

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

UAE VAT

The United Arab Emirates (UAE) Federal Tax Authority (FTA) has published a new Value Added Tax (VAT) Public Clarification on business-to-business supplies of healthcare services ([VATP016](#)).

The Public Clarification addresses the issue of whether healthcare services provided by one healthcare provider to another, or to other corporate entities, are eligible for zero-rating. It was confirmed that healthcare services may only be zero-rated where the recipient of the supply is also the person who receives treatment. In instances where a business provides medical services to another business, the service would not constitute "healthcare services" for zero-rating purposes and would therefore generally be subject to 5% VAT in the UAE. This clarification also sets out the FTA's view on how to determine the identity of the recipient of a supply.

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The United Arab Emirates (UAE) Federal Tax Authority (FTA) has published an updated version of its guide on Value Added Tax (VAT) refunds for business visitors.

The list of eligible countries has been updated to include "Korea", which is understood to refer to the Republic of Korea (South Korea). The VAT refund scheme for business visitors allows foreign businesses to recover the VAT on certain expenses incurred in the UAE, subject to certain conditions.

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The United Arab Emirates (UAE) Federal Tax Authority (FTA) has published an updated version of its Clarifications user guide. The Clarifications Form is for use by all persons who would like to ask the FTA to provide technical clarifications to matters of uncertainty they encounter after analyzing the legislation. The guide has been updated to state that in most cases, it will take the FTA up to 45 business days to respond to a Clarification request (previously, the guide said that it 'may' take this long).

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BAHRAIN

The National Bureau for Revenue (NBR) held an interactive VAT workshop recapping general and sector-specific VAT concepts, including invoicing and filing in the first week of October.

This workshop was a continuation of the series of workshops organized by the NBR to provide an inclusive platform for all stakeholders from the public and private sector to increase businesses' awareness of VAT return filing procedures ahead of deadlines.

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The Oman Secretariat General for Taxation (SGT) has been replaced by a new tax authority. As per Royal Decree 66/2019, published in the Gazette on 20 October 2019, a new body called the Tax Authority shall replace the existing SGT and report directly to the Council of Ministers. The new Tax Authority will be led by HE Sultan Al Habsi. The new Tax Authority is yet to release any information on the expected of VAT implementation.

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.

Nishe aspires to work towards uplifting underprivileged women by providing them with the support they require to grow. Nishe is exclusively made up of women professionals who are fiercely determined to make a positive impact on everyone they work with – be it our clients, women who seek our support or anyone else.

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