

BDO GCC Tax update

Q4 December 2025



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KEY CONTACT INFORMATION



Introduction

BDO publishes a Gulf Cooperation Council (GCC) tax update on a quarterly basis, and we're delighted to share the **GCC tax update Q4 December 2025** edition with you. This update provides a summary of the region's tax news and key changes from this year's final quarter and some of the highlights from earlier in the year.

2025 was another year of change and innovation for tax in the GCC. One of the most significant emerging themes has been the introduction of e-invoicing. Saudi Arabia is well advanced with the introduction of e-invoicing, and the UAE is taking great strides towards commencing [e-invoicing implementation in the UAE in 2026](#). Oman is also well advanced with its plans for implementation later in 2026 and there is an update on the Oman implementation schedule in this newsletter. Another trend that has spread across the region is the adoption of the OECD Pillar 2 proposals such as the domestic minimum top-up tax. This trend will continue and will be important to multinational enterprises operating in the GCC.

A very interesting development from 2025 was Oman's announcement that it intends to introduce a personal income tax with effect from 2028. This will be the first tax of its kind in the GCC and whilst there is no indication that others will follow suit, it is a reminder of the breadth of change we are seeing in the region and one wonders what surprises 2026 might bring!

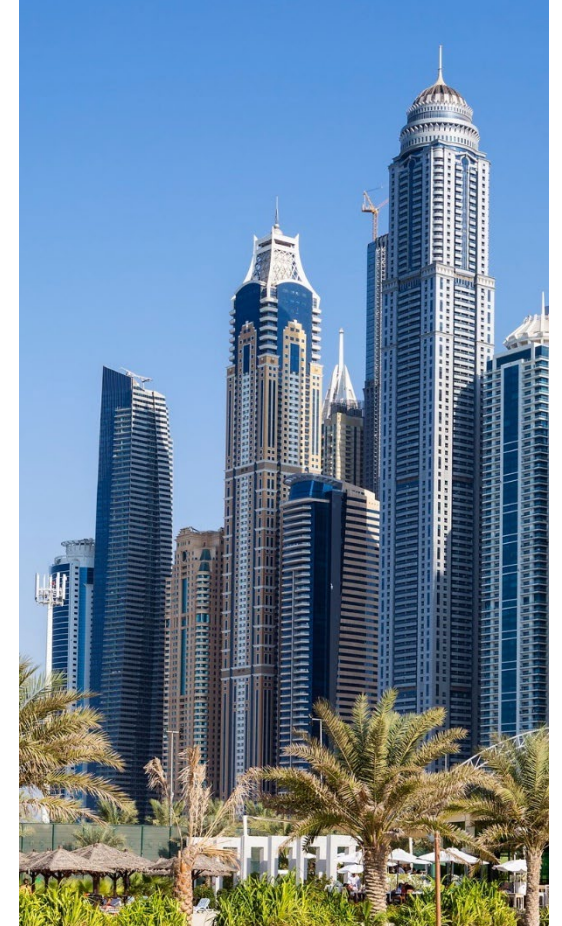
There have been some important changes to withholding [tax compliance in Qatar](#), with a significant tightening of the process that aligns contract reporting obligations with WHT compliance. Formal announcements of the changes have not yet been made but the changes are already live in the Dhareeba tax portal and businesses must proactively adapt their internal controls to ensure uninterrupted and continuing compliance.

As ever, there is a raft of new legislation and guidance from the UAE, including the issue of legislation supporting the UAE's e-invoicing regime. The UAE section of this newsletter also includes details of the 2025 update to the OECD model tax convention, which will be of interest to multi-national enterprises operating anywhere in the GCC region.

In Bahrain there have been some updates on the [minimum domestic top-up tax](#) this quarter and in Saudi Arabia, important changes to the excise tax legislation have been announced, with a new methodology for calculating the tax. There is also yet another, very welcome, extension to the [Saudi tax amnesty](#). The amnesty has been extended to 30 June 2026.

Finally, Kuwait saw several important changes during 2025 and this edition of the newsletter includes a summary of the key changes.

We hope you find this summary of the tax news for the region useful. If you would like further information on any of the topics covered, please get in touch with your usual BDO adviser: contact details for all our GCC offices can be found on the back page of this publication. You will also find additional information on the relevant BDO firm's web site.



Bahrain

DOMESTIC MINIMUM TOP-UP TAX



Updated Guidance on Registration requirements

On 1 December 2025, The National Bureau for Revenue (NBR) released clarifications on the registration timelines under Bahrain’s Domestic Minimum Top-Up Tax (DMTT) framework, specifically addressing newly incorporated entities from 1 January 2025 onwards.

The 120-day registration window for registration will now begin from the date an entity achieves “Active with License” status in the Commercial Register – not merely the incorporation date.

This marks the point at which the entity is legally established, able to commence business in Bahrain, and considered within scope of the DMTT Law.

The 30 January 2025 deadline does not apply to entities incorporated on or after 1 January 2025. That deadline only covers groups already in scope before the law became effective.

This clarification provides welcome certainty to multinational groups establishing new subsidiaries, branches, or joint ventures in Bahrain from 2025 onwards.

Kuwait

2025 TAX HIGHLIGHTS (1/2)

2025 brought a number of major changes and updates to the tax regime in Kuwait. The most significant are summarized here.

Domestic Multinational Top-up Tax (DMTT)

Kuwait's Ministry of Finance (MOF) published Decree-Law No. 157 of 2024 ("the Law") on 31 December 2024 which implements a domestic minimum top-up tax (DMTT) at an effective rate of 15% on multinational enterprises (MNEs) for financial years beginning on or after 1 January 2025. The DMTT will apply to MNEs in-scope for Pillar Two. The Law required in-scope entities to register with the MOF within 120 days of becoming taxable under the Law, unless an exception applies.

On 30 June 2025, the MOF issued the Executive Regulations for Law No. 157 of 2024 ("the Regulation"). The Regulations aim to interpret and clarify the provisions of the law, define procedures and implementation mechanisms, and provide a clear understanding for all relevant parties. Key aspects of the DMTT law and regulations are discussed further below.

Taxable Entities

Subject to any exclusions provided in the law, all entities incorporated or effectively managed in Kuwait and permanent establishments (PEs) in Kuwait of non-resident entities that are members of an in-scope MNE group are taxable, as are joint venture ('JV') entities in Kuwait where the Ultimate Parent Entity ('UPE') of an in-scope MNE group holds a direct or indirect ownership interest of 50% or more.

