

•planet

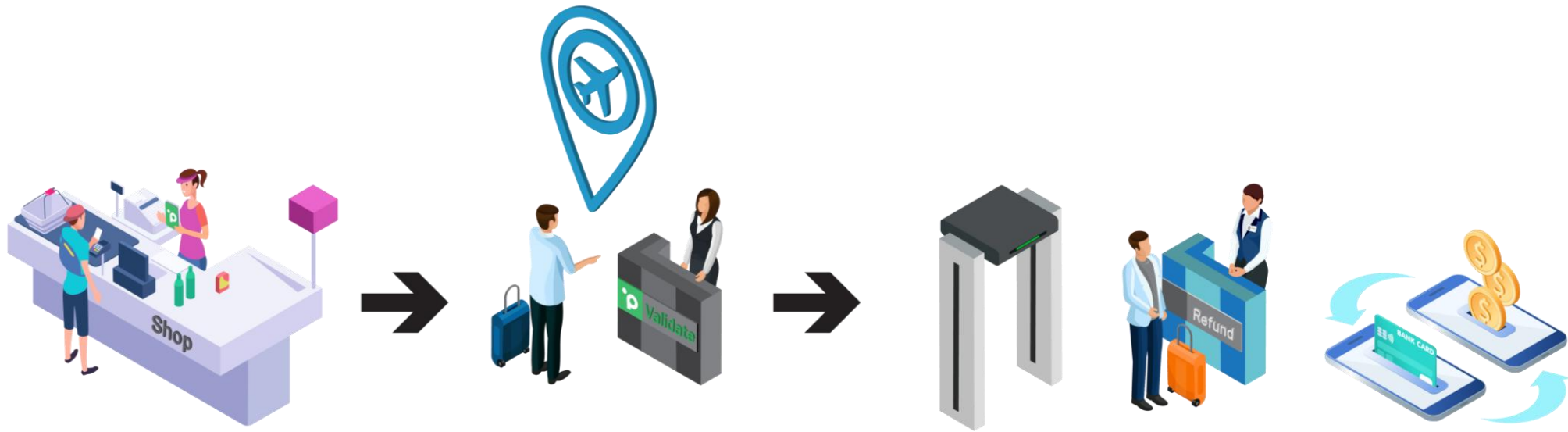
Merchant Training



Tax Free Shopping with Planet

Tax Free shopping is obtaining a refund of the VAT amount paid while shopping internationally. The shopper needs to physically export the goods from the country of purchase where the VAT was paid.

That is why the local residents are not entitled to benefit from Tax Free shopping, but all eligible overseas tourists purchasing physical goods to take home can reclaim part of the VAT amount included in the sales price. Planet provides the service of tax refunding on behalf of the Federal Tax Authority under the rules of the Tax Refund Scheme (TRS).



Who and What is Eligible for Tax Free Shopping?

Which tourists are eligible?

Any tourist who is 18+ years old and is not resident in the UAE, and who is not a crew member on a flight, aircraft or cruise ship leaving the UAE, is eligible to claim part of the VAT element included in the sales price.



Who and What is Eligible for Tax Free Shopping?

Which goods are eligible?

All goods that attract VAT are eligible with the exception of:

- Goods that have been consumed, fully or partly, in the UAE
- Motor vehicles, boats and aircraft
- Goods that are not accompanied by the overseas tourist at the time of leaving the UAE
- Services
- Goods that have been used, fully or partly, in the UAE and are not accompanied by the original packaging (for example: a smartphone that was used in the UAE and is accompanied by the original packaging upon leaving the UAE is eligible, but if the packaging is not present it is not eligible)
- The minimum purchase amount is 250 AED. Once a Tax Free Transaction is issued, the tourist has 90 days from the date of sales receipt to export the goods.



Getting Started

Your Starter Pack

Once you have chosen to provide Tax Free Shopping to your customers, Planet will provide your company with a comprehensive starter pack.

This pack will include:



Access Credentials

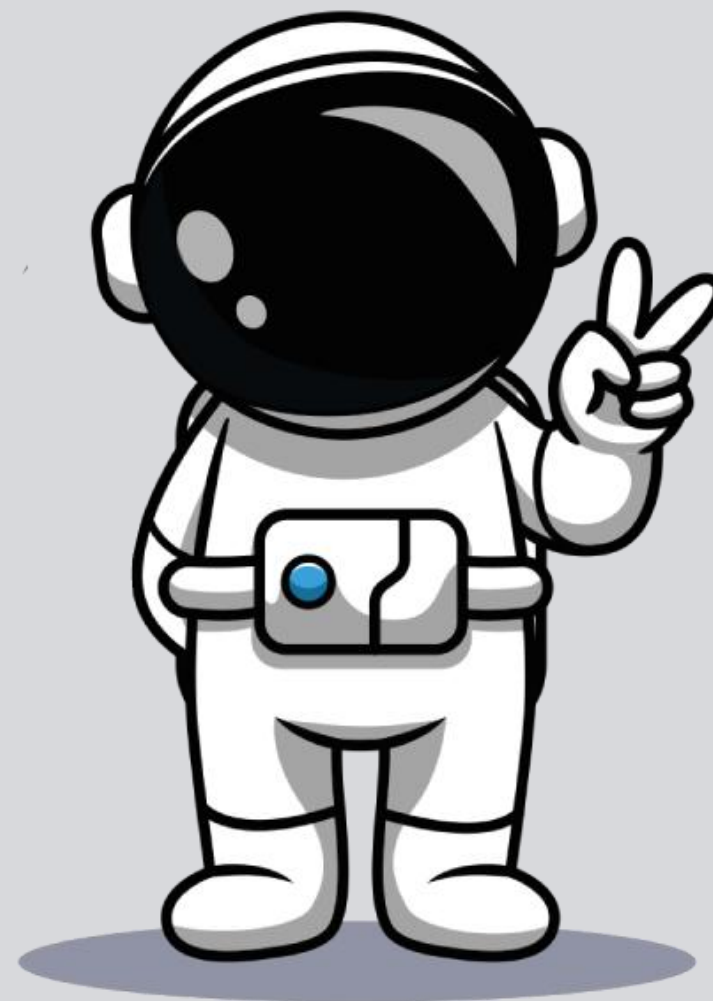


Planet Plexi with a scannable QR code



Marketing and Advertisement Display Tools

DANA: Change picture next to Planet Plexi



Step 1: Capture tourist details – Web Application

Getting your customers details

Basic info

Travel document number *

Country of residence *

Nationality *

(Choose country) ▼

(choose nationality) ▼

Date of birth *

First name *

Last name *

DD/MM/YYYY

Contact details

Phone Number *

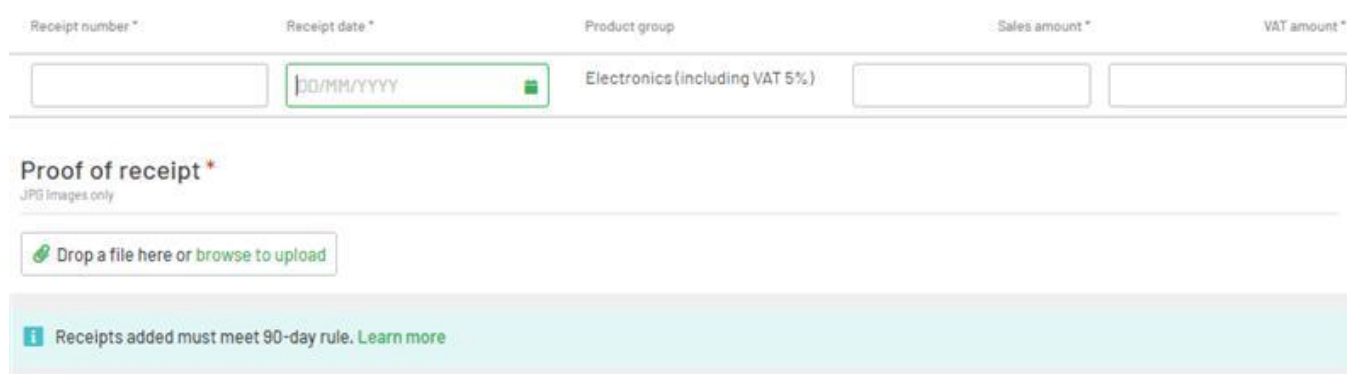
+93 ▼

70 123 4567

1. Ask the tourist if they are a resident of the UAE or a crew member of a flight or aircraft leaving the UAE. If they are, they are not allowed to participate in the TRS.
2. It is important to inform the tourist that they can benefit from the TRS if they leave the UAE from any of the authorised points of exit (see appendix for the full list).
3. Ask the tourist for their travel document that they used to enter the UAE. If they don't have this identification, you will not be able to issue a Tax Free Transaction.
4. Input the Tourist details, taken from the ID
5. Press Next to move to the next section.

Step 2: Enter the purchase details – Web Application

Recording Purchase Details



The screenshot shows a web application form with the following fields and sections:

- Receipt number ***: A text input field.
- Receipt date ***: A date input field with a calendar icon, showing "DD/MM/YYYY".
- Product group**: A dropdown menu with "Electronics (including VAT 5%)" selected.
- Sales amount ***: A text input field.
- VAT amount ***: A text input field.
- Proof of receipt ***: A section with the subtext "JPG Images only" and a file upload area with the text "Drop a file here or browse to upload".
- Footer note**: A light blue banner at the bottom stating "Receipts added must meet 90-day rule. [Learn more](#)".

IMPORTANT: Be very careful when entering the sales amount to avoid your store being overcharged for VAT. You are responsible for entering the correct information.

1. Input the receipt number to the web form.
2. Enter the receipt date, the total purchase/sales amount and the VAT amount shown on the receipt for all eligible goods. If the receipt includes non-eligible goods, or goods that will not be exported by the tourist, you must deduct the full purchase amount including VAT of each receipt from the total receipt amount. Only the purchase amount of eligible goods must be entered.
3. Drag and drop or upload a clear image of the invoice under the **Proof of receipt** field. If the receipt cannot be captured in a single image, you may upload multiple images to capture the full receipt. Images must be in JPEG or PDF format.

