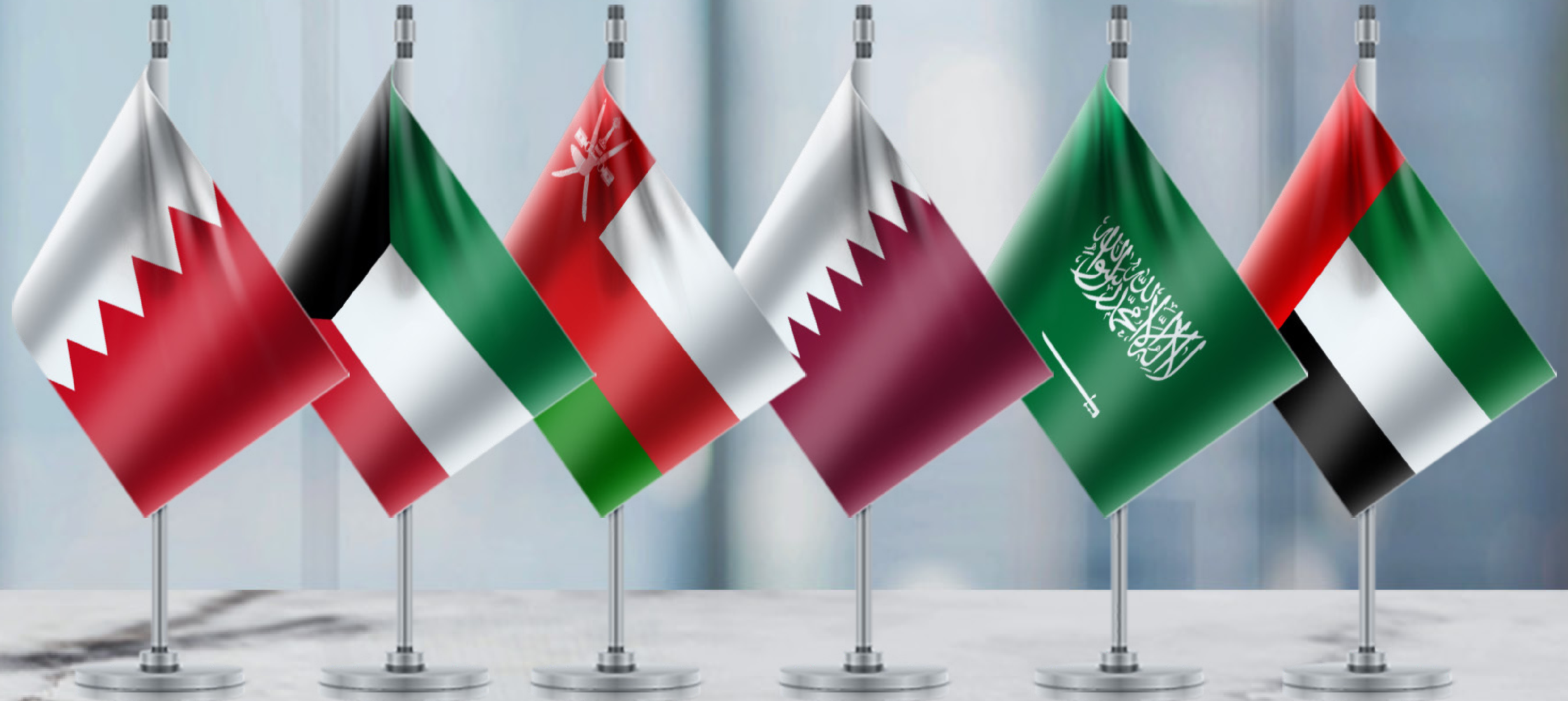
BDO'S GCC TAX ROUND-UP 2022



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INTRODUCTION

2022 has been another year of change in the GCC tax world as the scope and influence of tax continues to develop and evolve across the region.

In the UAE, the year has been full of anticipation for the proposed corporate tax, which is due to take effect for financial years commencing on or after 1 June 2023. The law was finally released on 9 December, with tax regulations and further legislation to support the Corporate Tax Decree-Law expected in due course.

