
Grant Thornton
Tax Newsletter
January 2022 Edition

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Landscape

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

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The UAE Update

INDIRECT TAX

1. VAT in UAE

The Federal Tax Authority (FTA) Has Announced Rules on Administrative Penalties Waivers and Installments Through Cabinet Decision No. 105 of 2021

Following the Public Clarification 'P003 – Tax Procedures Public Clarification', the FTA has issued a new Cabinet Decision, covering the controls and procedures related to the installment payment and waiver of administrative penalties. The Cabinet Decision was issued on 28th December 2021; however, it will come into effect from 1st March 2022.

As per the Cabinet Decision, the following conditions must be complied with for a taxable person to be eligible for payment of administrative penalties through installments:

a. The installment pertains to unpaid administrative penalties.

b. The value of administrative penalties under the request should at least be AED 50,000. The New Committee which will be formed under the Tax Procedures Law has the right to amend the threshold.

c. The administrative penalties related to the request should not be part of any tax dispute.

d. There should not be any tax liability due from the tax period related to the installment request.

Further, the following conditions should be complied with to be eligible for a waiver of administrative penalties:

a. Penalty should not be related to a case of tax evasion.

b. The request should be submitted within the timeframe specified by the New Committee.

c. The request is because of one of the following cases:

   i. The decease of a natural personal or sole establishment owner, which led directly to the non-compliance of the tax reporting timelines.

   ii. The illness of a natural personal or sole establishment owner, which led directly to the non-compliance of the tax reporting timelines.

   iii. The decease or illness of one of the main staff at the entity and proving that this directly led to the non-compliance of the tax reporting timelines.

   iv. Cases where the preventive and precautionary measures set by the government led directly to the non-compliance of the tax reporting timelines.

   v. Any errors or disconnections related to the systems of the FTA, the payment channels, or telecommunication services used which led directly to the non-compliance of the tax reporting timelines.

   vi. The natural person or the sole establishment owner was serving a restraining punishment.

vii. The VAT registered person is performing the tax responsibilities and paying the entire liabilities due as per the guidelines of the law through another account registered with the FTA for tax purposes.

viii. If the person declares bankruptcy and all the tax liabilities are settled before the month of bankruptcy and given that the bankruptcy was not declared for the purpose of evading the administrative penalties.

ix. Any other conditions set by the New Committee.

Additionally, the Cabinet Decision provides that the Director of the FTA will be responsible for forwarding the eligible requests to the New Committee within a period of 40 working days from the day of receiving the request.

The requests for administrative penalty installments and waivers will be reviewed by a New Committee, which will approve or reject the requests. The FTA should finalize the decision within 60 business days of the request and should deliver the decision of the New Committee within 10 business days from the day, the decision is finalised. The FTA will monitor all installment plans and in cases of delay of payment, the authority has the right to redetermine a new installment plan, if acceptable, provided a reason for the delay is given. The FTA could also pursue the necessary legal actions to collect the remaining penalties if decided by them.

The Cabinet Decision also grants the New Committee and the authority to stipulate the circumstances and rules in respect of penalties paid within the previous 5 years.

If paid penalties are waived retrospectively, they will be credited to the taxpayer's account with the FTA within 90 days or refunded in cash if the taxpayer has canceled their VAT registration.

Please refer to the below link for further clarifications.

Should you need further clarification and details regarding this update, please contact our Tax Director **Harsh Bhatia,** or our VAT Associate Director **Angela Sharma.**

2. UAE Customs and Excise

Dubai Customs Has Issued Customs Notice No. (15/2021) Simplifying the Customs Procedures for Cross-Border E-Commerce Companies

The Dubai Customs has issued Customs Notice No. (15/2021) replacing the previous Customs Notice Nos. (9/2021), (13/2021), and (14/2021) with the goal of simplifying and facilitating Customs procedures and regulating the movement of goods through Cross-Border e-commerce channels. The Customs Notice No. (15/2021) concentrates on the movement of goods through 'Cross-Border' e-commerce channels as against the previous Customs Notices which ensured logistical advantages for the private sector as well as the movement of goods via e-commerce channels.

This notice will affect SMEs, Free-zone companies, Logistics companies, and Customs Warehouses which are registered with the department that provide online retail and selling services for goods and products through e-commerce channels covering both Business to Business (B2B) and Business to Consumer (B2C) transactions alike.

