

LEXIS MIDDLE EAST HR ALERT

ليكسيس الشرق الأوسط لشؤون الموظفين

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October 2025

TRENDSETTER PAY TRANSPARENCY

GCC legal considerations

PROFILE CONSULTANCY

Ida Mozayani of Bain Middle East

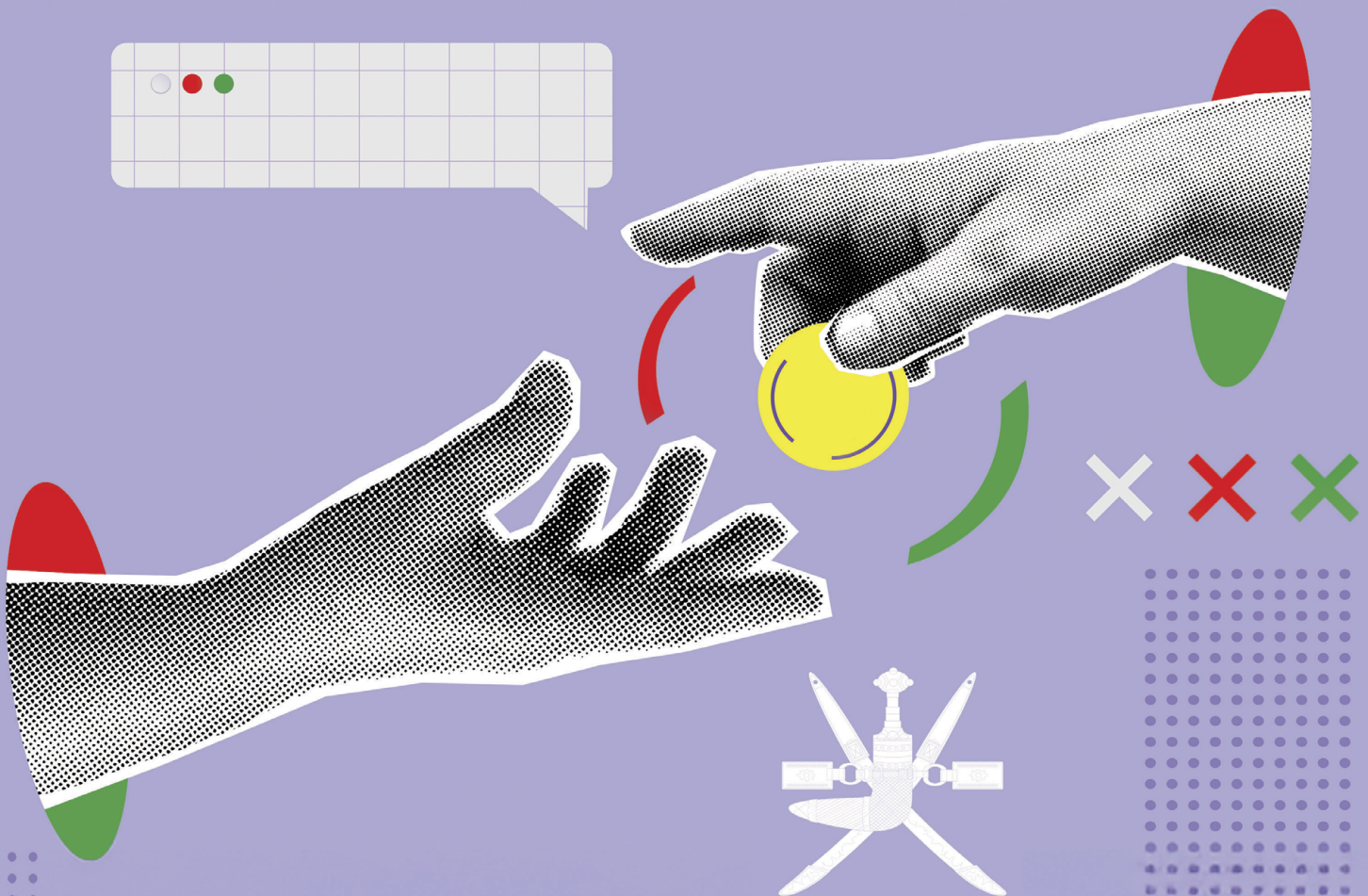
POLICY POINTERS

Commission payments

ROUND-UP OF LEGAL AND BUSINESS DEVELOPMENTS IMPACTING HR IN THE MIDDLE EAST

INCOME TAX: EMPLOYER ANGLE

Impact on employers of new Omani income tax





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ALL ABOUT THE MONEY

In most jurisdictions personal tax implications have a significant impact on the operational work and strategies of HR teams. Up until now these issues have not had the same importance in this region. That is all set to change in Oman - which has just issued a new Personal Tax Law - the first such law in the GCC. The tax rates are low and the exemptions and thresholds are generous. However, as can be seen in this issue, there are large numbers of issues, new obligations and considerations which will impact HR teams there. Although at present there are still a number of unanswered questions on how this will all work in practice, there are areas Omani HR teams should start to think about. New recruitment strategies, new IT systems, employment contract changes, team upskilling, and employee training may all need to be put in place to take account of this tax change. Despite that in this issue we are not merely looking at salaries and benefits packages from a tax perspective. This is an area which has also been hitting the headlines recently for a number of other reasons. For example, one of the emerging global HR trends - driven in some jurisdictions by regulatory requirements, has been pay transparency. This is an area which is still evolving in the GCC and as a result we also look at the legal and practical considerations which apply when considering the introduction of a policy on this area in this region.

Another trend we have recently noted as part of the case reporting we do on a regular basis for Lexis Middle East Law has been the numbers of cases in the region which have involved the payment of commissions on termination. Payment of commissions is a popular remuneration method in this region, particularly in sectors such as sales and financial services. It can be an effective way to drive performance but, as we explain in this issue in the UAE and Qatari context, if a clear, robust policy is not put in place, this is also an area which can often lead to disputes with employees, misunderstandings and the courts.

Claire Melvin - Editor

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INCOME TAX: EMPLOYER ANGLE

Asrujit Mandal of BDO looks at how the first ever personal income tax in the GCC will impact employers.

“Oman Sultani Decree No. 56/2025 Personal Income Tax law comes into force from 1 January 2028,” states Asrujit Mandal. “This is a significant policy shift, which will make Oman the first ever country in the GCC to implement a personal income tax regime. Up until now the Omani tax framework, has only included corporate income tax, VAT, excise duties, customs levies and minimum global taxation of multinational companies under the BEPS P2 regime.”