Step 3: Complete the transaction – Web Application

Complete Tax Free Form

1. Review all the details and confirm their accuracy.
2. Review the images for accuracy and clarity.
3. If any of the details are incorrect, select **Previous Step** and correct the information.
4. Review the refund details and select **Finish Form** if all details are correct. A tax free ID will now be digitally linked to the shoppers passport number.
5. Please ensure that you inform tourists that they must validate these purchases within 90 days from the date of issuance of each respective receipt **BEFORE** they check in their luggage (or wrap it in plastic if they decide to do so) and go through security or else their refunds will be invalidated.

New tax free form [Reset form](#)

1 Shopper Info 2 Purchase Info 3 Summary

Summary

Shopper

First name Testing	Last name Case	Travel document number ND123456
Country/Region of residence India	Date of birth 21/07/1997	Nationality India
Phone number +919191919191		

Purchase

Receipt number 3485843	Export validate by 07/03/2023	Proof of receipt Capture.JPG Capture.JPG
Receipt date 07/12/2022	VAT 5%	
Product group Electronics		
Sales amount 1,050.00 AED		

Refund

i Shoppers must export their goods within 90 days of the date of purchase.

Number of transactions	1
Sales amount	1,050.00 AED
Gross refund	42.50 AED
Validation fee	4.80 AED
Net refund	37.70 AED

[Previous Step](#) [Finish Form](#)

Step 4: Completed transaction – Web Application

Completed Tax Free Form

New tax free form

1

2

3

Shopper info

Purchase info

Summary

Your Tax Free form is issued!

Tax Free form nr.
AE108395000001001

Go to homepage

The tax free form has been initiated and submitted for Quality Control. You can note the Tax Free ID as reference for this transaction.

You may review your recently issued transactions by clicking **Recently issued** on the home page.

New tax free form

1

2

3

Shopper info

Purchase info

Summary

Basic info

Travel document number

Country/Region of residence

Residency

Date of birth

Country of birth

Contact details

Phone number

Recently issued

Tax free tag

Search text

Search

Merchant

Net refund

Sales

AE108395000001001

37.70 AED

1,050.00 AED

AE108298000001001

37.70 AED

1,050.00 AED

Close

Step 5: Approval – Web Application

No Action Required

After issuing the transaction and selecting **Recently issued**, the status of your transaction will be in **Pre-issued** and **Pending Approval**.

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Planet Web

Issue

Action Required Forms

Tax free tag

Tag summary

Tax Free Tag ID

AE108429000001001

Status

Pre-issued

Issued date

08/12/2022 13:21
EXP 08/03/2023

Eligibility

Eligible

Sub-status

Pending approval

Purchase details

	RECEIPT NUMBER	RECEIPT DATE	PRODUCT GROUP	AMOUNT	EXPORT VALIDATE BY
Receipt 1	3458345	08-12-2022	5% (Electronics)	1050	08/03/2023
TOTALS			SALES AMOUNT VAT AMOUNT GROSS REFUND VALIDATION FEE REFUND	1,050.00 AED 50.00 AED 42.50 AED 4.80 AED 37.70 AED	

Once approved – if no action is required on your side – the status will change to **Issued**

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Issue

Action Required Forms

Tax free tag

Tag summary

Tax Free Tag ID

AE108429000001001

Status

Issued

Issued date

08/12/2022 13:21
EXP 08/03/2023

Eligibility

Eligible

Purchase details

	RECEIPT NUMBER	RECEIPT DATE	PRODUCT GROUP	AMOUNT	EXPORT VALIDATE BY
Receipt 1	3458345	08-12-2022	5% (Electronics)	1050	08/03/2023
TOTALS			SALES AMOUNT VAT AMOUNT GROSS REFUND VALIDATION FEE REFUND	1,050.00 AED 50.00 AED 42.50 AED 4.80 AED 37.70 AED	

Receipts added must meet 90-day rule. [Learn more](#)

Step 6: Approval – Web Application

Action Required

- 1. After issuing the transaction and selecting **Recently issued**, the status of your transaction will be in **Pre-issued** and **Pending Approval**.
- 2. If action is required, **Pending Approval** will change to **Needs Clarification**.
- 3. If the Sub-status has been changed to **Needs Clarification**, you will need to select **Action Required Forms** on the top of the screen.
- 4. If no action is taken on these forms within 24 hours of the status change, the sub-status will change to **Merchant time-out** and this transaction will need to be voided.

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Planet Web

Issue

Action Required Forms

Tax free tag

Tag summary

Tax Free Tag ID
AE108429000001001

Status
Pre-issued

Sub-status
Needs clarification

Issued date
08/12/2022 13:21
EXP 08/03/2023

Eligibility
Eligible

Purchase details

	RECEIPT NUMBER	RECEIPT DATE	PRODUCT GROUP	AMOUNT	EXPORT VALIDATE BY
Receipt 1	3458345	08-12-2022	5%(Electronics)	1050	08/03/2023
TOTALS			SALES AMOUNT VAT AMOUNT GROSS REFUND VALIDATION FEE REFUND	1,050.00 AED 50.00 AED 42.50 AED 4.80 AED 37.70 AED	

