

**List of DP World services subject to 5% of VAT rate as per Federal Law**

<b>Item</b>	<b>Tariff Book ID</b>	<b>Tariff / Service Description</b>	<b>VAT Rate as Federal Law</b>
1	250.1	Annual Registration Fee - Ship Repair Companies	5%
2	250.2	Annual Registration Fee - Equipment Supply Companies	5%
3	250.3	Annual Registration Fee - Ship Chandler Companies	5%
4	250.4	Annual Registration Fee - Ship Surveyor Companies	5%
5	512.6B	Admin Charge - Cancellation of CFS Container Job	5%
6	518.1	Container Cleaning Charges	5%
7	524	Container Maintenance Charges	5%
8	704	RFID (Radio Frequency Identification) Tags for container trucks	5%
9	705.3	Gate Pass Charge for FZ and local cargo moving between Town and Jebel Ali Free Zone	5%
10	705.7 & 8	Issuance of any Certificate	5%
11	705.5	Document Processing Charge for the Bills for the cargo moving between Town and Jebel Ali Free Zone	5%
12	703.3	Sale of Lashing Material	5%
13	706	Safety Induction for Hauliers	5%
14	604.3	Fuel supply for RO RO vehicles	5%

**Note 1** This list is subject to change depending on interpretation of the Federal Decree-Law No. (8) of 2017 on Value Added Tax

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**Note 2** **Storage of Local cargo** : Any service (E.g. Handling, Storage, Overtime, Equipment, Gear or Labour hire etc. ) performed for handling of local cargo received from UAE Mainland or Designated zones for storage in DP World and returning shall be subject to VAT rate of 5% as these service are not related to **'International transport of goods or passengers'**.

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