UAE residents. A licence will still be provided to the non-resident event organiser to be able to provide VAT refund to the non-resident customers. However, due to the VAT registration, the non-resident event organiser will not be able to receive a VAT refund themselves in respect of any space provided to them by a licensed hotel, but such VAT may then be deducted on their VAT return.



Note: there is **no minimum threshold** for non-resident suppliers of goods and services in the UAE – that is, such suppliers may be required to register for VAT if they make any taxable supplies in the UAE.



Appendix 1: Supplier's Licence Application Form to grant the right to occupy space

Please fill in the form field by field. Any questions that are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. You don't need to input anything for boxes highlighted in yellow; instead, you should include the information as a supporting document to be sent to the designated email address along with the Licence Form.

You must fill out the form before printing it out for signature and/or official stamp. Handwriting is not accepted.

The following guidance is designed to help you understand the questions that the Licence Application Form asks in order for you to complete the form accurately.



1. Applicant Details	
Tax Registration Number (TRN)*	Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.
Name of Applicant (English)* Name of Applicant (Arabic)	Generally the name of the applicant should be identical to the supporting documents provided.
Email address*	Please provide the email address you wish to be contacted on.
Mobile number*	Please provide the mobile number you wish to be contacted on.
Trade Licence number*	You will find this on your Trade Licence. In some cases, it is shown as the "Registered number".
Upload Trade Licence*	Please upload your Trade License. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Upload proof of re-application for trade licence if validity is less than one month	Please upload your renewal application if your current trade license will expire in less than one month. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Upload business profile document signed by the Authorized Signatory	The business profile document should include a description of the services you provide. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Examples on Exhibitions and Conferences hosted/ facilitated	
Name of Exhibitions and Conferences	Please provide the name of the Exhibition / Conference
Purpose of Exhibitions and Conferences	Please provide the purpose of conducting the Exhibition / Conference
Number of Attendees	Please provide the number of attendees
Date	Please provide the date of the Exhibition / Conference



2. Venue Details	
Venue Information	
Venue name	Please provide the name of the venue
Total area of the venue (square meters)	Please provide the total area of the venue in square meters
Capacity of the venue (number of attendees)	Please provide the capacity of the venue in terms of number of attendees
Venue registration number with the competent government entity	Please provide the venue registration number with the competent government entity
Venue type as registered with the competent government entity	Please provide the venue type as registered with the competent government entity (e.g. conference room)
Venue activities as registered with the competent government entity	Please provide the venue activities as registered with the competent government entity (e.g. business exhibitions and conferences)
Upload venue registration certificate	Please upload the venue registration certificate Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
"Upload floor plan of venue (if venue is not registered with competent government entity)"	Please upload the floor plan of the venue if the venue is not registered with the competent government entity Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
"Upload use permit of the area (if venue is not registered with competent government entity)"	Please upload the use permit of the venue if the venue is not registered with the competent government entity Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Is the Applicant the owner of the venue or has the right to rent it out?	Answer if 'owner' or 'have the right to rent the venue'
<i>If the Applicant has the right to rent the venue:</i>	
Upload the right to rent the venue (contract / agreement with venue owner)	Please upload the right to rent the venue. This can be a contract / agreement with venue owner or an NOC letter. This letter must provide details of the duration of the rent agreed.
What is the duration of the rent allowed	Insert the duration of the rent agreed as per the contract/ agreement/ NOC.



3. Authorised Signatory Details	
Title	Please provide the title of Authorised Signatory.
Name*	Please provide the name of Authorised Signatory. The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.
E-mail address*	Please provide the email address of Authorised Signatory.
Phone country code*	Please provide the phone number's country code of Authorised Signatory.
Phone number*	Please provide a phone number you can be reached on.
Language preference for correspondence*	Please answer 'English' or 'Arabic'.
Is the Authorised Signatory a resident of the UAE?*	Please answer 'Yes' or 'No'.
If resident in the UAE please provide:	
Emirates ID number	Please provide the Emirates ID number
Upload scan of Emirates ID	Please upload scan of Emirates ID Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
If not resident in the UAE:	
Nationality as shown on Passport*	Please provide the nationality as shown on Passport
Passport number*	Please provide the passport number
Upload scan of Passport*	Please upload scan of the passport Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
4. Declaration	
Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.	



Appendix 2: Supplier's Licence Application Form to grant access to events'

1. Applicant Details	
Are you resident in the UAE*	Please answer 'Yes' or 'No'.
Name of Applicant (English)* Name of Applicant (Arabic)	Generally the name of the applicant should be identical to the supporting documents you provide.
If you are applying as resident event organiser:*	
Tax Registration Number (TRN)	Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.
Legal name of Event Organiser	Please provide your Trade Licence number.
Trade Licence number	You will find this on your Trade License. In some cases, it is shown as the "Registered number".
Upload Trade Licence	Please upload your Trade Licence. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Upload proof of re-application for trade licence if validity is less than one month	Please upload your renewal application if your current trade license will expire in less than one month. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Organiser registration ID with competent government entity	Please provide the registration ID issued by the competent government entity.
Upload organiser registration proof issued by competent government entity	Please upload the organiser registration proof issued by the competent government entity. This can be a registration certificate or an email confirmation of the registration including the registration ID. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
Competent government entity Name	Please provide the name of the competent government entity which you received your organiser License from.
Emirate	Specify the Emirate which you are based in.