KEY CHANGES

“The new personal income tax regime is part of Oman’s broader strategy to support its evolving social protection system,” Mandal adds. “Oman Sultani Decree No. 56/2025 suggests there will be further information on the procedures, forms, and compliance mechanisms which will follow when Executive Regulations are issued, potentially by mid-2026. It is still unclear exactly how



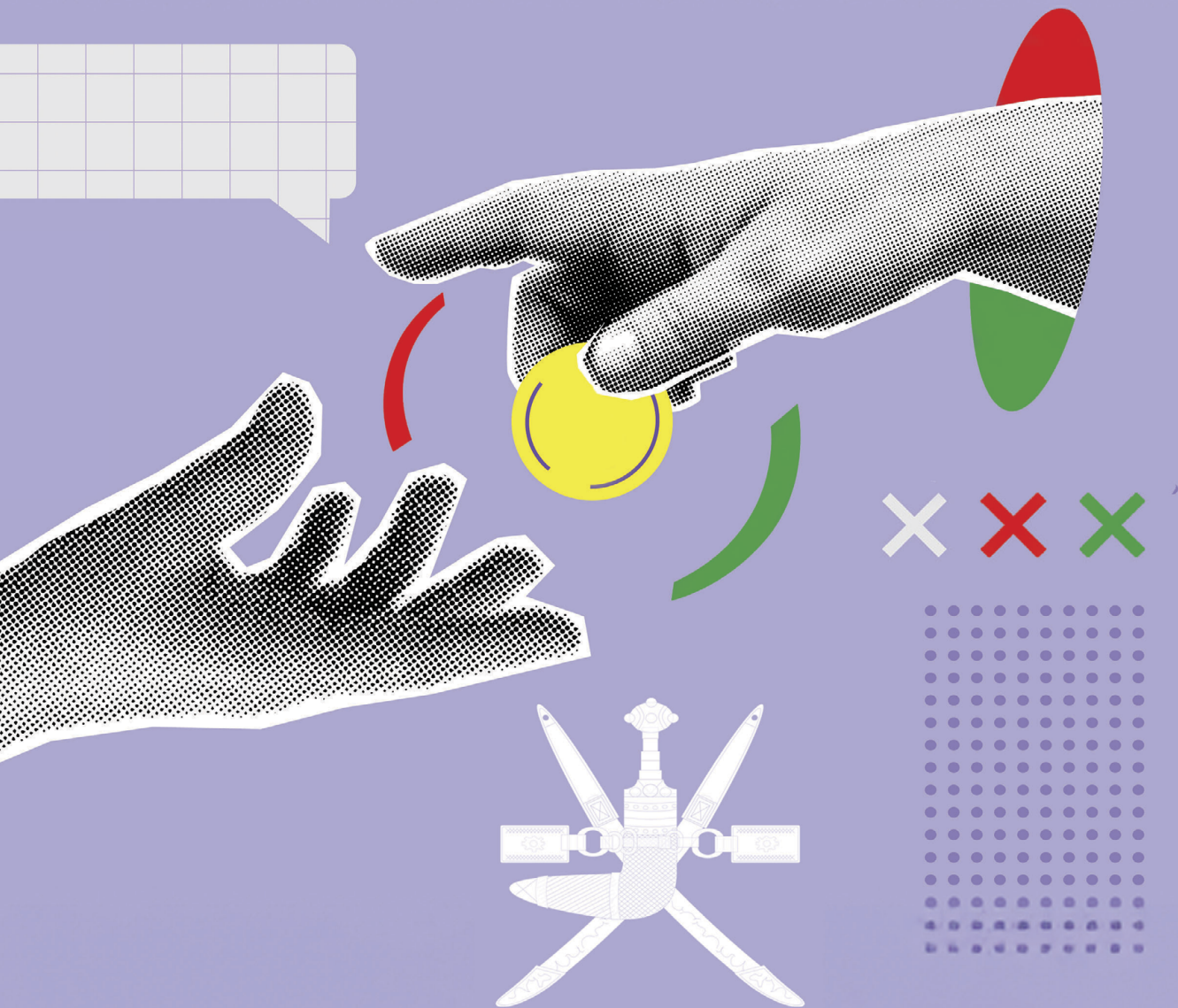
Asrujit Mandal
Partner, BDO

the new regime will work in practice but there is currently some information available and areas employers should be starting to think about.”

“Oman’s approach has been to provide some of the most generous exemption thresholds and lowest fixed rate of tax for personal income tax worldwide. This reflects a positive point as it is anticipated that the significant majority of the population will not be affected by this new tax regime.”

“Oman Sultani Decree No. 56/2025 states tax residents (Omani citizens and expats who are present in Oman for 183 days or more, during the tax year), will be taxed on their worldwide incomes (i.e. incomes earned both in Oman and outside Oman). However, tax non-residents (those who stay less than 183 days during the tax year in Oman) will only be taxed on their Oman sourced income,” Mandal continues. “The tax year in Oman will run from the start of January until the end of December.”

“As tax residency hinges on having a presence of 183 days or more in Oman, where a worker is temporarily employed in there, it will be important to consider



© Getty images

and note exactly how long they work there. Temporary workers may be able to use the short stay exemption. They will be taxed if they exceed the residency threshold but exempt if they earn below the threshold, the income is foreign-sourced and the employer does not have a Permanent Establishment (PE) in Oman."

"Employers will need to assess the days of stay and coordinate with employees and their advisers on the tax implications. They should also remember Service Permanent Establishment under Omani law stands at 90 days."

"The tax rate is a flat 5% which will apply on net incomes exceeding OMR 42,000 annually post deductions, exemptions, costs and losses, which will be available as per the provisions of the law."

ADMINISTRATIVE REQUIREMENTS

"An annual tax return will have to be filed electronically within six months from the end of the tax year. (i.e. by 30 June of the succeeding year) and if any tax is payable it will be due with this tax return," Mandal explains. "It is also worth noting that the law is without prejudice to Double

RELEVANT LEGISLATION

Article 2 of Oman Sultani Decree No. 56/2025

The Chairman of the Tax Authority shall issue the Implementing Regulation of the attached Law within one year from the date of its publication in the Official Gazette, and shall also issue the decisions necessary for the implementation of its provisions.

(Source: Lexis Middle East Law)

Taxation Avoidance Agreements Oman has entered into and any benefits available under these agreements would prevail if they were more beneficial to the taxpayer than provisions in Oman Sultani Decree No. 56/2025".

RELEVANT INCOME

"Income received by a person from their employment, including their salaries, wages, allowances, overtime payments, bonuses, incentives, grants, profit shares, compensations, pensions, end of service benefits and all types of cash and in-kind benefits, which would be considered taxable income and would attract the

relevant taxation under of Oman Sultani Decree No. 56/2025,” Mandal states. “Self-employment income and income for which a commercial register does not exist, i.e. income not taxed under the Corporate Income Tax law (Oman Sultani Decree No. 28/2009) including from commercial, professional, artisanal, and tourism income sources, rental income, royalties, dividends, interest, capital gains, prizes, grants, donations and member remunerations will also be taxed after specific deductions.”

“However, foreign sourced income of a repatriating tax resident of Oman for 18 consecutive months post their non-residency (once in a life time), contributions to retirement and end of services schemes (for up to two schemes), education and healthcare expenses (for the individual and their family), zakat, donations, income from the sale of a declared primary and secondary residence (once in a lifetime), incomes from inheritance and grants/donations from spouses and first-degree relatives, and interest on bank loans for purchase/building of a primary residence would all be exempt,” Mandal continues.

“The self-employed and freelancers will also be able to claim a deduction of 15% of the gross income or actual expenses they have incurred on earning the relevant income, in order to arrive at the taxable income amount.”

“It is also worth noting that losses can be carried forward and deducted from the same source of income for up to five years adjusted on a ‘First in First Out’ basis (although this provision is not applicable to salary income),” Mandal adds. “In addition, foreign tax paid is available as credits up to the taxes due in Oman.”

