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AUDIT | TAX | ADVISORY

Monthly Updates on Tax

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TAX NEWS LETTER

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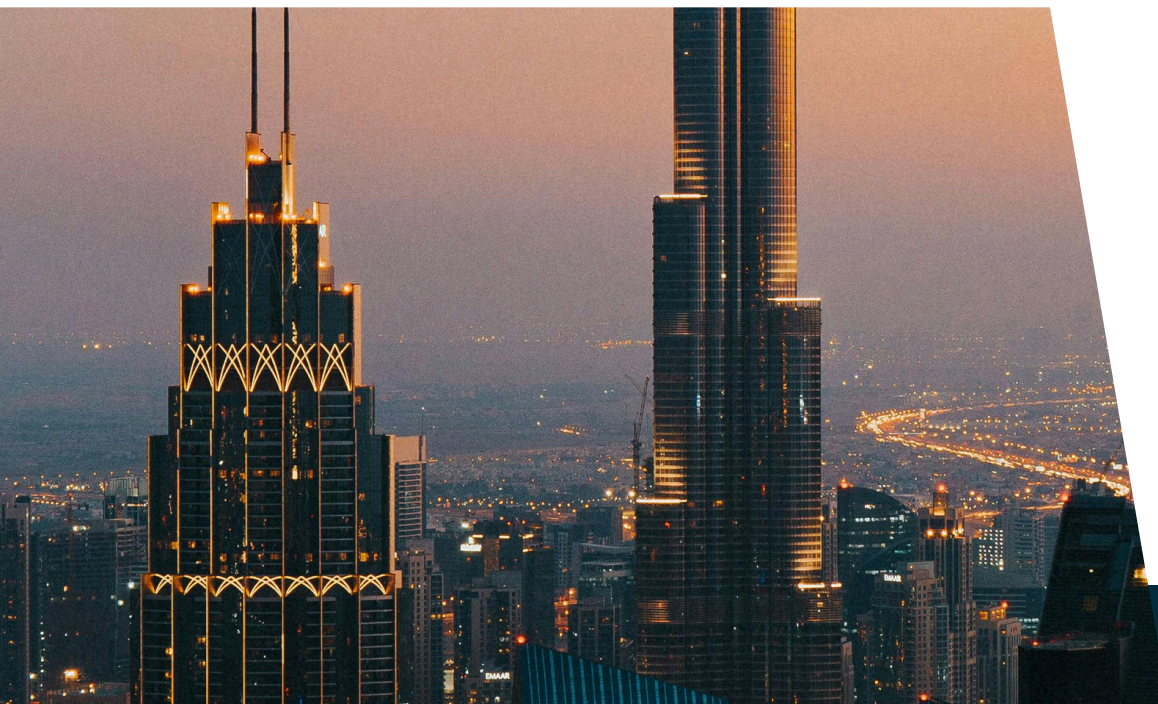
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United Arab Emirates (UAE)

CORPORATE TAX

CABINET DECISION NO. 215 OF 2025 ON R&D TAX CREDIT AND MINISTERIAL DECISION NO. 24 OF 2026 ON THE IMPLEMENTATION OF CERTAIN PROVISIONS OF CABINET DECISION NO. 215 OF 2025 ON R&D TAX CREDIT



In March 2026, the Ministry of Finance has issued Ministerial Decision 24 of 2026 which provides the law and guidelines on the application and implementation of the R&D Tax credit scheme as per Cabinet Decision 215 of 2025.

The Ministry of Finance had in December, 2025 issued the Cabinet Decision No. 215 of 2025 on R&D Tax Credit as per which Qualifying entities would be eligible to claim R&D Tax credit on Qualifying R&D expenditure incurred during a tax period and/or fiscal year. The R&D Tax Credit shall be calculated as a percentage of the Qualifying R&D Expenditure incurred by the Qualifying Entity in the relevant Tax Period or Fiscal Year.

