



**Premier
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AUDIT | TAX | ADVISORY

Monthly Updates on Tax

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TAX NEWSLETTER





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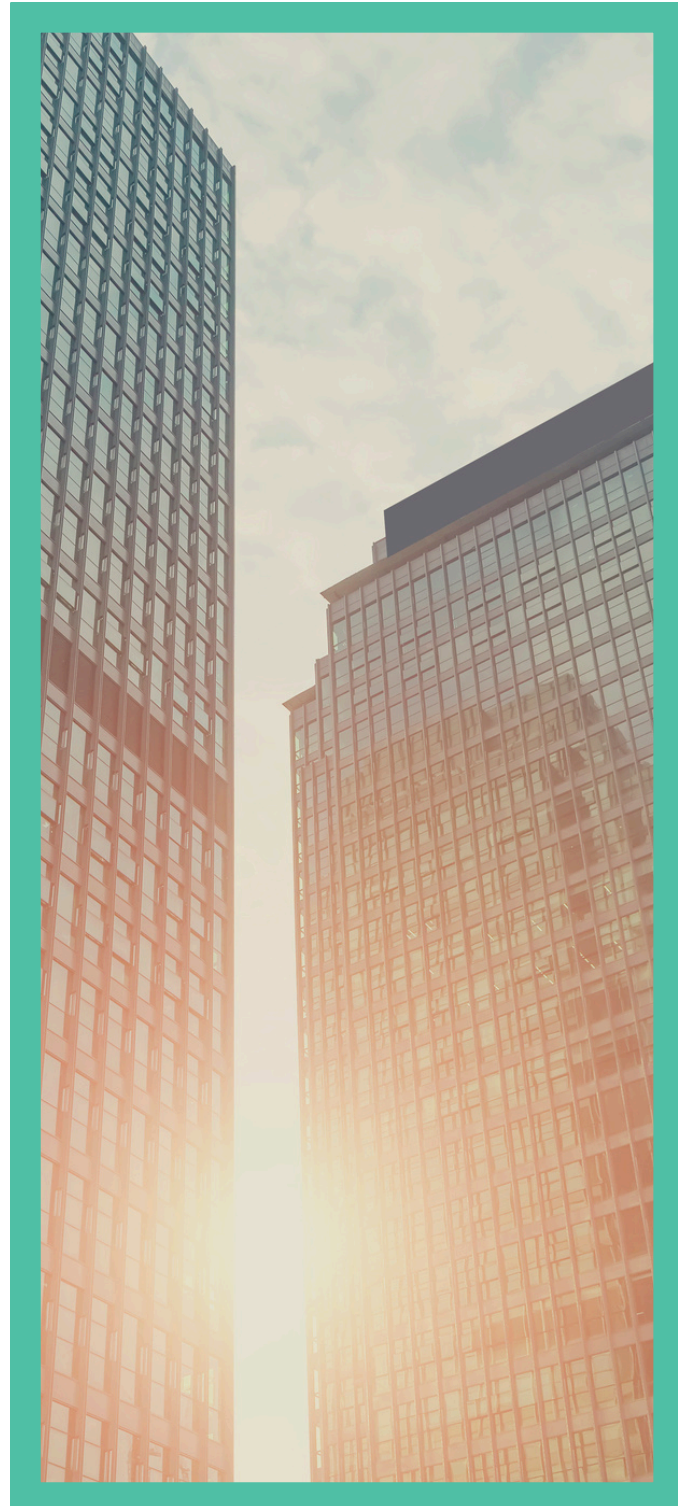
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United Arab Emirates (UAE)

EXCISE TAX

EXCISE TAX REFUND FOR NON-REGISTERED BUSINESS

The Federal Tax Authority published official user manuals on the official tax website which aims to provide guidance for non-registered business in claiming their Excise Tax refunds.

The FTA has published the user manuals in three parts which is based on the steps to be followed by the taxpayer in navigating the Emaratax portal in order to ultimately claim their Excise Tax refund.

These user manuals are categorized as follows:

1. **Submit Non-Registered Business Details User Manual** – This user manual is prepared to help the non-registered business for Excise tax to navigate through the Emaratax portal to submit details related to the business.

[Click here to read the official user manual](#)

2. **EX 203H – Local Purchase Declaration User Manual** – This user manual is prepared to help the non-registered business for Excise tax to navigate through the Emaratax portal to submit the EX203H – Non-Registered Local Purchase Declaration on the FTA portal.

[Click here to read the official user manual](#)

3. **Excise 311 for Non-Registered Business Refund User Manual** – This user manual is prepared to help the non-registered business for Excise tax to navigate through the Emaratax portal to submit a Non-Registered Excise Tax Refund application on the Emaratax portal.