EMPLOYER'S OBLIGATIONS

“The employer will have an obligation to withhold and pay tax due on their employees’ salaries, wages, member’s remuneration and pensions after applying only the deductions and exemptions which relate to those salaries and wages,” Mandal states. “Employers should also note that an employee earning salary, wages, membership remuneration or pensions, may request their employer to file a tax return on their behalf along with a declaration that they have no other incomes.”

“There will also be a new document retention obligation which applies to employers,” Mandal continues. “Employers will have to retain all relevant documents and data for income tax purposes for five years. They will also have to provide any evidence as requested to the authorities during tax assessments. Employers will need to ensure they have accurate, actionable payroll and underlying HR data for potential tax assessments or compliance reviews. Specific records will need to be kept of detailed compensation breakdowns, e.g. salary, allowances, bonuses, overtime, and benefits in kind, foreign sourced income, work-related expenses made by employees, education or healthcare expenses, contributions to retirement

and end of service schemes and zakat/other qualifying donations, as well taxes withheld or remitted.”

“Entities also have to withhold taxes on gross payments made to third party residents and non-residents (e.g. vendors), excluding payments of salaries, wages, pensions, end-of-service benefits, and membership fee, and remit taxes to the Tax Authority at a rate of 1%, if the payment exceeds OMR 20,000 for payments to tax residents. In addition, in cases of payments to non-residents, they will have to withhold the full amount of the due tax i.e., 5% without thresholds. Another important point to note is that there will be penalties for late remittances of taxes at 1% monthly on unpaid tax amounts. In addition, tax refunds for over payments will need to be requested within five years.”

“At present there is no specific guidance on what an employer needs to do if an employee changes employer mid year,” Mandal continues. “Although they should ensure proper withholding has been taking place until the last date of employment. They should also provide employees with documentation on income and taxes which have already been withheld and align tax records to avoid double withholding or misreporting. The employee should provide their new employer with these details for proper withholding.”

UNANSWERED QUESTIONS

“Unfortunately, at present there are still a number of unanswered questions on how this will all work, which may not be clear until the Executive Regulations are issued,” states Mandal. “For example, the detailed definition of benefits in kind and how they will be valued is still unknown. Specific thresholds and caps on deductions for education and healthcare, zakat and donations are also unclear, as is the treatment of end of service gratuities, cross border income arrangements and how tax filing and reporting requirements will work for non-tax residents in Oman.”

NEXT STEPS

“Employment contracts may have to be altered if it is felt that salary and benefits should be restructured to optimise tax outcomes and so taxes paid by the employer on behalf of employee may be deemed a perquisite. Recruitment strategies may also need to change as total compensation packages being offered may now need to take account of personal income tax exposure,” Mandal continues. “Payroll systems will also have to be able to handle personal income tax computation and withholding, reporting, remittance, and deductions, so existing systems may need to change. In addition, HR, payroll, and finance team staff will need training and there will have to be proactive education of employees on how personal income tax will impact their take-home pay, benefits, and the potential need for tax optimisation. The introduction of income tax in Oman is more than just a fiscal measure, it is a structural transformation which is likely to create challenges and opportunities for employers.”

TREND SETTER

HAS LAW FIRM – LAW

Pay transparency



Legislative change has led to increased adoption of pay transparency in jurisdictions including the US and EU. Ibrahim Mohamed of HAS Law Firm looks at whether it is also increasing in the GCC.

Pay transparency is the disclosure of information on employee compensation approaches, either internally, and/or externally to the public. In the US, pay transparency legislation now covers over 40% of the working population. It is increasingly seen as a critical part of HR and corporate governance strategies but is it increasing in the GCC? Employers can implement varying degrees of transparency based on regulatory requirements, organisational policies, or their compensation strategy. Full salary disclosure is not mandatory in most countries, but even a moderate degree of transparency can have benefits. One key benefit is it reduces pay disparities. By making salary structures and pay ranges visible, employers can more easily identify and address gender, nationality, or race-based pay gaps which is important as Article 4 of Federal Decree-Law No. 33/2021, the UAE Labour Law, prohibits discrimination in pay based on gender, nationality, or race and mandates equal pay for equal work. Saudi labour law also prohibits gender-based wage discrimination. Employees are more likely to perceive the organisation as fair if compensation policies are applied consistently. It can build trust between employees and management. Employees who understand how pay is determined and perceive it is fair, are more likely to engage positively with the organisation. It helps create a workplace that values honesty and fair decision-making, and can make a company more attractive to job seekers who increasingly value openness on compensation. Clear communication on salary ranges can encourage applications. It also reduces wasted time and resources in recruitment, as candidates are less likely to withdraw after discovering their pay is not as expected. Transparent pay structures simplify HR operations by reducing ambiguity in hiring, performance reviews, and promotions, reducing time spent on salary negotiations and ensure compensation decisions are consistent and justifiable. Clear policies also help audit readiness, compliance with labour regulations, and internal reporting requirements.

Pay transparency can take several forms. Full disclosure of every employee's salary is rarely required or recommended. Transparency often involves clear communication on how pay works and the principles underlying compensation decisions. Common approaches include advertising salary ranges in job adverts; sharing criteria for raises, promotions, and bonuses; and publishing salary bands for roles or levels so minimums, midpoints, and maximums for each role are clear. Some employers communicate their compensation philosophy and are transparent on factors such as performance, seniority, or market benchmarking so employees understand pay

decisions even if specific numbers are not shared. These steps can be taken internally and/or externally, depending on company strategy and regulatory obligations. In the GCC pay transparency is still evolving.

Few explicit laws mandate salary disclosure, but initiatives and labour practices are indirectly promoting transparency. For example, in the UAE private sector, the Wage Protection System (WPS) requires salaries to be paid through traceable financial channels, ensuring employees are paid on time and providing a level of, but not mandating, transparency. Employment contracts must also clearly define pay and employment terms, so employees understand their compensation structure. In the UAE public sector, standardised contracts and pay scales are often more transparent than in the private sector. GCC public sector employment generally offers more uniform pay scales and benefits, increasing transparency. However, private sector firms, particularly multinationals are increasingly adopting transparent pay practices to align with global standards, and aid talent attraction and retention. There are legal and cultural factors employers need to consider before implementing these policies. Employee salaries are considered personal data. Disclosure requires a lawful basis, employee consent, or necessity for legal or contractual obligations.

Therefore, use of aggregated or anonymised data is preferred. Sharing salaries without consent can violate laws such as Federal Decree-Law No. 45 of 2021 on Personal Data Protection (PDPL), exposing companies to fines or reputational damage. GCC labour laws generally do not require full salary disclosure but employers must ensure transparency policies do not conflict with employment contracts or labour regulations that include confidentiality clauses. Explicit pay transparency laws are limited in most GCC countries which can leave organisations without a clear legal precedent, so careful policy design is essential to minimise potential liability.

Publishing salaries can create a perception of inequality and lead to grievances or disputes. Even when differences are legally permissible, perceived unfairness can result in discrimination or breach of contract claims. Discussing pay openly can also be sensitive in GCC workplaces due to cultural privacy norms. It is best to share salary data only when necessary and for legitimate purposes.