Permanent Establishment

The Regulations provide details on the various types of PEs for Kuwait DMTT purposes which include a place of business PE, a six-month construction PE, a six-month service PE and an agency PE. A 'stateless PE' may arise in Kuwait if a non-resident entity carries out operations in Kuwait and the income from such operations is tax exempt in its home country.

Exclusions from a place of business PE are provided in certain cases provided the overall activities are of a preparatory or auxiliary nature. The Regulations include provisions from the BEPS multilateral instrument to address contract splitting and commissionaire arrangements. Interestingly, a service PE may be created if the "activity" in Kuwait exceeds six months in any 12-month period irrespective of whether the non-resident is actually present in Kuwait.

Tax Return

The appointed Constituent Entity (CE) is required to file one tax (DMTT) return on behalf of the taxable entities of the group for each period, even if no tax is due. The deadline for filing is 15 months after the end of the relevant tax period. The tax return must be audited by an approved audit firm. Kuwait has opted for a single DMTT return for all taxable entities of an MNE group including JVs.

Transfer Pricing Requirements

Transactions between group entities within, and outside, Kuwait must be on arm's length terms. The Regulations specify the transfer pricing methods that must be followed to arrive at the arm's length price. Additionally, each taxable entity must maintain a local file, master file and a transfer pricing disclosure form.

Statute of Limitation for Tax Claims

On 19 January 2025, Kuwait published Decree-Law No. 4 of 2025 which amends Article 441 of the Civil Code issued by Decree-Law No. 67 of 1980 regarding the statute of limitations for tax claims. As per the amended law, the statute of limitations period for tax claims has now been extended from 5 years to 10 years aligning it with the limitation period stipulated in Decree-Law No. 157 of 2024 (the DMTT Law).

Kuwait

2025 TAX HIGHLIGHTS (2/2)

Double Taxation Avoidance Agreements

Kuwait - Saudi Arabia - tax treaty ratified

Kuwait published Decree-Law No. 80 of 2025 in the Official Gazette on 6 July 2025 ratifying the income tax treaty signed with Saudi Arabia. The treaty permits the source state to tax dividends at a maximum rate of 5%, and income from royalties and technical services fees at a maximum of 10%. Interest income is taxable in the residence state. The treaty will enter into force after the ratification instruments are exchanged.

Kuwait - Tajikistan - tax treaty amendment

Kuwait published Decree-Law No. 91 of 2025 in the Official Gazette on 3 August 2025 ratifying the amendment to the protocol to tax treaty signed 3 November 2024. The protocol modifies certain provisions of the tax treaty signed by the two countries in June 2013.

Kuwait - Jordan - tax treaty amendment

On 6 August 2025 the Council of Ministers in Jordan have approved the protocol to amend certain provisions of the Kuwait-Jordan tax treaty signed in 2001. On 13 November 2025, the protocol was signed by both countries and will now need to be ratified in the respective jurisdictions.

Kuwait - Qatar - tax treaty ratified

On 5 October 2025 Kuwait published the tax treaty signed with Qatar. This Treaty marks a significant step in addressing double taxation and combating tax evasion between the two countries. Subject to certain conditions, the Treaty grants the residence state to tax dividends and interest income. Income from royalties and technical services fees can be taxed in the source state at a maximum rate of 8%. The treaty explicitly includes Kuwait DMTT as part of the taxes covered by the treaty. The treaty will enter into force after the ratification instruments are exchanged.

Kuwait - Austria - tax treaty amendment

On 5 October 2025 Kuwait published the protocol amending the tax treaty with Austria. The amendments include provisions to enhance tax information exchange mechanisms and aligns the treaty with minimum Base Erosion and Profit Shifting (BEPS) standards. The amendment also introduces a maximum WHT rate of 10% on dividends, however, the source state will not have taxing rights if the beneficial owner is a company (other than a partnership) that directly holds at least 10% of the capital of the company paying the dividend, or if a government entity is the beneficial owner.

FATCA and CRS

During September 2025, the MOF published a notification on its official website announcing that the deadline for submitting Foreign Account Tax Compliance Act (FATCA) and Common Reporting Standard (CRS) reports for the reporting year ending 31 December 2024 has been extended until further notice. As of 3 January 2026, no further announcement has been made on the amended filing deadline for financial institutions.



Oman

CORPORATE INCOME TAX

Decision (313/2025) has been issued to amend the Executive Regulations to the Income Tax Law on Companies and Institutions. This adds a new clause allowing the deduction of cash or in-kind donations made to registered endowment institutions registered in accordance with the provision of the Endowments law issued by Royal Decree No. (65/2000).

Prior to the amendment, Article 33 of the Executive Regulations to the Income tax Law stipulated only three cases of donations deductible when calculating the taxable income:

- ▶ Donations made to ministries, government units, or other units of the state's administrative apparatus;
- ▶ Donations made to non-governmental charitable organizations or associations officially registered in accordance with Royal Decree No. (14/2000);
- ▶ Donations paid to private entities operating in the sports sector registered in accordance with Royal Decree No. (81/2007).

Donations totalling more than 5% of the gross taxable income during the tax year may not be claimed as a deduction.



Oman

E-INVOICING (FAWTARA)



Implementation Timeline

The mandatory adoption of e-Invoicing under the Fawtara framework is scheduled to unfold across four distinct phases, as outlined below:

Phase 1

- ▶ Covers 100 selected large VAT-registered companies.
- ▶ Commencement: August 2026.

Phase 2

- ▶ Covers all remaining large VAT-registered companies.
- ▶ Commencement: February 2027.

Phase 3

- ▶ Covers all other VAT-registered taxpayers.
- ▶ Commencement: August 2027.

Phase 4

- ▶ Covers government institutions and government-related entities.
- ▶ Commencement: February (year to be announced).

Selection Criteria

Participation in the first phase is being determined by the Oman Tax Authority on the basis of a multi-factor assessment, ensuring sectoral representation and readiness. The key criteria include, inter alia:

- ▶ Scale of operations (large enterprises and SMEs)
- ▶ Industry or sectoral representation
- ▶ Annual volume of invoices issued, and
- ▶ Level of technical and system readiness.

Businesses are therefore encouraged to assess their readiness at the earliest opportunity, aligning systems and processes well ahead of their respective go-live dates.

