



Tax Newsletter

July 2022 Edition



Steve Kitching
Tax Partner



Anuj Kapoor
Tax Partner

Landscape

In our July 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

The Federal Tax Authority (FTA) Has Issued Decision No. 4 of 2022 on the Time Limit for Claiming VAT Refund by Tourists.

The FTA issued Decision No. 4 of 2022 on 26th May 2022, setting the time limit for claiming a VAT refund for tourists. The decision has been divided into four Articles addressing the Time Limit for Claiming a Refund, Delivery of Tax Amounts to the Authority, Abrogation of Conflicting Provisions, and the Effective Date of the Decision respectively.

Article 1: Time Limit for Claiming Refund - The operator of the Tax Refunds should set one-year time limit for VAT refund recovery under the Tourist Scheme from the date of verification of the Refund request and include this time limit in its published list of terms and conditions.

The VAT refund can be recovered by the tourists either through a bank card or through cash.

Article 2: Delivery of Tax Amounts to the Authority- The operator of the Tax Refunds for Tourist Scheme should deliver any unclaimed tax amounts by the tourists to the Federal Tax Authority within one month of the expiration of the time limit mentioned under Article 1 of this decision.

Article 3: Abrogation of Conflicting Provisions – This Article explains that all prior decisions and provisions contrary to or inconsistent with this decision shall be revoked.

Article 4: Effective Date of the Decision – This Article has set the effective date of the decision from 1 June 2022 onwards.

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

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

2. UAE Customs and Excise

The Federal Tax Authority (FTA) Has Updated Decision No. 3 on Implementing the Marketing Design of the Tobacco and Tobacco Products Scheme

The FTA has updated Decision No. 3 of 2022 on implementing the marking design of the Tobacco and Tobacco products scheme. The decision has been divided into four Articles addressing the Designated Excise Goods Marks with a New Design, Abrogation of Conflicting Provisions, and the Implementation of the Decision respectively.

Article 1: Excise goods - Article 1 of the decision lists all the designated excise goods covered under this decision, namely, all types of cigarettes, electrically heated cigarettes, and water pipe tobacco.

Article 2: New marking design – Article 2(1) explicitly states that the new design shall be approved and reconfirms the withdrawal of approval from marks with the old design. Further, the article has provided a table covering the scope, dates, and the event triggering the new marks design:

Scope	Date	Event
Local markets, and duty-free markets – Arrival terminals	1 October 2021	Receiving requests for marks with the new design for local markets and duty-free markets - Arrival terminals

Scope	Date	Event
Duty-free markets - Departure terminals	1 January 2022	Receiving requests for marks with the new design for duty-free markets – Departure terminals
Local markets, duty-free markets – Arrival terminals, and Duty-free markets - Departure terminals	31 December 2023	Preventing the supply, transfer, storage or possession of designated excise goods in the State using marks with the old design.

Article 3: Abrogation of Conflicting Provisions- This Article explains that all provisions contrary or inconsistent with this decision shall be revoked.

Article 4: Effective Date of the Decision – This Article has set the effective date of the decision from 1 October 2022 onwards.

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

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



The GCC Update



INDIRECT TAX

1. VAT

Bahrain – First Cigarette Shipments with Digital Stamps Have Arrived in Bahrain

National Bureau for Revenue (NBR) reported that the first shipments of cigarettes with digital stamps have arrived at the customs clearance ports. The purpose of digital stamps is to track excise goods from the point of manufacturing to reach the end-users, preventing the smuggling of excise goods into the country and enhancing the government revenue collection process.

The first implementing phase of the scheme had been enforced on 11 March 2022, wherein the digital stamps electronic system allowed the excise taxpayers to place digital stamps on cigarette packs before releasing them into the local market. The Kingdom of Bahrain will not allow any imports of cigarette products without stamps into the country from 17 July 2022 onwards as the subsequent implementation stages kick in.

NBR has advised, that importers and merchants should not stock large quantities of cigarette products without digital stamps. Cigarette products without stamps cannot be traded or possessed from 16 October 2022 onwards. NBR will apply legal measures to the violators, either by fines or raising cases to the Public Prosecution to initiate legal proceedings.