The Customs Notice No. (15/2021) provides the following advantages to the companies:

a. Automatic processing of Customs Declaration based on e-commerce orders and return orders through the platform for individual customers (B2C).

b. For B2B transactions, the companies are required to complete e-commerce declarations via Dubai Trade according to applicable procedures.

The Customs Notice No. (15/2021) lists the definitions, registration, customs clearance, customs duty, service charges, customs declarations, customs declarations amendment or cancelation, refund of customs deposit and claim settlement, general provisions, and Article 10 (Penalties), Article 11 (Departments responsible for registrations and resolving disputes) and Article 12 (Effective date and replacement of previous customs notices).

Apart from the specific provisions mentioned in the Customs Notice No. (15/2021), the following general provisions will have to be complied with as well:

a. The companies must declare the value of customs transactions according to the price actually paid or payable.

b. The companies must obtain necessary approvals from the competent authorities for restricted goods or goods that are subject to control procedure.

c. The goods are subject to inspection and examination upon import and export in accordance with the Dubai Customs procedures.

d. The companies' electronic declaration and invoice shall be accepted for Customs clearance and claims settlement.

e. The companies, couriers, logistics, and postal companies should keep all documents/ orders, records of entry, and exit of goods in an approved e-archiving system which must be produced upon request by the Dubai Customs.

For more information on the Dubai Customs update, please click **here.**

Should you need further clarification and details regarding this update, please contact our VAT Associate Director **Sunny Kachalia**.

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The GCC Update

INDIRECT TAX

1. VAT

The Zakat and Customs Authority ('ZATCA') Has Issued Guidelines for the Procedure to Issue "Origin Reports."

The ZATCA has published guidelines for the procedure to issue "Origin Reports," thereby clarifying the steps to be followed by the Chartered Accountants and the producers in the GCC region relating to the Origin Reports in line with the KSA National rules of origin.

The requirement to obtain an Origin Report will affect the producers who will export products or selling to the exporters, who would then, further export to the KSA. The KSA mandatorily requires an Origin Report issued in Arabic by a Chartered Accountant to enjoy customs exemption on GCC manufactured goods as per the rules and conditions for "Verification of Proof of Origin."

The producer of the goods will be required to provide to the Chartered Accountant with the Product Information Declaration Form and the producer's assessment of the compliance of the products as per the KSA National Rules of Origin along with the following supporting documents:

a. Proof that the producer is currently occupying the production facility.

b. Nationalisation certificate issued by a competent authority in the country of origin or other equivalent documents stating the nationalisation percentage of the producer for the last 26 weeks.

c. Relevant documents to support the origin status and the values of the raw materials used in the production of the goods that are intended to be exported to the KSA such as Certificates of Origin, supplier declarations, etc.

The Chartered Accountant will be responsible for executing the procedures mentioned in the Guidelines to obtain a reasonable assurance of the authenticity and compliance of the origin claims by the producer in relation to the KSA National rules of origin. Upon satisfaction of the claims made by the producer, the Chartered Accountant will issue the Origin Report in the format prescribed by the ZATCA. This report will be valid for 6 months from the date of issuance given that the product has not been modified, including classification in the Customs Tariff's classification and description. The producer must notify the Chartered Accountant of any material change after the issue of the Origin Report which may change the conclusion and the failure of which may result in the invalidity of the Origin Report.

For further information on the above-mentioned Guideline, please click here.

Should you need further clarification and details regarding this update, please contact our VAT Associate Director Angela Sharma.

The National Bureau of Revenue (NBR) Has Published a VAT Rate Change Transitional Provisions Guide

Following the increase in the VAT rate from 5% to 10%, the NBR has released a **"Transitional Provisions Guide"** on the VAT rate change.

The Guide elaborates the four transitional rules on the VAT treatment of contracts for one-off and continuous supplies. The rules are as follows:

a. Potential VAT implications

b. Clarification on the timing and situations to apply the new VAT Rate

c. Cases where the VAT rate of 5% is applicable instead of the new VAT rate of 10%; and

d. Valuation of goods and services for applying rules 3 and 4.