Qatar

WITHHOLDING TAX



Tightened withholding tax compliance

Qatar's General Tax Authority (GTA) has introduced significant changes to the withholding tax (WHT) declaration process through the Dhareeba tax portal. Although not formally announced through public circulars or official communication channels, the update is already in effect and reshaping how businesses file their monthly WHT returns.

Every WHT declaration must now be linked to a contract previously submitted under Dhareeba's Contract Reporting module. Taxpayers are required to provide the Contract Submission Acknowledgment Reference Number generated by Dhareeba and their internal Contract Reference Number from company records. If contract details are missing or unapproved, the system will block WHT submission.

The withholding tax return online template has been revised to include new mandatory fields tied directly to contract reporting. These must be selected from a predefined drop down list before filing. Taxpayers are also now obliged to upload purchase orders (POs) immediately after submitting each contract. While POs are not directly linked to WHT filings, they have become a compulsory compliance step.

The changes apply to all future WHT returns, and the October 2025 return (which was due 15 November 2025) and any prior months' returns not yet drafted in Dhareeba. This demonstrates a coordinated and joined-up approach by the GTA, aligning contract reporting obligations with WHT compliance.

Finance, procurement, and tax teams must coordinate early to ensure contracts, POs, and supporting documents are submitted and approved before WHT deadlines. Incomplete or delayed uploads can cause rejected filings, prevent WHT declarations, and lead to non-compliance penalties. All active and upcoming contracts should be reviewed, proper Dhareeba submission must be made, PO uploads should be integrated into workflows, and WHT declarations should only be initiated once contract approvals are confirmed.

This impactful change represents a tightening of Qatar's tax compliance framework. By linking WHT submissions to contract level transparency and requiring additional supporting documents, the GTA is moving toward greater alignment between procurement processes and tax reporting obligations. Until formal guidance is issued, businesses must proactively adapt their internal controls to ensure uninterrupted compliance with the new Dhareeba requirements.

Saudi Arabia

EXCISE TAX

Implementing Regulations

On 29 December 2025, the Board of the Zakat, Tax, and Customs Authority (ZATCA) approved amendments to the Implementing Regulations of the Excise Tax Law.

The revised regulations will take effect on 1 January 2026 and are published in Arabic.

The amendments aim to align with recent legislative changes and enhance compliance clarity. Businesses subject to excise tax should review the updated provisions to ensure readiness for the new requirements effective from 1 January 2026.

Key Changes

The amendments introduce a calculation methodology for excise tax. Sweetened beverages, including soft drinks (carbonated drinks), will now be calculated based on total sugar content per 100 ml of the ready-to-drink beverage, applying rates according to defined brackets.

- ▶ Tier 1: Sugar-free (only artificial sweeteners)
- ▶ Tier 2: Low sugar (< 5 g per 100 ml)
- ▶ Tier 3: Medium sugar (5-7.99 g per 100 ml)
- ▶ Tier 4: High sugar (≥ 8 g per 100 ml)

Under the previous method, the tax was calculated based on a fixed rate of 50% of the retail price for all taxable sweetened beverages.

New Tiered Tax Rates (per Litre)

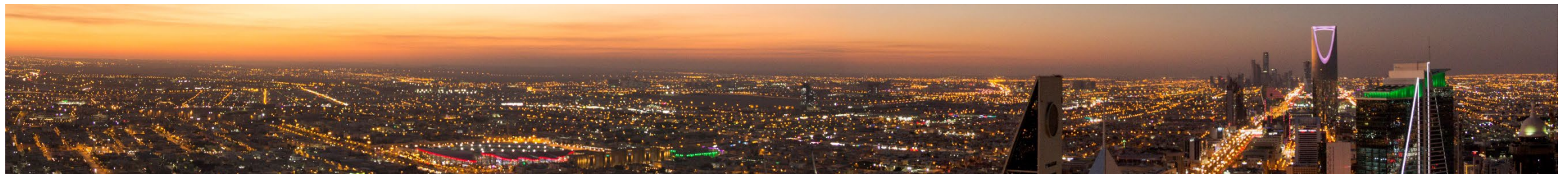
Sugar Content per 100 ml	Tier	Excise Rate (SAR/Litre)
0 g (only artificial sweeteners)	Sugar-free (Tier 1)	SAR 0.00
< 5 g	Low-sugar (Tier 2)	SAR 0.00
5 g - 7.99 g	Medium-sugar (Tier 3)	SAR 0.79
≥ 8 g	High-sugar (Tier 4)	SAR 1.09

Additionally, the amendment extends deadlines for tax return filing and payments. Instead of the previous 15-day deadline after each tax period, businesses now have until the end of the month following each period, offering more flexibility.

Businesses should review the new transitional provisions in Article 60, allowing registered excise taxpayers to claim a refund for the difference between the previous ad valorem tax paid and the new tax, once certain conditions are met.

The objective of the changes to methodology

The revised methodology aims to promote public health by incentivising manufacturers and importers to reduce sugar content, in line with international best practices.



Saudi Arabia

TAX PENALTIES

Amnesty on waiver of penalties extension

The Zakat, Tax and Customs Authority (ZATCA) announced on 1 January 2026, the extension of the Cancellation of Fines and Exemption of Penalties initiative (sometimes referred to as the tax amnesty) for taxpayers who are subject to any tax system in Saudi Arabia, for an additional period of six months, beginning on 1 January 2026, ending on 30 June 2026.

The fines covered under the amnesty are related to:

- ▶ Value Added Tax (VAT),
- ▶ Withholding tax,
- ▶ Excise tax,
- ▶ Income tax,
- ▶ Real Estate Transaction Tax (RETT).

Customs duties are not within the scope of the amnesty.

ZATCA also clarified that the fines covered by the exemption decision include:

- ▶ Late registration for any tax
- ▶ Delay in payment
- ▶ Late submission of returns for all taxes
- ▶ Revision of the VAT return
- ▶ Field control fines for VAT violations related to the e-invoicing regulations and other general regulations, payment of the principal amount of tax assessed and contesting the matter in appeals.
- ▶ Any issue arising before 1st of January 2026.

The initiative stipulates that in order to take advantage of the amnesty, a taxpayer must:

- ▶ Be registered under the tax system
- ▶ Submit all previously unsubmitted returns to the Authority
- ▶ Pay all the principal tax debt associated with the returns that will be submitted, or modified to accurately disclose the outstanding tax liabilities.

Taxpayers can submit an official request for an instalment plan, which will be subject to ZATCA's approval, within the amnesty period. Any installments must be paid within the amnesty period, in accordance with the instalment plan approved by ZATCA.

