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Criteria and Conditions for Electronic Commerce for Purposes of Keeping Records of the Supplies Made

Ministerial Decision No. 26 of 2023 – Issued 22 Feb 2023 (Effective from the Date of
Publishing in the Official Gazette)

The Minister of State for Financial Affairs has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of the Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Law No. 7 of 2017 on Tax Procedures, and its amendments,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,

Article 1 – Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:

State	: United Arab Emirates.
Ministry	: Ministry of Finance.
Minister	: Minister of Finance.
Authority	: Federal Tax Authority.
Tax	: Value Added Tax.
Decree-Law	: Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments.
Executive Regulation	: Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments.
Person	: Natural or legal person.



- Taxable Person : Any Person registered or obligated to register for Tax purposes under the Decree-Law.
- Goods : Physical property that can be supplied, including but not limited to real estate, water, and all forms of energy as specified in the Executive Regulation.
- Services : Anything that can be supplied other than Goods.
- Supplier : A Person who supplies Goods or Services.
- Electronic Commerce Medium : A website, portal, gateway, interface, platform, marketplace, programme interface (API), or similar application which facilitates the sale of Goods or Services, including electronic means, electronic platform, a store in social media and electronic applications or similar.

Article 2 – Scope of the Decision

This Decision sets out the criteria and conditions for electronic commerce according to the provisions of Clause 5 of Article 72 of the Executive Regulation.

Article 3 – Criteria and Conditions for Electronic Commerce

A supply of Goods and Services shall be considered to be an electronic commerce supply made via an Electronic Commerce Medium where all of the following criteria and conditions are met:

- a. The Goods and Services are listed or advertised on an Electronic Commerce Medium;
- b. The Goods and Services are ordered through the Electronic Commerce Medium, regardless of whether the payment is made online or not;
- c. In the case of a supply of Goods, the Goods are delivered to a location specified by the customer whereby this location is not owned by the supplier nor operated by that supplier.
- d. In the case of a supply of Services, the Services are provided, or the right to receive the Services is granted to the customer with minimal or no human intervention.

Article 4 – Publication and Application of the Decision

This Decision shall be published in the Official Gazette and shall come into force from the date of its publication.