



GCC Indirect Tax News Roundup

Quarter Three 2026



PwC Middle East
Tax & Legal Services

PwC's VAT Invoice Checker

GenAI-enabled invoice validation for smarter VAT control across the Middle East.



Introducing PwC's VAT Invoice Checker

With e-Invoicing mandates, audits and recovery reviews on the rise, invoice-level accuracy is now central to VAT compliance across the Middle East.

PwC Middle East has launched its '**VAT Invoice Checker**', a GenAI-enabled tool that checks invoices against regional VAT and e-Invoicing requirements, flags potentially irrecoverable input VAT, and explains the regulatory rationale behind each treatment.

Why this matters to businesses

Manual invoice review is time-consuming, and even small errors can lead to compliance risks, audit findings and missed VAT recovery opportunities. As clearance and reporting models expand across the region, the VAT Invoice Checker helps teams move from sample-based checks to faster, more consistent review, with greater visibility.

Key capabilities to be aware of:

- **Tax invoice format review:** Invoices are validated against local VAT tax invoice requirements, helping teams identify missing or incorrect data before processing or reporting.
- **Potential irrecoverable input VAT:** The tool highlights invoices where input VAT may not be recoverable, supporting more accurate recovery positions and reducing the risk of audit adjustments.
- **Regulatory rationale for VAT treatment:** Each outcome is accompanied by a clear explanation of the VAT treatment identified, enabling tax and finance teams to review faster and with greater confidence.
- **Multi-format data extraction:** Data can be extracted and reviewed from PDFs, images and XML files, allowing a consistent review standard to be applied across diverse supplier documentation.
- **Configuration and integration:** Validation rules are configured to reflect your VAT requirements, invoice workflows and governance controls, and the tool integrates with existing ERP, finance and e-Invoicing environments.

What you should do next

With tax authorities increasingly leveraging e-invoicing and transactional data to enhance compliance monitoring, businesses should reassess how invoice and tax data reviews are performed across the organisation. Manual review processes often create inefficiencies, delay processing, and may fail to identify VAT risks arising from incomplete, inaccurate or non-compliant invoice data.

To maximise the value of GenAI-enabled invoice validation and strengthen tax governance, businesses should consider reviewing:

- governance and controls over invoice validation across the group;
- input VAT recovery and blocked expense positions;
- quality, completeness and accuracy of tax invoice and e-invoicing data received from key suppliers; and
- documentation retained to support VAT recovery and audit defence.

Further details, including how the VAT Invoice Checker can be configured for your business and how to request a demonstration, are available on the PwC Middle East website through this [link](#).

Indirect Taxes in the GCC

An overview of the current indirect taxes and e-Invoicing regime applicable in the GCC



Kuwait

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

Qatar

- **VAT** is not yet introduced in Qatar.
- **Excise Tax** rates: 100% for tobacco products, energy drinks and special purpose goods (pork & alcohol products); tiered volumetric excise tax on sweetened drinks, including carbonated drinks, based on sugar content (effective 6 July 2026).
- **e-Invoicing**: Legal framework including a draft law and executive regulations of the law was approved in May 2026.

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.
- **e-Invoicing**: 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, liquids used in electronic smoking devices, and energy drinks; sweetened drinks subject to specific excise tax per litre based on sugar/sweetener content.
- **e-Invoicing**: Go-live set for January 2027, 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.
- **e-Invoicing**: Pilot phase launched. No official implementation date announced 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.
- **e-Invoicing**: Go-live set for April 2027, with pilot phase starting Q3 2026, Peppol decentralised model.



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United Arab Emirates Indirect Tax updates

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Value Added Tax

FTA Decision No. 17 of 2026 on input tax recovery on employee expenses

On 28 September 2026, the UAE Federal Tax Authority (FTA) has issued Decision No. 17 of 2026, effective from 1 October 2026, setting out the cases and conditions under which a taxable person may recover input tax on goods and services provided to employees free of charge under a contractual obligation or documented policy.

The Decision covers six categories of employee expenses, each subject to its own conditions. A formal tax alert providing further analysis will follow.

Key highlights

-  **Employee transportation:** Limited to journeys between residence and workplace, to client premises, or otherwise directly connected with job duties, with no personal benefit and no option of a cash allowance or other compensation instead.
-  **Food and beverages:** Only where the employee lives in a remote or isolated area without suitable food preparation facilities or readily accessible restaurants, linked to the required work or residence period, with no cash alternative.
-  **Employee accommodation:** Must be operationally required, near the work site, used only by the employee, basic in standard, and not exchangeable for cash.
-  **Temporary accommodation for new employees:** Recoverable for no more than 30 days, provided it is appropriate to the job requirements and the employee's basic living needs.
-  **Mobile phones, data and home internet:** Must be necessary for duties, including remote or out-of-hours work, limited to business use with only incidental personal use, and backed by a documented usage policy, monitoring controls and records of unauthorised use.
-  **Employee parking:** Must be incurred solely for business purposes linked to job duties, visits or assignments, under a documented reimbursement and approval policy, with receipts showing the date, time, fee and VAT paid.

What this means for businesses

- Review employee expense categories and identify items on which input tax is currently recovered.
- Update employment terms and internal policies to document the business requirement and permitted use, including removing any option to take a cash allowance instead.
- Establish approval, monitoring and record-retention controls capable of evidencing compliance with each condition.
- Apply the updated requirements to relevant employee expenses incurred from 1 October 2026.

For further details, please refer to FTA Decision No. 17 of 2026 published by the Federal Tax Authority, available at the following [link](#).



Value Added Tax

VAT Public Clarification VATPo46 on amendments to the VAT Decree-Law

On 4 September 2026, the FTA issued VAT Public Clarification VATPo46, consolidating the amendments made to the VAT Decree-Law by Federal Decree-Law No. 16 of 2024 and Federal Decree-Law No. 16 of 2025.

VATPo46 does not introduce new rules; it sets out how the FTA will interpret provisions already in force, and is treated as the FTA's official position during audits and assessments. The 2024 amendments apply from 30 October 2024 and the 2025 amendments from 1 January 2026, so certain changes carry historic as well as prospective exposure.

Key highlights

-  **Definition of Non-Resident revised:** A person is treated as resident where it has a place of establishment or fixed establishment in the UAE, irrespective of whether it owns the premises. Employees regularly working from a customer's premises may create a fixed establishment.
-  **Electronic invoicing concepts introduced:** An electronic invoice or credit note is only treated as a valid tax invoice or credit note where the Executive Regulation requirements are met. Registrants in scope must issue and transmit documents electronically.
-  **Input tax recovery tightened:** Where an electronic invoice is required or has been issued, the tax invoice must be held in electronic format to recover input tax. A paper or PDF copy will not be sufficient in those cases.
-  **Reverse charge self-invoicing removed:** From 1 January 2026, businesses importing concerned goods or services no longer issue a self-invoice under the reverse charge, but must still retain supporting documentation for the transactions.
-  **Five-year limit on excess recoverable tax:** Requests to reclaim excess refundable VAT must be made within five years, after which the right to reclaim expires. The limit runs without any action by the taxpayer.
-  **Input tax linked to tax evasion:** New Article 54 bis allows the FTA to reject an input tax deduction where the supply formed part of a chain connected with tax evasion and the taxable person was aware of that connection.

