



This is not an official Translation:

Implementing the Marking of Tobacco and Tobacco Products Scheme

Federal Tax Authority Decision No. 3 of 2021 - Issue Date: 30 August 2021 (effective from 1 Oct 2021)

Federal Tax Authority Decision No. 3 of 2022 - Issue Date: 26 May 2022 (effective from 1 Jun 2022)

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,
- Federal Tax Authority Decision No. 3 of 2021 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 of the Vice Chairman of the Board of Directors of the Federal Tax Authority,
- 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, and



- Pursuant to the approval of the Board of Directors on the timeframe for the implementation of the new marking design in local markets and duty-free markets at the twentieth meeting held on 20 April 2022,¹

Article 1 – Designated Excise Goods

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

1. All types of cigarettes;
2. Electrically-heated cigarettes; and
3. “Water pipe tobacco”, which is any product being imported, produced, or cultivated in the State that could be classified as “Water pipe tobacco” according to Schedule 24 of the Unified Customs Tariff for the GCC States.

Article 2 - Marks with a New Design²

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 Marks with a new design shall be approved, and approval is withdrawn from marks with the old design.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:

Scope	Date	Event
Local markets, and duty-free markets – Arrival terminals	1 October 2021	Receiving requests for marks with the new design for local markets and duty-free markets - Arrival terminals
Duty-free markets - Departure terminals	1 January 2022	Receiving requests for marks with the new design for duty-free markets – Departure terminals
Local markets, duty-free markets – Arrival terminals, and Duty-free markets - Departure terminals	31 December 2023	Preventing the supply, transfer, storage or possession of designated excise goods in the State using marks with the old design.

¹ Added in FTA Decision No. 3 of 2022

² The event “Preventing the supply, transfer, storage or possession of designated excise goods in the State using marks with the old design” added as per the FTA Decision No. 3 of 2022.



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.