



GCC Indirect Tax News Roundup

Quarter Two 2025



PwC Middle East
Tax & Legal Services

GCC VAT Refund for Non-Resident Persons

Across the Gulf Cooperation Council (GCC), governments continue to advance the modernisation of indirect tax systems, with a strong emphasis on increasing transparency, efficiency, and accessibility, particularly for non-resident businesses.

A key development in this area is the implementation of VAT refund mechanisms, as outlined in the GCC Unified VAT Framework Agreement. These mechanisms enable foreign businesses to reclaim VAT incurred on eligible expenses, provided specific conditions are met.

Eligibility for VAT Refunds

Non-resident entities that are not registered for VAT in any of the GCC VAT Implementing States —currently the Kingdom of Saudi Arabia (KSA), United Arab Emirates (UAE), Bahrain, and Oman — and that do not conduct economic activities within these jurisdictions, may be eligible to submit VAT refund claims. This initiative is designed to foster cross-border trade and investment by reducing the tax burden on foreign businesses.

Saudi Arabia's VAT Refund process

In Saudi Arabia, non-resident businesses must register as an “Eligible Person” with the Zakat, Tax and Customs Authority (ZATCA) to initiate the VAT refund process. Refund applications can be submitted for VAT incurred on goods and services purchased locally. To qualify, claimants must satisfy the following criteria:

- Be VAT-registered in a jurisdiction that maintains a reciprocal agreement with KSA.
- Have no fixed establishment in KSA or any other GCC Member State.
- Ensure that the goods or services were acquired exclusively for business purposes.

This process is underpinned by detailed guidance from ZATCA and aligns with the broader objectives of the GCC VAT Framework Agreement, which promotes refund mechanisms as a means of ensuring fairness and facilitating international business operations.

Regional consistency and broader adoption

In addition to Saudi Arabia, the UAE, Bahrain, and Oman have also implemented VAT refund schemes for non-resident businesses. These frameworks reflect a shared regional commitment to harmonising tax practices and enhancing the ease of doing business across borders.



Indirect Taxes in the GCC

An overview of the current indirect taxes applicable in the GCC



Kuwait

- VAT and Excise Tax are not yet introduced in Kuwait.
- **eInvoicing:** No official announcement yet.

Qatar

- VAT is not yet introduced in Qatar.
- **Excise Tax rates:** 100% for tobacco products and energy drinks; and 50% on carbonated drinks.
- **eInvoicing:** No official announcement yet

KSA

- VAT standard rate of 15% (reduced VAT rate 0%). Real Estate Transaction tax (RETT) applicable at 5% (effective 4 October 2020).
- **Excise Tax rates:** 100% for tobacco products, electronic smoking devices and energy drinks; and 50% on soft drinks and sweetened drinks.
- **eInvoicing:** Introduced in 2021, Clearance model CTC.

UAE

- VAT standard rate of 5% (reduced VAT rate 0%).
- **Excise Tax rates:** 100% for tobacco, tobacco products, electronic smoking devices and energy drinks; and 50% on carbonated and sweetened drinks.
- **eInvoicing:** Go-live set for Q2 2026, Peppol decentralised model.

Bahrain

- VAT standard rate of 10% (reduced VAT rate 0%).
- **Excise Tax rates:** 100% for tobacco (and related) products and energy drinks; and 50% on soft drinks.
- **eInvoicing:** No official announcement yet.

Oman

- VAT standard rate of 5% (reduced VAT rate 0%).
- **Excise Tax rates:** 100% on tobacco and related products, energy drinks and special purpose goods (pork & alcohol products), 50% on carbonated drinks.
- **eInvoicing:** Go-live set for 2026, Peppol decentralised model.



GCC	Latest GCC updates	05
UAE	VAT, Excise Tax, Customs and eInvoicing updates	07
KSA	VAT, RETT and eInvoicing updates	15
Bahrain	VAT updates	19
Oman	VAT, Excise Tax and eInvoicing updates	21
Middle East	Glimpse at a selection of PwC events	25

Table of contents



GCC Indirect Tax updates

01






Customs



GCC imposes Anti-Dumping Duties on Chinese Aluminum products

The Gulf Cooperation Council (GCC) has announced definitive anti-dumping duties on imports of certain aluminum alloy flat products originating from China. This measure aims to protect local industries from unfair trade practices and will be in effect for five years starting April 25, 2025.

Affected products and tariff codes:




-  **76 06 12 10:** Flattened or grained aluminium alloys plates and sheets of a thickness exceeding 0.2 mm but not exceeding 8 mm, rectangular (including square).
-  **7606.12.20:** Flattened aluminium alloys coils and strips of a thickness of 0.2 mm or more but not exceeding 0.4 mm, rectangular (including square).
-  **7606.12.30:** Aluminium alloys flattened or grained coils and strips of a thickness exceeding 0.4 mm but not exceeding 8 mm, rectangular (including square).

Duty rates:

-  Specific Chinese exporters face duties ranging from 7.1% to 8% of the Cost, Insurance, and Freight (CIF) value.
-  All other exporters from China are subject to a 20% duty.

Implications for importers:

Importers of the specified aluminum products into GCC countries should:

-  Review their supply chains and assess the financial impact of the new duties.
-  Consider sourcing alternatives to mitigate potential cost increases.
-  Stay informed about any further trade measures that may affect their operations.