The final quarter of 2022 also saw the publication of a major update of the existing UAE tax laws, which coincides with the end of the fifth year of VAT in the UAE. There are no fundamental changes to the way VAT or excise tax will operate but the Federal Tax Authority (FTA) has taken the opportunity to add more detail and address a number of ambiguities and gaps. It's a very positive and helpful update and we have covered some of the main features in this edition.

The FTA has also announced the launch of a new and improved taxpayer portal, known as "Emara Tax." The portal went live on 5 December and all UAE taxpayers should familiarise themselves with the FTA guidance and webcasts so that they are aware of what has changed and steps they need to take.

In Bahrain, VAT is now four years old and statistics from the National Bureau for Revenue (NBR) indicate that by the end of the third quarter of 2022, 21,740 businesses had registered for VAT. The excise tax also continues to develop in Bahrain and there is further news on the Digital Stamps Scheme, which aims to track excise goods from the manufacturing stage up to the point of consumption.

INTRODUCTION

In Oman, the final phase of the VAT registration process was completed earlier this year. Taxpayers in the country are now getting to grips with VAT and the tax authorities are providing support with guidance and clarifications. The tax authorities are also developing their audit and control process, and certain taxpayers have been asked to provide additional information and documentation to support their return declarations. It appears that e-invoicing may be on the agenda in the reasonably near future.

Qatar has probably been the country with the least number of tax changes over the past year but there have been some updates to the law and we include in this newsletter updates to the CRS legislation and a note on the registration and reporting requirements for country-by-country reporting.

In Saudi Arabia, the tax amnesty or "exemption from fines and financial penalties" has been extended again and will now run until 31 May 2023. The amnesty was introduced as a post-COVID measure to help businesses with the economic impacts of the pandemic. It has clearly been helpful to both taxpayers and ZATCA, and the extension of the amnesty will be widely appreciated.

In Kuwait, there have been some important developments over the past year, which are summarised in this edition of the newsletter. There have been some particularly interesting changes in the field of international tax, especially the concept of ‘virtual permanent establishments’.

We hope you enjoy reading this newsletter and we wish all of our readers a happy and prosperous 2023.

KINGDOM OF BAHRAIN

VALUE ADDED TAX

Exhibitions at Exhibition World Bahrain

The National Bureau for Revenue (NBR) has published a VAT guide for exhibitions held at the Exhibition World Bahrain, which addresses the following VAT points:

- Exhibitors that are registered for VAT should not charge VAT on sales relating to exhibitions at Exhibition World Bahrain. Instead, they should apply the zero rate to their sales and issue VAT invoices to all purchasers.
- Exhibitors that are not registered for VAT are not required to apply VAT to their sales at Exhibition World Bahrain, nor are they required to disclose the sales to the NBR.
- Ancillary commercial services that are not provided in the context of the main purpose of the exhibition will be subject to VAT at the standard rate.
- Exhibitors can recover VAT they incur during the exhibition, either through a VAT return, if registered for VAT, or through the refund scheme for VAT paid by unregistered non-residents.

NBR VAT workshop

The NBR has announced a virtual VAT workshop to recap key VAT concepts, VAT returns filing process and address any questions. More information and recordings of the workshop will be available on the NBR website.

EXCISE TAX

Digital Stamps Scheme for cigarettes sold in the local market

The Digital Stamps Scheme, which applies from 16 October 2022, aims to track excise goods from the manufacturing stage up to the point of consumption. It is intended to protect consumers against the circulation of counterfeit or illegal products and ensure effectiveness in revenue collection by the government.

Under the scheme, all cigarette products available for sale, trading, supply or possession in Bahrain must-have digital stamps. The NBR has urged all importers and traders to avoid storing large quantities of cigarette products without digital stamps as any sale, circulation, possession or supply of cigarettes without digital stamps has been prohibited since 16 October 2022.

Any product in the supply chain that does not have the digital stamp must be returned or destroyed or moved for sale outside the territory of Bahrain to avoid administrative penalties or criminal penalties for excise tax evasion.

