Cabinet Resolution No. (91) of 2023 Concerning the Application of the Reverse Charge Mechanism on Electronic Devices Among Those Registered in the State for the Purposes of Value Added Tax

Resource Number: RS029/2026

Resource Details

Country	United Arab Emirates	**Group**	Value Added Tax (VAT)
Category	Federal Tax Authority	**Sub-Category**	VATP034
Written By	Nitesh Raizada	**Designation**	Accounts Executive
Effective Date	2023-08-30		
Short Brief	Electronic Products purchased for resale or to use the products to in producing or manufacturing Electronic devices so as per Cabinet Decision No(91) of 2023 issued by UAE Cabinet on 30 August 2023 that VAT is accounted for in local supplies of Electronic devices between VAT registered businesses.Instead of the supplier charging the VAT, the buyer(recipient) accounts for the VAT under reverse charge mechanism.		

Sections

Concerning the Application of the Reverse Charge Mechanism on Electronic Devices

1.Introduces reverse charge mechanism (RCM) on specified electronic devices in the UAE.
2.Applies to supplies between VAT-registered businesses (B2B).
3.Supplier does not charge VAT; the buyer accounts for VAT.
4.Covers items like mobile phones, computers, and related devices.
5.Aims to prevent VAT fraud and improve compliance.

Documents

• Cabinet Resolution No. (91) of 2023

References

No references added.