

17th December 2017

Subject: Levy of Value Added Tax ("VAT") in the United Arab Emirates

Dear Valued Customer,

In preparation for the forthcoming implementation of VAT in the UAE, and in accordance with the guidance issued by the UAE Federal Tax Authority VAT shall be applied on the consumption of most goods and services that are bought and sold in the United Arab Emirates effective from 1st January 2018.

As a result of the above, Emitac Enterprise Solutions are required to levy and collect VAT on its goods and services consumed by you effective from 1st January 2018. Please note that this could also include some services that have been procured prior to 1st January 2018, but the period of usage is spanning 2017 and 2018.

Kindly treat this notice as an amendment to our terms and conditions of supply of goods and services to you whether or not covered by a formal contract agreement. In order to effectively apply and recover VAT on any contracts we are currently entered into, we kindly request that you complete the information requested in the appendix below and return to us at; eesvat@emitac.ae

We thank you in advance for your co-operation.

Yours Sincerely,



Dale Ryder

Director – Finance & Commercial Operations

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Appendix 1 - NOTIFICATION

Implementation of Value Added Tax ('VAT') in UAE with effect from 1 January 2018

In continuation to our general communication dated 17th December 2017 regarding your VAT registration requirement and in readiness for the VAT laws implementation, we want to hereby inform you that as per Article 70 of the Draft Executive Regulation of Federal Decree-law No (8) of 2017 on Value Added Tax, the consideration paid by you under any of the current signed contract with us shall be treated as exclusive of Tax and your company shall be obligated to pay the VAT in addition to the agreed consideration if your company is registered under VAT in UAE and has the right to recover Input Tax either in full or in part.

Therefore, please provide following information with copy of VAT Registration Certificate by filing, signing and stamping this notification in the below paragraph, the required filled up notification and other information and documents can be emailed and returned to us in the following email: eesvat@emitac.ae

Your business Name is:

Address:

Your VAT Registration No is (Copy of registration Certificate to be attached):

or, if you have not applied for registration, are you expecting to be registered under VAT before January 1, 2018?

Yes

No

or, if this is not applicable, are you expecting or legally exempted from VAT registration?

Yes

No

If you are registered or expected to be registered under VAT, to what extent your company is expecting to recover tax incurred on goods or services supplied by us to your company? (kindly insert percentage)

%

Kindly ensure to provide the above requirements with this notification signed and stamped within 20 days of your receipt of this notification.

This notification is issued in accordance to Article 70 of the Draft Executive Regulation of Federal Decree-law No (8) of 2017 on Value Added Tax.

Customer's Authorized Signatory

Date

Stamp

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