

# Tax Newsletter

April 2024



## Landscape

In our April 2024 edition of GT's regional monthly Tax Newsletter, we provide the latest news updates affecting International Tax, Corporate Tax, Transfer Pricing, and Indirect Taxes in the UAE and across the Middle East region.

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# Indirect Tax Update

## Value Added Tax in Middle East Countries

### Kingdom of Saudi Arabia ('KSA') – The Zakat, Tax and Customs Authority ('ZATCA') sets guidelines for selecting Taxpayers in Wave 10 for implementing the Integration Phase of E-invoicing

On 29 March 2024, the ZATCA announced its 10th wave of taxpayers for implementing Integration Phase (Phase 2) of E-invoicing, which now includes taxpayers whose taxable revenue exceeds 25 million Saudi Riyals ('SAR') during the tax years 2022 or 2023. The taxpayers who meet the criteria should integrate their E-invoicing solutions with the FATOORA platform with effect from 1 October 2024.

ZATCA has outlined the below additional requirements for Phase 1 & 2 of the implementation of E-invoicing, which includes:

- Integrating E-invoicing solutions with FATOORA;
- Issuing invoices in a specific format;
- Including additional fields in the invoice.

The below table provides a quick summary of the sequence of target groups and important timelines.

Target groups	Taxable turnover in 2021	Go-live date	To be fully integrated by	Likely penalty dates for non-compliance
1 <sup>st</sup> wave	Exceeds SAR 3 Billion	1 January 2023	30 June 2023	1 July 2023
2 <sup>nd</sup> wave	Exceeds SAR 500 Million	1 July 2023	31 December 2023	1 January 2024
3 <sup>rd</sup> wave	Exceeds SAR 250 Million	1 October 2023	1 February 2024	Post 1 February 2024
4 <sup>th</sup> wave	Exceeds SAR 150 Million	1 November 2023	29 February 2024	Post 1 March 2024
5 <sup>th</sup> Wave	Exceeds SAR 100 Million	1 December 2023	31 March 2024	Post 1 April 2024
6 <sup>th</sup> Wave	Exceeds SAR 70 Million	1 January 2024	30 April 2024	Post 1 May 2024
7 <sup>th</sup> Wave	Exceeds SAR 50 Million	1 February 2024	31 May 2024	Post 1 June 2024
8 <sup>th</sup> Wave	Exceeds SAR 40 Million	1 March 2024	31 June 2024	Post 1 July 2024
9 <sup>th</sup> Wave	Exceeds SAR 30 Million	1 June 2024	30 September 2024	Post 1 October 2024
10 <sup>th</sup> Wave	Exceeds SAR 25 Million	1 October 2024	31 December 2024	Post 1 January 2025

For further information on the above update, please click [here](#).

Should you need any further clarification and details regarding this update, please contact our GT KSA Tax Team – Head of Tax [Adel Douglas](#), Tax Partner [Imad Adileh](#) or Tax Director [Mohammad Huwitat](#).



# Corporate Tax Update

## Corporate Tax in UAE

### UAE Federal Tax Authority issues a Corporate Tax Guide on Qualifying Group Relief

On 3rd April 2024, the Federal Tax Authority (FTA) of the United Arab Emirates (UAE) published a guide titled Qualifying Group Relief - CTGQGR1. The introduction of Qualifying Group Relief marks a significant advancement in the UAE's Corporate Tax framework, offering corporate groups a more adaptable and streamlined tax system. This initiative allows for tax-neutral transfers within a Qualifying Group. The aim of the UAE government introducing Qualifying Group Relief is to facilitate business reorganizations, promote investment, and stimulate economic development within the Country. However, the stringent conditions and compliance requirements highlight the necessity for thorough planning and seeking advice from tax experts to navigate this new regulatory environment effectively.

This guide is designed to provide guidance on Article 26 of the UAE Corporate Tax Law – Transfers Within a Qualifying Group Relief.

The Qualifying Group Relief guide provides readers with an overview on the following:

- transactions covered within the scope of the relief,
- conditions to be eligible for the relief,
- consequences of electing for the relief,
- circumstances when the relief will be clawed back and consequences of claw back of the relief,
- compliance requirements, and
- interaction with other provisions of the UAE Corporate Tax Law.

This guide does not address Tax Groups, unless the Tax Group provisions intersect with the abovementioned Qualifying Group Relief provisions.



However, transfers will not qualify for Group Relief where the conditions for a no gain or loss transfer are not met or if the Transferor has not elected for application of Article 26 of the Corporate Tax Law. As such, the transfer considered a transaction between Related Parties should be at arm's length standard.