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

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

Saudi Arabia – Tips to Meet the Requirements of Phase Two (Integration Phase) of E-Invoicing Initiated by Zakat and Tax Customs Authority (ZATCA)

As previously announced by ZATCA, the following requirements, as mentioned in the table and illustration extracts below, will be mandatorily required for generating e-Invoices and Simplified e-Invoices from 1st January 2023 onwards:

Requirements	Differences from Phase 1 (Generation Phase)	Electronic Invoice	Simplified Electronic Invoice
Invoice Generation	No differences	It must be generated through electronic means.	It must be generated through electronic means.
Invoice Fields	Additional fields required	Additional fields must be generated for Integration Phase	Additional fields must be generated for Integration Phase
Invoice Format	No format was mandated in Phase 1 however, a mandatory format has been implemented in Phase 2	Invoices must be generated in XML format or PDF/A3- format with embedded XML	Invoices must be generated in XML format or PDF/A3- format with embedded XML

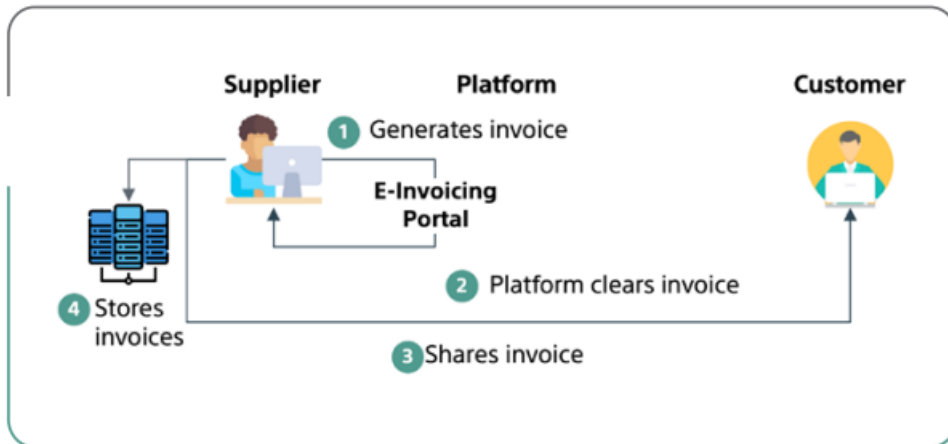
Requirements	Differences from Phase 1 (Generation Phase)	Electronic Invoice	Simplified Electronic Invoice
Invoice Storage	No differences	Invoices must be archived as per VAT regulations and accessible at any point in time by the Authority	Invoices must be archived as per VAT regulations and accessible at any point in time by the Authority
QR code	Under Phase 1, QR Code was not mandated for e-invoices however, in phase 2, this will be generated by the taxpayer's solutions and the E-Invoicing Integration Portal will update the code during the Clearance process. Both under Phase 1 and Phase 2, QR Code was required for simplified e-invoices however, Phase 2 requires additional information	No requirement from the taxpayer. The QR code value will be generated by the taxpayer's solutions and the E-Invoicing Integration Portal will update the code during the Clearance process. The QR code will then be printed to be visualised on the human-readable invoice by the taxpayer	QR code mandated with additional information for phase 2 (Integration Phase)
Cryptographic stamp	Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices. Under Phase 2, Cryptographic stamps are applied by the Authority E-Invoicing Integration Portal for e-invoices and cryptographic stamps are mandated for simplified e-invoices.	No requirement from the taxpayer. Cryptographic stamps are applied by the Authority E-Invoicing Integration Portal.	Cryptographic stamp mandated
Device Registration	Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices. Under Phase 2, it is still not mandated for e-invoices however, registration of compliant solutions with the E-Invoicing Integration Portal using a unique device ID has been made compulsory.	Not mandated	Compliant solutions must be registered on the Authority E-Invoicing Integration Portal using a unique device ID

Requirements	Differences from Phase 1 (Generation Phase)	Electronic Invoice	Simplified Electronic Invoice
UUID	<p>Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices.</p> <p>Under Phase 2, it has been mandated for both e-invoices and simplified e-invoices.</p>	To be included as part of the e-invoice	To be included as part of the e-invoice
Hash	<p>Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices.</p> <p>Under Phase 2, it has been mandated for both e-invoices and simplified e-invoices.</p>	To be included as part of the e-invoice	To be included as part of the e-invoice
Internet Connectivity	<p>Under Phase 1, the only requirement was that the solution must be able to connect to the internet for both classes of e-invoices.</p> <p>Under Phase 2, for e-invoices, internet connectivity is required for invoice clearance, and for simplified e-invoices, internet connectivity is required for simplified E-invoice reporting.</p>	The solution must have the ability to connect to the internet for invoice clearance	Solutions must have the ability to connect to the internet for simplified E-invoice reporting
Invoice Clearance	<p>Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices.</p> <p>Under Phase 2, the e-invoices and the simplified e-invoices will be shared with the E-Invoicing Integration Portal in real-time via API (for clearance).</p>	Sharing of invoices with the E-Invoicing Integration Portal in real-time via API (for clearance)	Sharing of invoices with the E-Invoicing Integration Portal in real-time via API (for clearance)

