

APPENDIX 2-VAT APPLICATION 2018

List of Abu Dhabi Ports services subject to 5% of VAT rate as per Federal Law no: 8 of 2017 on Value Added Tax

General Cargo Charges Main Ports 2018

Tariff Items	Tariff Descriptions or Services	International Vessel Call 0% Rated VAT	Local Vessel Call 5% VAT
2.7 - 2.73	Overtime Rates (Vessel, Yard, CFS)	0% VAT	5% VAT
2.20	Document Processing Charge (DPC)	0% VAT	5% VAT
201.1 - 201.17	Port Handling Charges(General & Bulk Cargo)	0% VAT	5% VAT
202.1 - 202.2	Transshipment Handling Charges	0% VAT	N/A
203.1- 203.3	Way Leave Shifting On-board/Restows)	0% VAT	5% VAT
204.1 – 204.5	Storage Charges (General Cargo)	0% VAT	5% VAT
205.1 – 205.2	Cars and or Lorries Over Stowing Inbound Cargo	0% VAT	5% VAT
206	Over carried and Mislanded Cargo	0% VAT	5% VAT
207.1 - 207.5	Weighing /Measurement/Inspection	0% VAT	5% VAT
208	Sorting to Bill of Lading-Sub marks, Numbers or Sizes	0% VAT	5% VAT
209	Administrative Charges	0% VAT	5% VAT
210	Distressed Cargo	0% VAT	5% VAT
211	Tarpaulin Hire (to cover cargo)	0% VAT	5% VAT
212	Bundling, Unbundling or Rebuilding	0% VAT	5% VAT
213	Long Staying Layby Vessels and or Naval Vessels	0% VAT	5% VAT
301.1-310.10	Container Freight Station (CFS) & Related Container Services All Ports	0% VAT	5% VAT
401.1 – 406.6	Port Handling Charges - RORO	0% VAT	5% VAT

Tariff Items	Tariff Descriptions or Services	International Vessel Call 0% Rated VAT	Local Vessel Call 5% VAT
501.1 - 504.4	Equipment Hire, Gear Hire, labour Hire	0% VAT	5% VAT
601	Detention of Port Labour	0% VAT	5% VAT
602.1 – 602.3	Cancelation of Labour	0% VAT	5% VAT
603	Transshipment Cargo (Stevedoring)	0% VAT	5% VAT
604	Rigging Derricks	0% VAT	5% VAT
605	Opening and Closing of Hatches	0% VAT	5% VAT
606.1 – 606.3	Shifting Cargo On-board (Restow)	0% VAT	5% VAT
610	Cargo Sorting	0% VAT	5% VAT
612	Locker, Deep Tank & Cabin Cargo	0% VAT	5% VAT
701.1 – 712	Stevedoring Rates	0% VAT	5% VAT
801.1- 801.35	Gear Hire	0% VAT	5% VAT
802.1 – 802.4	Labour Hire	0% VAT	5% VAT
804	General Cargo Operations Tariff –Other Charges	0% VAT	5% VAT

Note 1 This list is subject to change without notice depending on interpretation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax

Note 2 **Stevedoring , Handling and Storage Cargo** : Any services (E.g. Stevedoring, Handling, Storage, Overtime, Equipment, Gear or Labour hire etc.) provided or performed for local vessel calls shall be subject to VAT rate of 5% as these service are not related to '**International transport of goods or passengers**'.