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Dear Parents,

The UAE government published Final Executive Regulations on 26 November and as a result, VAT will be introduced from 1 January 2018. This will have an impact on the educational sector.

**How will VAT affect education related costs?**

**Zero-Rated** (*refers to items that are taxable, but the rate of tax is nil on services/supplies*)

- Tuition Fees
- Exam Fees
- Education materials, related to the curriculum
- Residential overseas trips

**5% Standard Rate** (*refers to items that are taxable, but the rate of tax is 5% on services/supplies*)

- Uniforms
- Canteen
- Music Fees
- Trips within the GCC-that are not related to the curriculum, ie DOE and Umm Al Quwain
- Extra-Curricular Activities

**Exempt** (*Goods and services that are not taxable*)

- Transport costs will be exempt from VAT

If any of the above changes, we will try to update you as soon as possible.

Kind Regards

Lisa Madden  
Financial Controller