



Grant Thornton

Tax Newsletter

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Steve Kitching
Tax Partner



Anuj Kapoor
Tax Partner

Landscape

In our November edition of GT's Monthly Tax Newsletter, you can read the latest news updates affecting International Tax, Transfer Pricing, and Indirect Tax in the UAE and across the Middle East Region.



The UAE Update



INDIRECT TAX

1. VAT in the UAE

Amendment to the Federal VAT Decree – Law No. 8 of 2017

The UAE Government has recently published Federal Decree-Law No. 18 of 2022 (Decree-Law), which updates the Federal Decree-Law No. 8 of 2017 on Value Added Tax (VAT). This update will take effect from **1st January 2023**.

The FTA has issued a Public Clarification [No. VATP030](#) noting the changes and additions in detail.

One of the key changes is the introduction of Article 79 (bis) - Statute of Limitation.

Currently the statute of limitations is 5 years and this new article sets out the timeframe in which the FTA can raise a tax assessment. In certain instances, this Article will also extend this time period. These are as follows:

- *“If the FTA notified the taxable person of the tax audit before the expiry of the 5-year period, provided that the tax audit is completed or the tax assessment is issued, within 4 years from the date of the notification of the tax audit.*
- *If the person submitted a voluntary disclosure in the fifth year from the end of a tax period, provided that the tax audit is completed or the tax assessment is issued, within one year from the date of submission of the voluntary disclosure. It must be noted that the registrant cannot submit a voluntary disclosure after 5 years from the end of the relevant tax period;*
- *In the case of tax evasion, the FTA may conduct a tax audit or issue a tax assessment within 15 years from the end of the tax period in which the tax evasion occurred;*

- *If a taxable person failed to register for VAT within the prescribed period, the FTA may conduct a tax audit or issue a tax assessment within 15 years from the date on which the taxable person should have registered for VAT”.*

Once the 5-year time period has expired the FTA is generally precluded from taking any actions such as commencing an audit or issuing a tax assessment.

However, this is also applicable to the taxpayer as well, once the 5-year period has expired, VDs cannot be submitted by the taxpayer. This point is particularly important for businesses who are currently in the process of reviewing and amending their 2018 VAT returns and are likely to be owed refunds of VAT from the FTA.

Where these businesses are on monthly and quarterly VAT return these periods will fall out of time in early 2023 and as such these businesses should take immediate action to submit and file a VD with the FTA to secure the refund of the monies not yet recovered. For further information on the above-mentioned amendment, please click here for the [Arabic](#) and here for the [English](#) version.

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

New Federal Tax Procedure Law No. 28 of 2022 published; repeals the Federal Tax Procedures Law No. 7 of 2017

The UAE Government has recently published Federal Tax Procedures Law No. 28 of 2022, which resulted in the repeal of Federal Tax Procedures Law No. 7 of 2017 and the new Federal Tax Procedures Law will **be effective from 1st March 2023**.

The initial reading of the new Federal Tax Procedures Law shows amendments and additions in the following Articles, 1 (definitions), 5, 7, 9, 10, 11, 12, 13, 14, 15, 16, 17, 23, 24, 25, 26, 27, 28, 29, 32, 33, 34, 35, 36, 38, 39, 40, 45, 46, 49, 50, 51, 52, 53, 54, 55, 56, and 57.

Below is an extract of some of the key points for VAT payers to take note of:

- Article 9 gives the Authority the right to allocate the overpaid taxes or tax credits to outstanding tax liabilities without the specified taxable person's allocation order. However, this authority is available only in certain cases.

This is important to note for businesses as this would mean that the FTA will allocate the tax liabilities of businesses which have a credit balance in their FTA portal as per their discretion, in certain cases, without consulting the businesses. This may mean that monies that are earmarked to pay off future tax liabilities may be allocated against penalties in the first instance.

- Article 10(5) now requires that the VAT payers submit a VD to correct any errors irrespective of an impact on the payable VAT.