Ministerial Decision No. 24 of 2026 provides the law relating to the definition of R&D Staff, Qualifying R&D activities and other related compliances. It also provides the rates of R&D tax credit.

Ministerial Decision No. 24 of 2026 shall apply to Tax Periods or Fiscal Years commencing on or after 1 January 2026.

[Read Official Update: Click here](#)

SHEIKH HAMDAN ANNOUNCES DH1 BILLION SUPPORT PACKAGE FOR DUBAI'S BUSINESS SECTOR

The approval of the Dh1 billion support package by Sheikh Hamdan bin Mohammed, Crown Prince of Dubai, Deputy Prime Minister and Minister of Defence reflects a strategic response to a combination of strong domestic performance and emerging external risks.

The recent tensions linked to the Iran conflict created uncertainty in key sectors such as tourism, hospitality, and aviation, which are highly dependent on international mobility and investor sentiment.

In this context, the government's intervention is preventive rather than reactive, aimed at sustaining economic stability during a period of temporary disruption.

Summary of the Package

The package, effective from April 1 for a duration of three to six months, focuses primarily on liquidity enhancement rather than direct financial support.

According to Dubai Media Office, the package includes the following measures:

- Deferral of payment for a group of government fees for a period of three months to alleviate the financial burden on companies and enhance their liquidity
- Deferral of collection of hotel sales fees for a period of three months with the aim of enhancing the liquidity of the hotel sector
- Deferral of collection of the Tourism Dirham fee for three months with the aim of enhancing and supporting the tourism sector
- Extension of grace periods for customs data from 30 to 90 days – extendable for similar periods – with the aim of boosting exporters and importers
- Provision of competitive advantages to streamline procedures for issuing and renewing residencies, helping talented people

The Council also approved the Virtual Warehouses Initiative, which aims to facilitate temporary import procedures to Dubai, and an empowerment strategy to improve the financial stability of Emirati families. A Health and Safety Strategy in Workers' Housing was also announced, to improve the quality of their working and housing conditions.

Conclusion

In conclusion, the support package represents a calibrated liquidity management strategy rather than a large-scale fiscal stimulus or bailout. By focusing on deferrals instead of waivers, the government ensures that businesses receive immediate cash flow relief without compromising long-term fiscal discipline.

Impact

The impact of the package is expected to be most significant in the short term, particularly for liquidity-sensitive sectors such as tourism, hospitality, and trade. By deferring financial obligations, businesses can better manage cash flows, reducing the risk of layoffs, defaults, and operational disruptions.

[Read Official Update: Click Here](#)

THE AUTHORITY'S POLICY ON ISSUING CLARIFICATIONS AND DIRECTIVES:

Private Clarifications:

A private clarification is a formal, signed document issued by the tax authority to a specific taxpayer to resolve uncertainty on tax matters. It is based strictly on the facts provided in the application and does not apply to third parties.

To obtain it, the taxpayer must submit a proper request covering federal taxes/penalties, select applicable taxes (for fee determination), and provide complete and relevant information. The authority may reject requests that are incomplete, hypothetical, already addressed in public guidance, under audit, or suspected of involving tax avoidance/evasion.

If the issue involves unclear legislation, the Ministry of Finance is consulted to determine policy, without disclosing taxpayer identity. Certain corporate tax clarifications (e.g., under OECD BEPS Action 5) must also be periodically shared with the Ministry.

Clarifications may expire, be withdrawn, or be superseded by new clarifications, public guidance, or legislative changes.

Analysis

This framework is designed to:

- Prevent misuse of clarifications as a tax planning loophole tool
- Ensure alignment with official policy and legislation
- Maintain control where cases overlap with audits or anti-abuse rules (GAAR)
- Balance taxpayer certainty with regulatory flexibility
- The strict rejection criteria and consultation with the Ministry show that the authority is prioritizing consistency and anti-abuse over convenience. Also, timelines and procedural rules ensure administrative discipline but shift the burden of completeness heavily onto the taxpayer.