If you are applying as non-resident event organiser:	
Are you registered or required to register for VAT in the UAE*	Please answer 'Yes' or 'No'.
Tax Registration Number (TRN) (If applicable)	If you are registered with the FTA, please provide your TRN.
Legal name of Event Organiser*	Generally the name of the event organiser should be the same as the supporting document you provide.
Country of establishment *	Please specify the country you are established / headquartered in.
Upload proof of establishment document*	Please provide supporting documentation that verifies your country of establishment (e.g. certificate of incorporation). Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
2. Event Details	
Name of Exhibition / Conference*	Please specify the name of the event.
Purpose of the Exhibition / Conference	Please specify the purpose of holding the Event.
Event start date*	Please specify the start date of the Event.
Event end date*	Please specify the end date of the Event
Duration of exhibition / conference*	Please specify how many days the Event will run for.
Emirate where the exhibition / conference will take place*	Please specify the Emirate in which the Event will take place in.
Event Venue*	Please specify the venue the Event will be hosted at.
Event Permit number*	Please specify the Event permit number
Name of Authority which issued the Event Permit*	Please specify the Authority which granted the Event Permit
Upload Event Permit document*	Please upload the Event Permit document. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.



Will you sell tickets / grant access to the Conference/ Exhibition?*	Please answer 'Yes' or 'No'.
Will tickets be sold to UAE and non- UAE residents?*	Please answer 'Yes' or 'No'.
Will tickets be sold to UAE residents only?*	Please answer 'Yes' or 'No'.
Will goods or services be sold during the event by any or all the customers?*	Please answer 'Any', 'All' or 'None'.
Expected number of attendees of the conference / customers of the exhibition?	Please specify the expected number of the attendees of the conference or the expected number of the customers (exhibitors) of the exhibition?
Price of ticket / right of access	Please specify the price or expected price of the ticket / right of access (if applicable).
Upload sample ticket which illustrates the ticket price and event name (if available)	Please upload the event's ticket or a sample ticket (if available). Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
3. Authorised Signatory Details	
Title	Please provide the title of Authorised Signatory.
Name*	Please provide the name of Authorised Signatory. The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.
E-mail address*	Please provide the email address of Authorised Signatory.
Phone country code*	Please provide the phone number's country code.
Phone number*	Please provide a phone number you can be reached on.
Language preference for correspondence*	Please answer 'English' or 'Arabic'.



Is the Authorised Signatory a resident of the UAE?*	Please answer 'Yes' or 'No'.
If resident in the UAE please provide:	
Emirates ID number	Please provide the Emirates ID number
Upload scan of Emirates ID	Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
If not resident in the UAE:	
Nationality as shown on Passport*	Please provide the nationality as shown on Passport
Passport number*	Please provide the passport number
Upload scan of Passport*	Please upload scan of the passport Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.
4. Declaration	
Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.	



Appendix 3: Declaration Letter Template for the International Exhibitor / International Attendee of a Conference



**Declaration by International Exhibitor /
International Attendee of a Conference**

إقرار من قبل المعارض الدولي / المشارك الدولي في
مؤتمر



To **<Supplier's Name>**,

إلى **<اسم المورد>**،

In accordance with *Cabinet Decision No. (26) of 2018 on the Refund of Value Added Tax Paid on Services Provided in Exhibitions and Conferences*, I, **[name of the authorised signatory]**, being **[the position in the business which receives services, e.g. managing director]**, based in **[location]** applying to **rent space for [name of the exhibition/conference] / acquire the right to access, attend or participate the [name of the exhibition/conference]** from Supplier Licensed **[License No.]**, hereby declare on behalf of **[the recipient of services]** that:

(لسنة 2018 في شأن 26 بموجب قرار مجلس الوزراء رقم)
إرجاع ضريبة القيمة المضافة المدفوعة على الخدمات المقدمة
، [اسم المخول بالتوقيع] في المعارض والمؤتمرات، أقر أنا
الصفة الوظيفية لأعمال متلقي الخدمات، على سبيل [بصفتي
وطبلي منح حق [مكان] أو مكان تأسيسي ، [المثال: المدير العام
منح حق /] [اسم معرض أو مؤتمر [شغل مساحة لغرض إقامة
من] [اسم معرض أو مؤتمر [دخول أو حضور أو المشاركة في
[متلقي الخدمات]، ونيابة عن [رقم الرخصة] مورد مرخص
بما يأتي:

- **[the recipient of services]** does not have a place of establishment or a fixed establishment in the United Arab Emirates;
- **[the recipient of services]** is not a registrant or required to register for VAT in the United Arab Emirates as per registration requirements of the Federal Decree-Law No. (8) of 2017 on Value Added Tax; and
- **[the recipient of services]** is not planning to make any supplies of goods or services which would require it to be registered for

- **[متلقي الخدمات]** ليس لديه مقر تأسيس أو منشأة ثابتة في الإمارات العربية المتحدة.
- **[متلقي الخدمات]** ليس مسجلاً أو ملزماً بالتسجيل في الإمارات العربية المتحدة بناءً على أحكام المرسوم بقانون اتحادي رقم (8) لسنة 2017 في شأن ضريبة القيمة المضافة.
- لا يقصد **[متلقي الخدمات]** توريد سلع أو خدمات مما يتطلب تسجيله لضريبة القيمة المضافة في



VAT in the UAE during the exhibition /
conference.

الإمارات العربية المتحدة من خلال المعرض /
المؤتمر.

I, [name of the authorised signatory], declare
that the information provided in this
Declaration is true.

أقر أنا [اسم المخول بالتوقيع عن المستلم] أن جميع البيانات
المدرجة في هذا الإقرار صحيحة.

To be signed by the authorised signatory:

يوقع من قبل المخول بالتوقيع:

Name of the authorised
signatory:

اسم المخول بالتوقيع:

.....

Name of the recipient:

اسم المتلقي:

.....

Date:

التاريخ:

.....

Signature:

التوقيع:

.....

Stamp of recipient (if
business)

ختم متلقي الخدمات (إذا كان أعمال):

.....