Step 7: Action Required – Web Application

Action Required Forms

- 1. After selecting **Action Required Forms**, you will see a list of all transactions which require clarification.
- 2. Select the transaction that you need to update.
- 3. Review shopper details and select **Next Step** once verified.
- 4. Review transaction details. Here you will see a list in red of the details that need clarification.
- 5. Once these details have been rectified, select **Next Step**
- 6. Review the transaction details and select **Finish Form**.

planet Planet Web Issue Action Required Forms Help

Action Required form

1 Shopper info

2 Purchase info

3 Summary

Shopper Info

Shopper

First name
Testing

Last name
Case

Travel document number
ND123456

Country/Region of residence
India

Date of birth
21/07/1997

Nationality
India

Phone number
+91919191919191

Next Step

planet Planet Web Issue Action Required Forms Help

Action Required form

1 Shopper info

2 Purchase info

3 Summary

Fill in purchase information

Store Name *

Needs your attention

Image of receipt is blurry

Receipt number mismatch

Receipt number *

08/12/2022

Tax Free tag number
AE108429000001001

Product group
Electronics

Sales amount *

1050

VAT amount *

50

Proof of receipt *

.JPG Images only

Drop a file here or browse to upload

Receipts added must meet 90-day rule. Learn more

Previous Step

Transactions

Sales amount

Net refund

Gross refund

Validation fee

1

1,050.00 AED

37.70 AED

42.50 AED

4.80 AED

Next Step





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Planet authorized by the Federal Tax Authority

Tax Free Estimation Tool – Web Application

Calculating a potential Tax Free Refund

- Open the URL and navigate to step 2 “Fill in purchase information”.
- Insert the sales amount.
- Insert the applicable VAT amount.
- The estimated refund amount is now displayed in the “Gross refund” column.

Receipt number *	Receipt date *	Product group	Sales amount *	VAT amount *
 12345	09/08/2021 	Electronics (including VAT 5%)	1050	52.5
 56789	09/08/2021 	Electronics (including VAT 5%)	1000	50

 Receipts added must meet 89-day rule. [Learn more](#)

Locating and Voiding a Transaction – Web App

To locate a previously created transaction

- Open the URL, navigate to “Recently issued”.
- Enter the Tax Free Transaction ID or the customer’s travel document.

To void a transaction

- Locate the transaction as per the instructions above. If the tourist details have been used to locate transaction, multiple transactions could appear. Please ensure you select the correct transaction.
- Click the void button.
- Select appropriate reason of void and click OK.

Recently issued

Tax free tag

AE101756000001

Search

Tag summary

Tax Free Tag ID

Status

Issued date

Eligibility

AE101763000001001

Issued

15/08/2021 15:56
EXP 13/11/2021

Eligible

Purchase details

	RECEIPT NUMBER	RECEIPT DATE	PRODUCT GROUP	AMOUNT	EXPORT VALIDATE BY
Receipt 1	12345	15-08-2021	5% (Jewellery)	1000	12/11/2021
TOTALS			SALES AMOUNT	1,000.00 AED	
			VAT AMOUNT	47.62 AED	
			GROSS REFUND	40.48 AED	
			VALIDATION FEE	4.80 AED	
			NET REFUND	35.68 AED	

Receipts added must meet 89-day rule. [Learn more](#)

Back

Save

Void

This operation cannot be undone. Sure to continue? Click OK to proceed.

