



This is not an official translation:

Excise Price for Tobacco Products

Cabinet Decision No. 55 of 2019

Issue Date: 4th of August 2019

The Cabinet has decided:

- Having reviewed the Constitution;
- Federal Decree- Law No. 13 of 2016 on the Establishment of the Federal Tax Authority;
- Federal Law No. 7 of 2017 on Tax Procedures;
- Federal Decree-Law No. 7 of 2017 on Excise Tax;
- Federal Decree No. 32 of 2017 ratifying the Common Excise Tax Agreement of the States of the Gulf Cooperation Council (GCC);
- Cabinet Decision No. 52 of 2019 on Excise Goods, Excise Tax Rates and the Methods of Calculating the Excise Price;
- And pursuant to the presentation of the Minister of Finance,

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 requires otherwise:

Excise Price: Pursuant to the definition provided in Article 13 of the Cabinet Decision No. 52 of 2019 above mentioned.

Water pipe tobacco: Tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic



oils or extracts, molasses or sugar and whether or not flavoured with fruit.

Cigarettes: All normal and electrically-heated cigarettes.

Article 2 – Excise Price for Tobacco Products

The Excise Price for Tobacco Products shall be determined pursuant to Article 13 of the Cabinet Decision No. 52 of 2019 above mentioned, and shall be no less than:

- a. 0.4 Dirham per cigarette,
- b. 0.1 Dirham per 1 gram of water pipe tobacco, or ready to use tobacco or other similar products.

Article 3 – Implementation

The Minister of Finance shall issue a decision to set a date for the implementation of this Decision that shall come into effect before 1 January 2020.

Article 4 – Publication

This Decision shall be published in the Official Gazette.