

#### **Bahrain**

#### National Bureau for Revenue (NBR) has revamped its website

The NBR has revamped its website and restructured the homepage layout and content – making it more intuitive and user friendly. Also, new functionality and pages have been added on Excise Tax and Foreign Tax Relations.

Click here to read our Tax Alert regarding the most notable changes on the updated NBR website.

# Kingdom of Saudi Arabia (KSA)

# General Authority of Zakat and Tax (GAZT) invites e-invoicing solution providers and cash register suppliers to share their contact details

GAZT invites e-invoicing solution providers and cash register suppliers to provide their contact details by no later than 30 April 2021, this is to ensure that GAZT can contact them with regards to the compatibility of their systems with the e-invoicing requirements.

Click here to read more.

## GAZT reminds taxpayers subject to withholding tax to submit their returns for the month of March 2021

On 4 April 2021, GAZT reminded taxpayers subject to withholding tax to submit their tax returns for the month of March 2021 no later than 10 April 2021 to avoid any late payment/submission penalties.

Click <u>here</u> to read more (in Arabic).

#### GAZT continues inspection of businesses to identify non-compliance

On 29 March 2021, GAZT reported that it has continued inspection of businesses to identify non-compliance with tax obligations. In the previous week, 7,976 inspection visits were conducted which resulted in discovery of 1,136 violations. GAZT highlighted that a significant number of violations were discovered based on reports received through official reporting channels.

Click here to read more (in Arabic).

# **United Arab Emirates (UAE)**

#### Dubai Customs implements a new mechanism to facilitate indirect export refunds for overseas buyers

On 21 March 2021, Emirates News Agency reported that Dubai Customs is to launch a new service on Dubai Trade Portal on 26 March 2021 for issuing Export Verification Report to claim VAT refunds against the cleared export declarations. Click here to read more.

The new mechanism will allow FTA and Dubai Customs to generate a consolidated Export Verification Report of all importers under a single tax registration, associated with multiple business codes. This will facilitate the process in claiming VAT refund for traders.

## **Oman**

# Oman issues Ministerial Decision to define certain medicines and medical equipment subject to VAT at zero rate in the Official Gazette

Oman Ministry of Justice and Legal Affairs has issued Ministerial Decision no 59 of 2021 determining the control for the supply of medicine and medical equipment subject to VAT at zero rate.

The supplies of medicines, herbal medicines, biological preparations, health (hygienic) preparations, food for medical use, and medical equipment are subject to VAT at zero rate, provided permission is issued by the Ministry of Health in accordance with the customs code.

This decision shall be enforced from 16 April 2021.

Click here to access the relevant Official Gazette issue (in Arabic).

#### Oman issues the regulations governing the work of the tax grievance committee in the Official Gazette

Oman Ministry of Justice and Legal Affairs has issued Ministerial Decision no. 57 of 2021 regarding the regulation governing the work of the tax grievance committee.

Click here to access the relevant Official Gazette issue (in Arabic).

The above is for general information only and is not intended to address the circumstances of any particular scenario. Please seek professional advice in relation to your particular circumstances.

For a detailed discussion on how the above updates may impact your business, contact us.

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Click <u>here</u> to learn more about KPMG Corporate Services

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