What this means for businesses

- Overseas businesses with staff, contractors or equipment regularly present in the UAE should reassess their fixed establishment exposure, including for periods from 30 October 2024.
- Businesses should confirm that electronic invoices are retained in the required electronic format, as archival format now determines input tax recoverability.
- Excess refundable VAT balances should be aged and reclaim requests filed before the five-year window closes, and pending or rejected refund claims revisited.
- Supplier verification procedures should be implemented in line with Article 54 bis and FTA Decision No. 13 of 2026, which takes effect from 1 October 2026.

For further details, please refer to VAT Public Clarification VATPo46 published by the Federal Tax Authority, available at the following [link](#).



Value Added Tax

Amendments to the UAE VAT Executive Regulation

On 1 September 2026, the UAE Cabinet issued Cabinet Decision No. 149 of 2026, amending the VAT Executive Regulation. The amendments generally take effect from 1 October 2026, with the revised input tax apportionment provisions applying from the first tax year commencing after 1 October 2027.

Key highlights

- Input tax apportionment moves to an output-based ratio:** Residual input tax is apportioned on the value of supplies carrying recovery over all supplies, replacing the input tax ratio. Government entities and charities, however, will continue to apply the existing apportionment method without any changes.
- New economic substance test for composite supplies:** Where components are interconnected and cannot be separated in economic substance, the supply must be treated as a single composite supply following the VAT treatment of its principal component.
- Employee expenses redrafted and new cash-payment restriction:** Employee expense provisions, including accommodation, are restructured, and recovery may be denied on cash-paid supplies above a threshold to be set by a Ministerial Decision.
- Margin scheme, healthcare and export conditions clarified:** Acquisition costs enter the margin purchase price only where the input tax is not recoverable, healthcare zero-rating covers goods necessary for zero-rated healthcare services, and a person is outside the State if present under 30 days.
- Capital Asset Scheme threshold and tax credit notes:** The Capital Asset Scheme threshold is stated as AED 5 million or more excluding VAT, with the useful-life test, and tax credit note requirements are clarified.

What this means for businesses

- Partially exempt businesses should model the output-based ratio against their current method ahead of the 2027 start date.
- Bundled contracts and invoice structures should be reviewed on economic substance, especially where treatments differ across components.
- Accounts payable data should capture payment method ahead of the cash-payment threshold being set.
- Employee benefit and accommodation recovery positions should be re-tested before 1 October 2026.
- Export files, capital asset registers and credit note templates should be aligned with the clarified rules.

For further details, please refer to the official PwC news alert available at the following [link](#).



Value Added Tax

FTA Decision No. 13 of 2026: Verification of supplies

On 22 August 2026, the UAE FTA issued Decision No. 13 of 2026 on the measures, procedures and conditions required by Taxable Persons for verifying the validity and integrity of supplies. The Decision takes effect from 1 October 2026.

From that date, in addition to the existing conditions for input tax recovery, businesses must perform and document specified verification procedures in relation to their suppliers and the supplies received to prevent input tax recovery being challenged by the FTA in case tax evasion is found in the supply chain.

Key highlights

- Issued for the purposes of Article 54 bis of the VAT Law:** Article 54 bis allows the FTA to reject input tax recovery where a supply formed part of a chain connected to tax evasion and the taxable person knew, or should reasonably have known, of that connection.
- A valid tax invoice is no longer sufficient on its own:** Holding a compliant invoice remains necessary, but businesses must also evidence that they checked the supplier and the underlying supply before claiming the deduction.
- Supplier identity and premises must be verified:** Verification is required when dealing with a supplier for the first time, or on repeat dealings where the supplier has not been verified in the previous 12 months. Where the supplier is a natural person, valid proof of identity must be obtained and the supplier met, in person or virtually, before the supply is made.
- The supply, risk indicators and payments must be checked:** Businesses must confirm the commercial authenticity of the supply received, assess relevant risk indicators and review payment arrangements, including payments routed to third parties.
- A documented internal policy is required:** Taxable Persons must maintain a documented policy covering the verification procedures and retain the supporting evidence. Limited exceptions, including a de-minimis relief, apply.

What this means for businesses

- Supplier onboarding and due diligence processes should be updated so the required checks are performed and evidenced against the vendor record.
- The documented internal policy should be drafted and approved before 1 October 2026, as its absence is itself a compliance gap.
- Existing suppliers should be swept for those not verified in the last 12 months, prioritising higher-risk categories and sectors.
- Accounts payable controls should include a verification gate before input tax is deducted, and payment practices should be reviewed alongside the new cash-payment restriction applying from the same date.

For further details, please refer to the official PwC news alert available at the following [link](#).



Value Added Tax

New FTA Directives clarifying the VAT treatment of selected transactions

In July 2026, the UAE FTA issued a series of five Directives on Tax Transactions clarifying the application of VAT rules in areas that had previously been subject to varying interpretations.

The Directives cover court-appointed expert services, VAT group deregistration, digital currency transactions, life insurance and reinsurance fees, and deemed supply valuation. They are operationally significant as they allocate reporting ownership, prescribe valuation methods, and sharpen the exempt/taxable boundary. Directives 1 and 2 were issued on 8 July 2026, Directives 3 and 4 on 14 July 2026, and Directive 5 on 20 July 2026.

Key highlights

- Judicial expert services are taxable:** Court-appointed expert services, including those rendered in proceedings involving government entities, are taxable supplies, and amounts received constitute consideration. Experts may therefore be required to register for VAT.
- Exit from a VAT group:** A member leaving a Tax Group must itself report subsequent adjustments to output tax and input tax relating to supplies made and input tax recovered while it formed part of the group.
- Digital currency conversion:** Values must be converted into AED using the average rate of three approved exchange platforms, which must be selected and applied consistently throughout the year.
- Life insurance and reinsurance fees:** Fees may be VAT-exempt where rendered directly in connection with, and forming an integral part of, the policy. Separately identifiable services remain taxable at 5%.
- Value of deemed supplies of services:** A step-by-step method is prescribed for determining the value of deemed supplies of services under Article 37 of the VAT Law, addressing a long-standing area of inconsistent practice.
- Binding status of all five Directives above:** Directives constitute binding guidance on both the FTA and taxpayers until replaced or overridden by legislation, providing a firm basis for positions taken but limiting scope for alternative interpretations.