All amounts payable after the end of this Initiative, that are in accordance with the installment plan approved by ZATCA, will be exempted from late payment fines, provided that the instalment plan is adhered to and not cancelled by ZATCA due to non-compliance with payment of the instalments.

It is important to note that the initiative excludes penalties related to tax evasion violations, fines paid before the initiative's effective start date and fines associated with returns payable after 1st of January 2026.

ZATCA has urged all taxpayers to benefit from the initiative during the allotted time, which ends at the end of June 2026. We recommend that prompt action is taken to identify situations where it will be possible to benefit from the waivers available under the amnesty.

A simplified guide, in Arabic and English, has been issued by ZATCA explaining the types of fines and penalties that will be covered with illustrative examples. It is available on the ZATCA website.



United Arab Emirates

CORPORATE TAX (1/3)

Family Wealth Management Structures

The Federal Tax Authority (FTA) has released Public Clarification CTP008, offering critical guidance on the corporate tax implications for family wealth management structures, including foundations, trusts, and similar entities established either within the UAE or abroad. This clarification provides much needed clarity for high net-worth Individuals (HNWIs) and family offices, enabling them to structure wealth and succession plans in compliance with the UAE corporate tax (CT) regime.

Under CT law, family foundations that satisfy the conditions set out in Article 17(1) are granted pass-through status. This means that income earned by the foundation is attributed directly to its beneficiaries. Where such income qualifies for exemption under Cabinet Decision No. 49 of 2023, it remains outside the scope of CT. This ensures that income which would otherwise be tax-exempt if earned personally does not become taxable merely because it flows through a foundation structure.

The clarification also defines the term “similar entity” as one that shares legal characteristics with a foundation or trust, explicitly excluding Limited Liability Companies (LLCs). It further explains that Special Purpose Vehicles (SPVs) and Holding Companies established under a qualifying foundation may also benefit from the foundation exemption, provided they meet the necessary conditions. However, entities structured as single family offices or multi-family offices under an LLC format are considered taxable. These entities may still explore other reliefs and exemptions such as transitional relief, free zone benefits, and participation exemptions.

The FTA has included practical examples and case studies in the clarification, illustrating how different scenarios are treated under the law.

Transitional Rules for Qualifying Immovable Property

The FTA has issued Public Clarification CTP009 to explain the transitional rules under Ministerial Decision No. 120 of 2023, ensuring fair tax treatment for gains on immovable property held before the introduction of Corporate Tax. This is particularly relevant for real estate developers in the UAE.

Transitional adjustments apply to immovable property held before the first tax period, including:

- ▶ Land acquired pre-tax period with construction starting post-tax period.
- ▶ Projects under construction spanning pre- and post-tax periods.
- ▶ Completed projects held for sale post-tax period.

Valuation Method - Key Steps

Step 1: Initial Gain Calculation: Determine the excluded gain for each Qualifying Immovable Property by subtracting the higher of the original cost or net book value from the market value (adjusted if necessary) as of the start of the first Tax Period.

Step 2: Revenue-Based Apportionment: Apportion the excluded gain across relevant Tax Periods based on revenue recognition principles under applicable accounting standards (e.g., percentage of completion under IFRS 15).

Step 3: Profit Attribution: Identify the portion of accounting profits attributable to the Qualifying Immovable Property on a fair and reasonable basis. Note: If this results in an accounting loss, no adjustment is allowed for that Tax Period.

Step 4: Adjustment Application: Offset the apportioned excluded gain against the attributable accounting profits for each tax period. Any excess excluded gain not utilised is forfeited and cannot be carried forward.

The valuations must be conducted by accredited valuers or government authorities, excluding sold or retained units.

United Arab Emirates

CORPORATE TAX (2/3)

Our comment

CTP009 offers clarity and promotes fairness by excluding pre-tax gains and aligning tax treatment with accounting standards. Real estate developers, in particular, should assess their portfolios, obtain certified valuations, and ensure readiness for compliance.

Below are some practical considerations from this public clarification:

- ▶ Developers should ensure alignment with IFRS 15 and prepare supporting documentation ahead of filing.
- ▶ The valuation method elected in the first CT return is irrevocable, barring exceptional FTA-approved cases.
- ▶ Early filers may face challenges if their approach contradicts the clarification or if valuations and related calculations were not properly prepared.
- ▶ The clarification is silent on its application to joint-development arrangements.

Timelines for registration and return filing for Qualifying Investment Funds and their investors

The Federal Tax Authority has issued Decision No. 8 of 2025, effective for tax periods starting on or after 1 January 2025, outlining timelines for registration, filing, and sharing information by Qualifying Investment Funds (QIFs), Real Estate Investment Trust (REITs) and their investors.

This decision works in conjunction with Cabinet Decision No. 34 of 2025 and Cabinet Decision 35 of 2025, which defines the conditions of Qualifying Investment Funds and Qualifying Investment Partnerships.

The timelines are briefly summarised below:

Tax Registration

For non-resident investors with nexus due to immovable property income or which fall within the failure of diversity condition must register:

- ▶ **Within 12 months** from the QIF/REIT's financial year end (immovable property income)
- ▶ **Within 3 months** from the QIF/REIT's financial year end if nexus arises due to a diversity condition failure

Tax Return Filing & Payment

Investors adjusting income for prorated immovable property under Cabinet Decision 34 to file tax return and pay corporate taxes within later of:

- ▶ **12 months** from the QIF/REIT's financial year end, or
- ▶ **9 months** from the investor's tax period end.

Information sharing

- ▶ If the QIF fails the diversity of ownership condition: Provide necessary info **within 6 months** of financial year end.
- ▶ QIF/REITs having investors with immovable property income adjustment: Confirm 80% distribution and share data **within 9 months** of financial year end.

Annual Declaration

- ▶ The QIF/REIT must file declaration **within 10 months of financial year end** (previously 9 months).

Notification of Taxable Person Status

For juridical persons meeting specific conditions. The later of:

- ▶ **12 months** from the QIF/REIT's financial year end, or
- ▶ **9 months** from their tax period end.

