VAT Public Clarification Manpower vs Visa Facilitation Services

Resource Number: RS039/2026

Resource Details

Country	United Arab Emirates	**Group**	Value Added Tax (VAT)
Category	Federal Tax Authority	**Sub-Category**	VATP038
Written By	by WITSYNC Taxation Team	**Designation**	WITSYNC Compliance
Effective Date	2018-01-01		
Short Brief	Issue In some instances, employment visas are held by one person (e.g. company) while the employees work under the supervision and control of another person. This Public Clarification provides guidelines on determining the nature of these supplies as well as the application of the relevant valuation rules.		

Sections

No sections available.

Documents

• FTA Public Clarification

References

• FTA Weblink to Clarification — https://tax.gov.ae//Datafolder/Files/Pdf/2024/VATP038%20-%20Manpower%20vs%20Visa%20Facilitation%20Services%20-%2030%2005%202024.pdf