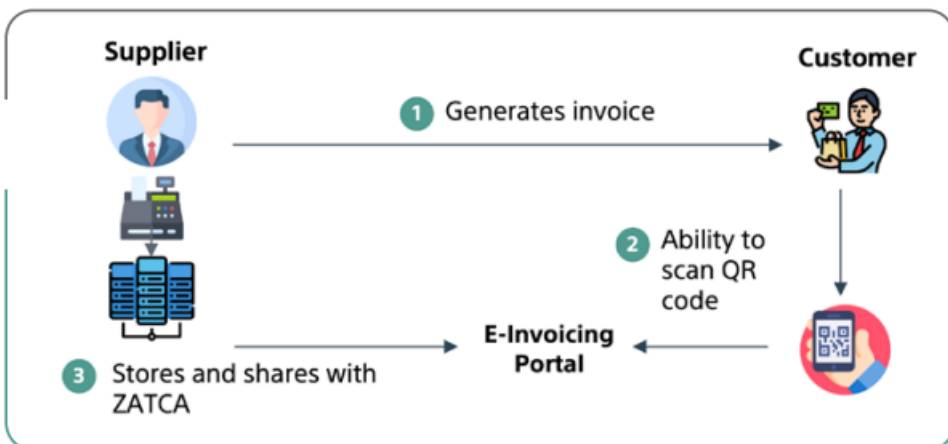
Requirements	Differences from Phase 1 (Generation Phase)	Electronic Invoice	Simplified Electronic Invoice
Invoice Reporting	<p>Under Phase 1, it was not mandated for either e-invoice or simplified e-invoices.</p> <p>Under Phase 2, it is still not mandated for e-invoices however, invoice reporting in the form of upload of invoices to the E-Invoicing Integration Portal via API is required whenever connected.</p>	Not mandated	Upload of invoices to the E-Invoicing Integration Portal via API whenever connected

The following diagrams illustrate the Integration Phase of e-Invoicing to various end users:

a. E-Invoice generation for B2B/G Transactions:



a. Simplified e-invoice generation for B2C Transactions:



It is vital that businesses embrace the changes and incorporate the additional requirements of Phase 2 (Integration Phase) of e-Invoicing into the e-Invoices at the earliest. The above table summarises the key changes between Phase 1 and Phase 2 of e-Invoicing and the illustrations details the processes involved.

Grant Thornton has always been committed to addressing client needs and ensuring client satisfaction and comfort in all spheres of our services.

We would like to extend our support on understanding and enabling a smooth transition to the Integration Phase to our clients as a part of which we will be organising a Webinar on Phase 2 (Integration Phase) of e-Invoicing in KSA by the end of August 2022.

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



International Tax & Tax Treaty

Saudi Arabia Issues Amendments to Transfer Pricing Bylaws

The Saudi Zakat, Tax, and Customs Authority (ZATCA) through a public consultation process issued amendments to the Transfer Pricing bylaws on the 4th of July. These amendments aimed to bring in Zakat Payers under the ambit of Transfer Pricing bylaws who initially were exempt from the requirement to prepare a Master file and Local File. Further details and clarifications regarding the same are expected to come out in the following weeks.

For further information on the above-mentioned amendments, please click [here](#) to get access to the documents in Arabic.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Transfer Pricing Associate Director [Nimesh Malik](#).

Saudi Arabia Implementing Phase Two of the Country's New E-Invoicing Requirements

The Saudi Zakat, Tax, and Customs Authority (ZATCA) announced on 24 June 2022 that it has initiated procedures for the implementation of phase two of the country's new E-Invoicing (FATOORAH) requirements, the integration phase. The Integration phase is being rolled out in waves for targeted taxpayer groups and involves the introduction of technical and business requirements for electronic invoices and electronic solutions, and the integration of these electronic solutions with ZATCA's systems. The integration phase will begin on 1 January 2023 for the first wave, which includes taxpayers with revenue subject to VAT exceeding SAR 3 billion in 2021.

Zakat, Tax and Customs Authority Initiates Procedures for Implementing Phase Two (Integration Phase) of E-invoicing Project

Zakat, Tax and Customs Authority (ZATCA) clarified that it has today initiated the procedures for implementing Phase Two (Integration Phase) of E-invoicing which aims to integrate E-invoicing solutions of taxpayers subject to the E-invoicing Regulation with ZATCA's platform (FATOORA), where ZATCA will inform and communicate with the targeted taxpayers to complete procedures for implementing Phase Two (Integration Phase) of E-invoicing.

