



UNITED ARAB EMIRATES
INTERNATIONAL
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Value Added Tax – VAT

Value Added Tax (VAT)

Value Added Tax or VAT is a tax on the consumption or use of goods and services levied at each point of sale. VAT is a form of indirect tax and is used in more than 180 countries around the world. The end-consumer ultimately bears the cost. Businesses collect and account for the tax on behalf of the government.

VAT was introduced in the UAE on 1 January 2018. The rate of VAT is 5%.

Value Added Tax (VAT)

Designated Zones (Dubai)

1. Jebel Ali Free Zone (North-South)
2. Dubai Cars and Automotive Zone (DUCAMZ)
3. Dubai Textile City
4. Free Zone Area in Al Quoz
5. Free Zone Area in Al Qusais
6. Dubai Aviation City
7. Dubai Airport Free Zone

Value Added Tax (VAT)

Designated Zones (Abu Dhabi)

1. Free Trade Zone of Khalifa Port
2. Abu Dhabi Airport Free Zone
3. Khalifa Industrial Zone

Designated Zones (Sharjah)

1. Hamriyah Free Zone
2. Sharjah Airport International Free Zone

Designated Zones (Ajman)

1. Ajman Free Zone

Value Added Tax (VAT)

Designated Zones (Umm Al Quwain)

1. Umm Al Quwain Free Trade Zone in Ahmed Bin Rashid Port
2. Umm Al Quwain Free Trade Zone on Sheikh Mohammed Bin Zayed Road

Designated Zones (Ras Al Khaimah)

1. RAK Free Trade Zone
2. RAK Maritime City Free Zone
3. RAK Airport Free Zone

Designated Zones (Fujairah)

1. Fujairah Free Zone
2. FOIZ (Fujairah Oil Industry Zone)



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Thank you