

UAE publishes Cabinet Decision No. 52 and 55 of 2019

The scope of Excisable goods have been expanded October 2019

Ministerial Decision No.236 and 237 of 2019 have confirmed that Cabinet Decisions No.52 and 55 of 2019 will come into effect from 1 December 2019, expanding the scope of Excise Tax to cover to cover sweetened drinks and electronic smoking devices and tobacco products in the United Arab Emirates (UAE). **This means that there are less than two months for affected businesses to get ready for this change.** The Federal Tax Authority (FTA) has now published the following decisions:

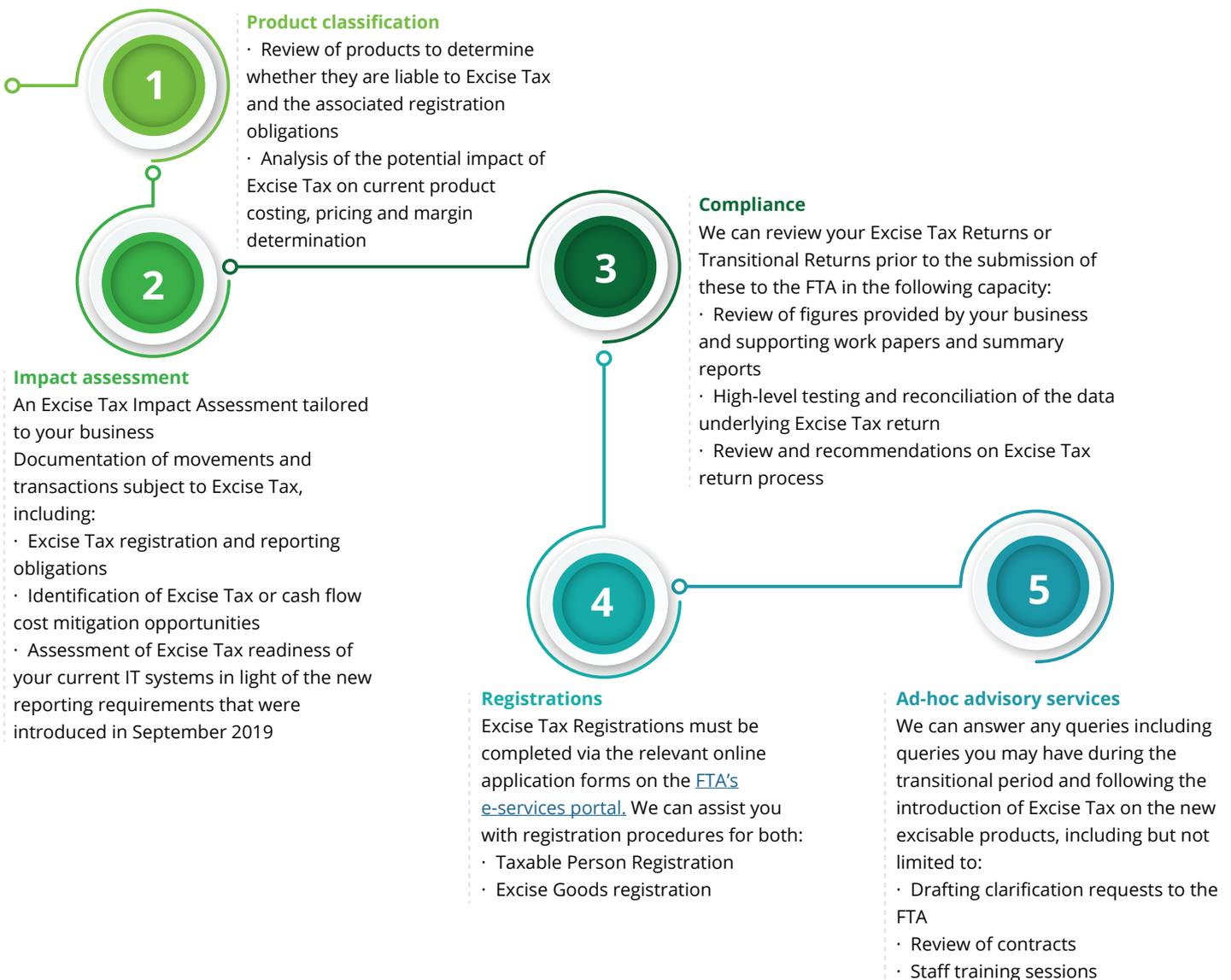
➤ [Ministerial Decision No. 236 of 2019](#) - Implementation of the [Cabinet Decision No. 52 of 2019](#) On Excise Goods, Excise Tax Rates and the Methods of Calculating the Excise Price

➤ [Ministerial Decision No. 237 of 2019](#) - Implementation of the [Cabinet Decision No. 55 of 2019](#) On Excise Price for Tobacco Products

Ministerial Decision No. 236 of 2019 also includes details on Harmonized Systems (HS) codes for liquids used in electronic smoking devices and tools, electronic smoking devices and tools, excise price, and abrogation of conflicting legislation.

How can Deloitte help?

We have a dedicated team of Excise Tax specialists to help you get ready for the impending expansion of Excise Tax to sweetened beverages, electronic smoking devices and associated tools and liquids. **Areas where we can provide Excise Tax implementation support are:**



Deloitte contacts

Our indirect tax experts listed below would be happy to support you through a one on one discussion to further address your VAT implementation and understand your specific needs and the implications on your particular business.



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