Previously, businesses were required to file VDs only in those cases where the overall impact of the error is more than AED 10,000. However, this amendment would mean that the businesses will have to file VDs, from 1st March 2023, to correct any errors relating to the VAT Return rather than being able to correct smaller errors on the next VAT return.

- Articles 16(2) and 23(1) now require that the FTA must inform the VAT payer of its intent to initiate the VAT audit process through a VAT Audit/ Assessment notice before 10 business days of doing so as against the previous period of 5 business days.

Whilst this goes in the VAT payers favor as the business would have more time to prepare for an FTA audit/assessment, it is still advisable that businesses arrange for all the necessary supporting documentation in the FTA approved format to be readily available to avoid being unprepared.

- Article 39 states that the Authority should not hold on to the processing of a VAT refund application for a qualified VAT payer when such a VAT payer is under tax audit, subject to meeting the conditions for VAT refunds.

This ensures that a tax audit does not hold up the repayment of the VAT refund and it will help businesses to effectively manage the cash flow during the audit.

- Article 46 has been updated in terms of the statute of limitations in conjunction with the addition of Article 79 (bis) - Statute of Limitation Federal Decree-Law No. 18 of 2022 (Decree-Law), which updates the Federal Decree-Law No. 8 of 2017 on Value Added Tax (VAT). (see previous article)

For further information on the above-mentioned regulation, please click here for the [Arabic](#) version and here for the [English](#) version.

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

Federal Tax Authority (FTA) publishes “VATGRM1” on the Input VAT Refund on the construction and operation of Mosques

Cabinet Decision no. 82 of 2022 and VATGRM1 discusses in depth the definitions, criteria, timelines and the processes for Input VAT Refund on the construction and operation of Mosques.

- Input VAT Refund on the construction of Mosques:

Article 1 of Cabinet Decision no. 82 of 2022 describes a Donor as, “A person or persons involved in the construction of a Mosque.” Therefore, a Donor will only be eligible to recover input VAT incurred on the construction of the Mosque, subject to certain conditions. It is noteworthy that in this case, the Donor will only be able to claim input VAT on expenses that are directly acquired in relation to the construction of the Mosque and has been incurred prior to when the Mosque has become operational.

Refund requests must be submitted strictly in adherence to the below table:

Operation date as per the Mosque Operation Commencement Certificate Refund applications may be submitted during	Operation date as per the Mosque Operation Commencement Certificate Refund applications may be submitted during
1 January 2018 – 31 December 2018	November 2022 – January 2023
1 January 2019 – 31 December 2019	February 2023 – March 2023
1 January 2020 – 31 December 2020	March 2023 – April 2023
1 January 2021 – 31 December 2021	April 2023 – May 2023
1 January 2022 – 31 December 2022	June 2023 – December 2023
1 January 2023 onwards	Within 12 months of the issuance of the Mosque Operation Commencement Certificate from the Competent Authority

The above provisions require a Donor to ensure the below before applying for a VAT Refund:

- VAT has been incurred and paid by the Donor and valid Tax Invoices are available to prove the claim;
- The goods and services are directly in connection with the construction of a Mosque, prior to it becoming operational and fall in the above criteria;
- The Donor is claiming input VAT Refund only on the above-mentioned goods and services;
- The Donor has obtained the required Mosque Operation Commencement Certificate; and
- VAT Refund Requests are submitted as per the timeline and process above.

- Input VAT Refund on the operation of Mosques

Article 1 of Cabinet Decision no. 82 of 2022 describes an Operator as, "The person responsible for the Operation of the Mosque and its maintenance in accordance with a written permit from the Competent Authority." Therefore, an Operator will only be eligible to recover input VAT incurred on the operation and maintenance of the Mosque, subject to certain conditions. It is noteworthy that in this case, the Operator will only be able to claim input VAT on expenses that are directly in connection with the Operation of the Mosque and its maintenance, but not in connection with the commercial annexures of the Mosque or their operation.