For further insights on implementing these changes refer to our PwC's news alert accessible through this [link](#).



UAE Indirect Tax updates

02



Value Added Tax

UAE VAT Public Clarification VATPo41: SWIFT Messages

On 11 April 2025, the UAE Federal Tax Authority (FTA) released Public Clarification VATPo41 (to replace Public Clarification VATo36), addressing the VAT treatment of interbank services received via SWIFT messages from non-resident financial institutions. This clarification outlines how UAE-based financial institutions should treat such services under the reverse charge mechanism, particularly in the context of documentation and input tax recovery.

Key highlights:

- Reverse charge for interbank services:** UAE financial institutions receiving interbank services (such as messaging, payment processing, and fund transfers) from non-resident banks are required to account for VAT using the reverse charge mechanism. These services are treated as imported concerned services for VAT purposes.
- Alternative to self-issued invoices:** Given the high frequency and volume of SWIFT transactions, the FTA acknowledges that issuing tax invoices for each transaction is impractical. Therefore, SWIFT messages may be used as supporting documentation, provided they contain sufficient information to evidence the supply.
- Input tax recovery entitlement:** VAT incurred under the reverse charge mechanism on these services may be recovered to the extent the services are used to make taxable supplies. Financial institutions must retain relevant SWIFT messages as proof of the transaction and its use.

This clarification introduces a practical compliance approach for financial institutions by recognising SWIFT message records as valid documentation in place of traditional tax invoices. Financial institutions are encouraged to review their VAT procedures to ensure that reverse charge VAT is properly accounted for and that input tax recovery is fully supported by available records.



The Public Clarification VATPo41 is accessible through this [link](#).







Value Added Tax

UAE VAT Public Clarification VATPO42: Value of supply – Barter Transactions

The UAE FTA has issued Public Clarification VATPO42, which provides guidance on the VAT treatment for barter transactions. Arrangements where goods and/or services are exchanged without monetary consideration. This clarification aims to address uncertainties around how to value such transactions for VAT purposes and ensure consistent compliance among VAT-registered persons.

Key highlights:

-  **Definition and scope:** The FTA defines barter transactions as the mutual exchange of goods or services without money changing hands. Each party is considered to be both a supplier and a recipient. This includes complex commercial arrangements, influencer marketing, or exchanges between related parties.
-  **VAT treatment:** Each supply in a barter arrangement must be evaluated independently to determine whether it is taxable, exempt, zero-rated, or outside the scope of VAT. Supplies made through barter arrangements are not excluded from VAT solely due to the lack of monetary consideration.
-  **Valuation method:** The value of supply is based on the market value of the goods or services received, excluding VAT. Where both monetary and non-monetary consideration is involved, the value includes both components. To determine market value:
 - Prefer the price the supply would achieve in a similar open-market transaction.
 - If unavailable, use the value of a similar supply in comparable conditions.
 - Alternatively, rely on the replacement cost of the item or service.
-  **Invoicing requirements:** Both parties to a barter transaction must issue VAT-compliant tax invoices for the supplies made. This includes detailing the fair market value and VAT amount, even in the absence of monetary payment.



The Public Clarification VATPO42 is accessible through this [link](#).

For further insights on implementing these changes refer to our PwC's news alert accessible through this [link](#).



Value Added Tax

VATPo43: Application of the Reverse Charge Mechanism on Precious Metals and Precious Stones between Registrants in the State for the purposes of VAT

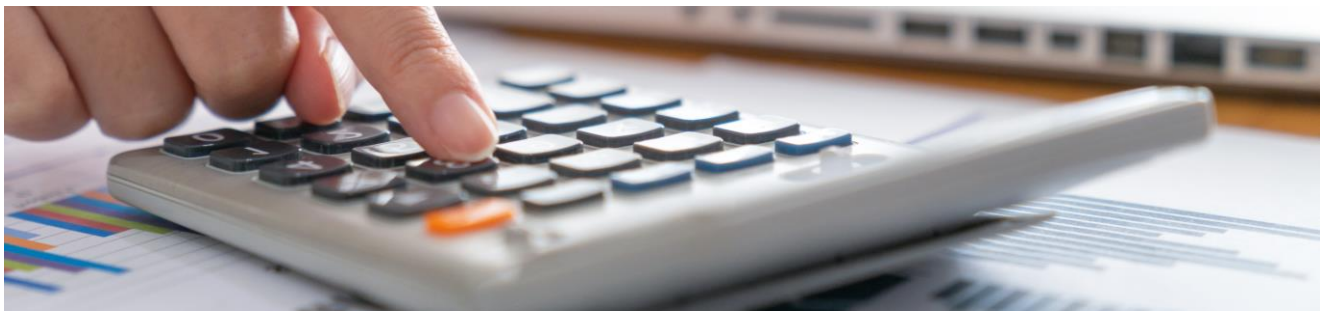
The FTA has issued VAT Public Clarification VATPo43, which provides guidance on the implementation of Cabinet Decision No. 127 of 2024. This decision significantly expands the scope of the Reverse Charge Mechanism (RCM) to cover a broader range of precious metals and stones.

The objective of this update is to streamline VAT compliance processes and align the UAE's VAT treatment of high-value goods with international best practices. Please note that VATPo43 supersedes Public Clarification VATPo32.

