

Below are the latest developments in Value Added Tax (VAT) in the GCC:

## UAE VAT

Federal Tax Authority (FTA) has published an updated version of “VAT Refund for Business Visitors User Guide”. The guide provides detailed description on the process to be followed for submitting VAT refund Form and what information will be required when completing the Refund Form. The guide also includes an Appendix listing out the countries with which UAE has a reciprocal agreement for the business visitor VAT refund scheme.

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## KSA VAT

The Kingdom of Saudi Arabia (KSA) General Authority of Zakat and Tax (GAZT) has published the second edition of Value Added Tax (VAT) guide on Imports and Exports. This edition of the guide focuses on export of goods, section 7 in the guide details the evidence required to indicate the intent to export. The guide provides a list of documents to be provided as evidence of intent to export.

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GAZT has published the English version of Invoicing and Records guide. The guide is updated to elaborate on the language requirements in Tax Invoices. The guide states that Tax invoices in KSA must be issued in Arabic (in addition to any other language shown as a translation), with Arabic considered the definitive information on the invoice.

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General Authority of Zakat and Tax (GAZT) has issued a press release stating that members of Boards of Directors are not considered taxable persons in their capacity as Directors, and the remuneration paid to them is not subject to Value Added Tax (VAT) in KSA, effective from 1 January 2018. The Economic Activity guide released by GAZT, states that such persons are not considered taxable persons when carrying out their appointed role and should not register for VAT, charge VAT, or raise VAT invoices for these activities.

However, the guide notes that if the same person also carries out an independent activity, such as independent consulting services, a registration obligation may arise.

[\*Read More\*](#)

## BAHRAIN VAT

The Bahrain National Bureau for Revenue (NBR) has published a booklet on VAT in Education sector which details the VAT treatment of goods and services related to educational services. The booklet summarizes the conditions for the zero-rating of educational services, and provides examples of goods and services that are considered to be related to educational services (and therefore zero-rated) and those that are not considered related to educational services (and therefore standard rated for VAT purposes).

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The Bahrain National Bureau for Revenue (NBR) recently published the Healthcare guide. The guide provides further clarity on the VAT treatment of medicines, medical equipment, and the import of goods to be used by persons with special needs in Bahrain. It also provides guidance on the VAT treatment of health insurance, including services made to insurance companies and services made to employers.

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Businesses in Bahrain are getting ready for the second phase of VAT registration. The year 2019 is a transitional year for VAT in Bahrain, the transitional period has phased mandatory VAT registration with three registration deadlines: 20 December 2018, 20 June 2019 and 20 December 2019.

Taxable persons with annual supplies exceeding or expected to exceed BHD 500,000 but lower or equal to BHD 5,000,000 must register for VAT with an effective date of 1 July 2019. Registration applications have to be submitted to the NBR no later than by 20 June 2019. Businesses with annual supplies of greater than BHD 5 million, who were registered with NBR by 28 December 2018 filed their first VAT return in the month of April, the deadline for filing was 30 April 2019.

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### Who We Are

Nishe is a boutique professional services firm based in the UAE specialising in the provision of accounting, Value Added Tax (VAT) and other related services to clientele in GCC.

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