What this means for businesses

- Judicial experts and professional services firms providing court-appointed expert work should assess their VAT registration position, including for historic periods.
- Groups planning a restructuring or group amendment should agree record access and responsibility for post-exit adjustments in the transaction documentation.
- Businesses transacting in digital currencies should document a rate policy naming the three approved platforms selected for the year.
- Insurers should re-map fee lines against the integral part test and refresh input tax apportionment, and all taxpayers should document a deemed supply valuation methodology.

For further details, please refer to the official PwC news alert available at the following [link](#).



e-Invoicing

UAE e-Invoicing: implementation timelines confirmed, with no changes since the last update

The UAE Ministry of Finance and the FTA have reconfirmed the phased e-Invoicing implementation timeline. No changes have been made to any published milestone since our last update, and the dates set following the extension of the Accredited Service Provider (ASP) appointment deadline to 30 October 2026 remain in force.

Businesses should continue to plan against the confirmed sequence below, which runs from the pilot phase in July 2026 through go-live for large businesses on 1 January 2027, businesses below AED 50 million on 1 July 2027, and government entities on 1 October 2027.

Key highlights

-  **Pilot phase:** The UAE successfully launched the first phase of its e-Invoicing initiative in July 2026, marking the transition from readiness and planning activities to active implementation. Participation in the pilot phase is currently limited to selected businesses, facilitating a controlled and phased onboarding process.
-  **ASP appointment:** Businesses with annual revenues of AED 50 million or more were required to appoint an ASP by **30 October 2026**, following the extension granted by the authorities.
-  **Wave 1 go-live:** Businesses generating annual revenues of AED 50 million or more will be required to issue and report electronic invoices through the UAE e-Invoicing system starting **1 January 2027**.
-  **Wave 2 go-live:** Businesses with annual revenues of less than AED 50 million must appoint an ASP by 31 March 2027 and transition to the UAE e-Invoicing system from **1 July 2027**.
-  **Government entities go-live:** Government entities are required to appoint an ASP by 31 July 2027 and commence compliance with the e-Invoicing framework from **1 October 2027**.
-  **No change to the implementation timelines:** All previously announced milestone dates remain unchanged, including the extended ASP appointment deadline. No additional deferrals have been announced, and the UAE's five-corner e-Invoicing model continues to serve as the governing operational framework.

What this means for businesses

- Businesses with annual revenues of AED 50 million or more that have not yet appointed an ASP should do so as soon as possible and begin their implementation activities.
- With the 1 January 2027 go-live date unchanged, large businesses should already be in the implementation and testing phase, rather than the planning stage.
- Businesses with annual revenues below AED 50 million should start preparing now to meet the 31 March 2027 ASP appointment deadline and the 1 July 2027 go-live date.
- Government entities should plan their procurement and implementation activities to meet the 31 July 2027 ASP appointment deadline and the 1 October 2027 go-live date.
- All organisations should assess their systems, invoicing processes, and data readiness early to ensure compliance and avoid implementation delays.



Excise Tax

FTA republishes three Marking Decisions as amended by FTA Decision No. 18 of 2026

On 25 September 2026, the FTA published consolidated versions of FTA Decisions No. 3 of 2018, No. 2 of 2019 and No. 3 of 2021 on Implementing the Marking of Tobacco and Tobacco Products Scheme, each incorporating the amendments made by FTA Decision No. 18 of 2026, issued on 15 September 2026.

The amendments cover two themes: a reduction in the fee payable for Marks (Digital Tax Stamps) with effect from 1 January 2027, and revised dates for the transition from Marks with the old design to Marks with the new design. The scope of the Marking Scheme itself is unchanged.

Key highlights

- Price of Marks reduced – 1 January 2027:** The fee payable for each Mark falls from AED 0.084 to AED 0.036, a reduction of around 57%, amending Article 3 of FTA Decision No. 2 of 2019 covering waterpipe tobacco and electrically heated cigarettes.
- Decision No. 3 of 2018 aligned:** The fee payable for Marks under the Decision covering cigarettes is amended on the same basis, with effect from the same date of 1 January 2027, so that one price applies across all goods within the scheme.
- Transition to the new-design Marks:** Article 2 of FTA Decision No. 3 of 2021 is revised to set the dates applicable to the move from old-design Marks to new-design Marks.
- Scope of the scheme unchanged:** The Decisions continue to cover all cigarettes, electrically heated cigarettes and waterpipe tobacco, and the prohibitions on importing, supplying, transferring, storing or possessing unmarked goods are untouched.
- Fee payable before Marks are issued:** The fee is paid by the importer or producer before the Marks are issued, so orders placed before 31 December 2026 are charged at AED 0.084 and those from 1 January 2027 at AED 0.036.
- Consolidated texts now authoritative:** The republished versions, issued 15 September 2026 and published 25 September 2026, are the current reference texts for each of the three Decisions.

What this means for businesses

- Importers and producers should re-plan Mark order volumes around the 1 January 2027 change, as ordering ahead of year end locks in the higher AED 0.084 fee.
- Pricing, budgeting and excise cost models carrying AED 0.084 per Mark for 2027 onwards should be updated to AED 0.036.
- Stock on hand and goods in transit carrying old-design Marks should be mapped against the revised transition dates in Decision No. 3 of 2021 to avoid non-compliant stock in the supply chain.
- Compliance manuals, standard operating procedures and contractual specifications citing the 2018, 2019 and 2021 Decisions should be refreshed to the consolidated texts.

For further details, please refer to the consolidated Decisions published by the Federal Tax Authority, available at the following [link](#).



Customs

Dubai Customs updates customs procedures for cross-border e-commerce

Dubai Customs issued Customs Notice No. 16/2026 on 30 July 2026, amending the customs procedures for cross-border e-commerce under Customs Notice No. 15/2021. The amendments took effect on 3 August 2026 and introduce a revised duty exemption for low-value goods, specific exclusions and updated treatment for returned Business-to-Consumer ("B2C") goods.

Key highlights

-  **Higher duty-free threshold:** Goods and products with a value not exceeding AED 1,000 are exempt from customs duties, reducing the customs cost burden on qualifying low-value e-commerce shipments.
-  **Targeted exclusions:** The exemption does not apply to tobacco and tobacco products, electronic smoking devices and accessories, nicotine-containing liquids, alcoholic beverages, or food preparations containing alcohol.
-  **Simplified treatment of returns:** Returned B2C goods may be exempt from customs duties where duty was previously paid and the goods are returned within 60 days from the date of exit.
-  **Support for the e-commerce sector:** The amendments form part of Dubai Customs' broader efforts to enhance competitiveness, attract investment, reduce costs and improve the efficiency of cross-border e-commerce operations.

