



**ABU DHABI GLOBAL MARKET**  
**سوق أبوظبي العالمي**

21 February 2019

To: All ADGM Registered Entities

**REGISTRATION AUTHORITY CIRCULAR NO (2) OF 2019: Value Added Tax ("VAT") Registration Compliance.**

The Registration Authority would like to emphasize the importance of Value Added Tax ("VAT") registration with the Federal Tax Authority ("FTA"), and urge you to ensure your compliance with the Federal Law No. 8 of 2017 provisions regarding VAT along with the Director's Services VAT Guide/ VATGDS1, published by FTA in March 2018.

All ADGM registered entities should be aware that VAT registration applies if the total value of their taxable supplies (which includes the director's services) exceeds the mandatory registration threshold mentioned in the VATGDS1.

In order to avoid fines for non-registration or nonpayment of VAT, and in accordance with the decision of the Council of Ministers No. (40) for the year 2017 regarding administrative fines imposed on violation of tax laws in the United Arab Emirates, any ADGM registered entity that meets the eligibility criteria must register with FTA immediately and ensure the payment of all outstanding amounts of VAT.

To Register for VAT, please contact FTA on phone number: +971 600599994, or visit their website: [www.tax.gov.ae](http://www.tax.gov.ae).

To view the Director's Services VAT Guide/ VATGDS1, please go to the following link: <https://www.tax.gov.ae/pdf/Director's-Services-Guide.pdf>

Thank you in advance for your cooperation.

Sincerely



Tim Land  
Monitoring & Enforcement Manager  
Registration Authority  
Abu Dhabi Global Market

**REGISTRATION AUTHORITY**  
**سلطة التسجيل**

Abu Dhabi Global Market Square Al Maryah Island PO Box 111999 Abu Dhabi United Arab Emirates T +971 2 333 8888  
مربعة سوق أبوظبي العالمي جزيرة المارية ص ب 111999 أبوظبي الإمارات العربية المتحدة هاتف 971 2 333 8888

[adgm.com](http://adgm.com)