The four transitional rules discuss the VAT Treatment of supplies under four different situations. The transitional rules are as follows:

a. Contracts for one-off supplies entered into before 24 December 2021, where the date of supply is on or after 1 January 2022.

   i. The VAT rate on supplies made under such a situation will be 5% irrespective of whether the supply takes place before, on, or after 1 January 2022.

   ii. However, a VAT rate of 10% will be applicable if:

   - Changes are made to the contract before the supply is made; or
   - The supply is made on or after 1 January 2023.

b. Contracts for one-off supplies entered into after 24 December 2021, where the date of supply is on or after 1 January 2022.

   i. If the contract was entered by the supplier on or after 24 December 2021 but before 1 January 2022 and the supply was planned to be made on or after 1 January 2022 where a supplier issues a VAT invoice or receives consideration for a one-off supply of standard-rated goods or services, a VAT rate of 10% will be applicable on such supplies. The following treatment is to be adopted:

   - **If a VAT invoice is issued before 1 January 2022**, the VAT invoice must be issued at a VAT rate of 10%.
   - **If the supplier had received consideration for the supply before 1 January 2022-** A VAT rate of 10% should be accounted for on the consideration. A VAT invoice must also be issued at a VAT rate of 10% by the 15th day of the month succeeding the one in which the consideration was received.

ii. Where a contract was entered into after 24 December 2021 and the supplier intended to make a one-off supply of goods or services before 1 January 2022 however, the supply took place after 1 January 2022, the following treatment is to be adopted:

- **If a VAT invoice is issued before 1 January 2022**, the VAT invoice must be issued at a VAT rate of 10%.
    - Original VAT invoice should be canceled, and a new VAT invoice should be issued with a VAT rate of 10%.
    - The error must be corrected in the VAT return in the tax period in which the original VAT invoice was issued by excluding the VAT invoice.
    - The supplier should report the full amount of the newly issued VAT invoice in the tax period in which the correction took place.

- **If the supplier had received consideration for the supply before 1 January 2022, and accounted for VAT at 5% on the consideration** - The following treatment is to be adopted:
    - Must self-amend the VAT return for the tax period during which he received consideration by excluding the full amount of the VAT invoice from that VAT return.
    - Must also report the full amount of the new VAT invoice showing VAT at 10% in the tax period in which correction took place.

c. **Contracts for continuous supplies entered into before 24 December 2021, where some or all of the supply occurs on or after 1 January 2022** – The following treatment is to be adopted:

i. VAT rate of 5% to be applied on the value of supplies delivered before 1 January 2022;

ii. VAT rate of 5% will continue to be applied on the value of supplies delivered on or after 1 January 2022 and before 1 January 2023;

iii. VAT rate of 10% to be applied on the value of supplies delivered on or after 1 January 2023;

iv. If the contract has expired and has been renewed before 1 January 2023 – The transitional rule will not apply from the expiry date of the contract. For e.g., the expiry of the contract on 25 May 2022, ideally transaction should be taxed @5% but if the contract is renewed on 26 May 2022 – VAT at 10% would be applicable.

v. If a contract entered into before 24 December 2021 is changed or renewed after that date – the VAT rate of 10% will apply on the value of goods or services delivered after the date on which the contract is changed or renewed.

d. **Contracts for continuous supplies entered into before 1 January 2022, Transitional Rule 3 does not apply** – The following treatment is to be adopted:

i. VAT rate of 5% will be applicable where the contract has been entered into on or after 24 December 2021 and the supply has been made before 1 January 2022.

ii. VAT rate of 10% will be applicable where the contract has been entered into on or after 24 December 2021 and the supply has been made on or after 1 January 2022.

iii. VAT rate of 10% will be applicable where the contract has been entered into before 24 December 2021, but which has been changed or amended on or after that date, but before 1 January 2023, and where the supply has been made after 1 January 2022.

A contract will be regarded as changed or amended, for the purposes of the Transitional Rules, where a change to the contract terms will result in the application of VAT at 5% instead of 10% on the supplies or the consideration. This is inclusive of the following, however, is not limited to:

a. Extending the duration of the contract so it applies to additional goods and/or services;

b. Including additional supplies of goods and/or services within the terms of the contract; and

c. Increasing the consideration payable under a contract that would otherwise qualify under the transitional rules while compensating the customer in another manner (e.g., providing a cash rebate).