It is recommended that any Taxable Person planning to transfer assets or liabilities to another Taxable Person within the same Qualifying Group consult this guide. This guide should be read and understood concurrently with the UAE Corporate Tax Law and additional pertinent guidance issued by the FTA.

To access the guide, please click [here](#).

Should you need any further clarifications and details regarding this information, please contact our Corporate Tax Team – Tax Partner [Anuj R. Kapoor](#) or Tax Director [Isabel Strassburger](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#); and our Transfer Pricing team – Tax Director [Anna Nikolayko](#).



## UAE Federal Tax Authority Provides Guidance on Business Restructuring Relief

The UAE Federal Tax Authority (FTA) announced the release of the Corporate Tax Guide on Business Restructuring Relief - CTGBRR1, on April 17, 2024.

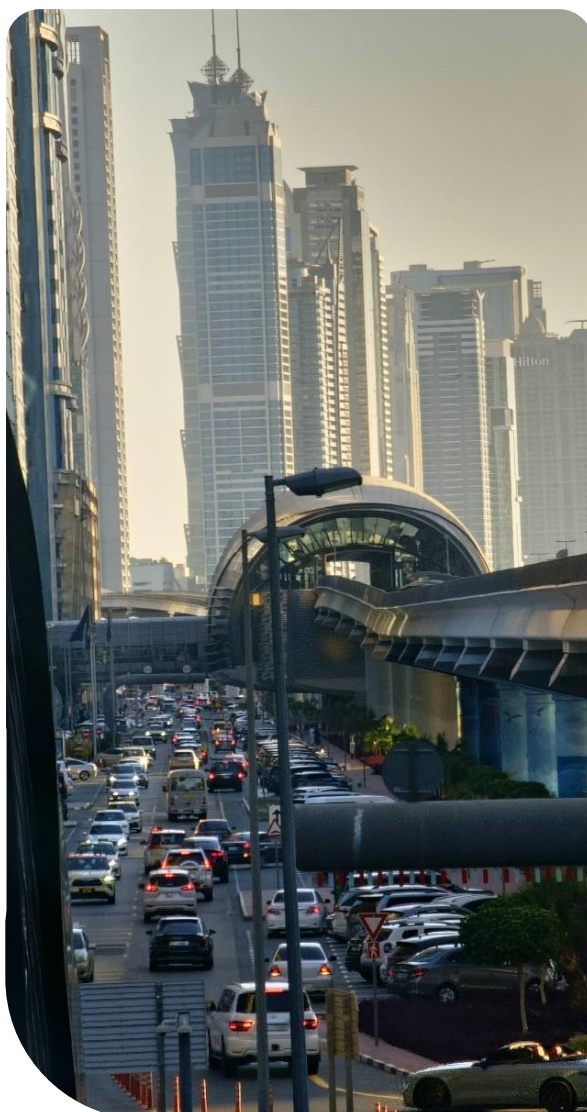
The Business Restructuring Relief ('BRR') within the UAE corporate tax law enables specific reorganization or restructuring transactions to occur on a tax neutral basis. This provision targets transactions that could typically incur taxable gains or losses due to alterations in ownership or structure. Its primary objective is to streamline corporate reorganizations or restructuring endeavours driven by genuine commercial motives, rather than tax avoidance strategies.

This guide serves as a vital resource for businesses operating within the UAE tax jurisdiction, outlining the eligibility criteria and implications of this relief mechanism. Here is a summary of following aspects regarding Business Restructuring Relief:

- transactions covered within scope of the relief,
- conditions to be eligible for the relief,
- consequences of electing for the relief,
- circumstances when the relief will be clawed back and consequences of clawback, of the relief,
- compliance requirements, and
- interaction with other provisions of the UAE Corporate Tax Law.

The relief applies to two main categories of transactions:

1. Transfer of Entire Businesses or Independent Parts
  - Applies when an entire business or distinct parts of a business are moved from one taxable person to another.
2. Transfer of Entire Business Leading to Transferor's Dissolution
  - Cases where an entire business is transferred to one or more taxable persons, and the transferor ceases to exist post-transaction.





These transactions are outlined in Article 27 of the Corporate Tax Law and further explained in the BRR guide where specific conditions are addressed. This Corporate Tax Law provision illustrates the government's approach to encourage business flexibility while maintaining tax integrity.