Conclusion

Private clarifications are a useful but tightly controlled tool—they provide certainty, but only within a narrow, fact-specific scope. They are not a shortcut for aggressive tax positions and can lose validity quickly due to legal or administrative changes.

PUBLIC CLARIFICATIONS, GUIDES, E-LEARNING PROGRAMMES AND ALL CLARIFICATIONS ISSUED BY THE AUTHORITY

The Authority is mandated to determine the mechanisms and procedures to issue the public clarifications, e-learning programmes and guides, provided that the public clarifications and guides related to tax policy are sent to the Ministry of Finance before being issued by the Authority in order for the Ministry to provide its views or observations in terms of the consistency of public clarifications or guides with the prescribed tax policies.

[Read Official Update: Click Here](#)

VALUE ADDED TAX

INDIRECT TAX

DUBAI CUSTOMS NOTICE NO. 05/2026 : TEMPORARY EXTENSION OF TRANSIT PERIOD

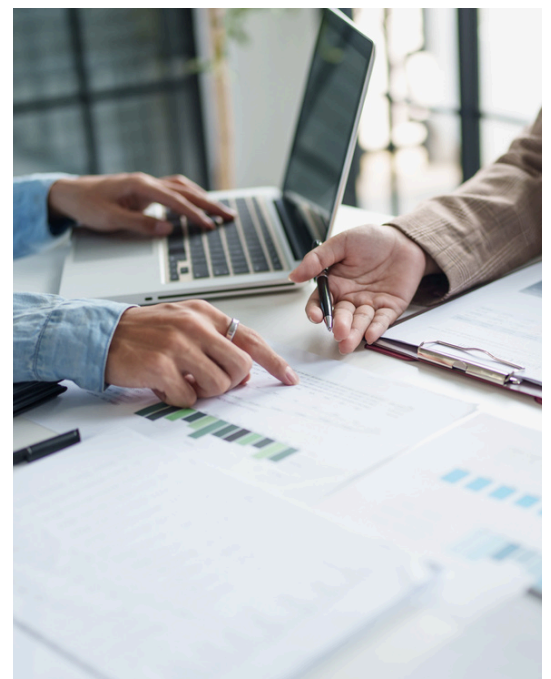
Dubai Customs has issued Notice No. 05/2026, which amends the transit period rules under Dubai Customs Policy No. 35/2011. Effective from 31 March 2026, businesses now have 90 days from the date of clearing the customs declaration to transport and deliver their transit goods to the exit customs post. This change applies exclusively to Transit Customs Declarations and is intended to support the continuity of supply chains in light of the current operational challenges. Businesses that need more time beyond the 90-day period may apply for a further extension, which will be subject to the approval of Dubai Customs on a case-by-case basis.

All other existing customs policies and applicable tax legislations remain in force and are not affected by this notice. Any provisions that directly conflict with this notice are suspended only to the extent of that conflict. The notice is explicitly described as a temporary facilitation measure that will remain in effect during the current exceptional period until further notice. Businesses handling transit declarations should review this update and factor the revised 90-day timeline into their supply chain planning.

[Click here to view the official source](#)

CABINET DECISION NO. 74 OF 2023 (AS AMENDED BY CABINET DECISION NO. 17 OF 2026) EXECUTIVE REGULATION ON TAX PROCEDURES

The Ministry of Finance has published a consolidated version of the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures, incorporating the amendments introduced by Cabinet Decision No. 17 of 2026, which came into effect on 1 April 2026. The amended regulation covers a wide range of tax procedural matters including record-keeping obligations, tax registration and deregistration, voluntary disclosures, tax audits, tax assessments, administrative penalties, and refund procedures. Key changes introduced by the 2026 amendment include a new paragraph on extended record retention for pending refund applications, updated rules on the voluntary disclosure process, additional rights for taxpayers to access audit evidence, and revised provisions on sharing taxpayer information with competent government entities. The regulation also sets out detailed rules on tax agent registration, reconciliation in tax evasion cases, and the treatment of payments and credit balances.