Tax De-registration

For Juridical persons ceasing nexus and ownership for 12 months:

- ▶ **Within 3 months**

United Arab Emirates

CORPORATE TAX (3/3)

CT Decisions and Amendments Effective from 1 January 2025

The Ministry of Finance (MoF) and the FTA have issued several key decisions and amendments that take effect from 1 January 2025. A brief summary is set out below:



Decision	Issuing Authority	Issued	Effective From	Summary
Ministerial Decision No. 301 of 2024 (Tax Groups)	MoF	2024	Tax periods commencing on or after 1 Jan 2025	Updated rules for corporate tax group formation and administration.
Ministerial Decision No. 302 of 2024 (Participation & Foreign PE Exemptions)	MoF	2024	Tax periods commencing on or after 1 Jan 2025	Clarifies participation and foreign PE exemptions under CT Law.
Ministerial Decision No. 84 of 2025 (Audited Financial Statements for Tax Groups)	MoF	Mar/Apr 2025	Tax periods commencing on or after 1 Jan 2025	Audited financial statement requirements for tax groups.
FTA Decision No. 2 of 2025 (FTA Policy on Clarifications & Directives)	FTA	Feb 2025	1 Mar 2025	Establishes FTA's policy on issuing clarifications and guidance.
FTA Decision No. 1 of 2025 (Deadlines for Tax Assessment Review)	FTA	Feb 2025	01 March 2025	Defines deadline extensions for reconsideration requests.
FTA Decision No. 7 of 2025 (Audited SPFS for Tax Groups)	FTA	Jul 2025	For periods starting on or after 1 Jan 2025	Specifies audited SPFS requirements for tax groups.
Cabinet Decision No. 34 of 2025 (Qualifying Investment Funds & Qualifying Limited Partnerships)	MoF / Cabinet	27 Mar 2025	Tax periods commencing on or after 1 Jan 2025	Major amendment to QIF framework; introduces Qualifying Limited Partnerships; sets conditions for tax exemptions, investor income, real estate thresholds, diversity requirements, and compliance grace periods.

United Arab Emirates

TRANSFER PRICING

Fees for Advance Pricing Agreements (APAs)

On 18 November 2025, the UAE FTA issued Cabinet Decision No.174 of 2025, amending the schedule of service fees under Cabinet Decision No. 65 of 2020. The amendments, effective 1 January 2026, introduce specific fees for applications related to APAs.

APAs are arrangements between a taxpayer and the tax authority that set-in advance how the arm's-length principle will apply to related-party transactions for a fixed period. They provide clarity on transfer pricing methods and parameters, helping prevent disputes, reduce audit risks, and deliver predictable tax outcomes, especially for high-value, recurring, or complex inter-company transactions.

Article 59 of Federal Decree-Law No. 47 of 2022 provides the statutory basis for taxpayers to request clarifications from the FTA and introduces the concept of APAs for proposed or actual arrangements/transactions.

The fees for APAs will be:

- ▶ AED 30,000 - Request for concluding a unilateral APA for the first time.
- ▶ AED 15,000 - Request for renewal or amendment of an existing unilateral APA.

These fees apply to applications submitted to the FTA starting 1 January 2026.

Our Comments

Businesses should view APAs as a strategic tool to mitigate risks and avoid costly disputes, particularly for complex or high-value inter-company transactions. Proactive engagement with the FTA, starting with pre-filing consultations and timely submission of complete, accurate documentation will be essential to maximize the benefits of the APA framework.



United Arab Emirates

VALUE ADDED TAX (1/3)

eInvoicing

The eInvoicing legislation has been published by the MoF.

Ministerial Decision No. 244 of 2025 sets out the implementation roadmap for the UAE e-Invoicing system. Businesses may adopt e-Invoicing voluntarily from 1 July 2026, including participation in the pilot programme.

Mandatory implementation will be rolled out in phases based on revenue thresholds and entity type:

Phase	Threshold	ASP Appointment date	Go Live Date
Phase 1	Revenue* exceeding AED 50 million	By 31 July 2026	Go-live by 1 January 2027
Phase 2	Revenue less than AED 50 million	By 31 March 2027	Go-live by 1 July 2027
Phase 3	Government Entities	By 31 March 2027	Go-live by 1 October 2027

The Ministry of Finance has also released the e-Invoicing regulations, setting out the scope, exclusions, and reporting requirements for businesses in the UAE under Ministerial Decision 243 of 2025.

Scope and Exclusions

All businesses conducting business transactions in the UAE are required to comply, except for:

- ▶ Government entities acting in a sovereign capacity
- ▶ Certain international airline passenger and cargo services
- ▶ VAT-exempt or zero-rated financial services

B2C transactions are not excluded; further guidance may follow for businesses exclusively supplying B2C.

Key Obligations under eInvoicing are as follows:

- ▶ Businesses are required to issue and transmit e-Invoices and e-Credit Notes through the system.
- ▶ Electronic Credit Notes are required for cancellations, price adjustments, returns, or administrative errors.
- ▶ VAT-registered businesses are required to issue Tax invoices as per date of supply provisions; other invoices should be issued within 14 days of the transaction.
- ▶ The use of Accredited Service Providers (ASPs). The Ministry of Finance has announced a pre-approved list of ASPs

Cabinet Decision No. 106 of 2025 introduced administrative penalties for non-compliance with the Electronic Invoicing (e-Invoicing) system. Key penalties include:

- ▶ Failure to implement e-Invoicing or appoint an Accredited Service Provider (ASP): AED 5,000 for each month (or part thereof) of delay.
- ▶ Failure to issue or transmit e-Invoices/e-Credit Notes through the system: AED 100 per document, capped at AED 5,000 per calendar month.
- ▶ Failure to notify the FTA of a system failure and failure to notify the ASP of changes to registered data, AED 1,000 per day of delay.

United Arab Emirates

VALUE ADDED TAX (2/3)

Revised Administrative Penalties for VAT and Excise Tax

In October 2025, the UAE Cabinet issued Cabinet Decision No. 129 of 2025, to reform the administrative penalty framework applicable to federal taxes, including Corporate Tax, VAT, and Excise Tax. The Decision is scheduled to take effect from 14 April 2026, providing businesses with a transition period to review and update compliance processes.

Key Changes

Reduced Penalties for First-Time Offences:

- ▶ Failure to keep records: reduced from AED 10,000 to AED 1,000 per violation.
- ▶ Failure to notify the appointment of a legal representative: reduced from AED 10,000 to AED 1,000.
- ▶ Submission of incorrect tax returns: reduced from AED 1,000 to AED 500, with no penalty if corrected within deadlines or through resubmission of return in certain cases.

Voluntary Disclosures (VDs):

- ▶ Previous slab-based penalties (5%-40%) have been replaced with a monthly 1% penalty on the tax difference until the VD is submitted. This encourages early identification and correction of errors.