### Consideration for Transfer

For a transaction to qualify to for BRR, transactions typically entail the exchange of shares (ordinary shares, preferred shares, redeemable shares, membership or partnership interest) or similar equity interests, fostering alignment between the transferor and transferee. However, the guide indicates that alternative forms of consideration, such as cash, could be acceptable under specific circumstances, offering flexibility in structuring eligible transactions.

Business Restructuring Relief is a crucial aspect of the UAE's corporate tax landscape, providing businesses with the adaptability to carry out reorganizations and restructuring efficiently. By grasping the intricacies outlined in Section 3 of the BRR Guide, businesses and tax experts can optimize their strategic goals while adhering to tax laws.

If the business does not meet the requirements mentioned in the Guide or elect for BRR, the transfer between the related parties should meet the arm's length standard.

The BRR guide should be read by any Taxable Person intending to transfer its entire Business or part of an independent Business to another Taxable Person or who will become a Taxable Person as a result of the transfer.

To access the guide, please click [here](#).

Should you need any further clarifications and details regarding this information, please contact our Corporate Tax Team – Tax Partner [Anuj R. Kapoor](#) or Tax Director [Isabel Strassburger](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#); and our Transfer Pricing team – Tax Director [Anna Nikolayko](#).



## UAE Federal Tax Authority makes Corporate Tax Registration Service available at Government Service Centres

The UAE Federal Tax Authority has [announced](#) that it has made the service to submit Corporate Tax registration requests available through 23 Government Service Centres located across the UAE. This expansion aims to reach all taxpayers and simplify compliance procedures.

Taxpayers with licenses issued in January or February are urged to register by the end of May 2024 to avoid any penalties.

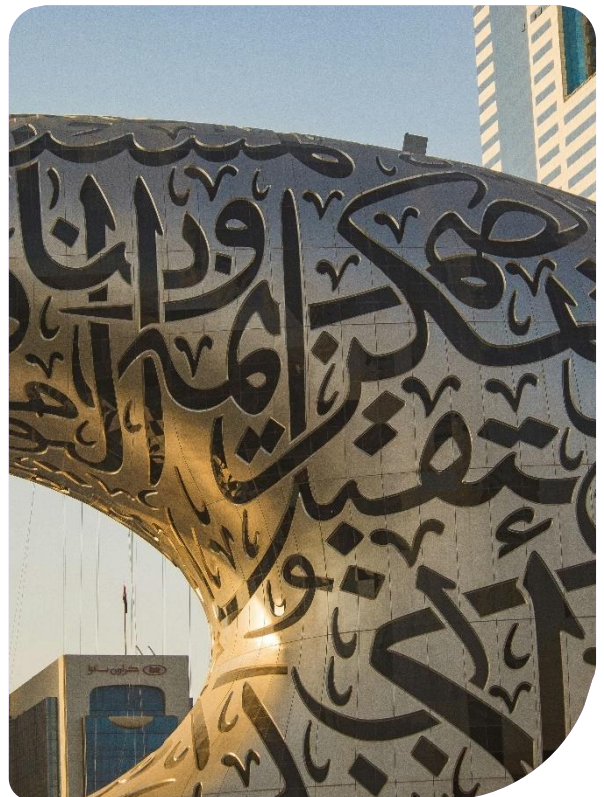
According to a press release from the FTA, enabling taxpayers to submit corporate tax registration requests through Government Service Centres allows them to register directly via the "EmaraTax" platform, a digital tax service available 24/7. Additionally, taxpayers can seek assistance from accredited tax agents listed on the FTA's official website. This initiative is part of the FTA's efforts to expand service channels and promote tax compliance by facilitating access to services. It enables taxpayers to request Corporate Tax registration with the guidance of experts at Government Service Centres.

After completing the application procedure and verifying the accuracy of the electronically entered data at the service center, the FTA experts internally review the application. Once approved, applicants receive their Tax Registration Number (TRN) via email (as provided in their corporate tax registration application).

The FTA has entered into cooperation agreements to accredit multiple government service centers. Users can access the list of accredited centers authorized to provide Corporate Tax registration request services on the FTA's official website [here](#).

The FTA reaffirmed that Corporate Tax registration is accessible around the clock through the EmaraTax digital tax platform. They outlined a fourstep registration process, typically taking about 30 minutes to complete.

Taxpayers already registered for Value Added Tax (VAT) or Excise Tax can log into their accounts on EmaraTax, select their taxpayer profile, complete the Corporate Tax registration request by submitting the necessary information and documents. Upon approval, they can obtain a TRN for Corporate Tax purposes.