Aggregated or anonymised reporting is preferred. Explicit employee consent should be obtained when appropriate. Finally, any policy on wage transparency must comply with employment contracts, relevant labour law, and cultural norms.

NEWS ROUND-UP

COVERING RECENT KEY DEVELOPMENTS – REGION-WIDE

UAE

PENSIONS MISCONCEPTIONS



The UAE General Pension and Social Security Authority has clarified several common misconceptions about pensions. There was a widespread misconception about the distribution of a woman's pension after her death, as some people believe that payments cease. The authority has stated pensions are in fact transferred to eligible family members. It was also explained that when both spouses are pensioners, beneficiaries are only entitled to the higher pension, as the law does not allow the accumulation of two pensions from the authority. There has also been a mistaken belief that pensions functioned as traditional inheritance. Pensions are actually distributed according to entitlement rules set out in legislation, including Federal Law No. 7/1999 rather than according to inheritance law. Sons receive their share until the age of 21, with some exceptions, and daughters continue to receive their entitlement until marriage or employment. Shares are distributed equally between sons and daughters, reflecting the principle of need rather than inheritance. Another misconception has been that insured employees can choose between a pension or an end-of-service gratuity. Entitlement is determined by years of service and, in some cases, age. For example, an employee with 19 years and 11 months of service is entitled to a gratuity, but with just one extra day, they become eligible for a pension, as partial months count as full months under the law. In addition, pensioners are not automatically entitled to both a pension and an end-of-service gratuity, unless service exceeds 35 years. In that case, they receive a pension and an additional three months' salary per year of service beyond that threshold.

LEAVE GUIDE



The UAE Ministry of Human Resources and Emiratization (MOHRE) has issued a detailed employer Guide outlining workers' rights and leave

entitlements under Federal Decree-Law No. 33/2021. It specifies seven categories of leave available to private-sector employees: annual, sick, study, parental, bereavement, national service, and maternity leave. The toolkit also clarifies end-of-service benefits, with expatriate workers entitled to 21 days' basic wage for each of the first five years and 30 days for subsequent years, calculated on their final basic wage. Wage regulations are also covered, which require payments in UAE dirhams unless otherwise specified.

QATAR

ILLEGAL PARTITION AND WORKER ACCOMMODATION



Doha Municipality is currently taking steps to crack down on illegal partitions of properties and unauthorised additions, as this work is often undertaken to poor standards. A main focus is on illegal subdivision of villas and misuse of family housing for workers' accommodation. A spokesperson at the municipality has explained that unauthorised modifications are often carried out to poor technical standards, creating structural vulnerabilities. A key aim of the campaign is to create a safe and balanced residential environment. Before launching any field investigation, municipal inspection teams conduct a thorough survey of a target area. The teams discreetly identify and document violations in advance without notifying the property owners. After identifying the buildings violating the rules, legal procedures are taken. Doha Municipality has also been collaborating with the Qatar General Electricity and Water Corporation (Kahramaa) and the Ministry of Interior's Criminal Investigation Department on this campaign.

BAHRAIN

DISABLED RECRUITMENT



Three Bahraini MPs have filed a proposal to require steps to be taken to put the existing laws in Bahrain

which provide equal rights to disabled jobseekers into practice. The MPs are calling for these measures to be enforced in both the public and the private sector. The King had also approved updates to Bahrain's Disability Law, Bahrain Law No. 74/2006 which would see a specialist committee established to enhance care, rehabilitation, and employment opportunities for disabled people in Bahrain.

SAUDI ARABIA

DOMESTIC WORKER RECRUITMENT



The Saudi Ministry of Human Resources and Social Development has published draft regulations on advertising domestic labour services, and has introduced strict controls on content and marketing practices. There is also mandatory use of the Arabic language in advertisements. In addition, the provider's name, logo, and licensing status must be displayed. There is also a prohibition of ministry logos and platform names being used, as well as a ban on discriminatory language on nationality, religion, or salary in these advertisements. In addition, there are restrictions on using worker photographs without their consent and group interviews are prohibited. All payments must also be processed through the Musaned platform and no costs can be transferred to workers. It is also important to note that no unofficial payment channels are permitted. In addition, only individual worker résumés can be shared, and consent is needed to do so.

KUWAIT

KUWAITISATION PLANS



The Kuwait Public Authority for Manpower has announced plans to increase fees for companies which employ expatriates in roles that could be filled by citizens, as part of their work on Kuwaitization. A spokesperson for the Authority for Manpower explained that the initiative will involve introducing new

legislation, launching specialist training programmes, and creating financial incentives, such as an increase in fees for employing expatriates in these positions.

CITIZENSHIP REVOCATION



Women whose Kuwaiti citizenship was revoked under Article 8 of Kuwaiti Emiri Decree No. 15/1959 and who work for the Kuwaiti government have had official notification that their salaries have been suspended. They have been informed they will have to have their legal status amendments completed by the month end. Once these steps have been taken their salary will resume. These women are also being issued with new employment contracts after the status updates. However, the new contracts will maintain existing benefits and allowances on areas including holiday entitlement and performance bonuses.

OMAN

MANDATORY PROFESSIONAL LICENSING



The Omani Labour Ministry has announced mandatory licensing requirements will be introduced for 40 professions. Those without these licenses will be unable to apply for or renew their work permits. From 1 September 2025 there have been mandatory professional license requirements for individuals in the energy and minerals sector in Oman. They must apply to the Sector Skills Unit for the Energy and Minerals Sector to take assessments and obtain accreditation. Work permits are not issued until they have the approved license. Other professions impacted include the logistics profession and the accounting, auditing and finance professions where 19 occupations now have this requirement. Fines of up to 2,000 Rials are payable for non-compliance. Other potential penalties include imprisonment, deportation of non-compliant workers and suspension of company licenses.

GOLDEN VISA SCHEME



Oman has introduced a new Golden Residency visa scheme to

attract more foreign investors and create a more business-friendly environment there. Two investment residency programme options are now available in Oman through real estate investment, commercial ventures, and long-term bank deposits. These options are renewable for either five or 10 years, provided the applicants meet the defined criteria. Applications for the new long-term residency programme can be submitted online via the Invest Oman platform. Investors qualify by completing one of the following options. The tier 1 programme requires the applicant to invest at least OMR 500,000 in a limited liability company, public joint stock company, or government bonds, purchase property in Oman valued at a minimum of OMR 500,000, or establish a company that employs at least 50 Omani nationals, with no requirement on company capital. The Tier 1 extended residency permit is valid for 10 years and is renewable. A OMR 551 fee is payable for the residence card. Meanwhile, in order to be eligible under the Tier 2 scheme investors must either invest a minimum of OMR 250,000 in a limited liability company or public joint stock company, or purchase property in Oman worth at least OMR 250,000. Expatriate workers in Oman who wish to retire there may also qualify for an extended residence permit by showing proof of a fixed income of at least OMR 4,000 per month. The Tier 2 extended residency permit is valid for five years and is renewable. A fee of OMR 326 is payable for the residence card in this case.