The NBR will disregard the intention of the parties in making the changes since it is not relevant. For the purposes of Transitional Rules, the following changes will not be regarded as a change or amendment:

a. Which does not affect the original timing,

b. Which does not affect the consideration, or

d. Which does not affect the quantum of supplies to be made.

The Valuation rules for supplies under the purview of transitional rules 3 and 4 i.e., contracts for continuous supplies which cover a period including a certain date:

a. If the quantity of goods and services does not fluctuate over time (e.g., insurance contracts or gym memberships) valuation should be done based on a time basis as delivered before and after the relevant dates.

b. If the quantity of goods and services fluctuates over time (e.g., construction or consulting services) valuation should be done based on the actual amount of goods or services delivered before and after the relevant dates.

    i. Methodology to evaluate the amount will depend on the nature of the goods and services and the applicable contractual terms i.e., either percentage based on the work completed or time spent. Such valuation methodology will be the one used by the VAT payer in the normal course of business.

    ii. If a different methodology is used, the VAT payer is required to demonstrate that it was not used to reduce or minimise the VAT Payable under the contract.

For further information on the above Guide, please click here.

Should you need further clarification and details regarding this update, please contact our VAT Associate Director Angela Sharma.

The Oman Tax Authority "OTA" Has Published a VAT Taxpayer Guide on the Oil and Gas Sector

The OTA has published a guide on the Oil and Gas Sector clarifying Article 93 of the Executive Regulations. Some of the important updates from the guide are as under:

a. For applying a "zero" rate of VAT to any domestic supply of goods or services, all conditions under Article 93 must be fulfilled by the taxable parties.

b. Only those Taxable Persons licensed by the OTA can apply the 'zero-rate' for upstream and midstream activities.

c. Both the contractors and the suppliers must issue VAT Invoices as required and the recipients must not refuse the invoiced VAT.

d. The Operators are obliged to accept the VAT and deduct the Input VAT through the VAT Return as per the conditions for deduction.

e. For the requirement of licensing with the Ministry of Energy and Minerals ('MEM') as per Article 93(3) of the Executive Regulations, the OTA has clarified that the Joint Suppliers Registration System ('JSRS') Certification will also be accepted as a proof for VAT registration which can be benefitted by contractors supplying goods or services for upstream or midstream activities.

f. For Operators, MEM will provide the OTA with a list of Operators and Partners, engaged in upstream and midstream activities, including service agreements for small fields. This fulfills the 'MEM licensing' requirement under Article 93(3) of the Executive Regulations provided the supplies meet all the other criteria for zero-rating. Additionally, MEM will periodically submit updates to this list (if any).

The guide further details the scope of upstream activities, midstream activities, and downstream activities as well as on the transportation and storage activities.

a. <u>Upstream Activities:</u> The following are the clarifications worthy to be noted -

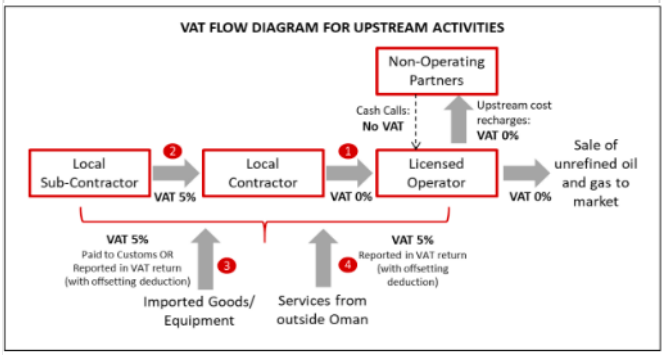
i. As per Article 51 of the VAT Law, all supplies of unrefined crude oil are eligible to be zero-rated, including any supplies of crude oil after extraction (irrespective of whether it is first or a subsequent supply) and the sale of crude oil to a refinery.

ii. Although domestic supplies of refined oil products do not qualify for zero-rating in accordance with Article 51 of the VAT Law, the refined products could be zero-rated if supplied for export from Oman.

iii. Natural gas in a gaseous or liquified state (including LNG) qualifies for zero-rating however, domestic supplies in the Sultanate are required to be made by MEM. Any supplies of natural gas by or to the MEM are zero-rated.

