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 2021 – Issued 30 Aug 2021 (Effective from 1 Oct 2021)

Federal Tax Authority Decision No. 3 of 2022 – Issued 26 May 2022 (Effective from 1 Jun 2022)

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

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, and its amendments,
- Federal Decree-Law No. 7 of 2017 on Excise Tax,
- Cabinet Decision No. 42 of 2018 on Marking Tobacco and Tobacco Products,
- Cabinet Decision No. 33 of 2019 on Administrative Penalties for Violations of Procedures related to the Implementation of Marking Excise Goods pursuant to Cabinet Decision No. 42 of 2018 on Marking Tobacco and Tobacco Products,
- Federal Tax Authority Decision No. 3 of 2018 on Implementing the Marking Tobacco and Tobacco Products Scheme,
- Federal Tax Authority Decision No. 2 of 2019 on Implementing the Marking Tobacco and Tobacco Products Scheme,
- Federal Tax Authority Decision No. 5 of 2020 on Amending Federal Tax Authority Decision No. 2 of 2019 on Implementing the Marking Tobacco and Tobacco Products Scheme,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- pursuant to the approval of the Board of Directors on the timeframe for the implementation of the new marking design at the fifteenth meeting held on 20 April 2021.

Article 1 – Designated Excise Goods[1]

For the purposes of this Decision, "Designated Excise Goods" shall mean all of the following:

1. Cigarettes, which are all Cigarettes, whether normal or electrically-heated.
2. Water pipe tobacco which is tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils or extracts, molasses or sugar, and whether or not flavoured with fruit flavours.

Article 2 – Marks with a New Design

1. Marks with a new design shall be approved, and approval is withdrawn from marks with the old design.
2. For the purposes of Clause 1 of this Article, the dates in the table below shall apply to local markets and duty-free markets – arrival terminals, and duty-free markets – departure terminals:[2, 3]

Date	Event
15 December 2026	Last day for payment of fees due on the requests for Marks of old design.
31 December 2026	Stopping the issuance and supply of Marks of old design.
1 January 2027	Starting to receive requests for, issue and supply Marks of new design (including updated fees).
30 June 2027	Last day to import Designated Excise Goods bearing Marks of old design. Last day to produce Designated Excise Goods bearing Marks of old design in the UAE.
15 July 2027	Last day to return unused Marks of old design.

[1] Article amended as per Federal Tax Authority Decision No. 18 of 2026.
[2] Schedule amended as per Federal Tax Authority Decision No. 3 of 2021.
[3] Schedule amended as per Federal Tax Authority Decision No. 18 of 2026.

Earlier of 30 June 2028 and the date of expiry	Prohibition of supply, transfer, storage or possession of Designated Excise Goods in the State bearing Marks of old design.

Article 3 – Abrogation of Conflicting Provisions

All provisions contrary to or inconsistent with the provisions of this Decision shall be abrogated.

Article 4 – Implementation of the Decision

This Decision shall come into effect as of 1 October 2021.