TURKEY

LABOUR NOTIFICATIONS



As a result of legal changes which came into force on 24 July 2025 notifications required by the labour law in Turkey (Turkey Law No. 4857/2003) must be made in writing and signed by the relevant party. If the person receiving the notification does not sign it, this is recorded in an official report at the location. Notifications can also be made by the registered electronic mail system (KEP). These notifications are deemed legally valid, and equivalent to written or wet-signed documents. In order to use the KEP system for labour law notifications written consent of the

IN BRIEF

Saudi Arabi: Saudi Arabia's Civil Status Agency has introduced a new digital service allowing citizens to report lost national ID cards and request replacements through the Absher mobile application...

Dubai: The Red Carpet smart corridor at Dubai International Airport means travellers can complete departure procedures in seconds without showing a passport, boarding pass, or stopping, as the system uses AI, biometric cameras, and integrated flight data to confirm their identity, verify bookings, and process their exit automatically...

Kuwait: The annual three-month summer ban on workers working in the sun from 11am to 4pm ended on 31 August 2025...

UAE: The UAE and Qatar have signed an agreement to cooperate on labour legislation and the regulation of employment which will include initiatives on recruitment policies, working conditions, occupational safety and health, and labour dispute resolution...

Saudi Arabia: The Ministry of Education has set three conditions for allowing its staff to accompany their children during the first week of the academic year, including proof of their child being enrolled in kindergarten or primary school through the Hudoori system, and the need for prior approval from their direct manager. Their latest sign-in time must not be after 11:00 am...

Oman: The Omani Social Protection Fund has drawn up new early retirement regulations for disabled people...

Abu Dhabi: A specialist Labour Prosecution unit is being created to handle cases involving labour and domestic worker disputes in Abu Dhabi...

Kuwait: The last week of Ramadan will be treated as a public holiday in Kuwait for school students, teachers and administrative staff...

Oman: New regulations have been issued on the way remote working must be handled in the private sector in Oman...

Kuwait: Compulsory drug and alcohol screening has been launched with immediate effect on all licensed personnel at Kuwait International Airport...

employee must be obtained. The employee must also have a registered KEP address and the costs for taking this approach must be borne by the employer. However, it is important to note, notifications of termination of an employment contract must always be made in writing and are excluded from the KEP system.

IMMIGRATION FOCUS

RECENT GCC IMMIGRATION AND VISA CHANGES

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QATAR

NEW MEDICAL EXAMINATION REQUIREMENT



The Qatar Ministry of Public Health (MOPH) now requires all new arrivals from the Philippines to undergo a confirmatory medical examination in Qatar. This is in addition to the standard medical examination that was previously required.

The change has been brought in with immediate effect and requires a confirmatory medical examinations for new arrivals from the Philippines, who are seeking residency.

It should be noted that nationals from six countries - Bangladesh, India, Nepal, Pakistan, the Philippines and Sri-Lanka - are required to complete comprehensive medical examinations at ministry accredited Qatar Visa Centres located in their home countries. However, these confirmatory medical examinations are a continuation of the initial tests conducted at the Qatar Visa Centres in the Philippines. These follow-up examinations are conducted at the medical Commission and are free of charge.

It is important for employers to notify their employees, travelling from the Philippines, of these newly implemented measures required on entering the state of Qatar.

SIMPLIFIED ACCESS TO METRASH SERVICES FOR FAMILY MEMBERS



The Qatari Ministry of Interior (MOI) has introduced a new feature into the Metrash mobile app which will allow family members to register without the need for the dependant to secure their own mobile number. The Ministry of Interior has recently announced

that it has introduced a new delegation service feature which allows users to grant immediate sponsored family members, (such as their spouse or children who are 18 years old and above), access to Metrash app services on their own mobile devices. This change removes the previous requirement for family members to purchase and link a phone number to their Qatar residence permit number. In the past this was a common obstacle for many dependants making these applications. Once the delegation request is processed, the authorised family member can activate the Metrash app on their mobile device using the registered mobile number of their sponsor. This change reflects the Qatari government's ongoing efforts to streamline and digitise immigration processes there. This new feature will simplify the use of the Metrash app for family members, and will make the application's wide range of digital government services more accessible to sponsored dependants. This is an important step, as registering the national address is a mandatory requirement when renewing Qatari residence permits.

UAE

EMPLOYMENT RESIDENCE PERMITS



The General Directorate of Identity and Foreigners Affairs (GDIFA) (previously known as the General Directorate of Residency and Foreign Affairs (GDRFA)), has expanded its requirement for degree certificates in support of Employment Residence Permit applications.

Applicants seeking managerial or specialised immigration job titles, must now provide a legalised educational certificate clearly indicating that it is a Bachelor's or Master's degree certificate, with the awarding institution explicitly being identified as a university. If the certificate identifies the institution as a 'diploma-issuing' institution, the applicant may not qualify for a Managerial job title and may require further equivalency. Respective employers and employees should take note of these changes, as failure to comply with them may result in delays or rejection of Immigration applications.



The GDIFA continues to enforce its requirement that all educational certificates submitted in support of Employment Residence Permit applications must be attested by the UAE Ministry of Foreign Affairs (MOFA). This requirement applies uniformly, regardless of whether the applicant is applying from within the UAE or from overseas. However, where the certificate is not a Bachelor's or Master's degree certificate from a recognised university, applicants will also need to obtain a degree verification from DataFlow (which is the authorised partner of the Ministry of Education (MOE), for verification of educational certificates), followed by an equivalency/recognition certificate from the UAE's Ministry of Higher Education. This report must provide details of the course undertaken as well as the duration of study, and provided as part of an application under Free Zone jurisdictions. It is important to note that it is not currently an MOHRE requirement for applicants to provide an MOE certificate (MOHRE is currently verifying educational certificates internally). Employers and employees should take proactive measures to ensure compliance with these updated requirements, and should also factor in potential additional processing times to complete the equivalency process, where equivalency/recognition certificates from the Ministry of Higher Education are required to verify an applicant's educational certificate as part of the Employment Residence Permit process. Applicants should also be made aware of the education certificate requirements as part of the hiring process, in order to avoid hurdles in their application.

SPECIAL REQUIREMENTS FOR GOLDEN VISAS

 In addition to the above, the eligibility criteria for a Golden Visa application under the Executive category has been updated. Applicants must now have completed at least two years' of continuous employment with their current UAE employer prior to the submission of their application - which is consistent with the requirement under the Skilled Professional route. For those employed in a Free Zone jurisdiction, the sponsoring employer must have a workforce of over 10 sponsored employees. These

requirements are in addition to minimum monthly earnings of at least AED 50,000 and meeting other prevailing criteria. Applicants should carefully review their eligibility in light of these new conditions. Failure to comply with these updated requirements may result in application delays or rejections.

RESIDENCE RENEWALS AND TRAFFIC FINES

 With effect from July 2025, the General Directorate of Identity and Foreigners Affairs (GDIFA) in coordination with the Dubai Police Traffic Fines System, has launched a new requirement where residents are required to settle any outstanding traffic fines before they can renew or obtain a residence permit. Residents must clear any pending fines, either in full or through approved installment plans, prior to completing visa-related procedures. Traffic fine payments can be settled through various channels, e.g. via the Dubai Police website, an RTA application, or in person at a Dubai Smart Police Station. Failure to comply with these requirements will lead to delays in immigration processing or, in some cases, could lead to the rejection of the application.