Updated list of excise goods

The NBR has updated the list of excise goods. To access, please follow the following link
https://www.nbr.gov.bh/publications/view/excise_goods_list

ROUND-UP OF 2022

- The most significant change in 2022 was the increase in Bahrain's VAT rate. With effect from 1 January 2022, the standard rate of VAT increased from 5% to 10%. All taxable goods or services supplied, goods imported, as well as certain services supplied by non-residents to residents (imported services), are subject to the 10% rate, unless specifically excluded under the transitional rules. Zero-rated supplies or supplies that are exempt from VAT or outside the scope of VAT are unaffected by this change.
- During the year, the NBR provided guidance on the VAT treatment of cryptocurrency transactions, i.e., payment tokens, asset tokens, utility tokens and hybrid tokens. Bahrain is the first of the GCC countries to provide detailed guidance in this area.
- According to statistics published on the NBR website, more than 21,740 businesses had registered for VAT as of the end of the third quarter 2022. Despite this, some businesses have not obtained VAT registration and although VAT was introduced nearly four years ago, there still seems to be uncertainty amongst some businesses regarding the mandatory VAT registration threshold, the calculation of annual supplies and the timelines for registering.

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HIGHLIGHTS FROM 2022

Below, we have recapped the main changes that have taken place during 2022 together with updates on the key points.

CORPORATE INCOME TAX

Income tax on Kuwait-registered branches of GCC banks

The Ministry of Finance (MOF) is considering the application of Kuwait income tax on Kuwait-registered branches of GCC banks, which are currently exempt from income tax in Kuwait. By way of background, under Kuwait income tax law, any body corporate carrying out a trade or business within Kuwait is potentially subject to income tax, irrespective of its place of incorporation. However, it has been the practice of the MOF to exempt Kuwaiti and GCC companies from income tax, and levy income tax only on foreign (non-GCC) entities operating in Kuwait and on foreign shareholders in a Kuwaiti/GCC company carrying out a trade or business in Kuwait. As certain GCC countries apply income tax on all branches of foreign banks, including those headquartered in other GCC countries, the Kuwait MOF is considering the same approach. The current income tax rate is 15%.

Possible introduction of VAT & Excise Tax

The recently formed Kuwait government has submitted the Development Plan for 2023/2024 to the Parliament, according to media sources (Al Qabas newspaper). The Development Plan outlines over 30 legislative requirements relating to various economic and financial reforms to improve local infrastructure and introduce a new economic zone to attract foreign investments. In order to finance the infrastructure projects, the new government has included a public debt law and Value Added Tax (“VAT”) and Excise Tax as part of the development plan.

It remains to be seen whether the recently elected Parliament will agree with these tax proposals.

It was noted that the global minimum tax under OECD Pillar 2 was not included in the government’s proposal for 2023/2024

Virtual PE

The MOF has recently become more aggressive with the interpretation of a Permanent Establishment (“PE”) and in certain cases it applies a concept of ‘virtual PE’, wherein the PE is determined by the duration of the contract rather than the physical presence of the employees or representatives. If the duration of the contract is more than the duration mentioned in the Service PE clause of the respective tax treaty, MOF deems a virtual PE to exist and denies any tax exemption claimed by non-resident taxpayers under the tax treaty.

The position of the MOF has not been formally communicated through a Circular but has become apparent in recent tax assessments, particularly those issued post COVID-19. Non-resident IT service providers were particularly impacted by the application of the virtual PE concept by MOF.

Clearly, the MOF’s interpretation of a PE is of significant concern and is not in line with the PE guidance outlined in the OECD Model Tax Convention. Multinational companies wishing to do business in or with Kuwait will need to carefully consider this development. Non-resident taxpayers that have been impacted do have the option of challenging this approach through an objection, appeal and litigation process in Kuwait, as well as through Mutual Agreement Procedures available in ratified tax treaties.

KUWAIT

FATCA & CRS Update from the Insurance Regulatory Unit of Kuwait

On 18 October 2022, the Insurance Regulatory Unit ("IRU") of Kuwait issued Circular No. 11 of 2022 for the purposes of the FATCA & CRS compliance requirements by all licensed insurance and reinsurance companies in Kuwait.

As per the Circular, all insurance companies are required to take the following actions:

A. Insurance companies subject to reporting under FATCA & CRS

- If not already done, register with the MOF for FATCA & CRS purposes.
- If not already done, register on the portal of Internal Revenue Services ("IRS") of the US.
- Comply with the reporting requirements under the Kuwait FATCA & CRS regulations.