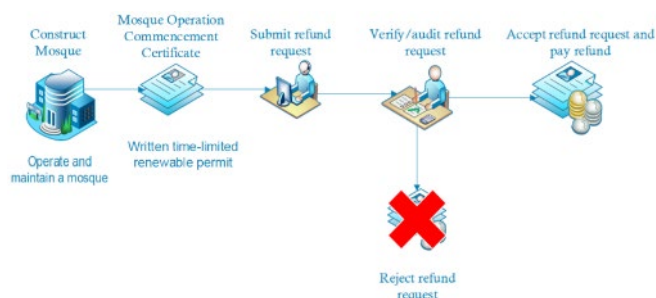
Refund requests must be submitted strictly in adherence to the below table:

Start date of Mosque Operation per the written permit issued by the Competent Authority	Years for which the application is submitted	Refund Applications may be submitted during
Before 01 January 2022	2018 - 2022	April 2023 – September 2023
From 01 January 2022 onwards	2022	October 2023 – December 2023
All Mosques	2023 onwards	January – April of the following year

The above provisions require a Donor to ensure the below before applying for a VAT Refund:

- VAT has been incurred and paid by the Donor and valid Tax Invoices are available to prove the claim;
- The goods and services are directly in connection with the construction of a Mosque, prior to it becoming operational and fall in the above criteria;
- The Donor is claiming input VAT Refund only on the above-mentioned goods and services;
- The Donor has obtained the required Mosque Operation Commencement Certificate; and
- VAT Refund Requests are submitted as per the timeline and process above.

Refund process in the capacity of a Donor or an operator will be as follows:



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

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

The Federal Tax Authority (FTA) publishes “VATP031” clarifying the VAT Treatment on services provided by the Directors

The UAE Government has issued Cabinet decision No. 99 of 2022, which introduced a new provision, Article 3(2) in the VAT Executive Regulations. The new provisions state that the functions performed by a natural person, appointed as Director, for any Government entity or private sector establishment, shall not be considered as a supply of services. At the same time, the FTA has also published VAT Public Clarification – ‘VATP031’ explaining in detail the amendment. The amendment **will be effective from 1st January 2023**.

Therefore, if a natural person (acting as an independent director) is registered for VAT and only has taxable income related to board member activity, because of this amendment coming into effect from 1st January 2023, such a natural person should apply for deregistration for VAT purposes.

- It is important to note that, in case the natural person also has activities, other than performing the function of the Director that qualify as a taxable supply, the value of those supplies must still be taken into account for VAT registration threshold purposes.
- As a transition, the natural persons performing the director services must review their VAT obligations for the period prior to 01 January 2023. For example:
 - Services provided by a Director during 2022 whereby the Board fees were already known with effect from 01 January 2022, the date of supply will be the date of actual completion of the services, and the Director’s services will fall within the scope of the UAE VAT, regardless of whether the payment is made in 2023.

- Services provided by a Director during 2022 whereby the fees allocated for that calendar year is only determined after the conclusion of the AGM to be held in 2023 will not be subject to VAT, if the natural person did not issue any invoice or did not receive any advance payment. The date of supply is the date on which the provision of the Director’s services was completed, where the Board fee is unknown until the completion of the AGM in 2023, the date of supply becomes the date of the AGM. As this will be determined after 1 January 2023 the Director’s services will not fall within the scope of UAE VAT.

Natural persons who are registered for VAT solely based on the directors’ fees that they receive should consider if they should continue to be registered for VAT with effect 1 January 2023.

For further information on the above-mentioned public clarification, please click [here](#).

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

2. UAE Customs and Excise Tax

Excise – The Federal Tax Authority (FTA) publishes “EXTP009” on the Input VAT Refund amending the Federal Decree Law No. 7 of 2017 on Excise Tax

The Federal Tax Authority (‘FTA’) has recently published Excise Tax Public Clarification - EXTP009 amending some articles of the Federal Decree-Law No. 7 of 2017 on Excise Tax. Federal Decree-Law No. 19 of 2022 (Decree-Law) is effective from **14th October 2022**.