SELECT REASON

☐ Customs stamp was given too late

☐ Export validation not confirmed by customs

☒ Goods returned to the store

☐ There is no customs stamp visible

☐ Suspected fraud

☐ Other reason

Optional comment

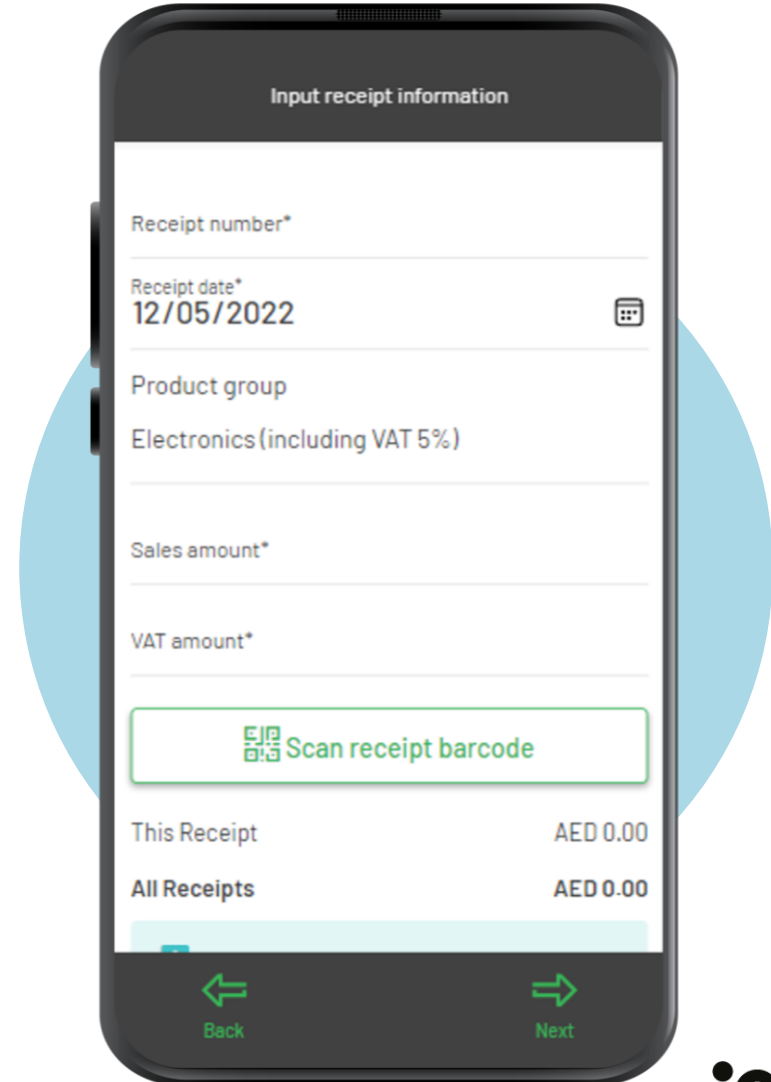
Cancel

OK

Step 2: Enter the purchase details – Mobile Application

1. Scan the receipt barcode using the smartphone camera, or enter the receipt number manually if there is no barcode.
2. Enter the receipt date for each receipt, the total purchase/ sales amount and the VAT amount shown on the receipt for all eligible goods. If the receipt includes non-eligible goods, or goods that will not be exported by the tourist, you must deduct the full purchase amount including VAT of each item from the total receipt amount. Only the purchase amount of eligible goods must be entered.

IMPORTANT: Be very careful when entering the sales amount to avoid your store being overcharged for VAT. You are responsible for entering the correct information.



The image shows a smartphone screen with the 'Input receipt information' form. The form has the following fields and values:

- Receipt number* (empty)
- Receipt date* 12/05/2022 (with a calendar icon)
- Product group Electronics (including VAT 5%)
- Sales amount* (empty)
- VAT amount* (empty)

Below the input fields is a green button with a barcode icon and the text 'Scan receipt barcode'. At the bottom of the form, there is a summary section:

This Receipt	AED 0.00
All Receipts	AED 0.00

At the very bottom of the screen, there are two green arrows: a left arrow labeled 'Back' and a right arrow labeled 'Next'.

Step 3: Complete the transaction – Mobile application

Input Tax Free tag information	
Number of receipts	1
Sales amount	AED 1,050.00
Gross refund	AED 42.50
Airport fee	AED 4.80
Net refund	AED 37.70

Take a photo

i Tip
Use plenty of natural light where possible,
so we can read all words on the receipt

Back Cancel Finish

1. Review the purchase details for accuracy.
2. Select **Take a photo** and capture a clear and concise image of the receipt.
3. If the photo is unclear you will need to retake it.
4. If the receipt cannot be clearly captured in one photo, you will need to take multiple photos.

Approval – Mobile Application

Input Tax Free tag information

Needs your attention

- Sales amount mismatch

Number of receipts	1
Sales amount	AED 1,000.00
Gross refund	AED 40.48
Airport fee	AED 4.80
Net refund	AED 35.68

Take a photo

Tip
Use plenty of natural light where possible,
so we can read all words on the receipt

Back Cancel Finish

After completing the transaction, the status will enter **Pending Approval**. If approved, no action will be required from you. If declined, the status will change to **Needs clarification**. To view these transactions:

1. Go to “Menu – Action Required Forms”
2. Select the transaction that needs clarification.
3. Go through all three issuing steps and clarify the details. Any specific clarifications required from the Quality Control team will be highlighted in red at the top of the relevant screen.

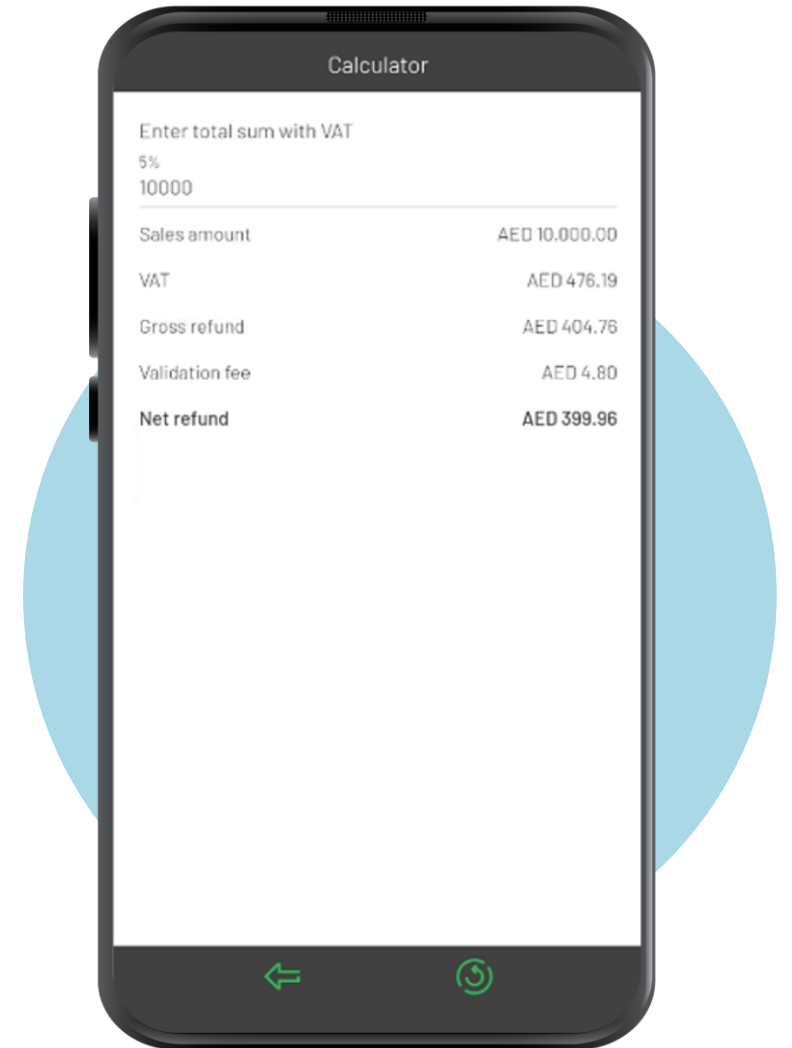
Note: If no action is taken on these forms within 24 hours of the status change, the sub-status will change to **Merchant time-out** and this transaction will need to be voided.