B. Exempt Insurance Companies

- Provide a formal notification to the MOF stating the company's exemption status under FATCA & CRS. A copy of the notification should also be forwarded to the IRU.
- If not already done, cancel the FATCA registration on the IRS website.
- Review the FATCA & CRS exemption status on a periodic basis and notify the IRU & MOF when there is a change that makes the Company no longer exempt from FATCA & CRS reporting.

TAX TREATIES

New Double Tax Treaty with the UAE

On 30 August 2022, the Ministry of Finance announced that it had signed a treaty for the avoidance of double taxation with the United Arab Emirates. This is the first tax treaty Kuwait has signed with a GCC member state.

The treaty aims to increase tax cooperation and create a more secure investment environment.

This is a promising and timely development for entities operating in both Kuwait and the UAE, particularly in view of the introduction of corporate tax in the UAE for financial periods beginning on or after 1 June 2023. Generally, tax treaties provide favourable tax treatment in substitution of domestic tax laws in each country. As of December 2022, the tax treaty has not been ratified by Kuwait.

Amendment of DTA with Luxemburg

Kuwait has approved a protocol amending the Kuwait– Luxembourg tax treaty which covers Mutual Agreement Procedures, exchange of information, and entitlement to benefits.Amendment of DTA with SwitzerlandKuwait has approved a protocol amending the Kuwait– Switzerland tax treaty which covers changes to the taxation of dividends, interest, and capital gains. The protocol enhances the dispute resolution mechanism and implements significant parts of the minimum standard.

Amendment of DTA with South Africa

South Africa has approved a protocol amending the Kuwait-South Africa Double Taxation Treaty which includes residence, dividends, capital gains, and exchange of information. The Kuwait – South Africa tax treaty is of a

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significant importance to South Africa because it is the only remaining tax treaty that offers 0% WHT on dividends arising from South Africa. Further, the Most Favoured Nation (MFN) clause, when read together with the South Africa/Kuwait DTA, resulted in the rate of 0% being applied to certain other DTAs.

OECD Publishes Peer Review Report for Kuwait

On 9 November 2022, the OECD published its Peer Review Report for Kuwait with respect to the Exchange of Information on Request ("EOIR") standard.

The review covered the legal and regulatory framework in Kuwait and evaluated Kuwait's compliance to the requirements of EOIR and wider standards for exchange of information for tax purposes. As per the Report, several deficiencies were found in Kuwait's legal system that restricts the jurisdiction from being able to effectively comply with the standards for exchange of information for tax purposes. This included issues around:

- Limited legislation to capture and update information for beneficial owners
- Lack of legislation granting access power to information to the Kuwait tax department
- Outdated tax treaties that are not aligned with EOIR - 17 tax treaties are outdated
- No penalty regime in place for parties that fail to provide tax information
- Due to laws limitations, and confidentiality of bank and professional secrecy, Kuwait tax department cannot obtain or exchange information with its treaty partners.

We expect Kuwait to introduce regulatory changes to address the above gaps. A draft law concerning the Exchange of Information for Tax Purposes was previously circulated to key stakeholders, which proposed penalties for failure to cooperate with the tax authority and for failure to provide FATCA & CRS correct self-certification forms.

THE SULTANATE OF OMAN

VALUE ADDED TAX

Round-up of the first year of VAT

VAT in Oman is now over one-year old, and the phased registration of Oman businesses was completed in 2022.

The taxpaying community is coming to grips with VAT and the tax authorities have supported businesses with the publication of guidance and clarifications in areas of uncertainty. The tax authorities have also started to implement their VAT control programme and some taxpayers have received email notices for an initial analysis of VAT return declarations. In addition, the tax authorities have sent emails to selected taxpayers instructing them to file a taxpayer checklist along with the VAT return going forward.

The next stage in the development of VAT in the Sultanate could be the introduction of e-invoicing for some taxpayers. It is understood that the tax authorities are in discussion with various IT vendors to draw up the blueprint for e-invoicing, and a framework in the law has been implemented.

To ease the burden arising from excess input tax credits, especially for oil and gas contractors and suppliers, the tax authorities have made efforts over the past year to ensure the timely issuance of refunds. Taxpayers can assist in this process by filing their returns and refund request applications, as well as taxpayer checklists and sample sales and purchase invoices, in a timely manner.