The change is intended to encourage compliance with traffic regulations and promote timely fine payment.

The aim is not to restrict access to residency renewals, but for the requirement to prompt residents to meet their legal obligations. It follows earlier efforts to integrate government services with penalty enforcement. In 2014, the Ministry of the Interior (MOI) announced residency visas would not be renewed for individuals with unresolved traffic fines.

According to the authorities the system has been carefully developed following a review of thousands of cases to ensure a smooth, user-friendly experience. Employers should ensure their foreign workforce is informed of the new requirement for residency renewals and encourage them to settle any outstanding traffic fines.

Employees are advised to check and settle any outstanding fines early, maintain proof of payment or instalment plans, and swiftly seek clarification with authorities, if needed.

Your bridge to global growth

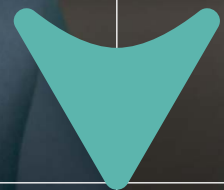
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WORK PERMIT CLASSIFICATIONS

Saudi Arabia Ministerial Decision No. 4602/1447 has introduced a skill-based classification system for work permits, as Ali Ibrahim of Vialto Partners explains.

The Ministry of Human Resources and Social Development (MHRSD), has introduced a skill-based classification system for work permits under Saudi Arabia Ministerial Decision No. 4602/1447 in order to improve efficiency levels in the labour market and workforce skill-levels. This change aligns with Saudi Vision 2030 objectives. As a result, work permits in Saudi are now categorised according to the Saudi Standard Classification of Occupations and are assessed based on education, experience, skills, wages, and age.

THE DETAIL

The points-based system is already in effect and all expatriate employees have been linked to one of the relevant skill levels. However, at present detailed information on the exact methodology which is being used to calculate the categorisation is not available. The Ministry has introduced a classification system for work permits which is based on three skill-levels (High-Skilled, Skilled, and Basic) which aim to align with national occupational standards and labour market needs. The aim is to attract highly-skilled workers to enhance workforce performance, transfer expertise to the Saudi labour market, and establish mechanisms to assess the distribution of skill-levels among non-Saudi workers. Occupations are divided into nine main occupational groups, forming the basis for the skill-level classification. These are:

- managers;
- specialists;
- technicians and associate professionals;
- clerical support workers;
- service and sales workers;
- skilled agricultural, forestry, and fishery workers;
- craft and related trades workers;
- plant and machine operators and assemblers; and
- elementary occupations.

The High-Skilled level includes occupations from groups 1 to 3 (managers, specialists, and technicians). To qualify, individuals must meet minimum wage thresholds, hold relevant qualifications, complete professional accreditation, and pass a points-based assessment considering education, experience, and salary. Skilled level applies to groups 4 to 8 (clerical,



service, agricultural, trade, and machine operator roles), although workers from groups 1 to 3 may also be included if they do not meet High-Skilled wage criteria. This level requires adherence to wage thresholds and accreditation standards set by the Ministry. Basic level corresponds primarily to group 9 (Elementary Occupations). Workers must be under 60 years of age and, where applicable, meet professional accreditation requirements. Those from groups 1 to 8 may also fall into this level if they do not meet Skilled level wage thresholds. The points-based system for High-Skilled work permits evaluates applicants using five main criteria: academic qualifications, professional experience, professional skills, remuneration and age of applicant. Each factor is assigned a point value, and applicants who reach the total score required by the Ministry are eligible for a High-Skilled permit. The system is designed to be flexible as more points in one area can compensate for a lack in other areas.

Workers who believe they have been incorrectly classified can request a skill-level review. If they meet the criteria for a different classification, their status is updated accordingly. The classification is displayed in the MHRSD Qiwa Platform. Employers may need to realign their hiring strategies, adjust salary structures, and implement targeted training programmes to attract and retain talent that meet these evolving needs.

It will also be important to stay informed on policy updates and official guidance issued by the MHRSD, particularly on the relevant wage thresholds, occupational codes, and classification updates.



Ali Ibrahim

Director, KSA
and Bahrain
Immigration Lead,
Vialto Partners

LAW CHANGES

NEW AND PROPOSED MENA LAWS

FIRST AID

Sama Ghareeb of Zu'bi & Partners explains changes to first aid requirements in Bahrain as a result of Bahrain Ministerial Decision No. 16/2025.

On 13 July 2025, the Bahrain Ministry of Health issued Bahrain Ministerial Decision No. 16/2025 on Medical First Aid and Emergency Treatment in the Workplace. This is a significant development in Bahrain's occupational health and safety regime and brings workplace first aid requirements there into line with international standards.

It repeals and replaces Bahrain Decision No. 7/1976, which dealt mainly with the contents of first aid kits and conditions for their use. That framework was limited in scope and reflected the occupational safety standards of its time.

In contrast, the new regime is broader. It aligns workplace obligations with the Public Health Law (Bahrain Law No. 34/2018) and the Private Sector Labour Law (Bahrain Law No. 36/2012) while also complementing Bahrain Ministerial Decision No. 8/2013 on occupational safety and health. Together, these instruments provide a more modern and integrated system for protecting employees.

This decision aims to ensure employees receive prompt and effective medical assistance in the event of a workplace injury or sudden illnesses. Article 1 of Bahrain Ministerial Decision No. 16/2025 defines 'first aid' as the treatment provided before medical help arrives and a 'qualified and trained person' is an employee who has completed an approved training course.

These definitions clarify the scope of the new duties. Employers are required not only to provide equipment but also to appoint trained personnel and prepare emergency procedures, ensuring immediate care is available until professional medical services assume responsibility.

Under Article 2 of Bahrain Ministerial Decision No. 16/2025, employers must

make arrangements to provide first aid which are proportionate to the number of workers they have and the risks of their operations.

They must also ensure injured people are transported to the nearest health facility.

Article 3 requires there to be at least one trained first aider for every 20 or less workers, whose name must be recorded in a register. An employee must also be designated to supervise first aid equipment and liaise with authorities. This establishes clear accountability, which was lacking under the earlier

regime. Article 4 of Bahrain Ministerial Decision No. 16/2025 obliges employers to provide first aid kits which are in line with the schedule attached to the law. At least one kit must be supplied for every 100 or less workers, and kits must be accessible and include instructions.

Employers must conduct regular inspections of these kits, replace expired or depleted items, and keep records on this available for inspection by the authorities. Article 5 of Bahrain Ministerial Decision No. 16/2025 introduces the requirement for a written emergency response plan, including



OMAN - WAGES



Oman Ministerial Decision No. 317/2025 On the Determination of the Minimum Periodic Increment and the Regulation of Its Disbursement for Omani Employees Working in the Private Sector has been issued. Under this law Omani workers with at least six months of service at an establishment, based on the results of their performance evaluation report and, as a minimum receives set increments on their salary which range from 2%-5% depending on their evaluation.. Workers with a low performance rating do not receive this increment. An employer may reduce the periodic increment if there is an economic reason to do so, but they require approval from the Committee stated in Article 45 of Oman Sultani Decree No. 53/2023 to do so..

DUBAI - DISMISSAL



Dubai Administrative Decision No. 53/2025 has been issued On the Approval of the Technical Guide for Educational Staff Dismissal Cases. The Guide was published by the Knowledge and Human Development Authority in Dubai and has been published on the authority's website. It applies to all educational and training establishments and centres, and both educational and administrative staff. The authority's Development and Human Development department will review and update this guide on a regular basis, and any update or amendment will be published on the authority website.

