



Date: 14-12-2017

Dear Parent,

As you may be aware, Value Added Tax ('VAT') shall come into effect in the United Arab Emirates (UAE) as of 1st January 2018.

As a proud UAE company, Greenwood International School is of course working closely with the government to ensure that we fulfil all of our legal requirements. As part of this, we are obliged to duly inform all parents before the end of 2017 about the impact of the new VAT law.

VAT shall be imposed on the supply of all goods and services at a basic rate of 5%, unless there is a provision for exemption or for zero rating.

Our understanding is that the provision of educational services (school tuition fees) shall be zero rated.

Greenwood International School will charge VAT at a standard rate of 5% on all services that are outside the scope of educational services. For additional information on this, please see this article supplied by the Federal Tax Authority: (*Guide: How VAT will impact education sector in UAE*)

Please also see the following websites:

- <https://www.mof.gov.ae/En/lawsAndPolitics/govLaws/Pages/default.aspx>
- <https://www.mof.gov.ae/En/budget/Pages/VATQuestions.aspx>
- https://tax.gov.ae/help_guides.aspx

Yours sincerely,

Greenwood International School



Vision: To create leaders, in all walks of life through quality teaching.

Mission: An Eco-friendly student centric institution of excellence dedicated to creating future citizens equipped with knowledge, moral values, cultural understanding and tolerance who will lead at the national and international arenas.