Recent VAT updates

Ministerial Decision No. 456/2022 dated 13 October 2022: This decision was issued to amend certain provisions of the Oman VAT Executive Regulations effective as of 17 October 2022. The key provisions that have been amended include:

- Place of supply rules for telecommunications services;
- Exemptions for financial services;
- Timeline for issuing tax invoices; and
- Framework for implementing e-invoicing and other administrative rules.

With regard to the exemption for financial services, the Ministerial Decision provides that financial services provided by financial institutions licensed by the Central Bank of Oman (CBO) and non–financial institutions are exempt from VAT where the income is not in the nature of a fee, commission or discount. Previously, the exemption was limited to financial institutions licensed by the CBO but it is now extended to non-financial institutions.

Submission of taxpayer checklists in addition to the VAT return

The Oman Tax Authority recently sent an email to some taxpayers concerning the need to file a taxpayer checklist along with the regular VAT return, irrespective of the net VAT refundable or payable position. It appears the tax authorities have decided to apply this requirement to certain large taxpayers and, going forward, taxpayers that have been contacted will be required to file a taxpayer's checklist and upload the top seven sales and purchase invoices, along with the VAT return.

QATAR

COUNTRY BY COUNTRY (CbC) REPORTS AND NOTIFICATIONS

The General Tax Authority (GTA) has announced that the TABADOL Portal is now open for the submission of CbC Reports for FY 2021 and the filing of CbC Notifications for FY 2022.

Each Ultimate Parent Entity (UPE) of a Multinational Enterprise Group (MNE Group) that is tax resident in Qatar and has total revenue exceeding QAR 3 billion is required to comply with the following in respect of the FY commencing on 1 January 2021:

- Register or update its registration on the TABADOL Portal;
- Submit the CbC Report for FY 2021; and
- Submit a CbC Notification confirming it is the UPE of an MNE Group for FY 2022.

These items must be completed no later than 31 December 2022.

COMMON REPORTING STANDARDS (CRS)

Updated Lists of Reportable and Participating Jurisdictions

The GTA issued GTA Decision No (7) of 2022 that amends certain provisions of Decision No. (16) of 2019. The amendments cover the lists of reportable and participating jurisdictions for the purposes of CRS reporting, as follows:

- Updated List of Reportable Jurisdictions (amendment to Article (1) of GTA Decision No. (16) of 2019); and
- Updated List of Participating Jurisdictions (amendment to Article (2) of GTA Decision No. (16) of 2019).

These lists apply for the purposes of reporting financial accounting information for the 2021 reporting period.

KINGDOM OF SAUDI ARABIA

TAX AMNESTY

On 30 November 2022, the Saudi Zakat, Tax and Customs Authority (ZATCA) announced a further six-month extension to the "exemption from fines and financial penalties" initiative until 31 May 2023.

ZATCA stated that the extension of the tax amnesty aims to further mitigate the negative economic impact of the COVID-19 pandemic on taxpayers.

ZATCA confirmed that the fines included in the amnesty are those for late registration for any Saudi tax, late payment of tax, late submission of a tax declaration, correcting a VAT declaration and field control violations related to electronic billing and VAT.

To benefit from the tax amnesty:

- The taxpayer must be registered in the tax system;
- All outstanding returns must be submitted to ZATCA, including disclosure of all taxes that previously were not properly disclosed; and
- Payment must be made for the full tax debt.

Under the initiative, taxpayers may submit a request to the ZATCA to make instalment payments, provided the application is submitted during the period of the initiative. If approved, the arrangement can be withdrawn if instalments are not paid according to the plan approved by ZATCA.

ZATCA has emphasised that the initiative does not include fines relating to tax evasion or fines

A guide to the tax amnesty is available on the ZATCA website. The guide includes a detailed explanation of the most prominent issues dealt with in the decision to exempt a taxpayer from fines, including clarification of the types of fines included and the conditions to be fulfilled to benefit from the exemption associated with each type of fine. It also covers the procedures and rules for payment by instalments and defines the field control violations covered by the initiative, with illustrative examples.

Official guidance can be accessed through the "Ask Zakat, Tax and Customs" account on Twitter (@Zatca_Care), through email (info@zatca.gov.sa) or instant conversations via the authority's website (zatca.gov.sa).