Key highlights:

- Expanded scope:** The RCM now covers supplies of gold, silver, platinum, palladium, natural and synthetic diamonds, pearls, rubies, sapphires, emeralds, and jewelry where these elements form the main component.
- Eligibility criteria:** The reverse charge mechanism applies if the recipient is VAT-registered in the UAE and acquires the goods for resale or manufacturing. The recipient must provide the supplier with written declarations confirming VAT registration and intended use.
- Supplier obligations:** Suppliers must ensure that they collect and retain both written declarations provided by the recipient. In addition, they are responsible for verifying the VAT registration status of the recipient using FTA-approved verification methods. These steps are necessary for the correct application of the reverse charge mechanism.
- Exclusions:** The mechanism does not apply to goods for own use, zero-rated exports, or standalone services such as manufacturing or repairs not part of a composite supply.

Businesses involved in the trade of precious metals and stones are advised to update their VAT compliance protocols, review internal documentation processes, and ensure adequate verification of customers' VAT status and intentions. Proper application of the reverse charge mechanism will be key to avoiding penalties and preserving input VAT recovery rights.



The Public Clarification VATPo43 is accessible through this [link](#).








Excise Tax

FTA Decision No. 6 of 2025: Standards, Controls and Procedures for Dealing with Shortage Within the Designated Zone due to the Natural Characteristics of Excise Goods

Effective from 1 July 2025, the UAE FTA implemented Decision No. 6 of 2025, establishing official standards and controls for handling shortages in excise goods stored or produced within designated zones. This Decision is aimed at addressing losses that occur due to the natural characteristics of excise goods and formalising how such losses can be justified and documented.

Key highlights:

-  **Definition of natural shortage:** A natural shortage refers to the loss of excise goods due to inherent properties (e.g., evaporation or shrinkage) during production, storage, or transport within designated zones.
-  **Independent Competent Entity (ICE):** Warehouse keepers and taxable persons must engage an FTA-approved laboratory or entity to assess and determine the permissible shortage percentage for each excise good.
-  **Assessment criteria:** The permissible percentage must be supported by inspection and operational data covering at least six months. For new goods or production lines, estimates may be based on best available data and physical inspections.
-  **Reporting changes:** Businesses may continue using the simplified calculation method as per the Input Tax Apportionment VAT Guide. The FTA may prescribe specific apportionment methods based on the nature of the business.
-  **Documentation requirements:** A formal report issued by the ICE confirming the assessed natural shortage percentage must be maintained by the warehouse keeper or taxable person for FTA audit purposes.

Businesses are advised to review their internal controls, inventory practices, and excise tax procedures to ensure full compliance with the new requirements. Early engagement with Independent Competent Entities and proper documentation will be essential to mitigate risks and justify loss claims under this framework.



The FTA Decision No. 6 of 2025 is accessible through this [link](#).



Customs

UAE-Jordan Comprehensive Economic Partnership Agreement (CEPA) Enters into Force

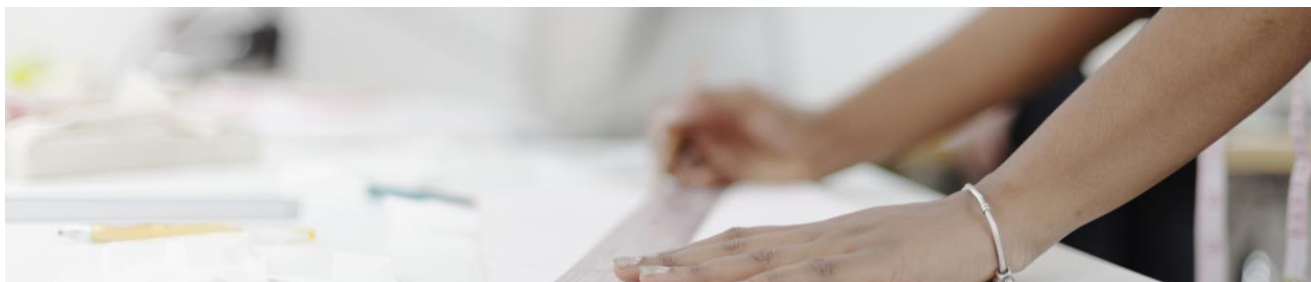
Effective from 15 May 2025, the UAE-Jordan CEPA came into force following its signing on 6 October 2024. This agreement marks the first CEPA between two Arab nations. The CEPA brings a range of benefits for UAE and Jordan-based businesses, including preferential trade treatment and streamlined customs processes.

Key highlights:

- Tariff Elimination:** Customs duties are eliminated on over 98% of tariff lines and more than 99.5% of UAE exports to Jordan, boosting non-oil trade potential to exceed USD 8 billion by 2032.
- Free Zone Goods Eligibility:** Unlike the GAFTA agreement, the CEPA allows goods manufactured in free zones to benefit from preferential treatment if they meet the agreed rules of origin.
- Customs and Trade Facilitation:** The agreement includes WTO/WCO-aligned procedures such as advance customs rulings and mutual recognition of Authorized Economic Operator (AEO) programs.
- Trade in Services:** Jordan offers expanded market access in sectors including professional, logistics, financial, travel, and air transport services. It also facilitates temporary presence for business professionals and intra-corporate transferees.
- Comprehensive Scope:** The CEPA covers technical barriers to trade (TBT), sanitary and phytosanitary (SPS) measures, digital trade, investment, IP rights, SME support, and dispute resolution.

