

**Federal Tax Authority Decision No. (1) of 2019**  
**On the Maximum Amount of Cash Refund under the Tax Refunds for**  
**Tourists Scheme**

**The Chairman of the Board of Directors of the Federal Tax Authority,**

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 52 of 2017 on the Executive Regulations of the Federal Decree-Law No. 8 of 2017 on Value Added Tax,
- Cabinet Decision No. 41 of 2018 on Introducing the Tax Refunds for Tourists Scheme,
- Federal Tax Authority Decision No. 2 of 2018 on Tax Refunds for Tourists Scheme, and
- Board of Directors Decision on the Tax Refunds for Tourists Scheme, at its eighth meeting dated 26/03/2019,

**Has decided:**

**Article (1)**

**The Maximum Amount of Cash Refund**

The cash VAT refund under the Tax Refunds for Tourists Scheme shall be limited to a maximum of AED 7,000 per Overseas Tourist per 24 hours.

**Article (2)**

**Implementation of the Decision**

This Decision shall be implemented from 1 June 2019.

**Hamdan Bin Rashid Al Maktoum**  
**Deputy Ruler of Dubai- Minister of Finance**  
**Chairman of the Board of Directors**

**Issued on: 23 Sha'ban 1440**  
**Corresponding to: 28 April 2019**