Late Payment Penalties:

- ▶ Revised to 14% per annum, applied monthly, aligning with Corporate Tax Law provisions.

Repeated or Serious Violations:

- ▶ Higher penalties remain for repeated offences.
- ▶ For VDs submitted after notification of a Tax Audit, the fixed penalty has been reduced from 50% to 15% along with a monthly 1% charge

Input Tax Apportionment

On 30 September 2025 the FTA published the Input Tax Apportionment guide (VATGIT1). The updated guide introduces major updates and clarifications to the Input apportionment for businesses engaged in providing both taxable and exempt supplies. Below are the key highlights:

Subject	Highlight
Specified recovery percentage ('SRP')	Taxable persons in the UAE can apply to the FTA to use a specified recovery percentage based on previous year's calculated recovery rate, reducing the burden of recalculating the recovery ratio for every period.
Clarification on blocked and non-recoverable input tax	Input tax that is specifically blocked under Article 53 of the Executive regulations is to be excluded while calculating the recovery ratio.
Approval validity clarified	Approval for special input tax apportionment methods is valid for 4 years for non-sectoral methods and 2 years for sectoral methods
Notifying FTA in case of any variance	Registrants are required to notify the FTA if the actual recovery rate for the full tax year deviates by more than 10% from the rate initially submitted. There are conditions and documentary requirements.

United Arab Emirates

VALUE ADDED TAX (3/3)

Refund of the Residual Amounts

The FTA has issued Decision No. 9 of 2025, establishing the conditions under which it may decline the refund of residual amounts relating to refund claims when a taxpayer is under tax audit. This decision will apply to VAT, Corporate Tax, and Excise Tax and takes effect from 1 January 2026.

The FTA may decline to refund any residual amounts related to a refund request where the taxable person is subject to Tax Audit and any of the following conditions are met:

- ▶ Evidence indicates significant tax liabilities may arise based on audit findings.
- ▶ Grounds exist to believe the person is involved in tax evasion.
- ▶ The refund request relates to goods suspected of being part of tax evasion within the supply chain.
- ▶ The taxable person has pending tax returns for any tax type.
- ▶ The person does not submit requested audit information within the specified timeline.
- ▶ The person fails to cooperate with the FTA during the audit.

Reverse Charge Mechanism on Metal Scrap Supplies

A Cabinet Decision No. 153 of 2025, issued on 14 November 2025, introduces specific rules for the application of the reverse charge mechanism on trading Metal Scrap with effect from 14 January 2026.

Under this Decision, when metal scrap is supplied to a UAE VAT-registered business that intends to resell or use it in processing, the following VAT treatment applies:

- ▶ The supplier shall not account for VAT on the sale of metal scrap and shall not report in the tax return.
- ▶ The recipient is responsible for accounting tax under reverse charge and assumes full responsibility for all related tax obligations.

Note: These provisions do not apply if the supply of metal scrap is zero-rated for VAT purposes.

Metal scrap is defined as ferrous or non-ferrous metal waste that has commercial value and is useable following its processing.

Supplier requirements

The supplier must:

- ▶ receive and retain these declarations,
- ▶ verify that the recipient is a VAT-registered business, and
- ▶ issue an invoice clearly stating that the Reverse Charge Mechanism applies.

Recipient requirements

The recipient must provide a written declaration to the supplier confirming that:

- ▶ they are VAT-registered with the FTA, and
- ▶ the intention is to resell or process the scrap.

It should be noted that if the recipient fails to provide the required declarations, the reverse charge does not apply. In such cases, the supply will be treated as a normal supply and the supplier must charge VAT on the invoice.



United Arab Emirates

EXCISE TAX (1/3)

Amendments to the Excise Tax framework

Cabinet Decision No. 99 of 2025

The UAE Cabinet has issued Cabinet Decision No. 99 of 2025, introducing amendments to the Excise Tax framework established under Cabinet Decision No. 52 of 2019. The amendments are effective from 9 September 2025.

Provision	Summary update
Scope of Excise Goods (Article 2)	<p>The categories of Excise Goods subject to tax remain unchanged:</p> <ul style="list-style-type: none"> ▶ Tobacco and tobacco products ▶ Liquids used in electronic smoking devices and tools ▶ Electronic smoking devices and tools ▶ Carbonated drinks ▶ Energy drinks ▶ Sweetened drinks <p>Tobacco and tobacco products are confirmed to include electrically heated cigarettes, thereby removing ambiguity concerning their tax treatment. These fall under Chapter 24 of the GCC Common Customs Tariff.</p>
Exclusion for Smoking Cessation Products (Article 3(2))	<p>A new exception has been introduced whereby certain products listed under Chapter 24 of the GCC Common Customs Tariff shall be excluded from Excise Tax, provided they are:</p> <ul style="list-style-type: none"> ▶ Exclusively intended to assist with smoking cessation, and ▶ Classified under specific Customs codes to be defined by a Ministerial Decision.
Treatment of Products Meeting Multiple Excise Definitions (Article 11)	<p>Where a product simultaneously meets the definitions of more than one category of Excise Goods, the product shall be classified under the category subject to the highest applicable Excise Tax rate.</p>
Excise Price Determination and Method of Calculation (Article 13)	<p>The Excise Price is to be calculated as the higher of the following:</p> <ul style="list-style-type: none"> ▶ The price published by the Federal Tax Authority in its standard price list, where available; or ▶ The designated retail sales price, excluding VAT. <p>For purposes of deduction of the VAT-inclusive retail price:</p> <ul style="list-style-type: none"> ▶ For goods taxed at 50%, the Excise Tax shall be deemed to be one-third of the designated retail price. ▶ For goods taxed at 100%, the Excise Tax shall be deemed to be half of the designated retail price. <p>There are special rules for concentrates, powders, gels, or extracts.</p>
FTA Oversight and Administrative Procedures (Article 15)	<p>The Federal Tax Authority (FTA) is granted further authority to:</p> <ul style="list-style-type: none"> ▶ Require documentation, laboratory tests, or other evidence to verify product classification; and ▶ Treat a product as an Excise Good by default if the taxpayer fails to submit the required evidence within the specified time frame.

United Arab Emirates

EXCISE TAX (2/3)

Cabinet Decision No 197 of 2025

Cabinet Decision No. 197 of 2025 is effective from 1 January 2026. This repeals the previous framework established under Cabinet Decision No. 52 of 2019 and introduces refined definitions, specific tax rates, and stricter compliance mechanisms for excise goods.

