Premier Brains Global
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TAX NEWS LETTER

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IN THIS EDITION

United Arab Emirates (UAE)

- **Corporate Tax**
  - Private Clarifications-Tax Procedures – TPGPC1
  - Corporate Tax Public Clarification Waiver of Administrative Penalty for failing to submit a Corporate Tax registration application within a specified deadline
- **Indirect Tax**
  - FTA Releases Guide on Private Clarifications – Tax Procedures [TPGPC1]
  - FTA released Excise Tax Public Clarification Natural Shortage of Excise Goods Issue [EXTP011]

Oman

- Tax Authority Provides Practical Support to Sanad Offices on Tax Returns
- The Sultanate of Oman Rated High on Tax Transparency



United Arab Emirates (UAE)

CORPORATE TAX

PRIVATE CLARIFICATIONS-TAX PROCEDURES – TPGPC1

The UAE Federal Tax Authority's has published the Private Clarifications-Tax Procedures – (TPGPC1) Guide which provides guidance on:

- The nature of a Clarification
- Who is eligible to apply for a Clarification
- The instances where a Clarification will not be provided, or rejected,
- The Clarification process, including required documents, applicable fees and
- The instances in which the fees may be refunded.

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CORPORATE TAX PUBLIC CLARIFICATION WAIVER OF ADMINISTRATIVE PENALTY FOR FAILING TO SUBMIT A CORPORATE TAX REGISTRATION APPLICATION WITHIN A SPECIFIED DEADLINE



UAE Federal Tax Authority has published a Public Clarification on the Waiver of the Administrative Penalty for failing to submit a Corporate Tax registration application within a specified deadline.

Key points clarified by way of this public clarification include, the following:

- This policy applies only to the first tax period and includes entities that later become exempt or join a tax group.
- Any refunds will be credited to the taxpayer's EmaraTax account.
- This initiative does not affect the deadline of when a Taxable Person must settle the Corporate Tax Payable to the FTA, which remains payable within nine months from the end of the first Tax Period.

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INDIRECT TAX

FTA RELEASES GUIDE ON PRIVATE CLARIFICATIONS – TAX PROCEDURES [TPGPC1]



The Federal Tax Authority ("FTA") has released an updated Private Clarifications* Guide (TPGPC1) as of 25 July 2025, which includes guidance on Corporate Tax along with VAT and Excise Tax. Private Clarifications are formal, written responses issued by the FTA to clarify the tax treatment of specific transactions, based on the details provided by the applicant. These are binding only on the applicant and the facts presented.

The guide provides clarity on the nature and purpose of a Clarification, who is eligible to apply, scenarios where a Clarification may be denied or not provided and the application process, including required documentation, applicable fees, and conditions for fee refunds

Only eligible taxable persons, tax agents, or legal representatives can submit requests via their EmaraTax TRN account. The application must include a detailed cover letter, relevant supporting documents (e.g. contracts, invoices), and a technical analysis outlining the tax issue and possible alternative treatments. Incomplete or unclear submissions, or requests that duplicate prior clarifications or fall outside the FTA's scope, will be rejected.

If a clarification request is accepted by the FTA, it aims to issue a response within 60 business days, although this timeline may be extended in cases involving complex queries or where additional information is required.

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FTA RELEASED EXCISE TAX PUBLIC CLARIFICATION NATURAL SHORTAGE OF EXCISE GOODS ISSUE [EXTP011]



The clarification specifies procedures, documentation requirements, and examples of acceptable natural shortages, while emphasizing that losses due to negligence, theft, or inefficiency are not covered. Importantly, only businesses operating within a Designated Zone ("DZ") can apply this relief—taxpayers outside a DZ cannot claim refunds for such shortages.

Effective 1 July 2025, the FTA has clarified that a natural shortage in excise goods—such as losses from evaporation, residue, or unavoidable handling within a DZ will not be considered a release for consumption, provided certain conditions are met.

Taxable persons or warehouse keepers must obtain a report from an FTA-approved lab, submit a declaration via EmaraTax, and retain supporting documents. The shortage must be within the approved percentage in the report, valid for one year. Any excess will be treated as a release for consumption and subject to Excise Tax.

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OMAN

TAX AUTHORITY PROVIDES PRACTICAL SUPPORT TO SANAD OFFICES ON TAX RETURNS



The Tax Authority's Tax Awareness Department recently conducted a workshop on "Tax Returns" attended by over 80 Sanad office representatives. The workshop focused on simplifying the process of filing income tax and VAT returns by providing clear, practical guidance on tax registration, electronic submission, and procedures for collecting tax dues. Through real-life examples and applied scenarios, complex procedures were broken down into easy-to-follow steps.

Participants praised the workshop for its hands-on approach and the valuable insights it offered to help avoid common filing errors and improve compliance. The session also emphasized the role of Sanad offices in assisting taxpayers and ensuring accurate and timely submissions.

This initiative reflects the Authority's ongoing commitment to strengthening tax awareness, building capacity among service providers, and promoting a culture of compliance. It also contributes to improving administrative efficiency and supporting Oman's broader goals of economic stability and sustainable development.

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THE SULTANATE OF OMAN RATED HIGH ON TAX TRANSPARENCY

The Sultanate of Oman has received a 'Largely Compliant' rating from the OECD's Global Forum on Transparency and Exchange of Information for Tax Purposes. This positive assessment highlights Oman's significant progress in aligning its tax system with international transparency standards.

The rating followed a comprehensive peer review process, which included an on-site visit by international assessors in September 2024 and a formal review meeting held in Bucharest in June 2025. During this process, assessors engaged with the Tax Authority and relevant government entities to evaluate Oman's legal framework, implementation of transparency measures, and cooperation in tax information exchange upon request.

The Peer Review and Monitoring Group, consisting of 30 member countries, approved the report and recommended its adoption, which was finalized in line with OECD procedures. The outcome demonstrates Oman's strong commitment to upholding transparency, combating tax evasion, and supporting international tax cooperation efforts.

This rating enhances Oman's global credibility, promotes trust in its tax system, and strengthens its appeal as a reliable investment destination. The Tax Authority reaffirmed its dedication to continuing the adoption of global best practices, reducing investor compliance burdens, and contributing to a fair and transparent international tax environment.

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"Reach out and let's connect!"

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