What this means for businesses

- **Review pricing and landed-cost models:** E-commerce businesses should assess whether qualifying shipments can benefit from the AED 1,000 duty exemption and incorporate these savings into their pricing and fulfilment strategies.
- **Assess product eligibility:** Businesses trading excluded products should continue to account for customs duty liabilities and ensure that the correct customs treatment is applied.
- **Enhance returns processes:** Companies with significant product-return volumes should evaluate whether the revised treatment of returned goods presents an opportunity to reduce customs costs and administrative burden.
- **Review fulfilment and distribution models:** The amendments may strengthen the commercial attractiveness of using UAE-based e-commerce fulfilment hubs for servicing regional customers, particularly for low-value consumer shipments.

For further details, please refer to the official Customs Notice through this [link](#).



Customs

UAE-Ukraine CEPA enters into force

The UAE–Ukraine Comprehensive Economic Partnership Agreement (“CEPA”) entered into force on 1 July 2026. The agreement establishes a preferential trade framework intended to create opportunities for trade, investment and private-sector cooperation between the two countries.

Key highlights

- Tariff liberalisation & market access:** The CEPA provides immediate customs-duty exemptions for 99% of UAE goods imported to Ukraine and 97% of Ukrainian goods imported to the UAE, significantly improving market access for qualifying originating goods traded between the two countries.
- RoO:** The CEPA provides a clear framework for obtaining preferential tariff treatment. Origin is generally satisfied where goods are wholly obtained or sufficiently transformed, with certain products subject to Product-Specific Rules (“PSRs”) based on their HS classification.
- Sector coverage & market opportunities:** The agreement expands beyond goods to cover trade in services and investment, with opportunities identified in sectors including infrastructure, heavy industries, aviation, space sciences and information technology.
- Digital trade, SMEs and government procurement:** The CEPA facilitates digital trade, supports cooperation and international growth among SMEs, and provides a framework for exploring supplier participation in government procurement opportunities in both countries.
- Trade dispute framework:** The agreement establishes an institutional and dispute-settlement framework intended to provide greater certainty for businesses engaged in bilateral trade and investment.

What this means for businesses

- Assess eligibility:** Businesses should review RoO upfront to confirm whether their products can meet wholly obtained, sufficient transformation/tariff shift requirements, PSRs (where applicable) before relying on duty savings.
- Ensure accurate product classification:** Maintain a robust approach to HS classification, as this underpins customs treatment, eligibility, and correct application of preferential tariffs.
- Structure supply chains:** Consider adjusting sourcing or manufacturing (e.g., adding processing or local inputs) to meet origin thresholds and unlock preferential access.
- Prepare documentation:** Put in place processes to obtain and retain Certificates of Origin and supporting documents, as customs verification can deny benefits if documentation is incomplete.

For further details, please refer to the official Customs Notice through this [link](#).



Saudi Arabia Indirect Tax updates

02



Customs

The Economic Cities and Special Zones Authority (ECZA) Approves Regulations for Saudi Arabia's Special Economic Zones

On 16 September 2026, the Board of Directors of the Economic Cities and Special Zones Authority (ECZA) approved the regulations governing the Special Economic Zones (SEZs) of Jazan, Ras Al-Khair, King Abdullah Economic City (KAEC), and Cloud Computing and Informatics. The decision became effective from the date of its issuance.

The approval follows Executive Committee Recommendation No. (3/29-30), dated 10 August 2026, and was issued pursuant to ECZA's regulatory authority to approve regulations, rules and arrangements applicable to economic cities and special economic zones.

Key highlights

-  **Licensing and supervision:** The regulations set out the requirements for licensing commercial, industrial, service, professional, educational, training and healthcare activities, as well as the Authority's supervision and monitoring of such activities.
-  **Real estate registration:** The regulations determine the competent authority for registering different types of real estate within the SEZs, together with the applicable mechanisms and requirements.
-  **Property documentation:** The framework addresses the issuance of official documentation for owners and beneficiaries of properties within the SEZs, including registration requirements and the supporting documents to be provided.
-  **Security administration:** The regulations provide for the establishment of a security administration within the SEZs and define its responsibilities, in coordination with the Ministry of Interior.
-  **Bonded and re-export zones:** The regulations establish rules governing the creation and management of bonded and re-export zones, including the infrastructure required to support industrial, commercial and service activities.

What this means for businesses

- Businesses operating in or considering investment within the relevant SEZs should assess the new regulatory requirements alongside the applicable tax and customs framework.
- Existing and prospective investors should consider how the regulations affect their licensing, operating model, facilities and movement of goods within the zones.
- Businesses should also ensure that their operational arrangements are aligned with the specific requirements applicable to the relevant SEZ.

The Official ECZA announcement is accessible through this [link](#).



Customs

ZATCA Issues Detailed Tax and Customs Procedures for Special Economic Zones

In August 2026, the Zakat, Tax and Customs Authority (ZATCA) issued the first edition of its detailed procedural guide for tax and customs operations within Saudi Arabia's Special Economic Zones (SEZs). The guide provides further clarity on the customs and tax treatment applicable to licensed businesses operating in the King Abdullah Economic City (KAEC), Ras Al-Khair and Jazan SEZs, as well as the Cloud Computing SEZ.

The guide sets out a comprehensive customs framework governing the movement, processing and control of goods throughout their lifecycle within the SEZs, including their entry, manufacturing, transfer, consumption and release into the mainland economy.

Key highlights

-  **Customs duty suspension:** Customs duties and VAT on goods related to qualifying activities are suspended until the goods enter the mainland economy and the customs suspension regime ends.
-  **Movement of goods:** Goods moved from the mainland economy into an SEZ in connection with qualifying activities are generally treated as exports or re-exports. Conversely, goods released from an SEZ into the mainland economy are treated as imports and are subject to the applicable customs duties and taxes.
-  **Customs controls and procedures:** The guide establishes procedures covering manufacturing, repairs and maintenance, transfers between SEZs and other customs-suspension areas, consumption, waste management and destruction of goods.
-  **Electronic inventory requirements:** Licensed businesses are required to maintain an auditable electronic inventory management system capable of tracking the movement and processing of goods.

What this means for businesses

- Businesses operating in, or considering investment within, Saudi Arabia's SEZs should assess the customs implications across their full supply chain, rather than focusing solely on the available tax and customs incentives.
- The new framework places significant emphasis on inventory traceability and customs controls, particularly for businesses undertaking manufacturing or other processing activities within an SEZ.
- Businesses should review their customs operating models, inventory systems and internal procedures to ensure that movements of goods, manufacturing inputs and outputs, consumption and inventory balances can be appropriately tracked and reconciled in line with ZATCA requirements.

The Official ZATCA announcement is accessible through this [link](#).