Other CEPAs came into effect as follows: the UAE-Serbia CEPA on 1 June 2025, the UAE-Mauritius and UAE-Costa Rica CEPAs both on 1 April 2025, and negotiations between the UAE and the EU for a CEPA began in the last week of May 2025.

Businesses are encouraged to review their supply chain origin documentation, customs processes, and service structures to fully utilise CEPA benefits. Free zone exporters in particular should validate their compliance with rules of origin to qualify for duty-free access under the UAE-Jordan CEPA.



The official PwC news alert on UAE-Jordan CEPA is available through this [link](#).



eInvoicing

UAE MoF Releases PINT AE Specifications for eInvoicing

The Peppol authority has published the PINT AE specifications for billing and self-billing scenarios, marking a significant step towards the implementation of mandatory electronic invoicing (eInvoicing) in the country. This initiative aligns with the UAE's commitment to digital transformation and aims to enhance the efficiency and transparency of tax processes.

Key highlights:

- Adoption of PINT AE Format:** The UAE will utilize the Peppol International (PINT) format, customized as PINT AE, to standardize eInvoicing across the nation.
- Scope of Application:** The eInvoicing mandate will apply to all business-to-business (B2B) and business-to-government (B2G) transactions within the UAE..
- Implementation Timeline:** The MoF has adopted a phased rollout approach for eInvoicing, with detailed timelines to be communicated in due course. The initial go-live phase is currently scheduled for the second quarter of 2026.
- Technical Specifications:** The PINT AE specifications detail the required data fields, formats, and transmission protocols to ensure compliance with the eInvoicing mandate.

Implications for businesses:

Businesses operating in the UAE should begin assessing their current invoicing systems and processes to ensure readiness for the upcoming eInvoicing requirements. Key actions include:

- System Evaluation:** Review existing invoicing systems for compatibility with PINT AE specifications..
- Process Adjustment:** Modify internal processes to align with the standardized eInvoicing format and transmission protocols.
- Stakeholder Training:** Educate relevant personnel on the new eInvoicing requirements and procedures.
- Engagement with Service Providers:** Collaborate with accredited service providers to facilitate the transition to eInvoicing.

For detailed information on the PINT AE specifications and guidance on compliance, refer to the official [Peppol](#) publication



Saudi Arabia Indirect Tax updates

03



Amnesty extension

Saudi Arabia Extends Tax Penalty Relief Initiative Until 31 December 2025

On 27 June 2025, the Zakat, Tax and Customs Authority (ZATCA) announced the extension of the Cancellation of Fines and Exemption of Financial Penalties Initiative for an additional six months, now valid until 31 December 2025.

The initiative applies to taxpayers subject to all tax laws and provides relief from penalties related to:

- ☐ Late registration, late payment, and late filing of returns.
- ☐ Corrections to VAT return
- ☐ Violations of eInvoicing regulations and general VAT provisions.

To benefit, taxpayers must:

- ☐ Be registered under the tax law.
- ☐ Submit all outstanding tax returns
- ☐ Pay the principal tax debt associated with the submitted or amended returns.

Taxpayers may request an installment payment plan, provided the application is submitted while the initiative is active, and all installments are paid by their respective due dates



ZATCA has published a simplified guideline detailing the initiative's scope, eligibility conditions, and installment procedures. You may access the ZATCA news alert through the following [link](#).








Real Estate Transaction Tax

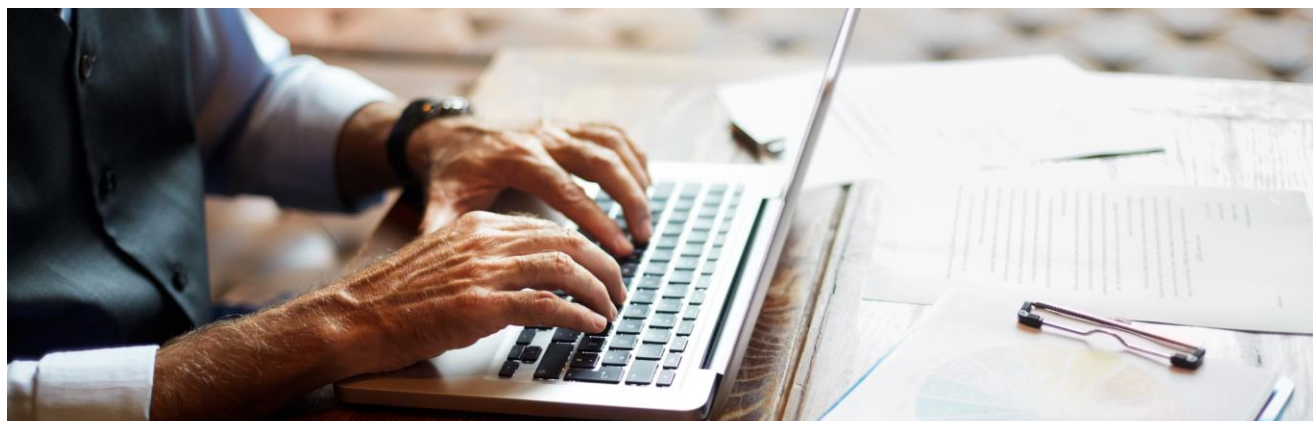
Saudi Arabia published the New RETT Implementing Regulations

The Board of the Zakat, Tax and Customs Authority (ZATCA) has approved and issued new Implementing Regulations for the Real Estate Transaction Tax (RETT), following the enactment of the updated RETT Law and a public consultation launched in February 2025.