Refund calculator – Mobile Application

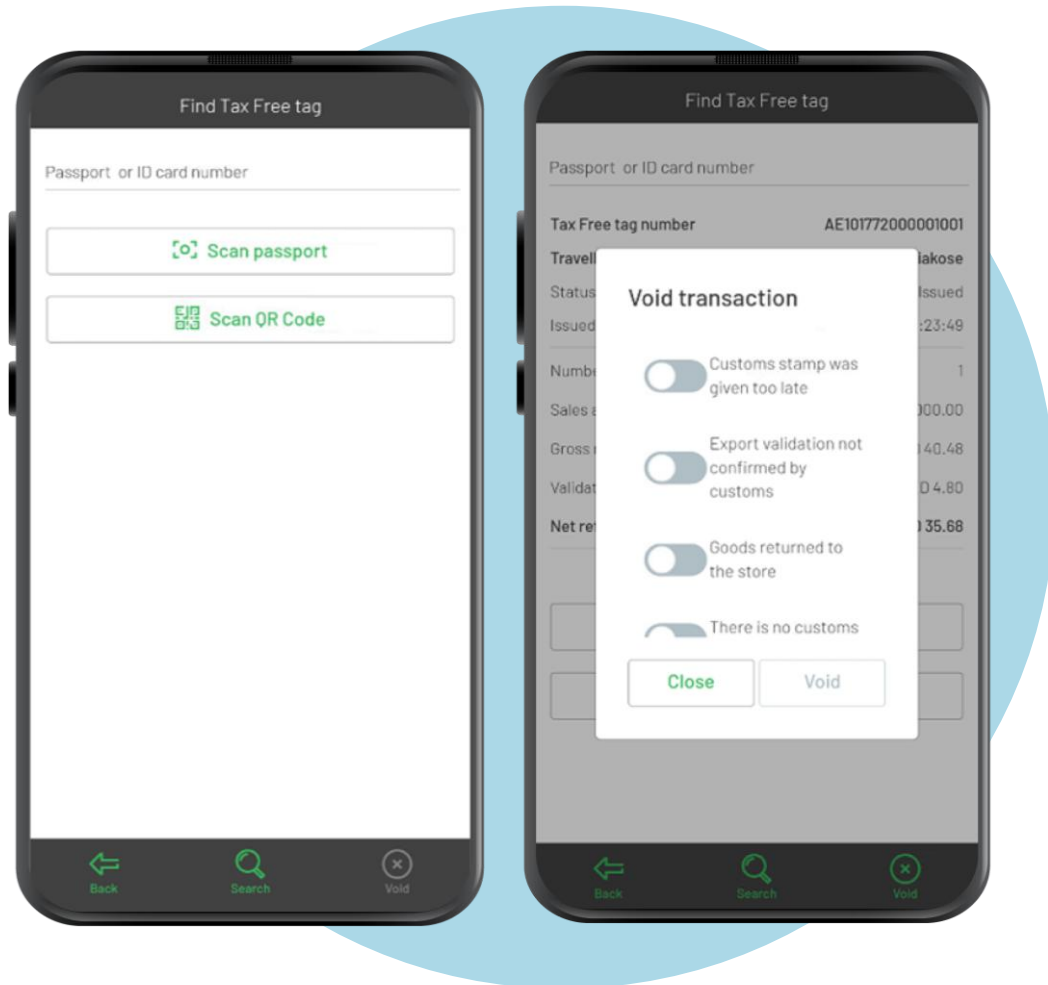
You can calculate the estimated refund amount a tourist would get for a purchase without issuing a Tax Free Transaction:

1. Go to “Menu – Refund Calculator“
2. Enter the estimated sales amount including VAT
3. The estimated refund amount is shown on the screen

This is useful when trying to close a sale or answering a tourist query on the estimated refund value. The refund calculator does not take into account the AED 4.80 fee that will be deducted for each Tax Free Transaction on export validation, so please advise the tourist there is a fee for each Transaction.