The summary of the key amendments are as follows:

- A new sub clause has been included in Article 6 which exempts a person from obtaining an excise tax registration. Generally, businesses not registered for excise tax in the UAE are not allowed to import or release excise goods from a designated zone. As per this update, the FTA may grant an exception from registration if the person does not regularly import excisable goods. However, this exception does not exempt the person from the liability of excise tax on imports and other administrative penalties. There is no clear definition to what is considered to be non-regular imports. This shall be determined on a case-by-case basis. A new subclause has been included in Article 19 which states that any amount collected as excise tax must be paid to the FTA. This applies even when the excise tax has been collected inadvertently on non-excisable goods.
- Article 25 has been updated in terms of the statute of limitations in conjunction with the addition of Article 79 (bis) - Statute of Limitation Federal Decree-Law No. 18 of 2022 (Decree-Law), which updates the Federal Decree-Law No. 8 of 2017 on Value Added Tax (VAT). (see Article 1)

For further information on the above-mentioned public clarification, please click [here](#).

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



The GCC Update



INDIRECT TAX

1. VAT

Oman – Oman Tax Authority has issued an amendment to the VAT Executive Regulation

The Ministerial Decision No. 456/2022 (MD 456/2022) was issued by the Oman Tax Authority (OTA) on the 16th of October 2022. This included amendments to certain provisions of the Omani VAT Executive Regulations (issued under MD 53/2021).

These amendments took effect on the 17th of October 2022.

The major amendments of the Oman VAT Executive Regulations have been summarised below:

- Following the amendments to the place of supply rule, the following scenarios are used in order to assess the place of supply for telecommunication services (regardless of whether the customer is taxable or not):
 - The fixed geographical location where the communication tools are located is considered as the place of actual use or enjoyment of the services.
 - The country code stored in the SIM card used by the recipient to receive the services is considered as the place of use or enjoyment of the services.
 - The place of residence of the customer can be considered the place of actual use or supply of the services, given that the customer has provided accurate information in relation to the place of residence.
- Amendments have been made to provide eligibility for VAT exemption for financial services to any business providing financial services.

- Following the amendments, a period of 15 days has been granted, from the date of supply to the issue of a tax invoice.
- The new amendments have invested the OTA with the responsibility in determining the controls and conditions in collaboration with the Ministry of Foreign Affairs (MoFA) and after approval of the Ministry of Finance (MoF) in order for the refund to be executed.
- The information listed in these regulations and any additional information the Authority specifies must be included on every tax invoice sent in an electronic format and structured by electronic means.
- A penalty has been determined in the case of failure to issue tax invoices.

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

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



Grant Thornton

International Tax & Tax Treaty



International Tax Development

UAE Cabinet issues a decision on Tax Residence

Rules and regulations regarding the tax residence of individuals and legal entities, coming into effect from 1 March 2023 have been issued by the Cabinet of the UAE.

Please refer to the [Tax Alert](#) published on the GT UAE website for further information.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Senior Manager [Tatiana Stupenkova](#).

Bahrain extended Economic Substance return deadline for financial year 2021

The annual economic substance return filing deadline for the fiscal year 2021 was extended from 31 March 2022 to 11 November 2022 by Bahrain's Ministry of Industry, Commerce, and Tourism. This grace period would entail no fines being levied. Bahrain entities falling under the ambit of ESR in Bahrain can meet filing requirements through the [International Tax Information Exchange System \(ITIES\)](#).

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Senior Manager [Amisha Anil](#).

GCC Tax Treaty Developments

Tax treaty between Nigeria and Saudi Arabia under negotiation

On 5 October 2022 officials from Nigeria and Saudi Arabia had a meeting in order to deliberate on the continued tax treaty negotiations as a means of improving bilateral relations. Any terms agreed upon will need to be finalized, signed and ratified for the treaty to enter into force.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Manager [Tamer El Khatib](#).