UNITED ARAB EMIRATES

CORPORATE TAX

The Federal Tax Authority (FTA) published Federal Decree-Law No. 47 of 2022 on Taxation of Corporations and Businesses (Corporate Tax Law) on 9 December 2022. The law will be effective from tax periods commencing on or after 1 June 2023.A brief summary of the articles in the Corporate Tax Law is provided in the table below; we will be publishing a separate detailed analysis.

CHAPTER	ARTICLES	SUBJECT
1	1	Definitions & general provisions
2	3-2	Imposition of corporate tax and applicable rates
3	10-4	Exempt person
4	17-11	Taxable person and corporate tax base
5	19-18	Free zone provisions
6	21-20	Calculation of taxable income
7	25-22	Exempt income
8	27-26	Reliefs for qualifying groups and business restructuring
9	33-28	Deductions
10	36-34	Related party transactions
11	39-37	Tax loss reliefs, transfer and limitations
12	42-40	Tax group provisions
13	47-43	Calculation of corporate tax payable
14	49-48	Payment and refund of corporate tax
15	50	Anti-abuse rules
16	52-51	Tax registration and deregistration
17	59-53	Tax returns and clarifications
18	61-60	Violations and penalties
19	70-62	Closing provisions

We expect the FTA to release Cabinet Decisions, Executive Regulations and guides on the corporate tax rules in due course, which will provide further clarity on procedures and administration.

With corporate tax going live from 1 June 2023, it is important for taxpayers to begin now to assess the likely impact on their businesses and to consider any changes that will need to be made to ensure a smooth transition.

TAX LEGISLATION UPDATE

The UAE has carried out a major exercise to amend and refresh much of its primary tax legislation. Firstly, Federal Decree-Law No. 18 2022 issued in November 2022 amends a number of provisions of the Federal Decree-Law No. 8 2017 on Value Added Tax (VAT Decree-Law), with the changes becoming effective on 1 January 2023. Additionally, there have been some important updates to the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on VAT. The UAE also announced a full update of the Tax Procedures Law, with the publication of Federal Decree-Law No. 28 of 2022 on 30 September 2022, which revokes and replaces Federal Decree-Law No. 7 of 2017 on Tax Procedures, with effect from 1 March 2023.

The amendments do not make fundamental changes to the way taxes operate in the UAE and will not affect the way most businesses administer their VAT affairs on a day-to-day basis. However, the changes are important as they are thorough and are accompanied by a refresh and clarification of a number of important points. There are also several significant changes in procedure and compliance that businesses should be aware of, and we have covered some of the key points below.

VAT Decree-Law

The changes to the VAT Decree-Law, which are effective from 1 January 2023, include the following:

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Definitions

Some new definitions have been added to the law, including relevant charitable activity, pure hydrocarbons, tax evasion, tax audit, tax assessment and voluntary disclosure to assist taxpayers and clarify the interpretation of other clauses in the VAT Decree-Law.

Supplies outside the scope of VAT

A new clause has been added to provide that the Executive Regulations may specify supplies that fall outside the scope of VAT, in addition to the sale or issuance of vouchers and the transfer of a business, which are already listed in Article 7 as not constituting a supply. This is useful as it will allow the FTA to add to the list of supplies that are outside the scope of VAT, when necessary, which should be helpful for taxpayers.

Date of supply

The date of supply in special cases (e.g., contracts with periodic payments or consecutive invoices) has been amended to add a date of supply that occurs one year after the date on which the goods or services are provided. In practice, it is likely that many taxpayers already apply the date of supply in this way. Nonetheless, the update is useful as it confirms the position.

Pure hydrocarbons

The domestic reverse charge will apply to pure hydrocarbons (pure hydrocarbons is one of the new definitions introduced by Decree-Law No. 18 of 2022).

Tax credit notes

Article 61 (1) of the Decree-Law sets out the circumstances in which a tax credit note can be issued. Sub-clause (e) has been amended to add the words in red: "If the Tax was charged in error or if the tax treatment is applied incorrectly." This clarifies that if all other details in the invoice are correct, but the tax treatment is incorrect (for example, the standard VAT rate rather than the zero rate is applied), a tax credit note can be used to correct the error. It is likely that previously many taxpayers would have assumed that an incorrect tax treatment was an "error" and issued a tax credit note in any case. This change confirms that this is the correct approach going forward.