From a practical compliance standpoint, the most relevant updates relate to Article 10 on voluntary disclosures, Article 26 on credit balance refunds, and Article 3 on record retention periods, all of which have been amended by the 2026 decision. Businesses and tax agents should review the consolidated text carefully to ensure their internal procedures align with the updated requirements, particularly around the timing of voluntary disclosures and the retention of records where refund applications are pending. The FTA has confirmed that the existing decisions and procedures issued under the previous Executive Regulation remain in force to the extent they do not conflict with the new provisions.

[Click here to view the official source](#)

OMAN

TAX AUTHORITY INITIATIVES TO ENHANCE SME COMPLIANCE IN OMAN



The Tax Authority in Oman has recently conducted multiple awareness workshops targeting entrepreneurs and SMEs across different governorates, including Al Batinah South and Al Dhahirah.

These sessions focused on key areas such as:

- Income Tax and Corporate Tax basics
- Value Added Tax (VAT) compliance
- Tax registration and filing requirements
- Reverse charge mechanism and practical VAT applications

The initiative also emphasized voluntary compliance under the “No to Tax Evasion” campaign, highlighting the importance of accurate reporting and timely filings.

What This Means for Businesses

These initiatives indicate a continued focus by the Tax Authority on:

- Increasing tax compliance awareness
- Strengthening enforcement and monitoring
- Encouraging proper documentation and reporting practices

Key Takeaways for Businesses

- Ensure your tax registrations and filings are up to date
- Review VAT treatment and documentation
- Maintain proper records to support tax positions
- Be prepared for increased scrutiny and possible assessments

How We Can Support

We assist businesses with:

- VAT and Corporate Tax compliance
- Tax health checks and risk assessments
- Advisory on complex tax matters

KINGDOM OF SAUDI ARABIA

STRENGTHENING SAUDI ARABIA'S ROLE AS A GLOBAL LOGISTICS HUB



Saudi Arabia is rapidly positioning itself as a key global logistics hub, driven by strategic infrastructure development, digital transformation, and seamless regional connectivity. Initiatives led by Saudi Ports Authority (MAWANI) and Zakat, Tax and Customs Authority (ZATCA) are playing a crucial role in enhancing trade efficiency and supply chain integration across the region.

Customs Readiness for Regional Trade

Saudi customs ports are fully equipped to facilitate the smooth transportation of goods from Saudi Arabia to neighboring GCC countries. This readiness is supported by:

- Advanced infrastructure ensuring high-capacity handling and operational efficiency
- Fast digital customs procedures reducing clearance times and improving compliance
- Integrated logistics systems connecting various stakeholders across the supply chain

These developments significantly enhance cross-border trade and position Saudi Arabia as a reliable transit and distribution center.



Logistics Services Driving Supply Chain Growth

Saudi Arabia's logistics ecosystem is designed to support both local and regional trade flows. Two key enablers stand out:

Transit Operations

Transit services allow for:

- Fast and efficient movement of goods from Saudi ports to GCC countries
- Strengthened regional supply chains and uninterrupted trade flows
- Reduced transit time and improved delivery reliability

Bonded Zones

Bonded zones offer:

- Temporary storage of goods prior to re-export or regional distribution
- Greater flexibility in managing inventory and shipments
- Cost optimization through deferred duties and streamlined processes

A Strategic Advantage for Businesses

With its strong regulatory framework, modern infrastructure, and focus on digitalization, Saudi Arabia provides businesses with a competitive edge in logistics and trade. Companies operating in or through the Kingdom can benefit from:

- Faster market access across the GCC
- Improved supply chain efficiency
- Reduced operational complexities

Conclusion

Saudi Arabia's continued investment in logistics and customs modernization reflects its long-term vision to become a global trade hub. As the Kingdom strengthens its connectivity and trade facilitation measures, businesses can leverage these advancements to expand regionally and optimize their supply chains.



"Reach out and let's connect!"



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