ZATCA has revealed that the implementation of Phase Two (Integration Phase) of the E-invoicing project will begin on the 1st of January 2023 with the selected taxpayers in the first wave, while stressing that the taxpayers in the first wave were selected based on the revenue subject to VAT for the year of 2021 exceeding (3 billion) SAR.

ZATCA has stated that Phase Two (Integration Phase) requires additional requirements, the most prominent are to integrate taxpayer's E-invoicing solutions with ZATCA's Platform (FATOORA), issue electronic invoices based on a specific format, and include additional fields in the invoice. Furthermore, Phase Two (Integration Phase) of E-invoicing would take place gradually and into waves, and ZATCA would inform the following waves directly at least six months before their integration date.

ZATCA has noted that the launch of Phase Two (Integration Phase) is an extension of the economic development and digital transformation taking place in the Kingdom and in continuation of the success story that began with Phase One of the implementation of E-invoicing, which achieved positive results, most notably raising the level of consumer protection in the Kingdom. On the other hand, praising the great awareness of taxpayers and the rapid response in the implementation of Phase One (Generation Phase).

GCC Tax Treaty Developments

Guernsey Updates TIEA and Tax Treaty Negotiation Status

The Guernsey Government has published an updated version of [Guernsey's policy on Tax Information Exchange Agreements \(TIEAs\) and Double Taxation Arrangements \(DTAs\)](#), which includes the current status of TIEA and DTA negotiations.

With respect to TIEAs, the policy document is unchanged, stating that there is currently no ongoing work. It is noted that negotiations with Colombia, Dominica, Ghana, Kenya, and Malaysia have been suspended as they are now signatories to the Multilateral Convention, and their EOI relationship with Guernsey will be managed through that instrument. Further, TIEAs negotiated with Malawi and Zambia are not being pursued due to a lack of progress regarding signature.

With respect to DTAs, the policy document includes that the following comprehensive DTA negotiations have been completed and arrangements to sign the agreements are currently being discussed:

- Bahrain;
- Gibraltar; and
- United Arab Emirates.

Negotiations with Lebanon are expected to commence in 2022 (deferred due to the COVID-19 pandemic) and discussions on a possible DTA with Argentina are at an early stage.

It is further noted that discussions with Panama and Thailand have been terminated, as Panama has signed, and Thailand is considering signing, the Multilateral Convention (which will provide the same exchange of information mechanisms that the DTA would have provided).

It is worth mentioning that Phase One (Generation Phase) of E-invoicing, was introduced on December 4, 2021, which obliges taxpayers subject to E-invoicing Regulation to stop generating handwritten invoices or computer-generated invoices through text editing software, and make sure that there is a technical solution for E-invoicing that is compatible with the requirements. In addition to generating and storing E-invoices with the required fields, including the QR code and other requirements.

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

Qatar Revises Deadline for Submission of Master and Local File Documentation

Qatar's General Tax Authority (GTA) recently issued Decision No. 10 of 2022, which revises (clarifies) the deadline for the submission of the Master file and Local file. Originally set to 30 June of the year following the fiscal year in general, Decision No. 10 sets the deadline to 60 days after the deadline for submitting the annual tax return. For calendar fiscal years, the deadline remains 30 June given that the annual return is due within four months after the end of the year or 30 April. The Master file and Local file must be submitted via the Dhareeba tax portal, and if not submitted by the prescribed deadline, late filing penalties will apply equal to QAR 500 per day, up to a cap of QAR 180,000.

Should you need further clarification and details regarding this update, please contact our International Tax team – Partner [Anuj Kapoor](#), and Transfer Pricing Associate Director [Nimesh Malik](#).

Discussions with Bermuda regarding a DTA have been terminated as an alternative agreement to facilitate the CRS has been signed.

Lastly, the policy document notes that amending protocols to the tax treaties with Poland and Qatar were signed on 19 May 2022 and 21 June 2022, respectively, which are not yet in force.

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

Tax Treaty Between the Czech Republic and Qatar – Update

The income tax treaty between the Czech Republic and Qatar was signed on 21 June 2022. The treaty is the first of its kind between the two countries.

Taxes Covered

The treaty covers Czech taxes on income of individuals and on income of legal persons and covers Qatari income tax and corporation tax.