SAUDI ARABIA - HEALTH AND SAFETY



Saudi Arabia Ministerial Decision No. 5/1447 has been issued, approving new implementing Regulations for Saudi Arabia Cabinet Decision No. 143/1427 On the Approval of the Law on the Import and Management of Chemical Substances, However, this is not the only recent change which has been brought in on this area in Saudi Arabia. Saudi Arabia Ministerial Decision No. 8/1447 has also brought in amendments to the First, Second, and Third Schedules of the Security-Controlled Chemical Substances.

KUWAIT - PROFESSION



Kuwait Ministerial Decision No. 159/2025 has brought in changes to Kuwait Ministerial Decision No. 180/2020 On the Issuance of the Regulation of Professional Companies for Accounting Services and Auditing. The changes include to Article 2 of Kuwait Ministerial Decision No. 180/2020 which details the professional and registration requirements for those who can establish professional accounting and audit companies in Kuwait.

QATAR - HOURS



Qatar Ministerial Decision No. 80/2025 On the Regulation of Business Hours in Commercial, Industrial, and Similar Public Shops has been issued. Commercial, industrial, and similar public shops can carry out their activities according to hours they determine, and can conduct these activities throughout the day. However, the Ministry of Commerce and Industry can require certain types of business to follow specified hours. These types of business must close their doors and cease all business during Friday prayers, for a period of one and a half hours starting from the first call to prayer. However, this requirement does not apply to certain business types specified in Article 2 of Qatar Ministerial Decision No. 80/2025 including fuel stations, pharmacies, hotels and bakeries.

contact details for health facilities and ambulance services, evacuation routes, emergency exits, and a map showing the nearest health facility. This reflects international best practice by requiring employers to plan proactively for emergencies rather than merely responding when they occur.

Bahrain Decision No. 7/1976 was limited to listing basic supplies. In contrast this new framework is more detailed and imposes continuing duties. While the items required in first aid boxes remain broadly consistent

with international practice, the focus on expiry monitoring, record keeping, and systematic inspection is a clear departure.

The emphasis is now on ensuring equipment and procedures remain effective in practice.

Failure to comply may result in penalties under either Article 192 of Bahrain Law No. 36/2012 (the Labour Law) or Article 129 of Bahrain Law No. 34/2018 (Public Health), depending on the nature of the breach. The dual enforcement routes underline the seriousness of these new obligations.



CASE FOCUS

Case No DCC Case No. 6/2025 issued 8 April 2025

Jurisdiction Dubai

Court Dubai Court of Cassation

Recommended by Reem Elkordi of HAS Law Firm

WHAT IS IT ABOUT?

An employee filed a labour lawsuit seeking compensation for unpaid wages, wrongful termination, end of service benefits, annual leave, and a return ticket to their home country, after they had been suspended due to criminal charges of which they were later acquitted. The employer had refused to reinstate the employee or pay their outstanding wages, which led to legal action. The Dubai Court of First Instance awarded the employee 247,277 AED, a return ticket or its cash equivalent, and 5% interest on the compensation. The employer's counterclaim for 30,000 AED was also granted, and both parties were ordered to share legal costs.

The Dubai Court of Appeal later increased the employee's compensation to 421,877 AED, upheld the rest of the ruling, and dismissed the Appellant's appeal.

Article 40(2) of Federal Decree-Law No. 33/2021 gave employers the right to temporarily suspend an employee if they were accused of certain crimes, including assault, financial misconduct, or crimes involving honesty or trust.

During that time, the employer was not obliged to pay the employee, but if the employee was either not put on trial, was acquitted because there was no crime, or the case was closed due to lack of evidence, the law stated the employer must then pay employee's full withheld salary and reinstate them.

The key question the court had to answer in this case was what counted as an acquittal. The employer had claimed that because the acquittal here was based

on doubt and a lack of evidence, rather than a definitive finding that no crime had occurred, they were not required to reinstate the employee or pay back their wages.

WHAT WAS DECIDED?

The Dubai Court of Cassation did not agree and held that an acquittal based on a lack of evidence would still qualify under Article 40(2) of Federal Decree-Law No. 33/2021. The reason for that was that the employee was not convicted. That was what mattered.

The law did not require absolute innocence - it required instead an absence of legal guilt. If the employee was acquitted or the case was dismissed in the ways outlined above, the employer would be required to pay the employee's salary. The employer had no right to refuse to reinstate the employee just because they were uncomfortable with the outcome of the case.

In this case, the employer refused to reinstate the employee after their acquittal. The court found this was unlawful and confirmed that the employee was entitled to all back wages due from the date of suspension until the date the employer denied reinstatement. The court also upheld that during the suspension period, the employee had acquired benefits.

The employer had also argued that the claim was too late, that the one-year limitation period for labour disputes had expired but the court also ruled otherwise.

Under Article 481 of Federal Law No. 5/1985 limitation periods were suspended when there was a legal obstacle such as an ongoing criminal case. Since the employee could not reasonably bring a labour case while criminal proceedings were still underway,

the limitation clock had not started ticking until the acquittal was issued. Therefore, the claim was not time barred.

WHY IS THIS IMPORTANT?

This case is important as it has clarified that in cases such as these, initially an employee does not get paid during suspension. Employers are within their rights to withhold salary while the criminal process is ongoing.

However, once the criminal case has ended in the employee's favour, and that would include a dismissal due to a lack of evidence, the employer must retrospectively pay all withheld wages for the entire suspension period.

The law treats that time as though the employee had been actively working. It was also confirmed that in such cases the suspension period would be treated (after a qualifying acquittal), as counting as continuous service. This means the employee continues to accrue annual leave. This time counts towards their end of service benefits, and the employee would be treated as if they were never suspended at all.

There is no partial credit or pro-rata. If the employee is owed back pay, they are also owed the full extent of what the uninterrupted service would have earned them. It is important for employers to note that if an employer is going to suspend an employee due to criminal charges, it is acceptable to do so, but if the employee is acquitted, the employer will still owe them their dues.

Case No DIFC Case No. 485/2024 issued on 26 June 2025

Jurisdiction DIFC

Court DIFC Court of First Instance

Recommended by Joanna Matthews-Taylor & Mark Tedeschi of Baker McKenzie.

WHAT IS IT ABOUT?

An employee, Nayan, initially filed a claim with the DIFC Small Claims Tribunal (SCT) for 40,800 AED, for commission, annual leave, and salary for August 2024 and 17 days in September. His employer (the defendant Nandika)'s position was that Nayan had agreed to the salary deductions.

Nandika also argued that Nayan had not attended work in August or for the 17 days in September.

Nayan's claims for unpaid salary and annual leave were upheld in the SCT. When considering the salary claim, the judge rejected Nandika's argument that Nayan had agreed to the deductions, and referred to Article 20 of DIFC Law No. 2/2019 which prohibited deduction of salary without express consent, as no evidence of consent had been submitted. Nandika had also failed to prove that Nayan had failed to attend work in August and September.

WHAT WAS DECIDED?

