NOTIFICATION

The following notification is being circulated in accordance with Article 10.6

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| **1.** | **Notifying Member:** United Arab Emirates  **If applicable, name of local government involved (Article 3.2 and 7.2):** |
| **2.** | **Agency responsible:** UAE Federal Tax Authority (FTA)  **Name and address (including telephone and fax numbers, email and website addresses, if available) of agency or authority designated to handle comments regarding the notification shall be indicated if different from above:**  Federal Tax Authority (FTA)  Tel.: +971 4 7775720  Fax. +971 4 3799900  E-mail: [ahmed.noor@tax.gov.ae](mailto:ahmed.noor@tax.gov.ae)  Website: www.tax.gov.ae |
| **3.** | **Notified under Article 2.9.2 [X], 2.10.1 [****], 5.6.2 [****], 5.7.1 [****], other:** |
| **4.** | **Products covered (HS or CCCN where applicable, otherwise national tariff heading. ICS numbers may be provided in addition, where applicable):** Tobacco, tobacco products and related equipment (ICS 65.160). |
| **5.** | **Title, number of pages and language(s) of the notified document:** UAE label and dot code Requirement to enhance the FTA's ability to collect tax on tobacco products sold in UAE market (7 page(s), in English) |
| **6.** | **Description of content:** This document proposed endeavors to protect the public and eliminate counterfeit products and ensure that manufacturers, distributors and importers follow procedures for declaring their products to the FTA. The application of the physical marker and the digital marker within this document are designed to accomplish this requirement. |
| **7.** | **Objective and rationale, including the nature of urgent problems where applicable:** Prevention of deceptive practices and consumer protection |
| **8.** | **Relevant documents:**   * UAE standard # UAE.S GSO 246. Labelling of Packages tobacco products * ISO Standard # ISO 15415 |
| **9.** | **Proposed date of adoption:** NA  **Proposed date of entry into force:** NA |
| **10.** | **Final date for comments:** 60 days from notification |
| **11.** | **Texts available from: National enquiry point [ ]** **or address, telephone and fax numbers and email and website addresses, if available, of other body:**  Federal Tax Authority (FTA) TEL: +971 4 7775720  FAX: +971 4 3799900 E-mail: [ahmed.noor@tax.gov.ae](mailto:ahmed.noor@tax.gov.ae)  Website: [www.tax.gov.ae](http://www.tax.gov.ae) |