Customs

Saudi Arabia Amends Customs Duty Rates on Selected Tariff Lines

On 21 August 2026, the Saudi Minister of Finance, in his capacity as Chairman of the Zakat, Tax and Customs Authority (ZATCA) Board of Directors, issued Decision No. (2-88-1448) amending the customs duty rates applicable to selected tariff lines. The decision became effective from the date of its publication in the Official Gazette.

The amendment follows a request from the Ministry of Industry and Mineral Resources to amend the customs duty rates applicable to certain goods for the purpose of protecting and promoting national industries. The amended rates are subject to the tariff ceilings committed to by Saudi Arabia under the World Trade Organization (WTO).

Key highlights

-  The customs duty rate has been amended from 5% to 10% for the following tariff lines:
 - HS Code 151710900000 – Other goods falling under the relevant tariff heading.
 - HS Code 732620300000 – Ties for animal feed.
-  The purpose of the amendments is to protect and promote national industries.
-  The revised customs duty rates become effective from the same date of publication of the decision in the Official Gazette on 21 August 2026.

What this means for businesses

- Importers should review their product classifications to determine whether their imports fall under the affected tariff lines.
- Businesses importing the affected goods should assess the impact of the 10% customs duty rate on landed costs and pricing.
- Companies should ensure that their customs master data and import processes are updated to reflect the revised rates from the effective date.

The Official ZATCA announcement is accessible through this [link](#).



e-Invoicing

Electronic Invoicing Integration phase – 25th wave

On 24 July 2026, the Zakat, Tax and Customs Authority (ZATCA) announced the launch of Wave 25 of the Electronic Invoicing (e-Invoicing) Phase II integration. As per the announcement, VAT-registered taxpayers meeting the following criteria must integrate their e-Invoicing systems with the FATOORA platform by the specified deadline:

Wave 25: Taxpayers whose annual revenues subject to VAT exceeded SAR 187,500 in 2022, 2023, 2024 or 2025 must complete the integration no later than 1 February 2027.

Key highlights

ZATCA has confirmed that it will notify all qualifying taxpayers directly. The integration must comply with the Phase II technical and business requirements, including connecting the taxpayer's e-Invoicing solution with the FATOORA platform, issuing invoices in the prescribed format and including the required additional invoice fields.

What this means for businesses

- The announcement represents a further expansion of the Phase II rollout and significantly broadens the population of taxpayers subject to the integration requirements, with the Wave 25 revenue threshold reduced to SAR 187,500.

The Official ZATCA announcement is accessible through this [link](#).



Real Estate Transaction Tax

Draft classification of violations and penalties under the Real Estate Transaction Tax Law

The Zakat, Tax and Customs Authority (ZATCA) has released for public consultation a draft classification of violations and penalties under the Real Estate Transaction Tax (RETT) Law ('RETT Law'). The consultation is open from 3 September 2026 to 3 October 2026 through the National Competitiveness Center's Istitlaa platform.

The draft has been issued pursuant to Article 16(1) of the RETT Law, which provides powers for ZATCA to impose penalties based on a classification established, considering the proportionality between the violation and the corresponding penalty.

Key highlights

- The draft introduces a more structured approach for determining penalties for tax evasion under Article 15(1) of the RETT Law. The applicable fine would range from one to three times the tax subject to evasion, based on a weighted assessment that takes into account the proportion of tax subject to evasion relative to the total tax due, as well as aggravating factors such as the use of forged, fabricated or incorrect documents and repeated tax-evasion violations. Depending on the overall weighting, the penalty would be equal to one, two or three times the tax subject to evasion. A violation would be considered repeated where another tax-evasion violation occurs within 12 months from the date of the previous penalty decision.
- For other violations of the RETT Law and its Implementing Regulations, the draft proposes a graduated penalty framework based on the number of occurrences. The first violation would generally result in a warning, with monetary penalties applying for subsequent violations and increasing depending on the nature and frequency of the non-compliance. From the fifth occurrence onwards, the penalty may reach SAR 50,000 or the tax due, whichever is higher. The framework covers, among others, incorrect transaction information, failure to register a real estate transaction, failure to retain required records, and failure to cooperate with examination or inspection procedures.

What this means for businesses

- The draft provides greater clarity on how RETT penalties may be determined and escalated, particularly for tax evasion and repeated non-compliance. As the classification is still under consultation, businesses should review the proposed framework and consider whether any practical concerns or comments should be raised before it is finalised.

The Official ZATCA announcement is accessible through this [link](#).



Bahrain Indirect Tax updates

03



Value Added Tax

Bahrain NBR tightens the Profit Margin Scheme: VAT General Guide Version 1.16 and Retail and Wholesale Guide Version 1.3

On 20 September 2026, Bahrain's NBR released Version 1.16 of its VAT General Guide, updating Section 17 on the Profit Margin Scheme, together with Version 1.3 of its VAT Retail and Wholesale Guide, updating Section 12.1 on the same subject.

The key update in both guides is the confirmation that only goods that were previously subject to VAT qualify for the Profit Margin Scheme. Goods acquired before the effective date of the VAT Law, or that were otherwise never subject to VAT, are excluded, and VAT is due on the full selling price.

Key highlights

-  **Two guides updated in parallel:** Section 17 of the VAT General Guide and Section 12.1 of the VAT Retail and Wholesale Guide were both revised on 20 September 2026 and should be read together.
-  **Eligibility limited to previously taxed goods:** The scheme may only be applied to goods on which VAT was previously charged, consistent with its purpose of preventing double taxation where that VAT was irrecoverable.
-  **Pre-VAT and never-taxed goods excluded:** Goods acquired before the effective date of the VAT Law, or that have otherwise never been subject to VAT, fall outside the scheme.
-  **Full selling price taxable where excluded:** Where goods do not qualify, VAT at the standard rate of 10% applies to the full selling price rather than to the margin realised on resale.
-  **Evidence of prior VAT becomes critical:** Businesses should be able to demonstrate that VAT was previously borne on the goods, and invoices issued under the scheme must continue to reference that VAT has been charged on the profit margin.

What this means for businesses

- **Re-test scheme eligibility:** Retailers, wholesalers and dealers in second-hand goods, including used vehicles, jewellery, equipment and collectibles, should review stock and separate previously taxed goods from pre-VAT and never-taxed items.
- **Update systems and pricing:** ERP and point-of-sale configurations that apply margin scheme treatment at product or supplier level should be updated, and selling prices reviewed where VAT will now apply to the full value.
- **Review historic positions:** Businesses should assess prior periods in which the scheme was applied to ineligible goods and consider whether a voluntary disclosure and correction of VAT returns is required.

For further details, please refer to the official NBR VAT General Guide and VAT Retail and Wholesale Guide available at the following [link](#).



