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Procedures for the Disposal of Seized and Abandoned Goods

Federal Tax Authority Decision No. 7 of 2026 – Issued 11 Jun 2026 (Effective 30 Jul 2026)

The Chairman of the Board of Directors of the Federal Tax Authority 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. 28 of 2022 on Tax Procedures, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors of the Authority's memo on the Authority's Procedures on Seized Assets and Goods, at its 44th meeting held on 30/04/2026.

Article 1 – Definitions

The following words and expressions, whenever mentioned in this Decision, shall have the meanings assigned against each, unless the context requires otherwise:

Authority	:	Federal Tax Authority.
Executive Regulation	:	Cabinet Decision No. 74 of 2023 referred to above, and any other Cabinet Decision replacing it.
Disposition	:	Every procedure undertaken by the Authority with regard to the Goods, including their sale, storage, movement, destruction or disposal.

Public Auction	:	A procedure pursuant to which goods are sold at the highest offered price, in accordance with the procedures established under this Decision.
Committee	:	The committee formed pursuant to a decision by the Authority's Director General, which shall identify the naturally perishable goods, make recommendations on them, and oversee the Disposition thereof and any other relevant procedures.

Article 2 – Scope of Application

The provisions of this Decision shall apply to seized or abandoned goods that are perishable, subject to shortage or leakage, or that are in a condition that might endanger the safety of other goods or facilities they are in.

Article 3 – Procedures and Controls for the Storage and Movement of Seized Goods

1. Seized goods must be stored and moved under circumstances that preserve their condition, quality, and quantity, in a manner that ensures the possibility of returning such goods to their owner, if necessary, or preserving them for the purposes of valuation and sale where it is decided to sell them in a Public Auction, by adhering to the following procedures:
    a. Determine the appropriate storage and movement conditions for the seized goods to ensure the preservation of their quality and safety.
    b. Selecting an appropriate storage location in accordance with the storage criteria approved by the Authority, either within its own facilities, or with a service provider where special storage conditions are required.
    c. Transporting the seized goods using government vehicles designated for such purpose. The Authority may appoint an external service provider to move such goods where necessary.
    d. Maintaining a stocktaking record before, during and after the moving process and reconcile such records with the actual inventory record.

2. The Authority shall adhere to the following controls when storing and moving the seized goods:
   a. Prepare reports that include determination of storage conditions, selection of storage location, and movement mechanism.
   b. Prepare periodic reports to monitor stored goods, including reports on the condition of the Goods and stocktaking reports.
   c. Maintain access records for security purposes and records of the movement of the seized goods from and to storage locations.

Article 4 – Sale of Seized and Abandoned Goods

1. The Authority may sell seized goods and abandoned goods pursuant to a decision by the Committee, subject to the fulfilment of all the following conditions:
   a. The goods are perishable, subject to shortage or leakage, or are in a condition that might endanger the facility they are in or their surrounding environment.
   b. The owner of the goods, or his representative, fails to request the retrieval thereof after settlement of the full Tax and Administrative Penalties due, as well as any other related expenses, or exhausts all their rights to retrieve the goods or waives such rights.
   c. The goods did not cease to have value due to their perishable or deteriorating nature.
   d. The goods are of a type that is legally permitted to be sold and circulated within the State, except for those sold for export purposes.
2. Where such goods are seized for the purposes of investigation or are connected to pending legal proceedings, the Authority shall obtain the approval of the public prosecution or competent court, as the case may be, prior to commencing the procedures for the sale of seized goods or abandoned goods.

Article 5 – Decision to Sell at a Public Auction

1. Following the fulfilment of the conditions stated in Article 4 of this Decision, the seized goods or abandoned goods shall be sold in a Public Auction following a decision by the Committee.

2. Following the issuance of the sale decision, the owner of the seized goods or abandoned goods, or his representative, shall be notified of the sale decision, the reasons for the sale, and its date.
3. The Authority shall contract with a licensed auction service provider to undertake the procedures to sell the seized goods and abandoned goods at the Public Auction, in accordance with the criteria set by the Committee, including the reserve price, the method of conducting the auction, the payment and delivery provisions, the participation rules, the auction announcement mechanism, and the controls related to incomplete auctions.
4. The sold seized goods or abandoned goods shall be handed over to the buyer, and the Committee shall issue a sale certificate of these goods for the purposes of record keeping and to prove the completion of the sale and the transfer of ownership of the goods to the buyer. The Authority shall not bear any subsequent liability for the use or circulation of the goods after being handed over to the buyer.
5. Where the goods do not comply with local regulations that legally permit their sale within the local market, and have been sold for export, the buyer must provide the Authority with proof that they exported such goods.

Article 6 – Procedures for the Allocation of Revenues Obtained from the Sale of Seized and Abandoned Goods

After the Public Auction sale is complete, the sale revenue shall be allocated in the following order:

1. Settlement of the costs associated with the sale of the seized goods and abandoned goods at the Public Auction and any costs associated with the storage or movement thereof.
2. Settlement of the Tax due from the Taxpayer from whom the goods were seized or whose goods were abandoned.
3. Settlement of the Administrative Penalties due from the Taxpayer from whom the goods were seized or whose goods were abandoned.
4. Where the owner of the seized goods and abandoned goods has exhausted their right to retrieve them, the Authority may deposit any remaining amounts into

their tax account.

5. As an exception to Clause 4 of this Article, where the owner of the seized goods and abandoned goods waived their right to recover such amounts, the Authority may include the remaining amounts within the Authority's other revenues.

Article 7 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of its publication date.