Provision	Summary update															
New Definition of Sweetened Drinks	Under the revised rules, a Sweetened Drink is defined as: <i>“A product to which a source of sugar, artificial sweeteners or other sweeteners is added, that is produced for consumption as a drink, whether ready to drink, or in the form of concentrates, powders, gels, extracts or any other form that can be converted into a drink.”</i>															
Reclassification of Carbonated Drinks	Carbonated Drinks will no longer be treated as a separate Excise category. Instead, these beverages will be assessed under the new definition of Sweetened Drinks, and taxed based on sugar content and classification.															
Tax Rates	The Excise Tax will be calculated based on the total amount of sugar and other sweeteners (excluding artificial sweeteners) per 100 ml of the beverage. The following tax bands will apply: <table border="1"> <thead> <tr> <th>Category</th> <th>Sugar Content (per 100 ml)</th> <th>Amount in AED</th> </tr> </thead> <tbody> <tr> <td>High Sugar</td> <td>≥ 8g</td> <td>1.09 per litre</td> </tr> <tr> <td>Moderate Sugar</td> <td>≥ 5g and < 8g</td> <td>0.79 per litre</td> </tr> <tr> <td>Low Sugar</td> <td>< 5g</td> <td>0 per litre</td> </tr> <tr> <td>Artificial Sweeteners Only</td> <td>0g sugar/other sweeteners</td> <td>0 per litre Sugar content in concentrates, powders, gels, and extracts is calculated based on the final product form, in accordance with the Producer’s guidelines.</td> </tr> </tbody> </table>	Category	Sugar Content (per 100 ml)	Amount in AED	High Sugar	≥ 8g	1.09 per litre	Moderate Sugar	≥ 5g and < 8g	0.79 per litre	Low Sugar	< 5g	0 per litre	Artificial Sweeteners Only	0g sugar/other sweeteners	0 per litre Sugar content in concentrates, powders, gels, and extracts is calculated based on the final product form, in accordance with the Producer’s guidelines.
Category	Sugar Content (per 100 ml)	Amount in AED														
High Sugar	≥ 8g	1.09 per litre														
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Artificial Sweeteners Only	0g sugar/other sweeteners	0 per litre Sugar content in concentrates, powders, gels, and extracts is calculated based on the final product form, in accordance with the Producer’s guidelines.														
Lab Report Requirement	Taxable Persons is obligated to provide a laboratory report accepted by the Authority: <ul style="list-style-type: none"> ▶ Providing the quantity of sugar and other sweeteners and ▶ Whether the drink contains added sugar, other sweeteners, or artificial sweeteners If a lab report is not provided at the time of registration, the drink will be automatically classified as a high sugar Sweetened Drink, and taxed at the highest rate															

United Arab Emirates

EXCISE TAX (3/3)

Cabinet Decision No 37 of 2017

Provision	Summary update
Article 3 - Application for Tax Registration	<p>The amendment introduces two key powers to the FTA:</p> <p>Authority-initiated registration</p> <ul style="list-style-type: none"> ▶ The FTA has power to register a person from the first day of the month in which the obligation arose. ▶ The person will be notified and the person is obligated to settle any tax or administrative penalties. <p>Revision of Financial Security</p> <ul style="list-style-type: none"> ▶ The FTA is empowered to revise the value of the financial security submitted by the taxable person, ensuring it aligns with updated compliance requirements.
Article 16 - Deductible Tax	<p>A Taxable person can now claim any missed deductions in the subsequent period's return without filing amendments. This change simplifies compliance by reducing administrative burden and costs, as businesses no longer need to initiate correction procedures for minor timing errors.</p>
Article 19 - Tax Payment	<p>The FTA and Customs will now classify importers or exporters using a "tax risk matrix" and customs will review the documents.</p>
Article 16 - Excess Refundable Tax	<p>As per updated Tax procedures law, taxpayers are entitled to request a refund for any credit balance held with the FTA, provided that the balance exceeds any outstanding tax and administrative penalties. A refund request must be submitted within 5 years from the end of the relevant tax period.</p>
Article 22 - Tax refunds in special cases	<p>The update broadens the eligibility of submission of refund application by a taxable person:</p> <p>A non-Taxable Person conducting business who directly exports Excise Goods (for which Tax was previously settled by a Taxable Person or a Person exempt under Article 4) may apply for a refund if:</p> <ul style="list-style-type: none"> ▶ The goods are physically exported outside the UAE. ▶ Evidence of Tax payment in the UAE is provided, showing the exact amount paid. ▶ One of the following is retained: <ul style="list-style-type: none"> ▶ Customs declaration and commercial proof of export, or ▶ Shipping certificate and official proof of export. ▶ The goods remain unused and unaltered between supply and export, except for necessary preparation for export. <p>A non-Taxable Person conducting business who indirectly exports Excise Goods may apply for a refund if:</p> <ul style="list-style-type: none"> ▶ The overseas customer physically exports the goods outside the UAE. ▶ Evidence of Tax payment in the UAE is provided, showing the exact amount paid. ▶ The applicant obtains from the overseas customer (or representative) and submits a copy of either: <ul style="list-style-type: none"> ▶ Customs declaration and commercial proof of export, or ▶ Shipping certificate and official proof of export. ▶ The goods remain unused and unaltered between supply and export, except for necessary preparation for export.

United Arab Emirates

PUBLIC PRIVATE PARTNERSHIPS

In Q4 2025, the UAE Ministry of Finance released an updated Public-Private Partnership (PPP) Manual.

The PPP Manual provides comprehensive guidelines and procedures for federal entities and private sector partners across the full lifecycle of PPP projects from opportunity identification and planning, through project evaluation and structuring, to execution and long-term management. It clarifies the roles and responsibilities of stakeholders, standardises governance processes, and supports transparent decision-making aligned with Federal Law No. (12) of 2023 regulating PPPs.



United Arab Emirates

GENERAL TAX LAW AMENDMENTS EFFECTIVE FROM 1 JAN 2026



The UAE Ministry of Finance has issued amendments to the VAT Law, Excise Tax Law, and Tax Procedures Law that are effective 1 January 2026.