Residence

If a person other than an individual is considered resident in both Contracting States, the competent authorities will determine the person's residence for the purpose of the treaty through mutual agreement, having regard to its place of effective management, the place where it is incorporated or otherwise constituted and any other relevant factors. If no agreement is reached, such person shall not be entitled to any relief or exemption from tax provided by the treaty.

Service PE

The treaty includes the provision that a permanent establishment will be deemed constituted if an enterprise furnishes services in a Contracting State through employees or other engaged personnel if such activities continue for a period or periods aggregating more than 6 months within any 12-month period.

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.

Entry into Force and Effect

The treaty will enter into force once the ratification instruments are exchanged and will apply from 1 January of the year following its entry into force.

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

Democratic Republic of the Congo Approves Pending Tax Treaty with the UAE and Qatar

On 8 July 2022, the Cabinet of the Democratic Republic of the Congo approved the ratification of the pending income tax treaty with the United Arab Emirates. The treaty, signed 12 October 2021, is the first of its kind between the two countries and will enter into force after the ratification instruments are exchanged. The Cabinet of the Democratic Republic of the Congo further went on to approve the ratification of the pending income tax treaty with Qatar.

The treaty, signed 29 March 2021, is the first of its kind between the two countries and will enter into force once the ratification instruments are exchanged and will apply from 1 January of the year following its entry into force.

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

Protocol to Tax Treaty Between Guernsey and Qatar – Update

The amending protocol to the 2013 income tax treaty between Guernsey and Qatar was signed on 21 June 2022. The protocol is the first to amend the treaty and includes the following changes:

- The preamble is amended in line with OECD BEPS standards;
- Article 3 (Definitions) is updated with respect to the term "Guernsey" and the "competent authority" of Guernsey;
- Article 25 (Mutual Agreement Procedure) is amended, including that a person may present a case to the competent authority of either Contracting State (under the original treaty, cases may only be presented to the competent authority of the State of which the person is a resident), as well as other updates;
- Article 27 (Entitlement to Benefits) is added, providing 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 that benefit in these circumstances would be in

accordance with the object and purpose of the relevant provisions of the treaty.

The protocol will enter into force once the ratification instruments are exchanged and will apply from the date of its entry into force.

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

Spain Publishes Synthesised Texts of Tax Treaties with the UAE, the UK, and Uruguay as Impacted by BEPS MLI

Spain's Ministry of Finance has published the synthesised texts of the tax treaties with the United Arab Emirates, the United Kingdom, and Uruguay as impacted by the Multilateral Convention to Implement Tax Treaty Related Measures to Prevent Base Erosion and Profit Shifting (MLI). The synthesised texts were prepared on the basis of the reservations and notifications submitted to the Depository by the respective countries. The authentic legal texts of the treaties and the MLI take precedence and remain the legal texts applicable.

The MLI applies for the **[2006 Spain-UAE tax treaty](#)**:

- In Spain:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023;

- In the UAE:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023.

The MLI applies for the **[2013 Spain-UK tax treaty](#)**:

- In Spain:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023;
- In the UK:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023.

Notwithstanding the above, Article 16 of the MLI (Mutual Agreement Procedure) has effect for a case presented to the competent authority of a Contracting State on or after 1 July 2022, 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. Further, the provisions of Part VI (Arbitration) of the MLI have effect with respect to the treaty for cases presented to the competent authority of a Contracting State on or after 1 July 2022, and for cases presented prior to that date to the extent agreed by the competent authorities.

The MLI applies for the **2009 Spain-Uruguay tax treaty**:

- In Spain:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023;

- In Uruguay:
 - 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 the first day of the next taxable period that begins on or after 1 January 2023; and
 - with respect to all other taxes, for taxes levied with respect to taxable periods beginning on or after 1 January 2023.

Greece Publishes Application Forms for Tax Residence Certificates for Obtaining Tax Treaty Benefits

The Greek Public Revenue Authority (AADE) has published [instructions and application forms](#) for tax residence certificates for obtaining tax treaty benefits with 17 countries.

This includes forms for:

- **[Albania](#);**
- **[Austria](#);**
- **[Belgium](#);**
- **[Bosnia and Herzegovina](#);**
- **[Bulgaria](#);**
- **[Croatia](#);**
- **[France](#);**
- **[Germany](#);**
- **[Israel](#);**
- **[Italy](#);**
- **[Latvia](#);**
- **[Netherlands](#);**
- **[Saudi Arabia](#);**
- **[Serbia](#);**
- **[Slovenia](#);**
- **[Switzerland](#);** and
- **[United Kingdom](#).**

For most countries, the forms are either in English or bilingual.

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

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