The new regulations came into effect on 9 April 2025

Key highlights:

-  **Scope of RETT:** The 5% Real Estate Transaction Tax (RETT) rate continues to apply to all real estate disposals, except where specific exemptions or exclusions apply. The tax base also includes the value of movable assets that are permanently allocated to serve the property, even if not physically attached, as well as any principal or accessory real rights associated with the real estate.
-  **Disposal of shares in a Real Estate Company (the 30% rule):** While the disposal of shares in real estate companies is generally treated as a real estate disposal, the new regulations introduce an exclusion for the sale of shares where a person or group, acting under an agreement or understanding, transfers less than 30% of the shares in one or more linked transactions within any three-year period from the date that person or group ownership in the real estate company has reached 30% or more.
-  **Exclusions from RETT scope:** The new regulations introduce further exclusions from the RETT scope, including the acquisition of shares related to capital increases and the subdivision of property among initial owners without consideration. These exclusions are subject to the fulfillment of specific conditions.
-  **Exemptions:** Most of the exemptions provided under the previous RETT Implementing Regulations have been retained. ZATCA has also offered further clarification on existing exemptions.
-  **Other matters:** The new regulations provide more clarity on RETT payment responsibility, Tax payment due date, Sham or concealed transactions, refunds, objections and appeals, and statute of limitations.



For further insights on the RETT changes refer to our PwC's news alert accessible through this [link](#). The Arabic version of the new RETT Implementing Regulations can be accessed through this [link](#).





Value Added Tax

Saudi Arabia approved amendments to the VAT Implementing Regulations

Following the public consultation process, the Board of the ZATCA has approved amendments to the VAT Implementing Regulations, with the official decision published in the Official Gazette on 18 April 2025.

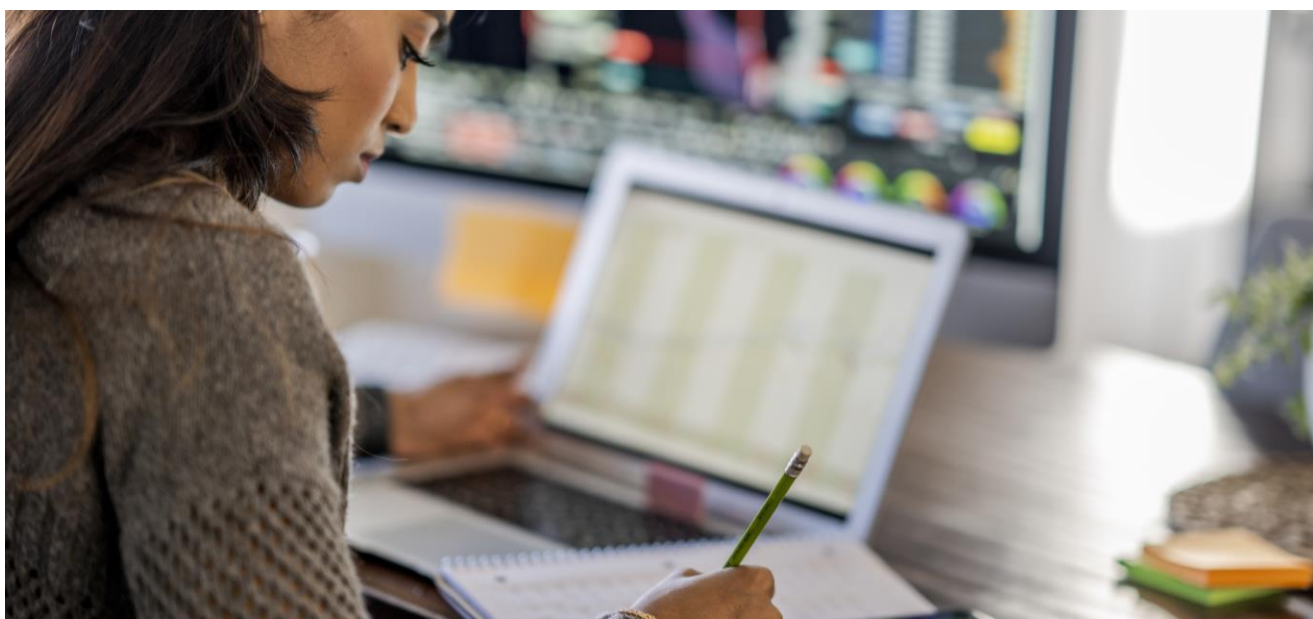
These amendments came into effect on 18 April 2025, with the following exceptions:

-  VAT grouping provisions (Article 10, Paragraph 1) will take effect on 15 October 2025 (180 days from the publication date).
-  Deemed supplier provision (Article 47, Paragraph 3), which relates to electronic marketplaces, will take effect on 1 January 2026.