For taxpayers liable to Corporate Tax but not yet registered, the FTA stressed the need to create a new user profile. New users can access the EmaraTax platform via the FTA's e-Services portal, where they can register using their email address and phone number. Once their profile is set up, they can proceed with registration by selecting the taxpayer, choosing the 'Corporate Tax registration' option, and completing the process effortlessly.

Should you need any further clarifications and details regarding this information, please contact our Corporate Tax Team – Tax Partner [Anuj R. Kapoor](#) or Tax Director [Isabel Strassburger](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#).



## UAE Federal Tax Authority Notes Availability of EmaraTax Application and the Addition of 15 Services Related to Corporate Tax

EmaraTax smart tax services application is a landmark step towards enhancing quality of the Authority's services. The UAE Federal Tax Authority (FTA) has [issued](#) a release on the availability of its EmaraTax application, including the addition of 15 services related to Corporate Tax.

The release from the UAE FTA highlights the launch of the EmaraTax smart tax services application, marking a significant advancement in service quality. This app, introduced with 15 new Corporate Tax-related services, aims to streamline tax compliance procedures and offers users access to 35 digital services. It is part of the FTA's strategy to implement efficient operational models, eliminating bureaucracy. Continual updates ensure alignment with the FTA's evolving service offerings.

Launched at the 43rd GITEX GLOBAL in October 2023, the EmaraTax app reflects the FTA's commitment to digital transformation, voluntary tax compliance, and proactive taxpayer services. Users can download the app from the Apple App Store or Google Play and have already conducted over 4,570 operations, benefiting from its precision, speed, efficiency, and transparency in managing tax-related tasks.

The app's ongoing enhancements cater to the FTA's expansion plans, offering VAT and Excise Tax-related services alongside Corporate Tax functionalities. These include registration, tax return submission, payment processing, refund requests, and reconsideration submissions. The addition of 15 Corporate Tax services further simplifies tax compliance for users.

Developed in collaboration with various sectors, the EmaraTax app reflects a concerted effort to modernize the tax system and achieve the FTA's strategic digital transformation goals. It integrates with UAE PASS, providing unified access to FTA services. Stakeholder consultations and feedback played a crucial role in shaping the app's features, ensuring it meets user needs and enhances their tax-related experiences.

Should you need any further clarifications and details regarding this information, please contact our Corporate Tax Team – Tax Partner [Anuj R. Kapoor](#) or Tax Director [Isabel Strassburger](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#).



## UAE Consulting on Pillar 2 Global Minimum Tax Rules

The UAE Ministry of Finance has initiated a public consultation regarding the adoption of the Pillar Two Global Minimum Tax (GloBE) Rules. Feedback was welcomed until April 10, 2024. The consultation document was divided into various sections and circulated in Google Forms.

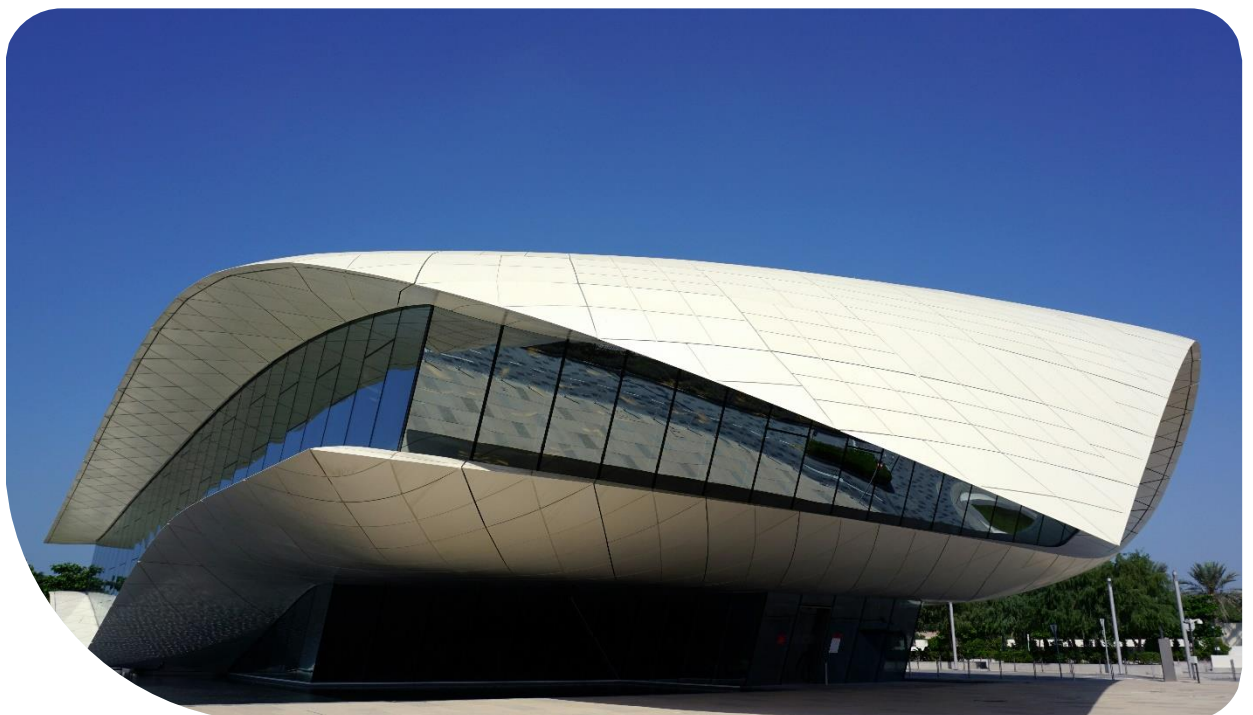
Consultation questionnaire covered the following areas:

- Pillar Two implementation in the UAE – covering GloBE implementation, the design of a potential UAE Domestic Minimum Top Up Tax (“DMTT”) and administration matters.
- Substance – based incentives.

### Guidance Paper

In addition to the consultation questionnaire, a separate Guidance Paper has been developed to elaborate on the particular aspects of the GloBE Model Rules. It is important to note that the information presented in the Consultation Paper was not intended as tax, legal, or any other professional advice. The Ministry of Finance encourages feedback on this consultation. Comments were invited to be concise and, whenever feasible, supported with examples, data, or other relevant information.

Should you need any further clarifications and details regarding this information, please contact our Corporate Tax Team – Tax Partner [Anuj R. Kapoor](#) or Tax Director [Isabel Strassburger](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#).





# International Tax Update

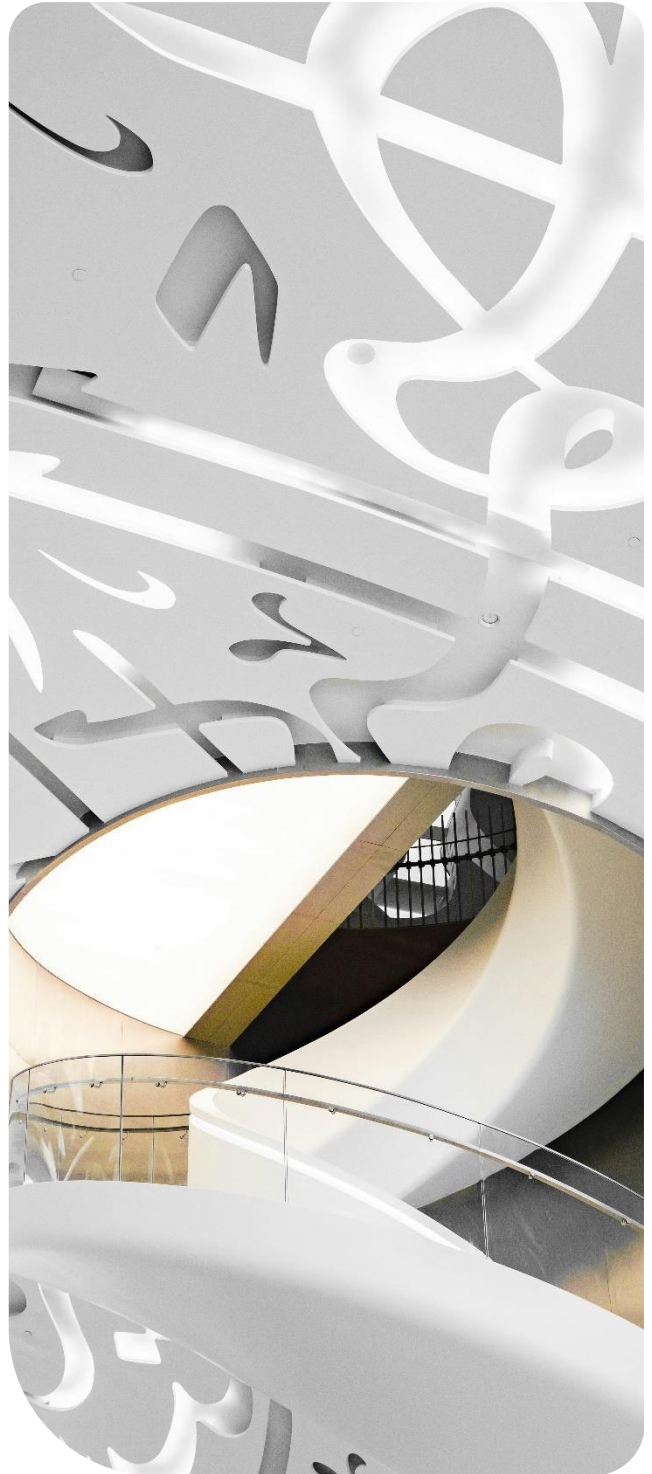
## GCC Update

### Kingdom of Saudi Arabia ('KSA') – The Zakat, Tax and Customs Authority ('ZATCA') issues the Executive Regulations for collection of ZAKAT

On 21 March 2024, the Minister of Finance in Saudi Arabia gave approval to the new Executive Regulations concerning Zakat Collection ([Bylaws](#)) through Ministerial Resolution No. 1007.

These Bylaws published by the Zakat, Tax and Customs Authority (ZATCA) aim to clarify zakat regulations and compliance requirements, particularly focusing on zakat calculation methods. They also aim to bring together all previously issued zakat regulations for specific sectors like financing, insurance, and investment funds. Effective from fiscal years beginning on or after January 1, 2024, these Bylaws can also be applied to earlier fiscal years if a zakat payer submits an application within 60 days from the date of their publication. If a tax audit hasn't started for a fiscal year, the 60-day period begins upon receiving a tax audit notice.

In addition, the ZATCA published the Guidelines for major amendments and treatments that came in the Zakat collection bylaws issued 1445H. Please click [here](#) to access the pdf.



The new Zakat Bylaws status the below:

- The Bylaws clarify zakat concepts such as residency, trading investments, and development properties.
- The Bylaws introduce certain changes in the computation of the zakat base, including:
  - Changes in zakat base computation include aligning it with a company's financial statements' closing balances.
  - Net adjustments to profit/loss will be separately calculated and added to or deducted from the zakat base.