Find / Void a Tax Free Transaction – Mobile Application



In some cases you may have to look up a Tax Free Transaction to check the refund status or to void it. This may happen if a tourist has a query about their refund, or if they want to return some products (Please check the below instructions).

1. Go to “Menu – Find“
2. Enter the travel document number or scan the MRZ

When you have found the transaction you are looking for, you will be able to void it (if needed) by pressing the Void button. Please select a reason for voiding the transaction.

Note: by entering the travel document number the app might return multiple transactions. Make sure you select the one you need from the list. Voiding a transaction means it can't be validated or refunded again.

Possible issues & tips – Mobile Application

Difficulty in reading the MRZ from travel document

- The passport or ID must be positioned inside the frame shown on the mobile screen.
- Both ID and smartphone must be held in a stable manner by the user while the reading is carried out.

Tourist ID is not eligible

- The app does a validation lookup with the Immigration and Citizenship Agency to determine the eligibility of the tourist for VAT refund.
- The same ID that was used to enter UAE must be used for the Tax Free process.
- If the app says the tourist is not eligible, please advise the tourist to contact Planet Customer Service at the numbers provided on the tourist leaflet.

Receipt number must be unique

- It is not possible to issue two Tax Free Transactions with the same receipt number for the same store.
- Ensure the correct receipt number has been entered.
- Ensure the receipt is from the correct store.
- If you have any problems, please contact Planet Customer Service for support.

Note: Make sure to add the exact same receipt date and number as the original tax invoice provided to the tourist.



FAQ

Frequently Asked Questions

Frequently Asked Questions

What if a tourist wants to return an item they got a Tax Free Transaction for?

First, search for the Tax Free Transaction on the system. If it has been validated at the exit point (meaning the tourist approached our staff and exported the goods from the UAE) or refunded already, the Federal Tax Authority rules state that no return / refund is possible. If the Tax Free Transaction has not been validated already, check which of the below scenarios is the case:

- **Scenario 1: The tourist returns all the items that the Tax Free Transaction was issued for on the same or different date that the receipt and Transaction were issued**
 - ✓ Void the Transaction on the system. Follow your own procedures on how to issue a return and a refund for all items.
- **Scenario 2: The tourist returns some of the items that the Tax Free Transaction was issued for on the same date that the receipt and Transaction were issued.**
 - ✓ For situations where you need to refund only some of the goods purchased on the receipt, void the Transaction on the system, return/refund all of the items, perform a new transaction with the items that were not refunded and issue a new Transaction.
- **Scenario 3: The tourist returns some of the items that the Tax Free Transaction was issued for on a different date than the receipt and Transaction were issued.**
 - ✓ Void the Transaction on the system. Follow your own procedures on how to issue a return and a refund for all items. Issue a new receipt for the remaining items and issue a new Transaction.

Frequently Asked Questions

Can advance payments / deposits be accepted to reserve some goods and is it acceptable to be picked up later in person?

Yes, as long as a receipt is issued when the tourist collects the goods in person and shows the advance payment made as a credit, the balance payment made on the day of collection, and the total amount paid by the tourist. You can issue the Tax Free Transaction on the date of collection of the goods by the tourist at your store.

Are tourists able to buy goods online (e-Commerce)?

Yes, as long as they are collected in person at the store (delivery to hotels, home or business addresses is strictly prohibited). The receipt must also be issued on the date of collection at the store. You can issue the Tax Free Transaction on the date of collection of the goods by the tourist at your store.

What do I do if I run out of booklets or leaflets?

You should contact Planet well in advance when you notice you are running out of materials.

What if the app tells me the tourist is not eligible for Tax Free shopping?

Explain to the tourist that the Immigration and Citizenship Agency has declined their request to benefit from the tax free scheme, and they should contact Planet Customer Service on the numbers provided on the booklet / leaflet to receive further information or instructions. Unwarranted changes to the tourists details is strictly prohibited and violators will be reported to FTA.

How to ensure tourists get their refunds?

The UAE will have the best Tax Free digital solution in the world today. Our solution is designed to make it easy for tourists to get their tax free refund, but it is important to explain the process so the tourist knows what to do:

1. The tourist needs to take the **goods, tagged receipts and travel document** (same document IDs used to enter the UAE) to the airport or border crossing to obtain a digital export validation.
2. The tourist will need to go to a Planet validation point (look for “Tax Free” signs at the airport in each terminal) **before checking in their luggage (or wrapping it in plastic should the want to do so) and going through security**. They will need to have their **original travel document and flight details** available. The tourist will have to present their **receipts**. They may be asked to show the **goods purchased** to carry out further checks as per the FTA’s rules.
3. Once validated, the tourist will need to choose a refund method: **Card** or **Cash**. Cards accepted are: **Visa, MasterCard, American Express** and **UnionPay**. The tourist will need to provide their card details. For Cash refunds the tourist will need to approach our refund partner after security and present the passport and validated Transactions.
4. Cash refunds are limited to AED 35,000 per tourist in a 24-hour period. Where available, tourists can ask for other currencies at the published rate.
5. Card refunds are processed by Planet within 9 calendar days from the date of validation.