Value Added Tax

Bahrain NBR updates VAT Real Estate Guide: new section on VAT invoicing requirements

On 9 August 2026, Bahrain's NBR published Version 1.7 of its VAT Real Estate Guide. The update introduces a new Section 5, setting out the VAT invoicing requirements that apply to supplies made by VAT-registered persons.

The new section confirms that VAT invoices must be issued for all supplies made in Bahrain, must meet the requirements prescribed under the VAT legislation, and, for supplies relating to the construction of a new building, must include the relevant building permit number.

Key highlights

- New Section 5 on VAT invoicing:** Version 1.7 adds a dedicated section addressing the VAT invoicing obligations of VAT-registered persons operating in the real estate sector.
- Invoices required for all customers:** A VAT-registered person must issue VAT invoices for all supplies of goods and services made in Bahrain, regardless of whether the customer is a resident or a non-resident.
- Full compliance with prescribed requirements:** VAT invoices must comply with all of the requirements prescribed under the Bahrain VAT legislation.
- Description of the supply must be detailed:** The description must be sufficiently detailed to clearly identify the nature of the goods or services supplied and to support the correct VAT treatment.
- Building permit number for new builds:** For supplies relating to the construction of a new building, the invoice must include the relevant building permit number within the description of the supply, aligning with Version 1.15 of the VAT General Guide issued on 29 July 2026.

What this means for businesses

- Update invoice templates and billing data:** Developers and contractors should ensure invoice layouts capture the building permit number and that supply descriptions identify the nature of the works rather than referring only to contracts or milestones.
- Strengthen controls over supplier invoices:** As input VAT recovery depends on holding a compliant invoice, accounts payable controls should reject contractor invoices with inadequate descriptions or a missing permit number.
- Review non-resident billing and open positions:** Businesses should confirm that VAT invoices are issued to non-resident customers, and revisit zero-rated new-build positions where supporting invoices predate this clarification.

For further details, please refer to the official NBR VAT Real Estate Guide available at the following [link](#).



Value Added Tax

Bahrain NBR updates VAT Financial Services Guide: clarification on general insurance and reinsurance

On 3 August 2026, Bahrain's National Bureau for Revenue (NBR) published Version 1.4 of its VAT Financial Services Guide. The update amends Section 10.4, which deals with general insurance and reinsurance (non-life) contracts.

The key update in Version 1.4 confirms that the VAT treatment of a reinsurance contract is determined by the parties to that contract, rather than by the location or status of the underlying insured risk or the ultimate insured persons.

Key highlights

-  **Targeted amendment to Section 10.4:** Version 1.4 revises the guidance on general insurance and reinsurance (non-life) contracts, with the remainder of the guide left unchanged.
-  **Reinsurance treatment follows the contracting parties:** The VAT liability of a reinsurance contract depends on the parties to the reinsurance contract, not on where the underlying risk sits or who the ultimate insured persons are.
-  **Illustrative example added:** The NBR has included a worked example in Section 10.4 to demonstrate how the principle applies in practice.
-  **Standard rate remains the default:** General insurance and reinsurance premiums supplied in Bahrain are subject to VAT at the standard rate of 10%, unless the conditions for zero-rating are met.
-  **Health insurance treated as general insurance:** For VAT purposes, general insurance also covers health insurance, alongside cover on assets and liabilities other than life.

What this means for businesses

- **Revisit reinsurance arrangements:** Insurers and reinsurers should review inward, outward and retrocession arrangements against the party-based test, as positions previously determined by reference to the underlying risk may no longer hold.
- **Confirm zero-rating and evidence:** Where premiums are treated as zero-rated exports of services, businesses should confirm that the conditions are met and that the supporting documentation is retained.
- **Update systems and historic positions:** ERP tax codes and tax determination logic that are configured on risk location should be updated, and any historic exposure assessed, including reverse charge and input tax apportionment.

For further details, please refer to the official NBR VAT Financial Services Guide available at the following [link](#).



Oman Indirect Tax updates

04



e-Invoicing

Oman formalises mandatory e-Invoicing: Ministerial Decision No. 189/2026

The Oman Tax Authority (OTA) has issued Ministerial Decision No. 189/2026, amending the VAT Executive Regulations and providing the first formal legal basis for mandatory e-Invoicing in Oman.

The decision requires taxpayers to issue tax invoices in an approved and secure electronic format through the e-Invoicing system prescribed by the OTA and sets the mandatory go-live dates in legislation based on annual taxable supplies, replacing the previously communicated rollout-by-selection approach.

Key highlights

-  **First formal legal basis for e-Invoicing:** The amended VAT Executive Regulations require tax invoices to be issued in an approved and secure electronic format through the e-Invoicing system prescribed by the OTA.
-  **Mandatory go-live dates now set in law:** Taxpayers with annual taxable supplies exceeding OMR 5 million must comply from 1 April 2027, and those at or below OMR 5 million from 1 October 2027.
-  **How the OMR 5 million threshold is measured:** Assessed on annual supplies as at 31 March 2027, or expected supplies from 1 April 2027 to 31 March 2028, including reverse charge and intra-GCC supplies but excluding disposals of capital assets.
-  **Voluntary pilot phase already under way:** The OTA commenced the first voluntary rollout phase during August to October 2026 with approximately 100 selected large taxpayers, encouraging live testing without e-Invoicing penalties ahead of the mandatory dates.
-  **Scope extends well beyond B2B:** Requirements extend to B2C transactions, simplified tax invoices, advance payments and deemed or nominal supplies, with new provisions for approved or licensed service providers (ASPs).
-  **Invoice integrity and limited exemptions:** Invoices must maintain integrity, authenticity, readability and proper storage throughout the statutory retention period, with a unique number assigned to each invoice. The OTA may grant exemptions in exceptional circumstances on application.

What this means for businesses

- **Conduct an e-Invoicing impact assessment:** Businesses should assess the impact across business processes, invoicing flows, ERP and billing systems, controls and master data.
- **Identify required system and process changes:** Changes needed to meet the OTA's technical and business requirements should be identified and scoped early.
- **Evaluate and select a service provider:** Businesses should evaluate approved or licensed ASPs and confirm the integration approach with existing finance and billing systems.
- **Plan implementation and testing:** Implementation and testing plans should be developed to ensure readiness well ahead of the mandatory compliance dates in 2027.

For further details, please refer to the Oman Tax Authority e-Invoicing portal through this [link](#).



Qatar Indirect Tax updates

05



Customs

Qatar continues anti-dumping duties on ceramic tiles from China and India

Qatar General Authority of Customs issued Administrative Circular No. 67 on 10 August 2026, circulating Minister of Commerce and Industry Decision No. 79 of 2026. The decision continues definitive anti-dumping duties on specified ceramic products originating in or exported from China or India.