[Click here to read the official user manual](#)





GENERAL NEWS

AGREEMENT ON DOUBLE TAXATION WITH THE QATAR

The State of Qatar, represented by the Ministry of Finance, and the sisterly nation of the United Arab Emirates, represented by the UAE Ministry of Finance, signed an agreement aimed at avoiding double taxation and preventing fiscal evasion concerning income taxes which was signed by HE Mr. Ali bin Ahmed Al Kuwari, Minister of Finance, representing the Qatari side, and HE Mohamed Hadi Al Hussaini, UAE Minister of State for Financial Affairs, representing the Emirati side.

This agreement represents a significant milestone in eliminating double taxation and combating tax evasion between Qatar and the United Arab Emirates whilst adhering to global transparency standards and facilitating the exchange of reliable financial information, these agreements create a fair and equitable tax environment for enhanced commercial cooperation and wider investment opportunities for governments and individuals in line with the Qatari official foreign investment strategy.

[Click here to read the official announcement](#)

Kingdom of Saudi Arabi(KSA)

E-INVOICING UPDATES – WAVE 13 OF THE “INTEGRATION PHASE”

The Zakat, Tax, and Customs Authority (ZATCA) have announced the criteria for selecting Taxpayers in Wave 13 for Implementing (Integration Phase) of E-invoicing.

The 13th wave shall include all taxpayers whose taxable revenues exceeded 7 million Saudi Riyals during 2022 or 2023 and should integrate their e-invoicing solutions with (FATOORA) Platform starting from 1st January 2025.

[Click here to read the official announcement](#)



ZATCA TO BEGIN ACCEPTING ATA CARNETS

The Zakat, Tax, and Customs Authority (ZATCA) has announced that they have begun to accept Temporary Admission Carnets (ATA Carnet) through all its customs, land, marine and air ports, as part of the Kingdom of Saudi Arabia's liability to the Convention on Temporary Admission Istanbul.

ATA Carnet is an international customs document permitting ATA without providing a financial guarantee. It is used to clear customs in approximately 80 countries around the world. This acceptance is regarded as a contribution to enhance KSA's position as a global hub for events, exhibitions and activities and to further support business sector.

This action also enhances intra-trade and involvement in international trade, along with trade facilitation and customs procedure flexibility for goods by reducing requirements through an international customs document permitting ATA under an international valid guarantee, which includes fees and taxes.

ZATCA also added that goods temporarily admitted under ATA Carnet, include those for display or use at exhibitions, fairs, meetings, or similar events, coupled with professional equipment, containers, pallets, packaging materials, samples and other imported materials in relation to the commercial process. Goods imported for educational, scientific or cultural purposes fall under ATA Carnet.

[Click here to read the official announcement](#)





OMAN

OMAN SET TO INTRODUCE PERSONAL INCOME TAX

As a part of Oman’s Vision 2024, it is set to become the first Gulf nation of the GCC countries to implement a personal income tax, aiming to diversify revenue sources beyond oil. The Majlis Al-Shura approved a draft law and forwarded it to the State Council of Oman.

If the draft shall be approved, the tax would be applied to citizens with net global income of \$1 million or more and foreign nationals on Oman-sourced income above \$100,000. The applicable tax rate would range between 5% to 9% for foreign nationals and a flat rate of 5% for Omanis citizens.