The approved amendments to the VAT Implementing Regulations introduce significant changes impacting a wide range of taxable persons, including those operating as part of a VAT group, managing e-commerce platforms or electronic marketplaces, conducting transfers of economic activities, providing deemed supplies, making supplies to or within special zones, acting as designated persons for VAT refunds or administering VAT refunds for tourists.

These changes impact compliance obligations and offer clearer interpretative guidance, allowing businesses to align more confidently with regulatory expectations. Given that certain provisions take effect immediately, others within 180 days, and some starting from June 1, 2026, it is strongly recommended that businesses conduct a timely impact assessment and update their VAT systems, contracts, and internal processes accordingly.

Taxpayers should also closely monitor further announcements or guidance from ZATCA to ensure continued compliance as implementation progresses.



For further insights on the VAT changes refer to our PwC's news alert accessible through this [link](#).

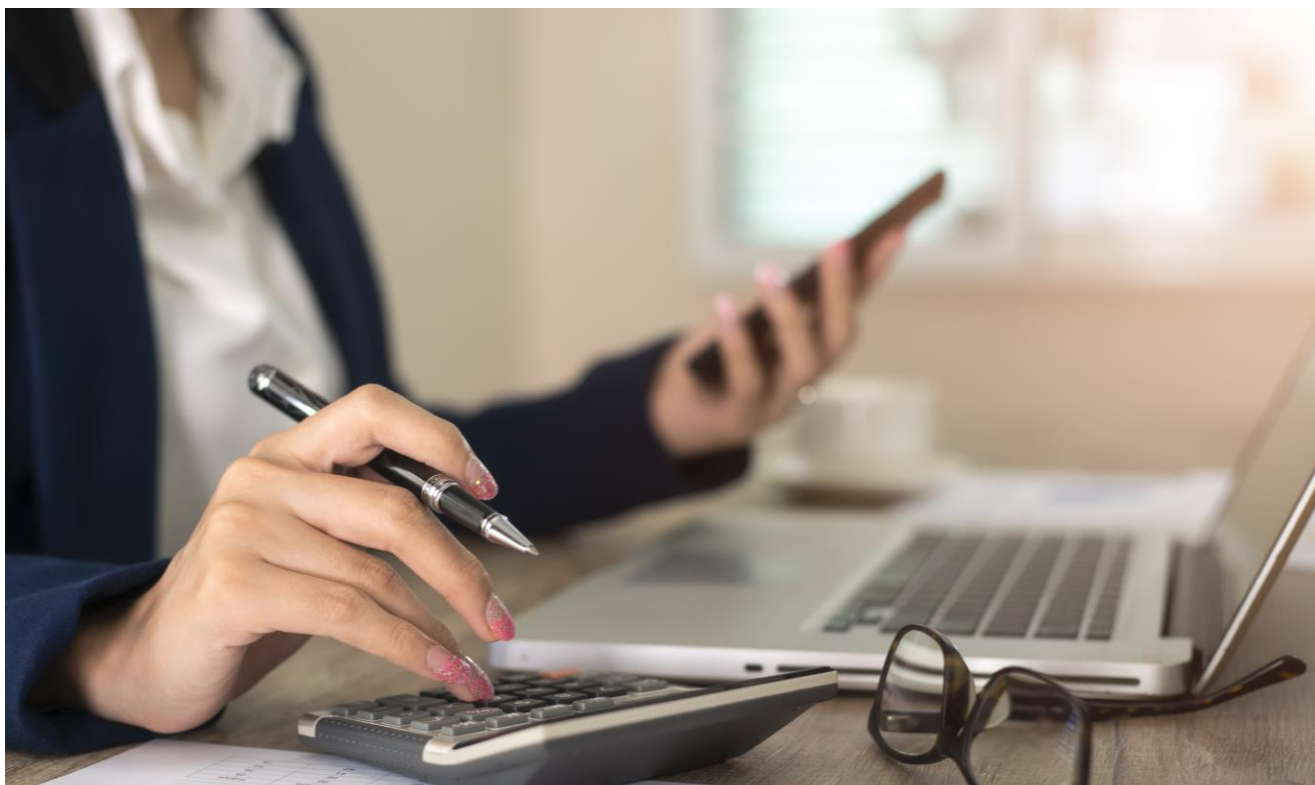


White Land Tax

Saudi Arabia approved amendments to the White Land Tax Legislation

The Saudi Council of Ministers has officially approved amendments to the White Land Tax (WLT) Law, originally issued by Royal Decree No. (M/4) dated 12/2/1437H. The revised law, renamed to “White Land and Vacant Real Estate Fees Law,” significantly expands the scope of the regulation to include not only undeveloped urban lands but also vacant properties.

These changes, issued by Royal Decree No. (M/244) dated 07/11/1446H, aim to promote better land use, increase housing supply, and curb property speculation.



The Royal Decree is accessible through this [link](#).



eInvoicing

Electronic Invoicing Integration phase – 20th to 22nd wave

On 27 June 2025, the Zakat, Tax and Customs Authority (ZATCA) announced the launch of Wave 23 of the Electronic Invoicing (eInvoicing) Phase II integration. As per the announcement, VAT-registered taxpayers meeting the following criteria must integrate their eInvoicing systems with the FATOORA platform by the specified deadline:



Wave 23: Taxpayers with annual taxable revenues exceeding SAR 750,000 in 2022, 2023, or 2024 must complete integration no later than 31 March 2026.