Key highlights

-  **Continuation of anti-dumping measures:** Qatar Ministry of Commerce and Industry Decision No. 79 of 2026 extends the application of definitive anti-dumping duties on specified ceramic tiles originating in or exported from China and India for an additional six-month period.
-  **Products affected:** The measure applies to certain ceramic tiles and related products classified under HS heading 69.07, while products classified under HS subheading 69073000 remain excluded from the scope of the duties.
-  **Significant additional duty exposure:** Anti-dumping duties continue to apply at varying rates depending on the producer or exporter, with residual rates reaching up to 76% for certain Chinese exporters and 106% for certain Indian exporters.
-  **Trade remedy enforcement:** The extension demonstrates Qatar's continued use of trade-remedy measures to address alleged dumping practices and protect domestic industry from unfairly priced imports.
-  **Cost impact on regional supply chains:** The continued application of these duties may materially increase the landed cost of affected ceramic products imported into Qatar from China and India.

What this means for businesses

- **Assess commercial impact:** Businesses importing ceramic products into Qatar should evaluate whether the continued duties affect procurement costs, pricing arrangements and project budgets.
- **Review sourcing strategies:** Importers may wish to assess alternative suppliers, manufacturers or sourcing jurisdictions where commercially viable.
- **Verify product scope:** Companies should review product classifications and technical specifications to confirm whether imported products fall within the scope of the anti-dumping measures.
- **Confirm exporter-specific duty rates:** As duty rates vary by manufacturer and exporter, businesses should ensure they have sufficient documentation to support the application of the correct rate.
- **Monitor future developments:** The extension is currently limited to six months and businesses should continue monitoring for further amendments or termination of the measure by the Qatari authorities.

For further details, please refer to the official Customs Notice through this [link](#).



Customs

Under Amiri Decree No. (45) of 2026, customs duties in Qatar have been raised on a range of poultry and agricultural goods.

Specified items now carry higher tariffs. Specified fresh or chilled chicken products will face a higher customs duty rate and certain agricultural products will also face seasonal increases; since the decree was published on 16 September 2026, the revised rates come into force 60 days from that date.

Key highlights

-  **Products affected:** The increase applies to specified fresh or chilled chicken products and selected agricultural products, including fresh or chilled tomatoes, eggplants and zucchini.
-  **Significant additional duty exposure:** The increase applies to specified fresh or chilled chicken products to 18%, while selected agricultural products, including fresh or chilled tomatoes, eggplants and zucchini, will be subject to a 15% customs duty during specified peak-production periods.
-  **Purpose of the Decree:** The Decree demonstrates Qatar's objective of protecting and strengthening local production as part of a broader food-security policy.
-  **Countries impacted by this customs duty increase:** Countries that are not party to any Free Trade Agreements to which Qatar is a party (i.e. EFTA, GAFTA and the GCC Economic Agreement) will be impacted.

What this means for businesses

- **Assess commercial impact:** Businesses importing the aforementioned products into Qatar should evaluate whether the continued duties affect procurement costs and pricing arrangements.
- **Review sourcing strategies:** Importers may wish to assess alternative suppliers or sourcing jurisdictions where commercially viable.
- **Verify product scope:** Companies should review product classifications and technical specifications to confirm whether imported products fall within the scope of the Amiri Decree.
- **Monitor future developments:** The increase is currently limited to a specific type of products and businesses should continue monitoring for further amendments or expansion of the products by the Qatari authorities.



Excise Tax

Qatar Excise Tax: Electronic testing for sweetened drinks via Dhareeba

On 7 September 2026, the Qatar General Tax Authority (GTA) announced that, effective 1 November 2026, the analysis certificates required for the registration of sweetened drinks will be approved electronically through the Dhareeba platform.

The platform will integrate directly with laboratories accredited by the Ministry of Public Health and registered with the Authority, removing the need for taxpayers to attach analysis certificates manually to product registration applications. The change coincides with the expansion of the scope of excise tax on sweetened drinks and forms part of the GTA's wider tax digitalisation agenda.

Key highlights

-  **Electronic approval from 1 November 2026:** Analysis certificates required for the registration of sweetened drinks will be approved electronically through the Dhareeba platform, without manual attachments.
-  **Direct integration with accredited laboratories:** Dhareeba will connect directly with laboratories accredited by the Ministry of Public Health and registered with the General Tax Authority.
-  **Registration applications submitted on Dhareeba:** Taxpayers submit the product registration application through the platform and then deliver product samples to one of the accredited laboratories.
-  **Testing of sugars and sweeteners:** Laboratories carry out the required tests to determine the types and quantities of sugars and sweeteners used in each product, which drive excise tax classification.
-  **Automatic transfer of results:** Once the laboratory approves the test results, the test data and analysis certificate are sent automatically to Dhareeba, reducing manual processing and improving data accuracy.
-  **Aligned with the expanded excise scope:** The integration coincides with the expanded scope of excise tax on sweetened drinks and supports the GTA's programme to develop digital services and inter-agency connectivity.

What this means for businesses

- **Review product registrations:** Producers, importers and distributors of sweetened drinks should review their registered product portfolio and confirm which items require testing under the new process.
- **Use accredited laboratories:** Samples should be submitted only to laboratories accredited by the Ministry of Public Health and registered with the GTA, as other certificates will not flow into Dhareeba.
- **Update internal processes:** Product registration, sampling and documentation procedures should be updated to reflect electronic certificate approval and the removal of manual attachments.
- **Prepare for the expanded excise scope:** Businesses should assess the impact of the expanded excise tax on sweetened drinks on product classification, sugar content data, pricing and compliance ahead of 1 November 2026.

For further details, please refer to the official GTA announcement available through this [link](#).



Kuwait Indirect Tax updates

06



Customs

Kuwait updates controls for occupational health-regulated goods

Kuwait General Administration of Customs listed Circular No. 26 of 2026 on 3 August 2026. The circular concerns implementation of updated lists of goods and products that are restricted and subject to the control or release requirements of the Ministry of Health, Occupational Health Department.

Key highlights

-  **Updated regulatory controls:** Kuwait Customs has updated the lists of goods and products subject to the supervision and release requirements of the Ministry of Health's Occupational Health Department.
-  **Potential import restrictions:** Products falling within the updated lists may be subject to additional regulatory approvals, permits or release requirements before customs clearance.
-  **Enhanced compliance focus:** The update reinforces the importance of ensuring that regulated products are accurately declared and supported by the required documentation.
-  **Broader supply chain impact:** Importers of chemicals, healthcare-related products, occupational safety equipment and other regulated goods may be particularly affected by the revised controls.

What this means for businesses

- **Review regulated product portfolios:** Businesses should determine whether any imported products fall within the updated Ministry of Health control lists and assess the resulting customs requirements.
- **Validate product classifications:** Accurate HS classification and product descriptions will be important to determine whether goods are subject to regulatory control or release procedures.
- **Assess licensing requirements:** Importers should ensure all required approvals, permits and supporting documentation are obtained before shipment to avoid clearance delays.
- **Strengthen customs compliance processes:** Companies should update customs procedures and broker instructions to reflect any new regulatory requirements applicable to controlled goods.

