



On 25th August 2023, The UAE's Ministry of Finance (MOF) issued Cabinet Resolution No. (91) of 2023 regarding the application of the Reverse Charge Mechanism (RCM) on electronic devices for VAT purposes. It was stated that a separate Decision would be issued for determining the parts and pieces that were related to these Electronic Devices.

On 25h October 2023, Ministerial Decision No. 262 of 2023 was issued on the Criteria to be Followed in the Determination of Parts and Pieces of Electronic Devices. This decision came into effect from 30th Oct 2023.

What are the criteria in determining the parts and pieces related to Electronic Devices?

Parts and Pieces would be considered related to Electronic Devices if they meet the below criteria:

- Parts and Pieces that are normally considered necessary for the operating, manufacturing and production of the Electronic Devices that also include chargers, power cords, battery packs and other similar pieces and parts.
- Parts and Pieces that are replacements parts for the Electronic Devices and meet the above conditions.

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"Reach out and let's connect!"

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