الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

This is not an official translation:

Implementing the Marking of Tobacco and Tobacco Products Scheme

Federal Tax Authority Decision No. 3 of 2018 – Issued 6 Nov 2018 (Effective from 1 Jan 2019)

Federal Tax Authority Decision No. 18 of 2026 – Issued 15 Sep 2026 (Effective from 1 Jan 2027)

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority,
- Federal Decree-Law No. 7 of 2017 on Excise Tax,
- Cabinet Decision No. 42 of 2018 on Marking Tobacco and Tobacco Products, and
- pursuant to the approval of the Board of Directors on the Implementation of Marking Tobacco and Tobacco Products Scheme at its third meeting dated 22/11/2017.

Article 1 – Dates on which Marks will be available

1. For the purposes of this decision, "Designated Excise Goods" shall mean all types of cigarettes.
2. The date on which Marks will be available to place an order for the same by the importer or the producer of Designated Excise Goods shall be 1 January 2019.
3. The date from which it will not be permissible to Import Designated Excise Goods which do not have Marks into the State shall be 1 May 2019.
4. The date from which it will not be permissible to supply Designated Excise Goods which do not have Marks in the State shall be 1 August 2019.

Article 2 – Fees for Purchase of Marks[1]

The fee payable for the purchase of Marks shall be AED 0.036 for each Mark, and shall be paid by the Importer or Producer before the issuance of Marks to them.

Article 3 – Storage of Marks

1. Marks must be securely stored prior to being affixed to the Designated Excise Goods in accordance with the following minimum security requirements:
   a. Marks must be stored in a manner such that they cannot be accessed by unauthorized personnel.
   b. Records must be maintained showing the quantity of marks held prior to being affixed to Designated Excise Goods.
   c. Marks must be stored in a manner preventing exposure to substances or elements which could compromise their physical integrity.
   d. The necessary measures must be taken to ensure Marks are not put to unauthorized use, or exposed to being duplicated, copied or otherwise tampered with in any other way.
2. A Person storing Marks shall be required to provide such information and data as requested by the Authority in order to confirm that he has stored Marks in accordance with this Article.

Article 4 – Implementation of the Decision

This Decision shall come into effect on 1 January 2019.

[1] Article amended by Federal Tax Authority Decision No. 18 of 2026, to reduce the fee from 0.084 to 0.036 Dirham.