

APPENDIX 1-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

Port General Charges 2018

Tariff Items	Tariff Descriptions or Services	Applicable Vat Rate	Remarks
4.1 - 4.33	Schedule of Ports Licensing Charges	5% VAT	Except tariff item 4.3 which is inclusive of 5% VAT
5.1	Issue of a PEC Certificate	5% VAT	
5.2	Renewal of a Musaffah Channel Certificate	5% VAT	
5.3	Examination for a PEC	5% VAT	
5.4	Issue of a Port Clearance Certificate (English)	5% VAT	Except International Vessel Calls
5.5	Use of a Slipway	5% VAT	
5.6	Boat Trailer Parking Charges	5% VAT	
5.7 - 5.10	Violations against Port Rules and Regulations (Level 1-4)	5% VAT	
5.11	No Objection Certificates issued through a common system (ADSIC)	5% VAT	
6.1- 6.2	Waste Management Disposal (Ships) – Waste Reception Facilities	5% VAT	Except International Vessel Calls
6.3	General Waste Service	5% VAT	Except International Vessel Calls
7.1 - 7.62	Waste Management Services -Ports	5% VAT	Except International Vessel Calls
8.1 - 8.6	Examining Documents and Attestation	5% VAT	Except International Vessel Calls
9.1 - 9.6	NO, Approval and Completion Certificates. (Land Based Development)	5% VAT	
10.1 - 10.7	NO, Approval and Completion Certificates. (Seabed Development, including works at the land water boundary)	5% VAT	
11.1 - 11.45	Port Emergency Response Services	5% VAT	Except International Vessel Calls

Tariff items	Tariff Descriptions	Applicable Vat Rate	Remarks
12.1 - 12.9	Security Service Charges	5% VAT	Except International Vessel Calls
13.1 - 13.10	Schedule of Charges to Port Security Passes (Daily, Monthly and Annual Passes)	Rates are All inclusive of 5% VAT	
14.1 - 14.7	Schedule of Charges for Marine Permit to Work (PTW)	5% VAT	Except International Vessel Calls
14.1 - 15.9	Schedule of Charges for Port Permit to Work (PTW) Land	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**'.