



This is not an official Translation

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:

- The Goods and Services are listed or advertised on an Electronic Commerce Medium;
- 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.

Mohamed bin Hadi Al Hussaini
Minister of State for Financial Affairs

Issued by us:

On: 02/ Shaban /1444H

Corresponding to: 22/02/2023