Kenya consulting on proposed tax treaty with Oman

Kenya requested comments on a [proposed income tax treaty](#) with Oman through the issue of a [public notice](#), due by 4 November 2022. This unsigned treaty must first be finalized, signed and ratified before entering into force.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Senior Manager [Amisha Anil](#).

UAE Cabinet approves pending tax treaty with Kuwait

On 10 October 2022 the UAE Cabinet approved the pending tax treaty between UAE and Kuwait. This tax treaty will come into effect once the ratification documents are exchanged between the two countries.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Senior Manager [Amisha Anil](#).

Gabon ratifies pending tax treaty with the UAE

The tax treaty between Gabon and UAE, signed on 1 March 2019, was ratified through a [law](#) (in French) published by Gabon on 16 October 2022. The treaty comes into effect on 1 January 2019, i.e., the year of signing, once the ratification instruments are exchanged between the two countries.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Manager [Tamer El Khatib](#).

New tax treaty between Czech Republic and UAE to be signed

The 1996 tax treaty between Czech Republic and UAE is set to be replaced with the approval from the Czech government on 19 October 2022 for the signing of new income tax treaty between the two countries. The treaty will come into effect once finalized, signed and ratified.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Senior Manager [Amisha Anil](#).

Tax Treaty between Jamaica and UAE signed

Officials from UAE and Jamaica signed a first of its kind income tax treaty on 20 October 2022. The treaty will come into effect once ratification instruments are exchanged between the 2 countries.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Manager [Tamer El Khatib](#).

Tax Treaty between the Czech Republic and Qatar has entered into force

The tax treaty signed between Qatar and Czech Republic on 21 June 2022 has entered into force on 25 October 2022. The following are some key highlights from the tax treaty:

Taxes Covered

Qatari Income Tax and Corporation Tax and Czech taxes on income of individuals and on income of legal persons falls within the ambit of the tax treaty.

Residence

It falls within the power of the competent authorities to determine the tax residency for the purpose of this treaty, through mutual agreement, if a person, other than an individual is considered a resident in both Contracting States taking into consideration place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. The relevant person will lose out on any exemptions or reliefs provided by the tax treaty if a consensus is not reached by the competent authorities.

Service PE

If Services are provided in a Contracting State through employees or other engaged personnel for a period exceeding 6 months in a year, then a Permanent Establishment is deemed to be constituted as per the provisions of the treaty.

Withholding Tax Rates

- Dividends - 5% if the beneficial owner is a company directly holding at least 10% of the paying company's capital; otherwise, 10%
- Interest - 0%
- Royalties - 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 other interests in a company that is a resident of 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

Both countries apply the credit method for the elimination of double taxation.

Entitlement to Benefits

Article 25 (Entitlement to Benefits) provides that a benefit under the treaty shall not be granted in respect of an item of income if it is reasonable to conclude, having regard to all relevant facts and circumstances, that obtaining that benefit was one of the principal purposes of any arrangement or transaction that resulted directly or indirectly in that benefit, unless it is established that granting the benefit would be in accordance with the object and purpose of the relevant provisions of the treaty.

Effective Date

The treaty will come into force on 1 January 2023 onwards.

Should you need further clarification and details regarding this update, please contact our International Tax team –
Partner **Anuj Kapoor**,
Senior Manager **Amisha Anil**.

Ireland publishes synthesised text of tax treaty with Saudi Arabia as impacted by BEPS MLI

The Synthesized Text of the tax treaty with Saudi Arabia, as impacted by the Multilateral Convention to Implement Tax Treaty Related Measure to Prevent Base Erosion and Profit Shifting (MLI) has been published by the Irish Tax Authority, Revenue. The basis for the Synthesized Text is the reservations and notifications submitted to the Depository by the respective countries. The original texts of the treaty and MLI will remain applicable in all cases and will be prioritized over other texts.