  - Noncurrent payables and equivalents will be treated as financing noncurrent assets.
  - The zakat base will encompass ending balances of payables, equivalents, equity elements, and provisions.
  - Strict rules will be applied for classifying shareholder loans as debt or equity for zakat purposes.
  - Provisions, like employee benefits and vacation provisions, will be treated differently for zakat purposes.
  - Calculating the zakat base involves adding current liabilities against deductible current assets.
  - Amounts of noncurrent liabilities are deducted against nondeductible noncurrent assets.
  - If current liabilities exceed current assets, the difference is added to the zakat base.
  - Provision charges will be recognized as allowable business expenses.
  - Taxes and zakat paid to the Government are considered allowable expenses.
  - New zakat-deductible items, including raw materials and treasury bills in employee savings plans, are introduced under specific conditions.
  - Government receivables may be deducted from the zakat base under certain circumstances.
  - Updated minimum and maximum limits for the zakat base are established has context menu.
- Additional approaches for computing zakat on foreign investments and funds are outlined.
- Zakat evaluation will rely on shareholders and their respective shareholding percentages as of the fiscal year's end, irrespective of ownership alterations throughout the year.



It must be noted that these Bylaws may require further clarification. Guidance on practical application may be necessary in some instances.

Zakat contributors ought to evaluate the ramifications of the updated regulations and contemplate whether it would be advantageous for them to choose to implement the new regulations for preceding years, specifically fiscal years commencing before 1 January 2024.

Should you need any further clarification and details regarding this update, please contact our GT KSA Tax Team – Head of Tax [Adel Douglas](#), Tax Partner [Imad Adileh](#) or Tax Director [Mohammad Huwitat](#).





# Tax Treaty Developments

## GCC Tax Treaty News

### UAE Cabinet Approves New Tax Treaty with the Czech Republic

On March 18, 2024, the Cabinet of Ministers in the United Arab Emirates endorsed the newly negotiated income tax treaty with the Czech Republic. This treaty, signed on May 24, 2023, will become effective upon the exchange of ratification instruments and will be applicable starting from January 1 of the following year. Upon the entry into force of the new treaty, the 1996 tax treaty between the two nations will no longer be applicable.