How to ensure tourists get their refunds?

Additional information:

- The process should only take three minutes to complete, but ask the tourist to **arrive a few minutes early** to validate their Tax Free Transactions. **They will be allowed to validate their Transactions up to 6 hours before their scheduled departure time. If tourists do not exit the UAE after validating their transactions, their refund requests will not be processed and they will be asked to provide additional documentation at the time of their departure from the UAE.**
- Planet has introduced **self-service kiosks** at the validation points, to provide more options for tourists to validate their Transactions conveniently.
- There is a processing fee of **AED 4.80** per Tax Free Transaction deducted from the refund amount.

Contact Us

Merchant contact – merchants@planetpayment.com

- Retailer support is available for all our on-boarded merchants
- You can use these details for the following
 - Ordering new Tax Free Transactions
 - Technical Issues
 - Invoice Queries
 - General Enquiries

Tourist contact – tourists@planetpayment.com

- Tourist support is available for all your tax free customers
- You can use these details for the following
 - Tracking a refund status
 - Eligibility Queries
 - General Enquiries

Extraordinary situations – Before issuing a Tax Free Transaction

Required documents – Tourists may present either original or copies of their travel document at the point of purchase provided that they are the same document IDs used to enter the UAE. The app will scan the documents and populate the required fields within seconds, avoiding any potential manual entry mistakes. As a last resort, the required information can be entered manually while ensuring the highest level of accuracy. **GCC** residents outside of the UAE are eligible to benefit from TRS.

Oversized items – As long as the tourist exports the goods with them, the Tax Free Transaction can be issued. If not, the goods do not qualify for the scheme.

A tourist can claim a refund on partially used goods, but not on partially consumed ones (for example, phones and jewellery which have been opened and used by the tourist in the UAE are allowed, as long as the tourist can present the original receipts, tax free transactions and goods to Planet; however, perfumes and food that have been consumed in part or in whole while in the UAE are not eligible for a VAT refund). For partially used goods the tourist must keep the original packaging and price Transactions to be shown at the point of exit, if requested. Otherwise their Transactions may be invalidated and they will not receive a refund.



Extraordinary Situations – Refunding



Refunding

The person requesting the refund must be the person whose name and passport number are recorded when issuing a Transaction. Requesting a refund on someone else's behalf is strictly prohibited.

Cash refund is available after airport security, and only up to **AED 35,000 per person in any 24-hour period**. For higher amounts, the only refund method available is a card refund.

If exiting through points without a refund cash agent, a card refund is the only option available. If a tourist validated a Tax Free Transaction and chose cash as the refund method, but didn't collect cash before leaving the UAE, they will be able to enter their card details later by scanning the QR code on the Tax Free Transaction. For any queries regarding refunds, Tourists can contact us at **tourists@planetpayment.com**.

Refund amount

The refund amount on the issuing app will show 87% of the VAT the tourist is entitled to, less a processing **fee of AED 4.80 per Tax Free Transaction**. Please ensure to make the tourist aware of this fee.

Refunds to cards issued in the UAE is strictly prohibited. As such, for refunds to cards in which the currency is not AED, foreign exchange rates will apply to convert funds into the card currency. Please note that the foreign exchange rates are applied by the issuing bank and Planet has no control over this rate.



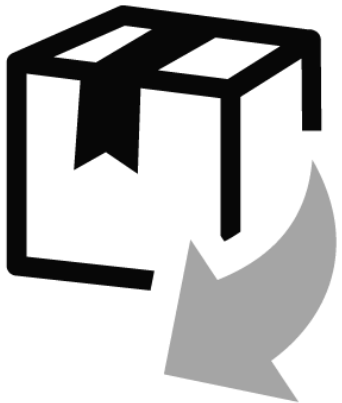
Extraordinary situations – Returning the goods

Return of goods

Goods can be returned as per the **merchant's return policy BEFORE the Tax Free Transactions have been validated at the point of exit**. The shop assistant must check the status of the refund first on Planet's systems. It can be done either by scanning the Transaction or by looking up the transaction in the system and searching using the tourist's travel document.

The shop assistant must find the transaction on Planet's system by searching the travel document number. Once they identify the transaction, they need to void it as per the void process. Returning and refunding goods before the Transaction has been voided is not allowed, and if the tourist validates the Transaction (or has validated it before returning the goods) you will be invoiced for the VAT regardless.

If the Transaction has been validated at the point of exit and/or refunded, returns and refunds are not allowed under the Federal Tax Authority rules.



Appendix



Airport Location

- Abu Dhabi Airport– Common area between all terminals
- Dubai Airport – Terminal 1, 2, 3, and 3 Business
- Sharjah Airport
- Al Maktoum Airport
- Al Ain Airport
- Ras Al Khaimah Airport



Seaports

- Port Zayed -Abu Dhabi
- Port Rashid – Dubai
- Port Khalid – Sharjah
- Fujairah Port - Fujairah



Land Borders

- Al Ghuwaifat - At the border with Saudi Arabia
- Al Hili al Ain - At the border with Oman
- Al Madeef al Ain - At the border with Oman
- Hatta - At the border with Oman
- Khatmat Malaha - At the border with Oman

Thank you

