

List of DP World services subject to 5% of VAT rate as per Federal Law

Item	Tariff Book ID	Tariff / Service Description	VAT Rate as Federal Law
1	250.1	Annual Registration Fee - Ship Repair Companies	5%
2	250.2	Annual Registration Fee - Equipment Supply Companies	5%
3	250.3	Annual Registration Fee - Ship Chandler Companies	5%
4	250.4	Annual Registration Fee - Ship Surveyor Companies	5%
5	401.17, 18 & 19	Passenger Handling	5%
6	512.6B	Admin Charge - Cancelation of CFS Container Job	5%
7	518.1	Container Cleaning Charges	5%
8	524	Container Maintenance Charges	5%
9	704	RFID (Radio Frequency Identification) Tags for container trucks	5%
10	705.3	Gate Pass Charge for FZ and local cargo moving between Town and Jebel Ali Free Zone	5%
11	705.7 & 8	Issuance of any Certificate	5%
12	705.5	Document Processing Charge for the Bills for the cargo moving between Town and Jebel Ali Free Zone	5%
13	703.3	Sale of Lashing Material	5%
14	706	Safety Induction for Hauliers	5%
15	604.3	Fuel supply for RO RO vehicles	5%

Note 1

This list is subject to change depending on interpretation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax

Note 2 Storage of Local cargo

Any service (E.g. Handling, Storage, Overtime, Equipment, Gear or Labour hire etc.) performed for handling of local cargo received from UAE Mainland or Designated zones for storage in DP World and returning shall be subject to VAT rate of 5% as these service are not related to 'International transport of goods or passengers'.