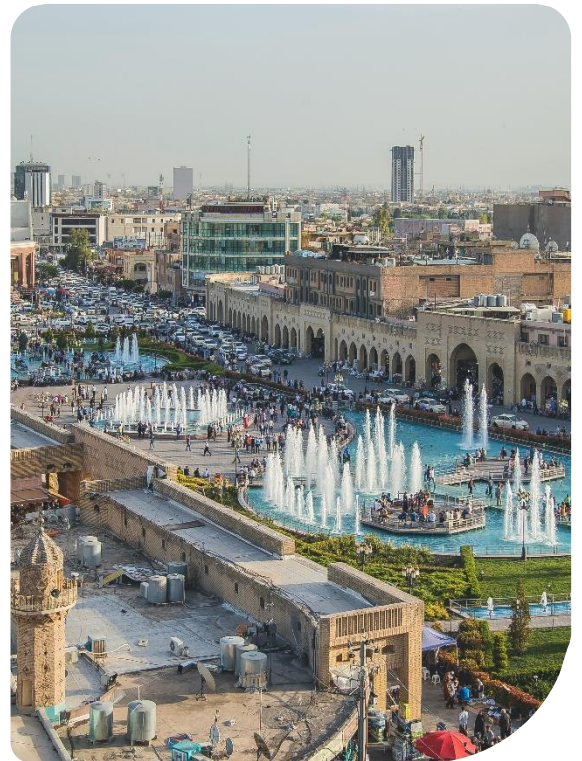
Should you need any further clarifications and details regarding this information, please contact our International Tax Team – Partner [Anuj R. Kapoor](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#).

### Iraq Authorizes Tax Treaty Negotiations with Bahrain

During a session on 2 April 2024, the Iraq Council of Ministers granted approval for the initiation of negotiations regarding an income tax treaty with Bahrain. Should such an agreement be reached, it would mark the inaugural treaty of its nature between the two nations and must undergo finalization, signing, and ratification prior to taking effect.

For more information, please click [here](#).

Should you need any further clarifications and details regarding this information, please contact our GT Bahrain Tax Team – Senior Partner [Jatin Karia](#) and Director [Shashank Arya](#).



## Tax Treaty between Qatar and Uzbekistan has Entered into Force

The income tax treaty between Qatar and Uzbekistan entered into force on 12 February 2024. The treaty, signed 6 June 2023, is the first of its kind between the two countries.

### Taxes covered

The treaty covers Qatar taxes on income and Uzbekistan tax on income (profit) of legal persons and tax on income of individuals.

- **Residence**

If an entity other than an individual is deemed a resident in both Contracting States, the competent authorities will decide the entity's residency for treaty purposes through mutual agreement. This determination will consider factors such as its place of effective management, incorporation, or establishment, as well as other relevant considerations. In the absence of an agreement, the entity won't be eligible for any tax relief or exemption outlined in the treaty unless otherwise agreed upon by the competent authorities of both Contracting States.

- **Service PE**

The treaty stipulates that a permanent establishment will be considered established if a company provides services within a Contracting State using employees or other hired personnel, provided these activities persist for a duration exceeding six months within any twelve-month timeframe.

- **Withholding Tax Rates**

Dividends: Taxed at 8%, unless the recipient is a Contracting State or its administrative subdivisions, political subdivisions, local authorities, or statutory bodies, wholly or mainly owned by the Contracting State, in which case they are exempted.

Interest: Taxed at 8%, unless the recipient is a Contracting State or its administrative subdivisions, political subdivisions, local authorities, or statutory bodies, wholly or mainly owned by the Contracting State, in which case they are exempted.

Royalties: Taxed at 10%.

Fees for technical services of managerial, technical, or consultancy nature: Taxed at 10%

## • Capital Gains

The following capital gains derived by a resident of one Contracting State may be taxed by the other State:

- Gains from the alienation of immovable property situated in the other State;
- Gains from the alienation of movable property forming part of the business property of a permanent establishment in the other State; and
- Gains from the alienation of shares or comparable interests deriving, at any time during the 365 days preceding the alienation, more than 50% of their value directly or indirectly from immovable property situated in the other State.

Gains from the alienation of other property by a resident of a Contracting State may only be taxed by that State.



## • Double Taxation Relief

Qatar typically utilizes the exemption method to avoid double taxation, except for income potentially taxable in Uzbekistan as per Article 11 (Interest), where the credit method is employed. Uzbekistan, on the other hand, employs the credit method uniformly.