Statute of limitations

A new article has been added to set out how the VAT statute of limitations will be applied in certain circumstances. The article confirms the following:

- The normal five-year statute of limitations will not apply if the FTA has notified the taxable person of the commencement of an audit and the audit is completed within four years from the notification;
- The statute of limitations will be extended by one year if the taxable person submits a voluntary disclosure in the fifth year; and
- A taxable person cannot file a voluntary disclosure more than five years after the end of the relevant tax period.

All taxpayers should be aware of these changes to the statute of limitations, particularly the time limits on making voluntary disclosures. Taxpayers should consider reviewing past declarations as soon as possible to establish whether any corrections are needed because once the deadline has passed, voluntary declarations will not be possible and potential refunds of overpaid tax will be forfeited. The deadline for correcting the first returns that were made after the introduction of VAT in 2018 is rapidly approaching.

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Tax Procedures Law

The update to the Tax Procedures Law is comprehensive. Although the update likely will not affect the day-to-day tax affairs of most businesses, there are significant changes to the way tax audits, disputes, assessments and penalties are administered. These changes will be of great interest to any taxpayer that has to deal with those matters and will also be of importance to their advisors or tax agents. Points of particular interest are set out below.

Tax agents

The principles applied to the appointment of agents remains largely the same but the articles have been redrafted and a new Article 13 has been inserted to cover registration, the suspension of registration and deregistration.

There is also an important addition to the application of administrative penalty assessments. The amended article confirms that administrative penalties can be levied on tax agents and legal representatives, as well as the taxpayer.

Tax evasion

Several new articles have been added to the provisions on tax evasion. Tax evasion is now referred to (in the heading) as "Tax Crimes" and considerably more detail is included in the revised law. Relevant changes include a reduction in the maximum monetary penalty for certain crimes (in addition to prison sentences) from five times the amount of tax evaded to three times the amount. Separately, prison sentences or a monetary penalty not exceeding AED 1 million (or both) can be imposed for certain violations. There are also new clauses addressing general procedures and settlements in connection with tax evasion.

Tax disputes

The tax dispute processes generally remain unchanged, but the provisions have been significantly redrafted, updated and restructured. A new clause (28) includes a taxpayer's right to request a review of a tax assessment and related penalties within 40 business days of notification, subject to certain conditions. This adds a new layer to the dispute process. Other significant changes include a new provision in Article 32 (3) that the Cabinet, at the suggestion of a Minister, may amend the amount of tax to be settled in connection with an objection to an FTA decision and new Article 35 allows for an extension of deadlines in certain cases.

Statute of limitations

The change here is similar to the changes to the VAT Decree-Law and extends the same statute of limitations across all UAE taxes.

Executive Regulation

Directors' services

The update of the Executive Regulation includes a change regarding directors' fees and the FTA has since published a Public Clarification (VATP 031) explaining the change.

As from 1 January 2023, if the functions of a board director are carried out by an individual, there will be no supply for VAT purposes. This is an important change because previously the director would have been considered to be making a supply and if the value of the supply (or the value of the supply, plus all of the director's other taxable supplies) exceeded the VAT registration threshold, the director would be required to register for and charge VAT.

VAT-registered directors will now need to consider their VAT position and consider whether they need to remain registered.

EMARA TAX

On 5 December 2022, the FTA launched a new user-friendly and enhanced platform, called "Emara Tax." Emara Tax should improve the way taxpayers access the FTA's services, pay their taxes and obtain refunds. The new platform greatly enhances the ability of the FTA to administer taxes in the UAE, enables better and faster decision-making, as well as earlier engagement with taxpayers that need support.

All existing users will be automatically migrated from the old system to the new platform. Existing users will receive an email at their registered email address to change and set a new password for the Emara Tax portal. We recommend that all taxpayers watch out for the email if they have not already received it and reset their password when requested.

We also recommend that taxpayers take screenshots of the content of all tabs (Dashboard, VAT returns/ refunds/ applications, My Payments, etc.) on the existing FTA portal as a precautionary measure to prevent any potential loss of data during the transition process.

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