ii. Zero-rating of VAT is applicable on the transportation of crude oil via Main Oil Line ('MOL') to refineries and storage of crude at the approved facilities.

iv. The guide also lists an indicative guide of product and services relating to upstream activities and the related VAT Treatment, which has been diagrammatically summarized below:



b. <u>Midstream Activities:</u> The following are the clarifications worthy to be noted:

i. A local supply of goods or services from contractors to a midstream operator for exclusive use in the midstream activities would qualify for zero-rating provided these do not fall under the excepted categories in paragraphs (5), (6) and (7) of Article 93.

c. <u>Downstream activities:</u> The following are the clarifications that should be noted:

i. VAT at a standard rate of 5% is applicable on the downstream supply of oil or gas after refinery and/ or available for consumption within Oman.

d. Transactions related to Government: The following are the clarifications that should be noted:

   i. Government payments like royalties, training bonuses by the Government, etc. will not be subjected to VAT since these are considered as sovereign in nature.

   ii. Zero-rating of VAT is applicable on Gas Transportation Tariff (RAB), crude oil/ gas revenue, and Exploration and Production Sharing (EPSA) Overhead.

   iii. VAT at a standard rate of 5% is applicable on disposal of material or inventory other than to an operator where these disposals are made through sale via operator within Oman to a third party and are not related to upstream or midstream activities.

e. Transactions between JV Partners: The following are the clarifications that should be noted:

   i. Cash calls or similar funding arrangements made by operators to other JV Partners are not subject to VAT.

   ii. Zero-rating of VAT is when a VAT Invoice is issued, and the supplies are ultimately made to JV parties. Where costs are incurred by an operator to carry out upstream activities which are shared with non-operating JV Partners according to a joint operating agreement or similar arrangement, such costs are zero-rated for VAT purposes.

   iii. Transactions between the partners to EPSA unrelated to upstream activity are not eligible for zero-rating according to Article 93 of the

f. Supply of aviation and marine fuels: The following are the clarifications worthy to be noted-

   i. Zero-rating of VAT is applicable on the supply of any fuel, lubricants, or other goods which are to be used or consumed by a 'qualifying means of transport on an international voyage departing from Oman.

   ii. Zero-rating of VAT is only applicable to the supply of fuel or consumable goods which take place at an international port, airport, or comparable facility.

   iii. The fuel supplier must also retain evidence that proves that:

      - The fuel or goods are physically placed onto the qualifying means of transport; and
      - The qualifying means of transport is headed towards a destination, outside Oman.

For further information on the above Guide, please click here.

Should you need further clarification and details regarding this update, please contact our VAT Associate Director Sunny Kachalia.

International Tax & Transfer Pricing

OECD Released Pillar Two Model Rules for Domestic Implementation of 15% Global Minimum Tax

Following the agreement made by members of the OECD/ G20 Inclusive Framework on BEPS ("BEPS IF") to fundamentally reform international tax rules, on 20 December 2021, the OECD published detailed rules, with an intention to assist in the implementation of the landmark reform. The mandate continues to focus on ensuring Multinational Enterprises (MNEs) be subject to a minimum effective tax rate of 15% tax rate from 2023 on their global income.

Scope

The Pillar Two Model Rules contain 10 chapters and covers over 60 pages of important considerations relating to the scope of application, the computation of Globe Anti-Base Erosion (GloBE) income, adjusted covered taxes, the effective tax rate, top-up tax, transition rules and other important computations and considerations. The new minimum tax rate will apply to companies with the annual consolidated revenue above EUR 750 million in at least two of the four immediately preceding fiscal years.

The minimum tax is achieved through the inclusion of untaxed income of the subsidiary (the "Income Inclusion Rule"), or, as a backstop, via a rejection of the deduction of undertaxed payments (the "Undertaxed Payment Rule") at the parent level. Further, a subject-to-tax rule applies which allows source jurisdiction to impose limited source taxation on certain related-party payments, which will be taxed below the 15% minimum rate.