ZATCA has confirmed it will notify all qualifying taxpayers directly. The integration must align with FATOORA's technical specifications and be completed within the mandated timeline to avoid penalties. This expansion continues ZATCA's progressive rollout, following earlier waves covering larger revenue thresholds (e.g. Wave 22: SAR 1 million by 31 Dec 2025; Wave 21: SAR 1.25 million by 30 Nov 2025).



The official ZATCA announcement is accessible [here](#).



Bahrain Indirect Tax updates

04





Value Added Tax

VAT treatment for Owners' Associations

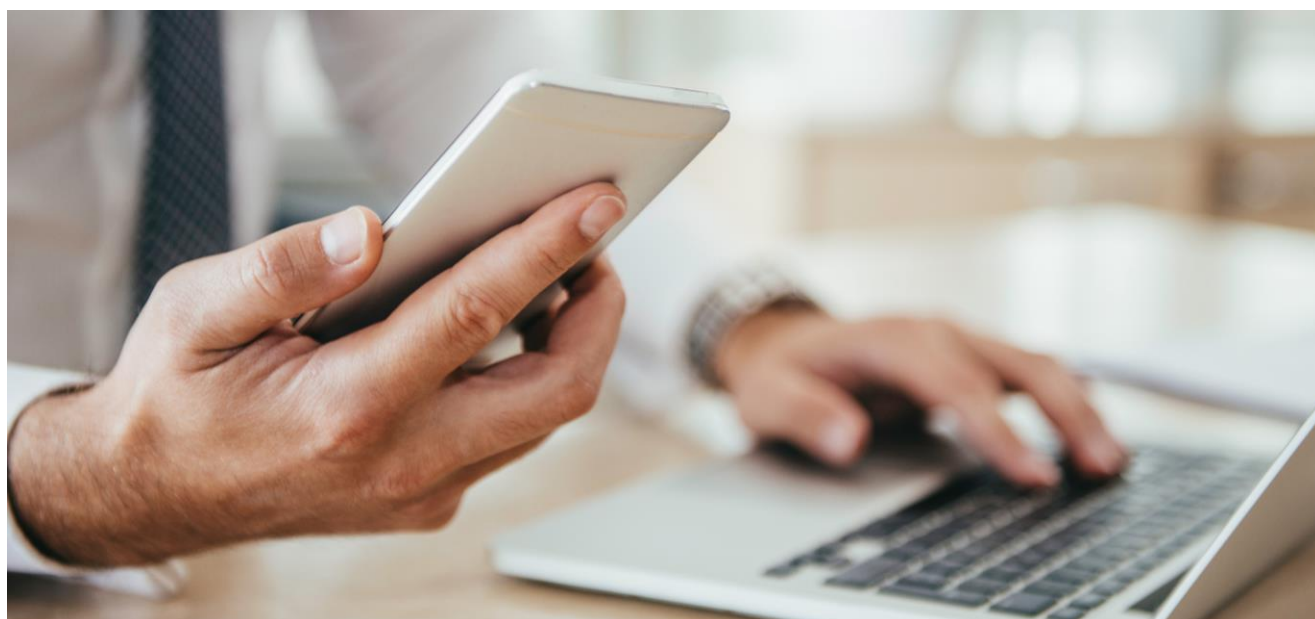
On 25 June 2025, the National Bureau of Revenue (NBR) in Bahrain released version 1.5 of the 'VAT Real Estate Guide', introducing a new section (Section 4) that addresses the VAT obligations of Owners' Associations (OAs).

The guidance delineates between activities considered part of an OA's primary role and those deemed economic activities:

Key Highlights:

-  **Non-Economic activities:** Services aligned with an OA's primary functions—such as legal proceedings and maintenance of common areas, as outlined in Resolution 7 of 2018—are not regarded as economic activities. Consequently, these do not trigger VAT registration requirements.
-  **Economic activities:** Services performed by an OA that fall outside its primary role and are conducted on an ongoing and regular basis with the objective of generating income are considered economic activities. In such cases, the OA may be required to register for VAT in Bahrain, subject to meeting the mandatory registration threshold.

OAs should assess their activities to determine VAT obligations and ensure compliance with the latest NBR guidance.



The updated VAT Real Estate Guide is accessible through this [link](#).



Oman Indirect Tax updates

05



Value Added Tax

Decision No. 81/2025 on the refund procedures for VAT paid by the Oman armed and security forces

The OTA published Decision 81/2025 on 20 April 2025, outlining refund procedures for VAT paid by the Oman “armed and security forces”. The decision is very narrow and applies only to local or domestic purchases of ammunition, weapons plus military transport equipment and means (including parts and accessories).

VAT refunds for non-resident persons

The OTA notes that on non-resident businesses VAT refunds, non-resident business can approach the OTA to get a refund of the Oman VAT paid on their expenses based on the provisions laid out in the VAT law.



Further details for Oman Tax News Update are available through this [link](#).



Excise Tax

Digital Tax Stamps scheme

The OTA reminds taxpayers that the Digital Tax Stamps scheme is to be implemented on import of soft drinks, energy drinks, and other excise products (except sweetened drinks) on 1 June 2025.