VAT Law

- ▶ **Reverse Charge & Self-Invoicing:** Taxpayers are no longer required to self-issue tax invoices for imports of goods or services used in business.
- ▶ **Recoverable Input Tax:** Input Tax deductions may be disallowed if linked to transactions associated with tax evasion, and the taxpayer was aware (or should have been aware) of the connection. Businesses must implement robust verification procedures to ensure compliance.
- ▶ **Excess Recoverable Tax:** Excess Input Tax may now be carried forward or claimed as a refund within five years from the end of the relevant tax period. After this period, unclaimed credits will expire.
- ▶ **Statute of Limitations:** The VAT Law no longer contains its own statute of limitations; the timelines under the Tax Procedures Law now apply.

Tax Procedures Law

- ▶ **Voluntary Disclosures:** Errors that do not affect tax due can be corrected through Voluntary Disclosure (where required by FTA) or amended returns.
- ▶ **Refund Claims:** Refund requests must be submitted within five years of the relevant tax period. Special provisions apply for credit balances arising after the five-year period or within the last 90 days of the five-year period. The FTA has introduced transitional relief which allows taxpayers with credits expiring within one year from the effective date of the amendment to submit claims until 31 December 2026.
- ▶ **Statute of Limitations for tax audits:** Standard audit limitation is five years. Extensions apply for:
 - Tax evasion: 15 years
 - Failure to register: 15 years
 - Refund applications and Voluntary Disclosures submitted under the transition relief:

- ▶ **Guidelines and Binding Rules:** FTA may issue official guidance on the practical application of VAT, Excise Tax, and Corporate Tax, which will be binding for both FTA and taxpayers.

Excise Tax Law

- ▶ **Statute of Limitations:** The Excise Tax Law no longer contains its own statute of limitations; the timelines under the Tax Procedures Law now apply.

United Arab Emirates

OECD MODEL TAX CONVENTION (1/2)

The OECD has issued its 2025 update to the Model Tax Convention (MTC), introducing key clarifications and optional provisions designed to address evolving global business practices. These changes are particularly relevant for multinational enterprises operating in the GCC, where cross-border mobility and resource-driven industries play a critical role.



Remote Work and Permanent Establishment (PE)

The revised Commentary to Article 5 provides guidance on the tax implications of cross-border remote work arrangements. The update clarifies when a home office or similar location may constitute a PE, setting out two key criteria:

- ▶ **Substantial Use Threshold:** A location may be considered a PE if an individual performs duties there for more than 50% of their working time during any 12-month period, indicating continuity beyond incidental use.
- ▶ **Commercial Purpose Requirement:** The remote work arrangement must serve a business-driven purpose, such as proximity to clients or suppliers. Remote work undertaken solely for personal convenience does not create PE. The enterprise must derive operational benefit from the arrangement and it should align with the company's business strategy rather than being an isolated employee preference.

With hybrid work models now commonplace, businesses must assess whether remote work locations meet OECD criteria for a fixed place of business. This may require registration for tax purposes in the host jurisdiction and compliance with corporate tax and payroll obligations. Proactive measures such as documenting commercial rationale and monitoring remote work patterns are essential to mitigate PE risk.

Natural Resource Extraction and PE

The update introduces an optional provision under Article 5 aimed at reinforcing source-country taxing rights in relation to activities involving the exploration and exploitation of natural resources. This addition is particularly significant for resource-rich jurisdictions, including GCC countries where oil, gas and mineral extraction form a substantial part of the economy.

Under this provision, a PE may be deemed to exist when an enterprise carries out activities connected to the extraction or exploitation of natural resources in the source state, even if such activities do not meet the traditional

tests of permanence or fixed place of business. The intent is to ensure that income derived from these operations is appropriately taxed in the jurisdiction where the resources are located, reflecting the principle of economic allegiance.

The commentary clarifies that this provision can be tailored in bilateral treaties to cover not only extraction but also ancillary activities such as drilling, surveying, and installation of equipment. By explicitly recognizing these activities as constituting a PE, the OECD seeks to eliminate ambiguity and reduce disputes over taxing rights, which have historically arisen in cross-border resource projects.

For GCC countries, adopting this optional language in future treaty negotiations could strengthen their ability to secure taxing rights over income generated from resource projects within their territories. This is particularly relevant given the region's strategic focus on energy and natural resource sectors, where foreign enterprises often operate through complex contractual arrangements.

United Arab Emirates

OECD MODEL TAX CONVENTION (1/2)

Associated Enterprises and Thin Capitalization

The update to the Commentary on Article 9 (Associated Enterprises) provides enhanced guidance on the interaction between transfer pricing principles and domestic thin-capitalization rules. The revisions emphasize that interest deductibility should be consistent with the arm's-length principle, ensuring that intra-group financing arrangements reflect commercial realities rather than tax-driven structures. The updated Commentary also addresses potential overlaps between Articles 7 (Business Profits), 9, and 24 (Non-Discrimination), clarifying that treaty provisions should not undermine domestic measures aimed at preventing base erosion through excessive interest deductions. For multinational groups operating in the GCC, this reinforces the need for robust documentation of intercompany financing and alignment with OECD Transfer Pricing Guidelines.

Mutual Agreement Procedure (MAP) and Arbitration

Significant enhancements have been introduced under Article 25, including a new paragraph that clarifies the relationship between MAP under tax treaties and dispute resolution mechanisms under the WTO General Agreement on Trade in Services (GATS). This aims to prevent conflicts between tax treaty obligations and trade commitments. Additionally, the Commentary now includes expanded guidance on arbitration procedures, offering clearer timelines and processes for resolving disputes where competent authorities cannot reach agreement. References to Amount B, a simplified approach for baseline marketing and distribution activities are also incorporated, signaling the OECD's commitment to reducing complexity and improving certainty for taxpayers engaged in cross-border transactions.

Exchange of Information

The Commentary to Article 26 has been revised to explicitly permit tax authorities to use information obtained through exchange of information requests for cases involving persons other than those initially specified in the request, provided such use complies with domestic law and treaty obligations. This change enhances the effectiveness of information exchange in combating tax evasion and aggressive tax planning. Furthermore, the update includes detailed guidance on confidentiality safeguards and taxpayer rights, ensuring that exchanged information is protected while maintaining transparency. These refinements align with global standards on information sharing and reinforce trust between treaty partners.

Implications for GCC Businesses

These updates signal the OECD's intent to modernize treaty interpretation in line with global mobility and digitalization trends. GCC businesses should review their cross-border structures, remote work policies, and resource extraction arrangements to ensure compliance and mitigate PE exposure. Additionally, enhanced MAP and information exchange provisions offer improved mechanisms for resolving disputes and fostering tax certainty.



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