For further details, please refer to the official Customs Notice through this [link](#).



Customs

Kuwait updates statutory tariff tables under Law No. 159 of 2025

Kuwait General Administration of Customs listed Circular No. 28 of 2026 on 8 September 2026. The circular concerns updates to Tables 1, 2 and 4 attached to Law No. 159 of 2025.

Key highlights

-  **Tariff schedule update:** Kuwait Customs announced updates to Tables 1, 2 and 4 attached to Law No. 159 of 2025, indicating changes to customs-related tariff schedules and/or regulatory classifications.
-  **Potential customs impact:** The amendments may affect the customs treatment, import requirements or tariff application for goods falling within the updated tables.
-  **Classification relevance:** Businesses importing into Kuwait should ensure that products are mapped to the correct HS classification, as the revised tables may alter the treatment of specific products.
-  **Need for detailed review:** The public customs notice confirms the update but does not provide the amended tariff lines or affected products, making a detailed review of the underlying legislation necessary.

What this means for businesses

- **Review product classifications:** Importers should assess whether products imported into Kuwait fall within the scope of the updated tariff tables and confirm that existing HS classifications remain appropriate.
- **Validate customs treatment:** Businesses should verify whether any goods currently benefiting from a particular customs treatment, exemption or regulatory status are impacted by the amendments.
- **Update customs master data:** Companies should review customs databases, ERP systems and broker instructions to ensure that tariff and product information remains aligned with the revised schedules.
- **Assess landed-cost implications:** Where tariff classifications or customs treatment change, businesses should evaluate the potential impact on duty costs, pricing and supply-chain planning.

For further details, please refer to the official Customs Notice through this [link](#).

A selection of PwC Middle East events

PwC Middle East and Label collaboration

PwC Middle East and Label have collaborated to bring the Middle East market the **first end-to-end AI-powered tax exchange of information platform**.

Combining PwC's tax expertise with Label's technology for automating **FATCA, CRS and CARF reporting**, the collaboration helps organisations reduce complexity, improve reporting accuracy and strengthen control over evolving tax transparency obligations.

It supports financial institutions in navigating an increasingly complex regulatory landscape and preparing for the future of tax transparency.



LEAP – Riyadh: Indirect Tax AI and Tech Solutions

PwC Middle East showcased its indirect tax technology capabilities at **LEAP 2026, held from 1 to 3 September**, through three dedicated sessions highlighting how AI and technology are transforming tax compliance and reporting across the region.

The sessions covered **PwC's VAT Invoice Checker, the evolving role of AI in e-Invoicing, and our collaboration with Label** to support more efficient and scalable tax transparency reporting. Together, they demonstrated how our teams are helping businesses move from manual, fragmented processes towards more automated, insight-led and future-ready tax operations.



PwC Middle East: Oman e-Invoicing webinar

PwC Middle East hosted a webinar on **9 September 2026** covering the latest developments in Oman's e-Invoicing journey and what they mean for businesses.

The session focused on key regulatory and implementation updates, sector-specific considerations, and the practical steps organisations should take to prepare, with an emphasis on early planning, technology readiness and strong governance.

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Webinar | Oman e-Invoicing:
Making it happen

Wednesday 9 September 2026 11.00am – 12.00pm (GMT+4)



PwC Middle East award shortlists

Shortlisted: ITR & IFLR Middle East Awards 2026

PwC Middle East has been **shortlisted in over 30 categories** at the ITR & IFLR Middle East Awards 2026, recognising the breadth of our tax capabilities and the depth of talent across our teams.

The nominations span jurisdictions, disciplines, teams and individuals, reflecting the strength of our work across the region and the collective expertise behind it.

We're proud to see this work recognised across such a broad range of categories.

Shortlisted: Jurisdiction Awards

- Bahrain Tax Firm of the Year
- Jordan Tax Firm of the Year
- Kuwait Tax Firm of the Year
- Qatar Tax Firm of the Year
- Saudi Arabia Tax Disputes Firm of the Year
- Saudi Arabia Transfer Pricing Firm of the Year
- Saudi Arabia Tax Firm of the Year
- United Arab Emirates Indirect Tax Firm of the Year
- United Arab Emirates Tax Disputes Firm of the Year
- United Arab Emirates Transfer Pricing Firm of the Year
- United Arab Emirates Tax Firm of the Year

Shortlisted: Regional Awards

- Diversity, Equity & Inclusion Firm of the Year
- Tax Compliance & Reporting Firm of the Year
- Tax Innovator of the Year
- AI & Tech Leadership Firm of the Year
- Tax Technology Firm of the Year
- Transfer Pricing Technology Firm of the Year
- Customs Firm of the Year
- Real Estate Tax Firm of the Year
- Private Client Firm of the Year
- Indirect Tax Firm of the Year
- Tax Disputes & Litigation Firm of the Year
- Transfer Pricing Firm of the Year
- Tax Firm of the Year
- Transfer Pricing Impact Deal of the Year

Shortlisted: Individual Awards and Rising Stars

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Individual Awards

Carlos Garcia
Indirect Tax Practice Leader
Partner – Indirect Tax
Tax & Legal Services
PwC Middle East

Maher El Awar
Tax Disputes Practice Leader
Partner – Indirect Tax
Tax & Legal Services
PwC Middle East

Steven Cawdron
Transfer Pricing Practice Leader
Partner – Transfer Pricing
Tax & Legal Services
PwC Middle East

Rising Stars

Ahmet Celiktas
Transfer Pricing
Director
Tax & Legal Services
PwC Middle East

Ahmed Mirza Naveed
Transfer Pricing
Senior Manager
Tax & Legal Services
PwC Middle East

Jenan Alasheeri
Indirect Tax
Senior Manager – Indirect Tax
Tax & Legal Services
PwC Middle East

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**Shortlisted:
ITR & IFLR
Middle East
Awards 2026**

**PwC Middle East
Tax & Legal Services**

The takeaway

Staying ahead of change is no longer optional. Taxpayers are now, more than ever, expected to keep pace with the rapid evolution of indirect tax regulations across the region and ensure they remain fully compliant and future-ready. Proactive monitoring and timely action are critical to mitigating risks and seizing opportunities in this dynamic environment.

If you would like to explore how these developments impact your business or discuss the key insights highlighted in this publication, please reach out to us for a deeper conversation.

Contact us

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Thank you

About PwC

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with nearly 364,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com.

Established in the Middle East for over 40 years, PwC Middle East has 30 offices across 12 countries in the region with around 12,000 people. (www.pwc.com/me).

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