

## APPENDIX 1-VAT APPLICATION 2019

### 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 2019

Tariff Items	Tariff Descriptions or Services	Applicable Vat Rate	Remarks
5.2	Renewal of a Musaffah Channel Certificate	5% VAT	
5.5	Use of a Slipway	5% VAT	
5.6	Boat Trailer Parking Charges	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
11.1 - 11.45	Port Emergency Response Services	5% VAT	Except International Vessel Calls
12.1 - 12.12	Security Service Charges	5% VAT	Except International Vessel Calls

**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**'.