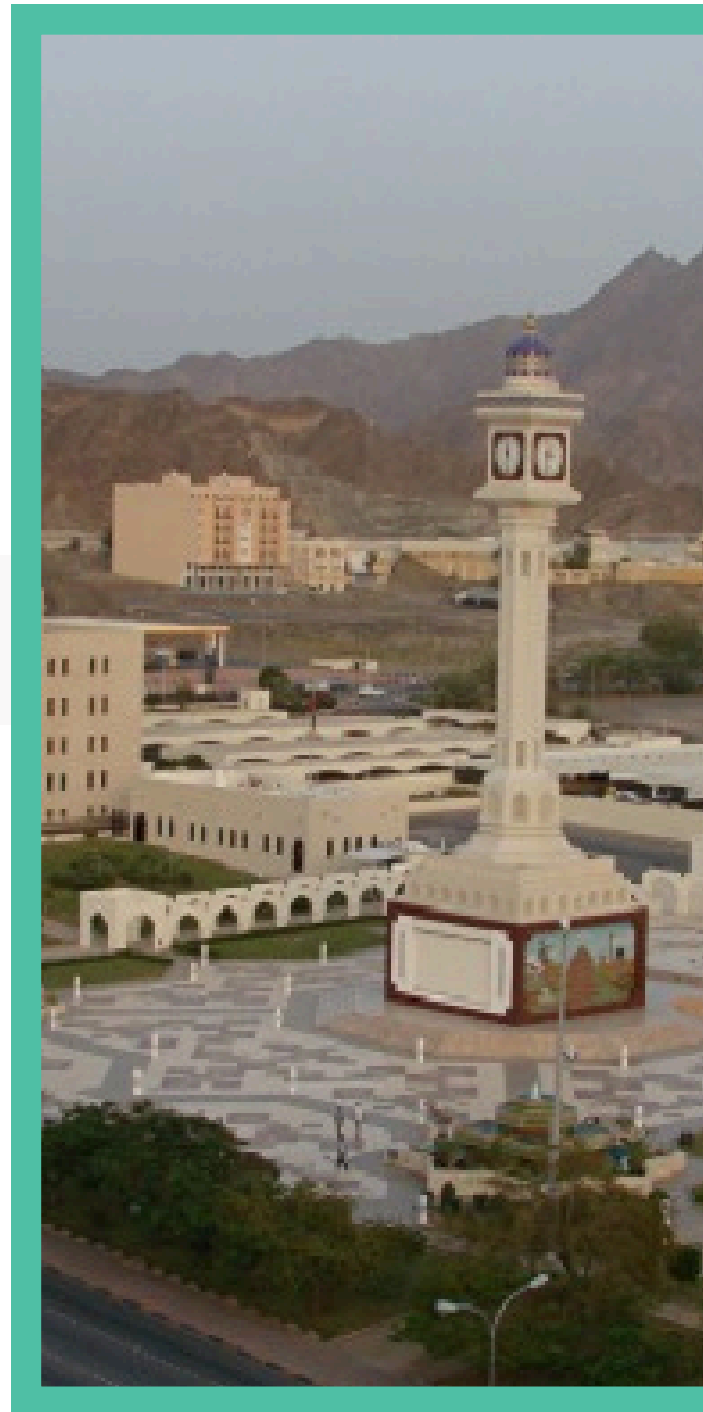
SULTANATE OF OMAN AND GOVERNMENT OF IRELAND SIGN A DTTA

The Oman Tax Authority (‘OTA’) has announced that they have signed Double Tax Treaty Agreement (DTTA) with Government of Ireland in Muscat on Income Tax and the Avoidance of Tax Evasion.

This agreement was signed by H.E. Nasser bin Khamis Al Jashmi, Chairman of the Tax Authority on behalf of the Government of Sultanate of Oman and H.E. Gerard Cunningham, the ambassador of Ireland in the Sultanate of Oman on behalf of the Government of Ireland.

This agreement was made with the motive to legally protect investors from imposing double taxes, and to regulate the imposition of tax between the two friendly countries, which will contribute in enhancing investments and trade exchange between them

[Click here to read the official announcement](#)





Bahrain

THE NATIONAL BUREAU FOR REVENUE CALLS FOR ALL TAXPAYERS TO UPDATE THEIR CONTACT DETAILS

The National Bureau for Revenue calls on all VAT payers to update their contact details registered on the NBR portal to ensure they receive all important updates and notifications.

The NBR clarified that the contact person should be either the owner of the entity, the authorized signatory, or an authorized employee working within the same entity. The NBR emphasized the importance of not sharing the log-in credentials with any unauthorized persons, as the VAT payer is fully responsible for any implications resulting from failing to receive or respond to communications and notifications.

The NBR have also added that these contact details will be used in informing important announcements regarding NBR updates and notifications regarding the upcoming filing deadlines

[Click here to read the official announcement](#)

Qatar

DOUBLE TAXATION AGREEMENT WITH THE KINGDOM OF SAUDI ARABIA

The State of Qatar, represented by its Ministry of Finance, and the sisterly Kingdom of Saudi Arabia, represented by the Saudi Ministry of Finance, signed an agreement aimed at avoiding double taxation and preventing fiscal evasion concerning income taxes

This agreement was made with Qatar's commitment in enhancing the economic relations and trade cooperation with sisterly countries. It also represents a significant milestone in eliminating double taxation and combating tax evasion between Qatar and Saudi Arabia.

The agreements further enhance the Qatar's General Tax Authority efforts to achieve the goals of Qatar National Vision 2030 by encouraging trade, facilitating exports, reducing risks for importers of goods and services, establishing strong trade links with key regional and international markets, and strengthening partnerships through bilateral agreements with sisterly and friendly countries

[Click here to read the official announcement](#)



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"Reach out and let's connect!"

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