



Table No. 3 On Violations and Administrative Penalties related to the Implementation of Federal Decree-Law No. 8 of 2017 on Value Added Tax		
No.	Description of Violation	Administrative Penalty in AED
1	The failure of the Taxable Person to display prices inclusive of Tax.	5,000
2	The failure of the Taxable Person to notify the Authority of applying Tax based on Margin.	2,500
3	The failure to comply with the required conditions and procedures related to keeping the Goods in a Designated Zone or moving them to another Designated Zone.	The penalty shall be the higher of 50,000 or 50% of the Tax, if applicable, chargeable on the goods in relation to the violation.
4	The failure of the Taxable Person to issue a Tax Invoice or the alternative document when making any supply.	2,500 for each detected case.
5	The failure of the Taxable Person to issue a Tax Credit Note or the alternative document.	2,500 for each detected case.
6	The failure of the Taxable Person to comply with the conditions and procedures regarding the issuance of a Tax Invoice and a Tax Credit Note electronically.	2,500 for each detected case.