



This is not an official Translation:

The Refund of Fees of Private Clarification Requests

Federal Tax Authority Decision No. 5 of 2024 – Issued 19 July 2024 – (Effective 1 August 2024)

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, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures,
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Cabinet Decision No. 65 of 2020 on the Fees for the Services Provided by the Federal Tax Authority, and its amendments,
- Federal Tax Authority Decision No. 4 of 2024 on the Amending the Authority's Policy on Issuing Clarifications and Directives, and
- pursuant to the approval of the Board of Directors on the Authority's memorandum on the cases in which the fees of private clarification requests are refunded, at its 33rd meeting held on 24/06/2024.



Article 1 – Refund of Service Fees for Non-Issuance of the Private Clarification

1. The Authority may refund the fee paid for the service of a private clarification request relating to one tax or the fee paid for the service of a private clarification request relating to more than one tax, where the Authority decided not to issue the private clarification provided any of the cases stated in Article 2 of this Decision applies.
2. The service fee stated in Clause 1 of this Article shall be refunded to the Applicant as per the following:
 - a. Where the request is relating to one tax and the Authority does not issue the private clarification, the full amount of the fee shall be refunded.
 - b. Where the request is relating to more than one tax and the Authority does not issue any private clarification to the applicant, the full amount of the fee shall be refunded.
 - c. Where the request is relating to more than one tax and the Authority only issues a private clarification relating to one tax, a portion of the fee, which is the difference between the service fee of a private clarification request relating to more than one tax and the service fee of a private clarification relating to one tax, shall be refunded.

Article 2 – Cases of Refunding Private Clarification Request Fees

Cases where the private clarification is not issued and where the Authority may refund the fee paid in accordance with Article 1 of this Decision, are as follows:

1. Where the private clarification request is withdrawn by the applicant within two business days from the date of submitting the request.
2. Where the private clarification is submitted by a person who is not registered for Corporate Tax and the subject of the clarification is not related to an inquiry about tax registration.
3. Where the applicant is subject to tax audit by the Authority at the time of submitting the request.
4. Where the private clarification request is related to the procedures that should be applied as a result of a decision issued by the Authority.



5. Where the private clarification request is a duplication to another private clarification request, submitted by the same applicant with the same subject and documents, that the Authority is working on.
6. Where the private clarification request is related to a subject which the Authority is coordinating with the Ministry of Finance on to amend the tax legislation regulating it.

Article 3 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of 1 August 2024.