The MLI applies to the **2011 Ireland-Saudi Arabia tax treaty**:

- in Ireland and the Kingdom of Saudi Arabia with respect to taxes withheld at source on amounts paid or credited to non-residents, where the event giving rise to such taxes occurs on or after 1 January 2021; and
- in Ireland and the Kingdom of Saudi Arabia with respect to all other taxes levied by each Contracting State with respect to taxable periods beginning on or after 1 November 2020.

Notwithstanding the above, Article 16 of the MLI (Mutual Agreement Procedure) applies in respect of a case presented to the competent authority of a Contracting State on or after 1 May 2020, except for cases that were not eligible to be presented as of that date under the treaty prior to its modification by the MLI, without regard to the taxable period to which the case relates.

MLI Synthesized texts of Ireland's tax treaties can be found on the Irish Revenue **tax treaty webpage**.

Should you need further clarification and details regarding this update, please contact our International Tax team –
Partner **Anuj Kapoor**, and
Director **Mohamed Ezz**.

Want to know more? The Tax Team at Grant Thornton UAE aims to provide you with updates regarding the latest developments in Tax within the Middle East region.

For more details with respect to this alert or queries on other Tax issues, please contact the following in-country GT Tax leaders, whose details are given below.

United Arab Emirates



Steve Kitching

Partner
Tax Advisory

+971 58 550 90 64
steve.kitching@ae.gt.com



Anuj Kapoor

Partner
Tax Advisory

+971 4 388 9925
anuj.Kapoor@ae.gt.com

Kingdom of Saudi Arabia



Imad Adileh

Partner
Tax Advisory, GT KSA

+966 (0)59 558 0027
iadileh@sa.gt.com



Adel Daglas

Director
Zakat & Tax, GT KSA

+966 (0) 55 280 7442
adaglas@sa.gt.com



Mohamed Hwitat

Senior Manager
VAT Advisory, GT KSA

+966 (0) 53 454 3017
mhwitat@sa.gt.com

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Dubai

The Offices 5
Level 3, Office 303
One Central, DWTC
Dubai, UAE

T +971 4 388 9925
F +971 4 388 9915

Abu Dhabi

Al Kamala Tower
Office 1101, 11 Floor
Zayed the 1st Street
Abu Dhabi, UAE

T +971 2 666 9750
F +971 2 666 9816

Abu Dhabi

DD-16-121-031
16th Fl. WeWork Hub 71
Al Khatem Tower
ADGM Square
Al Maryah Island
Abu Dhabi, UAE

F +971 2 666 9816

Sharjah

Al Bakr Tower
Office 305
7/9 Al Khan Street
Sharjah, UAE

T +971 6 525 9691
F +971 6 525 9690

Bahrain



Jatin Karia
Senior Partner
Tax Advisory, GT Bahrain

+973 3957 5562
jatin.karia@bh.gt.com



Suresh Nandlal Rohira
Partner
Tax Advisory, GT Bahrain

+973 34017 496
suresh.rohira@bh.gt.com

Oman



Tammam Al-Mughairi
CEO
GT Oman

tammam.al-mughairi@om.gt.com

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Dubai

The Offices 5
Level 3, Office 303
One Central, DWTC
Dubai, UAE

T +971 4 388 9925
F +971 4 388 9915

Abu Dhabi

Al Kamala Tower
Office 1101, 11 Floor
Zayed the 1st Street
Abu Dhabi, UAE

T +971 2 666 9750
F +971 2 666 9816

Abu Dhabi

DD-16-121-031
16th Fl. WeWork Hub 71
Al Khatem Tower
ADGM Square
Al Maryah Island
Abu Dhabi, UAE

F +971 2 666 9816

Sharjah

Al Bakr Tower
Office 305
7/9 Al Khan Street
Sharjah, UAE

T +971 6 525 9691
F +971 6 525 9690