Implementation timeline:



Customs enforcement: Effective 1 June 2025, all carbonated drinks, energy drinks, and alcoholic beverages entering Oman for local sale must bear activated digital tax stamps.



Local market enforcement: Starting 1 August 2025, the distribution of these products without digital stamps within Oman's local market will be prohibited.

Updates on the use of “Standard List Prices”

Excise Tax has historically in Oman been applicable on the Standard List Prices (issued by the OTA) and Retail Sales Prices (decided by taxpayers), whichever is greater on a particular product.

Standard List Prices are now no longer to be set by the OTA; instead, each taxpayer must derive and be able to evidence Retail Sales Prices of their products.

The OTA is providing refunds on excess Excise Taxes deposited on export of excisable goods manufactured in Oman. The OTA also now provides taxpayers with the option of obtaining an ab-initio waiver of Excise Tax on export of excisable goods.



Further details for Oman Tax News Update are available through this [link](#).



eInvoicing

Introduction of an eInvoicing system in Oman

Oman is set to implement an eInvoicing system aligned with the PEPPOL 5-corner model.

The OTA plans to initiate the rollout in Q3 2025, following the roadmap outlined below. The full implementation is expected to be completed by the end of 2028, marking a significant step toward digital tax transformation in the region.

Timeline	Stage
Q3 – 2025 onwards	Planning, requirement gathering and design
Q1 – 2026 onwards	Development testing and training
Q3 – 2026 onwards	Rollout 1: Mandatory implementation -for “Top 100” Large taxpayers and Voluntary implementation -for remaining LTPs
Q1 – 2027 onwards	Rollout 2: Mandatory –for all LTPs and Voluntary –for remaining taxpayers
Q3 – 2027 onwards	Rollout 3: Mandatory –for all taxpayers i.e. B2B, B2G and B2C
Q1 – 2028 onwards	Rollout 4: Mandatory for all taxpayers, this time including G2B

Further details for Oman Tax News Update are available through this [link](#).

A selection of PwC ME events



Webinars on RETT and WLT

The KSA Indirect Tax team held two webinars on 20 May 2025, one in English and another in Arabic, on the latest developments in the RETT and WLT legislation in the Kingdom.



CNBC Live: US Tariffs Discussion

Carlos Garcia, Partner for Middle East Customs & International Trade at PwC, explores the implications of Trump’s temporary tariff exemptions on Middle East trade, and highlights how governments and businesses can respond



UAE Tax audit & disputes event

PwC, in collaboration with the Abu Dhabi Chamber of Commerce & Industry, held on 6 May 2025 an exclusive workshop titled “UAE Tax Audits and Disputes: Staying Ahead in a Changing Landscape”.



PwC ME Academy Annual Tax Conference 2025

The PwC Indirect Tax team participated on 18 June 2025 in a panel discussion exploring the evolving tax landscape in the UAE. The conversation highlighted the growing momentum around tax audits and dispute resolution, as well as the country's digital transformation agenda, most notably marked by the introduction of eInvoicing.

The takeaway

Taxpayers are now, more than ever, required to keep up with the pace of indirect tax changes in the region and stay future ready.

For a deeper discussion on various aspects listed in the publication that are applicable to your business, please get in touch.

www.pwc.com/me

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

Jochem Rossel

Tax Partner
Middle East Tax & Legal
Services Leader

+971 50 225 6909

jochem.rossel@pwc.com

Chadi Abou-Chakra

Tax Partner
Middle East Indirect Tax
Network Leader

+966 56 068 0291

chadi.abou-chakra@pwc.com

Guido Lubbers

Tax Partner
UAE Indirect Tax Leader

+966 54 110 0432

guido.lubbers@pwc.com

Carlos Garcia

Tax Partner
Middle East Customs and
International Trade Leader

+971 56 682 0642

c.garcia@pwc.com

Steven Cawdron

Tax Partner
UAE Tax Leader

+971 56 850 4938

steven.cawdron@pwc.com

Maher ElAawar

Tax Partner
Indirect Taxes

+971 56 216 1109

maher.elaawar@pwc.com

Ishan Kathuria

Tax Partner
Indirect Taxes

+971 54 553 038

ishan.k.kathuria@pwc.com

Marc Collette

Tax Partner
Indirect Taxes

+971 50 407 2831

marc.collette@pwc.com

Hafez Yamin

Tax Partner
Tax Digital Solutions

+966 54 033 7096

hafez.y.yamin@pwc.com

Robert Tsang

Tax Specialist
Indirect Taxes
Bahrain

+966 54725 7272

robert.tsang@pwc.com

Gaurav Kapoor

Tax Partner
Oman Tax Leader

+968 9 389 1546

gaurav.x.kapoor@pwc.com

Mujeeb Ul Haq

Tax Partner
Indirect Taxes

+966 56 367 9953

mujeeb.u.haq@pwc.com

Dima Maruf

Tax Partner
Indirect Taxes

+974 5 115 9041

dima.i.maruf@pwc.com

Umer Aziz Subhani

Tax Partner
Indirect Taxes

+966 54 042 0721

umer.aziz.subhani@pwc.com

Omara Islam

Tax Partner
Indirect Taxes

+971 50 815 1038

omara.i.islam@pwc.com



Thank you

©2025 PwC. All rights reserved. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details. This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.