This is not an official translation:

The Excise Price for Tobacco Products and Liquids used in Electronic Smoking Devices and Tools

Cabinet Decision No. 137 of 2026 – Issued 24 Jul 2026 (Effective from 1 Sep 2026)

The Cabinet has decided:

- having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 7 of 2017 on Excise Tax, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Federal Decree No. 32 of 2017 on ratifying the Common Excise Tax Agreement of the States of the Gulf Cooperation Council (GCC),
- Cabinet Decision No. 55 of 2019 on Excise Price for Tobacco Products,
- Cabinet Decision No. 197 of 2025 on Excise Goods, Tax Rates or Amounts Imposed on Excises Goods and the Methods of Calculating the Excise Price, and
- pursuant to what was presented by the Minister of Finance and approved by the Cabinet.

Article 1 – Definitions

In the application of the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:

Excise Price	:	The price calculated in accordance with Article 11 of Cabinet Decision No. 197 of 2025 referred to above.
Water Pipe Tobacco	:	Tobacco intended for smoking in a water pipe and which consists of a mixture of tobacco and glycerol, whether or not containing aromatic oils or extracts, molasses or sugar, and whether or not flavoured with fruit.
Cigarettes	:	All cigarettes, whether normal or electrically-heated.

Liquids used in Electronic Smoking Devices and Tools	:	Liquids used in electronic smoking devices and tools include all liquids used in such devices and tools and the like, whether or not containing nicotine.

Article 2 – Minimum Excise Price for Tobacco Products and Liquids used in Electronic Smoking Devices and Tools

Excise Price for Tobacco Products and Liquids used in Electronic Smoking Devices and Tools shall be determined pursuant to Article 11 of Cabinet Decision No. 197 of 2025 referred to above, provided that it is not less than:

1. 0.4 Dirham per Cigarette,
2. 0.1 Dirham per gram of Water Pipe Tobacco, ready to use tobacco and other similar products.
3. 1 Dirham per 1 ml of Liquids used in Electronic Smoking Devices and Tools.

Article 3 – Repeals

Cabinet Decision No. 55 of 2019 on Excise Price for Tobacco Products and all provisions violating or conflicting with the provisions of this Decision shall be repealed.

Article 4 – Publication and Enforcement

This Decision shall be published in the Official Gazette and shall be effective from 1 September 2026.