

This is an unofficial translation

**Cabinet Decision No. (59) of 2017  
on Designated Zones for the purposes of the Federal Decree-Law No. (8) of 2017 on  
Value Added Tax**

**The Cabinet,**

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. (8) of 2017 on Value Added Tax,

Cabinet Decision No. (52) of 2017 on the Executive Regulation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax, and

Pursuant to the presentation of the Minister of Finance and the approval of the Cabinet,

**Has decided:**

**Article (1)  
Designated Zones**

The Designated Zones in the annex to this Decision, which meet the conditions stipulated in the Cabinet Decision No. (52) of 2017 on the Executive Regulation of the Federal Decree-Law No (8) of 2017 on Value Added Tax, shall be considered as Designated Zones for the purposes of implementing the Federal Decree-Law No. (8) of 2017 on Value Added Tax.

**Article (2)  
Amending the list of Designated Zones**

The Cabinet has the authority to amend the list of Designated Zones annexed to this Decision, by addition, deletion or amendment.

**Article (3)  
Issuance of Executive Decisions**

The Minister of Finance shall issue the required decisions to implement the provisions of this decision.

**Article (4)  
Repeal of Conflicting Provisions**

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Any provision violating or conflicting with the provisions of this Decision shall be abrogated.

**Article (5)**

**Implementation of the Decision**

This decision shall be implemented as of 1 January 2018.

**Mohammad bin Rashid Al Maktoum  
Prime Minister**

**Issued by us:**

**On: 28 December 2017.**

**Corresponding to: 9 Rabi' Alakher 1439 H.**

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**List of Designated Zones**  
**Annex to the Cabinet Decision No (59) of 2017**

<b>No.</b>	<b>Designated Zones (Abu Dhabi)</b>
1	Free Trade Zone of Khalifa Port
2	Abu Dhabi Airport Free Zone
3	Khalifa Industrial Zone
<b>No.</b>	<b>Designated Zones (Dubai)</b>
1	Jebel Ali Free Zone (North-South)
2	Dubai Cars and Automotive Zone (DUCAMZ)
3	Dubai Textile City
4	Free Zone Area in Al Quoz
5	Free Zone Area in Al Qusais
6	Dubai Aviation City
7	Dubai Airport Free Zone
<b>No.</b>	<b>Designated Zones (Sharjah)</b>
1	Hamriyah Free Zone
2	Sharjah Airport International Free Zone
<b>No.</b>	<b>Designated Zones (Ajman)</b>
1	Ajman Free Zone
<b>No.</b>	<b>Designated Zones (Umm Al Quwain)</b>
1	Umm Al Quwain Free Trade Zone in Ahmed Bin Rashid Port
2	Umm Al Quwain Free Trade Zone on Sheikh Monhammed Bin Zayed Road
<b>No.</b>	<b>Designated Zones (Ras Al Khaimah)</b>
1	RAK Free Trade Zone
2	RAK Maritime City Free Zone
3	RAK Airport Free Zone
<b>No.</b>	<b>Designated Zones (Fujairah)</b>
1	Fujairah Free Zone
2	FOIZ (Fujairah Oil Industry Zone)