The ultimate parent entity (or an appointed group member) will be required to file the return with its local tax authority, who will then exchange the information with tax authorities of the jurisdictions where a qualifying competent authority agreement is in place. Each constituent entity located in a country with the effective model rules in place will need to notify its local tax authority about the tax jurisdiction with which the said ultimate parent entity (or an appointed group member) filed the said return. Group members located in a country which has adopted the rules but does not have the necessary exchange relationships in place will be required to file a copy of the said return with their local tax authority. Group members can appoint another constituent entity located in the same country to file and/or submit notifications on their behalf. Domestic laws will apply with respect to provisions governing penalties and confidentiality of information.

The Pillar Two Model Rules will be supplemented by commentary which is expected to be released in early 2022. Another public consultation is expected in February which aims to cover the practical implementation considerations, such as administration, compliance, and coordination.

Implications

Considering these developments in the global and regional tax landscape, it is important that MNEs in the GCC region comprehend the impact of the agreement of the OECD/G20 on their Middle East business operations. We highly recommend that MNEs with operations in the region conduct an impact assessment to obtain a better understanding of the BEPS 2.0 initiatives and assess their readiness for the impending changes to the regional tax landscape.

The rule is expected to enter into force from 2023 which gives OECD inclusive framework member countries (including Qatar, UAE, KSA, and others) less than 12 months to implement new regulations or amend the existing corporate tax systems.

Please reach out to us should you require our assistance in determining the impact of the above regulations on your business across the GCC region.

GCC Tax Treaty Developments

France Publishes Synthesised Text of Tax Treaty with Qatar as Impacted by the BEPS MLI

The French General Directorate of Public Finance has published the synthesized text of the 1990 income tax treaty with Qatar as impacted by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). The synthesized text was prepared on the basis of the reservations and notifications submitted to the Depositary by the respective countries. The authentic legal texts of the treaty and the MLI take precedence and remain the legal texts applicable.

The MLI applies for the 1990 France-Qatar tax treaty:

- 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
- with respect to all other taxes levied by a Contracting State, for taxes levied with respect to taxable periods beginning on or after 1 October 2020.

Qatar Ratifies Pending Tax Treaty with Rwanda

Qatar Emir Sheikh Tamim bin Hamad Al Thani has reportedly approved the decree for the ratification of the pending income tax treaty with Rwanda. The Treaty, which was signed on 8 February 2021, is the first of its kind between the two countries. It will enter into force once the ratification instruments are exchanged and will apply from 1 January of the year following its entry into force.

Tax Treaty Between Oman and the Slovak Republic Has Entered Into Force

On 31 December 2021 the Slovak Republic published Notice No. 548/2021 providing that the income tax treaty with Oman entered into force on 15 November 2021. The treaty covers Oman tax income and Slovak tax on income of individuals and tax of income of legal persons. Withholding tax rates will apply with the following rates:

- Dividends – 0%
- Interest – 10%
- Royalties – 10%

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 of the capital stock of a company, or if an interest in a partnership, trust, or estate, the property of which consists directly or indirectly principally of immovable property situated in the other State ("principally" means the value of such immovable property exceeds 50% of the aggregate value of all assets owned by the company, partnership or trust).

Gains from the alienation of other property by a resident of a Contracting State may only be taxed by that State. It should be noted that both countries apply the credit method for the elimination of double taxation. The above tax treaty applies from 1 January 2022.

Tax Treaty Between Israel and the UAE Has Entered Into Force

On 29 December 2021 the income tax treaty between Israel and the United Arab Emirates has entered into force. The tax treaty covers Israeli income tax and company tax (including tax on capital gains) and tax imposed on gains from the alienation of property according to the Real Estate Taxation Law. Furthermore, it covers UAE income tax and corporate tax.

According to the tax treaty withholding tax rates will apply with the following rates:

- Dividends –
    - 0% if the beneficial owner is a pension plan or the government of the Contracting State which holds less than 5% of the paying company's capital.
    - 5% if the beneficial owner is the government of the Contracting State holding at least 5% of the paying company's capital.
    - 5% if the beneficial owner is a company that has directly held at least 10% of the paying company's capital throughout 365-day period that includes the day of payment.
    - Otherwise, 15%
- Interest – 10%, with an exemption if the beneficial owner is a pension plan or the Government of the Contracting State, although the rate is increased to 5% for such beneficial owners if holding 50% or more of the paying company's capital
- Royalties – 12%

The treaty applies from 1 January 2022.

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.

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