



ABU DHABI GLOBAL MARKET
سوق أبوظبي العالمي

5 July 2018

To: All ADGM Registered Entities

REGISTRATION AUTHORITY CIRCULAR NO. (4) OF 2018: Value Added Tax ("VAT") Registration Compliance.

The purpose of this circular is to notify you of the importance of compliance with Federal Law No. 8 of 2017 ("VAT Law") regarding Value Added Tax (VAT) in the UAE.

The VAT Law applies in the Abu Dhabi Global Market free zone, therefore all ADGM registered businesses that meet the criteria for VAT registration under the law, must do so with the Federal Tax Authority (unless included within a group VAT registration).

Penalties apply under the VAT Law for failure to comply with the VAT registration requirement.

Please note that the ADGM Registration Authority will be implementing a requirement to confirm your Tax Reference Number (TRN), or a confirmation of exemption, in order to renew your firm's commercial licence.

For more information on VAT registration, please contact the Federal Tax Authority on: 600599994.

If you have any questions in relation to this circular, please contact the Registration Authority on, phone: +971 (0)2 333 8888 or email: ra@adgm.com

Thank you in advance for your cooperation.

Sincerely



Tim Land
Associate Director - Monitoring & Enforcement
Registration Authority
Abu Dhabi Global Market

REGISTRATION AUTHORITY
سلطة التسجيل

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