## • Entitlement to Benefits

Article 29 (Entitlement to Benefits) states that a benefit outlined in the treaty won't be provided for a particular income item if it's reasonable to believe, considering all pertinent facts and circumstances, that obtaining that benefit was a primary objective of any arrangement or transaction leading directly or indirectly to that benefit. However, an exception can be made if it's proven that granting the benefit aligns with the intentions and goals of the relevant treaty provisions.

The treaty applies from 1 January 2025.

Should you need any further clarifications and details regarding this information, please contact our International Tax Team – Partner [Anuj R. Kapoor](#) or Associate Tax Directors [Tatiana Stupenkova](#) and [Amisha Anil](#).



## Bahrain Central Bank Issues CRS Reportable and Participating Jurisdictions Lists for 2023

The Central Bank of Bahrain has released a [directive letter](#) the reporting period for the automatic exchange of financial account details according to the Common Reporting Standard (CRS) and the Foreign Account Tax Compliance Act (FATCA) for the fiscal year ended 31 December 2023. This directive includes the following 74 jurisdictions considered reportable and participating for CRS purposes:

Andora, Antigua and Barbuda, Argentina, Australia, Austria, Azerbaijan, Barbados, Belgium, Brazil, Bulgaria, Canada, Chile, China, Colombia, Cook Islands, Costa Rica, Croatia, Curacao, Cyprus, Czech Republic, Denmark, Ecuador, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Greenland, Grenada, Guernsey, Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Israel, Italy, Japan, Jersey, Korea (South), Latvia, Liechtenstein, Lithuania, Luxembourg, Malaysia, Maldives, Malta, Mauritius, Mexico, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Peru, Poland, Portugal, Russia, San Marino, Saudi Arabia, Seychelles, Singapore, Slovak Republic, Slovenia, South Africa, Spain, Sweden, Switzerland, Turkey, United Kingdom, and Uruguay.

Should you need any further clarifications and details regarding this information, please contact our GT Bahrain Tax Team – Senior Partner [Jatin Karia](#) and Director [Shashank Arya](#).



# General Tax Update

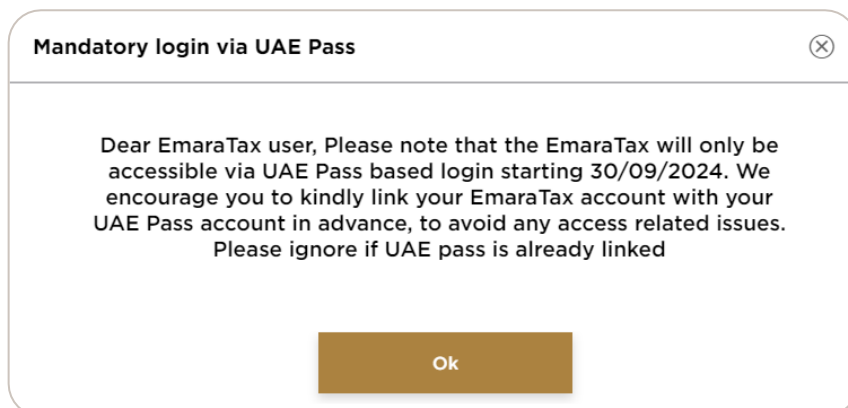
## General Tax Update in UAE

**The Federal Tax Authority ('FTA') has made it mandatory for Taxpayers to link their UAE Pass on the EmaraTax Portal**

The Ministry of Finance ("MOF") is leading initiatives aimed at boosting digitalisation and eliminating paper-based transactions and as part of this initiative the MOF is intending to replace the traditional login feature using email address and password on its services page. This will be replaced with the UAE Pass which is a digital identity application which will allow access all its services across various systems without the need to login with an email address and password.

As part of this initiative, the Federal Tax Authority (FTA) is introducing the use of the UAE Pass for the login process of the EmaraTax portal and logging into the user account using the current method will only be possible until **30 September 2024**.

From **30 September 2024**, login to the EmaraTax portal must be completed using the UAE Pass.



The FTA is encouraging users to link their EmaraTax Account with the UAE Pass in advance to avoid access issues. Please note that as of now, login remains possible using the traditional login ID and password method. However this will cease on 30 September 2024. We are expecting to receive further guidance from the FTA in the coming weeks as to whose UAE Pass can be linked to login and whether multiple passes can be linked in case the user is unavailable.

Should you need any further clarification and details regarding this update, please contact our VAT Director [Harsh Bhatia](#) or our VAT Associate Director [Charlotte Stanley](#).

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