VAT Public Clarification Zero-rating of export of services

Resource Number: RS003/2026

Resource Details

Country	United Arab Emirates	**Group**	Value Added Tax (VAT)
Category	Federal Tax Authority	**Sub-Category**	VATP019
Written By	by WITSYNC Tax Team	**Designation**	Taxation
Effective Date	2018-01-01		
Short Brief	Article 31(1)(a)(1) of 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 amendments1 (the “Executive Regulation”) prescribes rules for the zero-rating of certain exports of services. This zero-rating rule is further supplemented by additional rules and conditions in Article 31(2)2 and (3) of the Executive Regulation.		

Sections

Further Amendments

This public clarification issued in the year 2024 got further amended by additional conditions for zero-rating export of services under Article 31.

Must read VATP040 on VAT Public Clarification Amendments to the Executive Regulation of Federal Decree-Law No. 8 of 2017 on Value Added Tax – 2017 - Cabinet Decision No. 100 of 2024

Documents

• VATP019 - Zero-Rating Certain Exported Services

References

• FTA Webpage link — https://tax.gov.ae/DataFolder/Files/Pdf/VATP019%20-%20Zero-rating%20certain%20exported%20services.pdf