The employer then attempted to appeal based

on new crucial evidence which it was stated directly impacted the SCT findings. Nandika sought orders that the employee produce Exit and Entry Reports to verify his travel in/out of the UAE in respect of August and September in order to support their argument that his absence was unauthorised at this time.

The appeal judge rejected the request noting that orders seeking the production of documents which may or may not assist the employer's case were not appropriate on appeal. Nandika also produced an official signed DIFCA Employment Permit Cancellation form which it was claimed was new evidence that Nayan had confirmed he had received all his financial dues and had waived any rights to future claims. The appeal judge also rejected the request to admit this as new evidence as the admission of new evidence on appeal was only permissible when the evidence could not have been adduced with reasonable diligence at the original trial and where the court had concluded that such evidence would have an important influence on the outcome of the case.

In addition, he noted that Nandika had given no explanation as to why this new evidence had not been produced during the original SCT trial.

On appeal Nandika also relied on an email they had sent to Nayan detailing a salary reduction and new commission arrangements. The employer alleged that the email had been implicitly accepted by Nayan on the basis that he had not challenged it and had continued to work. This ground of appeal was also rejected.

The appeal judge re-iterated the initial position of the SCT, (i.e. that Nandika had not produced evidence of the employee's written consent to the salary deduction as required by DIFC Employment Law (DIFC Law No. 2/2019).

WHY WAS THIS IMPORTANT?

There were two specific points which were clearly demonstrated by this case.

The first related to the consent required under Article 20 of DIFC Law No. 2/2019. Deductions from salary are permitted in certain circumstances including where the prior written consent to the deduction has been obtained from the employee (and the deduction is not unlawful).

The key point in this scenario is obtaining the employee's express written consent. As demonstrated in this case, it is not sufficient to send an employee an email to say there will be a deduction and then rely on their silence as consent.

Silence, or a lack of contention is unlikely to suffice in this situation.

The second key take away from this case involved the attempt to introduce new evidence at the appeal stage which was not provided during the original trial.

Regardless of whether this evidence strengthens a case it is also necessary to prove that this new evidence was not reasonably available at the time of the original trial. In addition, the new evidence would also have to have an important impact on the trial.

HR PROFILE

VICE PRESIDENT OF TALENT & OPERATIONS – CONSULTING



The Scale of the Challenge

Ida Mozayani, Vice President of Talent & Operations at Bain Middle East explains her role in scaling a regional operation while maintaining culture intact.

BACKGROUND

I joined Bain & Company 16 years ago. At the time, I thought it would be a short stint, a few years to learn, grow, and move on.

Here I am, over a decade and a half later, still deeply engaged, because of the people, the culture, and continuous growth opportunities Bain offers. I studied Law and Commerce in Australia and started my career in law clerkships. While I appreciated the intellectual rigour of law, I quickly realised I was looking for something more dynamic, a space where I could solve complex problems alongside exceptional people.

That is what led me to consulting and Bain. I joined Bain Australia as an Associate Consultant and spent my early years working across Melbourne, Sydney, and Perth, building foundational experience across sectors and teams.

In 2012, I transferred to Bain's Dubai office. At the time, Bain Middle East was still a small office, and a developing region. I had the opportunity to work across Qatar, Saudi Arabia, and the UAE in industries ranging from retail and public sector strategy to social impact. It was an exciting time, the region was growing fast, and so were we.

In 2017, I stepped into a leadership role focused on talent, and seven years on, I am still here, more energised than ever. This role has allowed me to shape the business and support our people, while also giving me the flexibility to grow personally, build a meaningful career, and navigate motherhood in a supportive culture.

YOUR ROLE AND FIRM

Today, I am the Vice President of Talent & Operations for Bain Middle East. I lead a regional team across Dubai, Riyadh, and Doha, and together, we support over 600 employees across both consulting and business support functions.

On the HR side, I oversee our end-to-end people strategy and operations, from onboarding, development, and performance to wellbeing, immigration, and policy design.

This includes not only our formal systems and processes, but also the underlying culture. How we grow, how we listen, and how we lead. Much of our work happens behind the scenes, but it is foundational to how people experience Bain.



On the staffing side, I help solve the ever-important puzzle of who goes on which project, when, and with whom. Although it is in some ways operational, at its heart, it is a fine balancing act, solving client needs while helping people develop and grow. Done well, staffing unlocks our apprenticeship model, strengthens teams, and supports our clients with the right talent at the right time.

This work is only possible because of the strength of the Talent team - a group we have built intentionally, with the right capabilities and mindset.

In the past few years, Bain Middle East has grown from a small regional office into one of the largest and most vibrant in the EMEA region. We have welcomed colleagues through our global and regional transfer programmes, many of whom have initially joined on short-term rotations. What has been most telling is how many of them chose to stay.

That speaks volumes about what we have built as an office. We also operate in a region that is legally and culturally complex, with varying frameworks and expectations across markets. That brings unique challenges when designing regional policies, but also real opportunity.

At Bain, we go further than just following compliance. We ask - what is right, what is fair and what is most supportive of our people? Then we design for that.

Our greatest asset at Bain is our people, and our culture of support is what sets us apart.

A Bainie does not let another Bainie down. That mindset shapes everything from how we work to how we lead.

This philosophy comes to life in the programmes we have built.

These have included a retirement contribution

PRACTITIONER PERSPECTIVE



Mary Rintu Raju
NYK Lawyers

Mary Rintu Raju, NYK Law Firm looks at the UAE legal position where an employee works overseas on secondment or on a cross-border project.

In the global economy, particularly in the consultancy and professional services sectors, employees often work temporarily in foreign jurisdictions on secondments or cross-border projects. Their primary employment relationship may remain with a UAE-based entity, but physical presence in another country can create legal complexity. UAE labour laws generally govern employment relationships where the employer is a UAE-based entity, and the employment contract explicitly stipulates UAE Law as the governing framework. However, if an employee is seconded in a foreign jurisdiction, particularly for a prolonged period, there is potential for host jurisdiction laws to assert primacy in certain respects. There is no uniform rule on when a host country's employment laws override UAE laws. However, there is a widely acknowledged 183-day threshold. Once an employee is physically present and working in a foreign country for more than six months, various legal consequences may follow, potentially including residency, taxation, immigration, and labour law implications, depending on the host country's domestic regulations. However, these jurisdictional shifts are not automatic and depend on various factors, including the existence and content of a secondment or assignment agreement; the employee's treatment as an 'ordinary resident' by the host country; and the application of local taxation, social security, and employment laws to foreign workers. If an employee remains on a UAE contract and is seconded abroad on a part-time or temporary basis, the primary legal relationship may still fall under UAE Labour Law. Nonetheless, many host jurisdictions may require compliance with local labour regulations, irrespective of the contractual choice of law. Whether a new employment relationship is deemed to arise under local law often depends on the extent to which the employee performs their duties in the host jurisdiction; their remuneration in local currency or any location-based allowances; and if they supervise or manage local staff or become integrated into the host entity's operations. If these conditions are met, local authorities may treat them as

a de facto local employee, triggering social security, employee insurance, work permit and other statutory obligations related to employment law, particularly if they have become integrated into the local labour market. Some jurisdictions disregard foreign employment contracts if an employee is deemed 'habitually employed' within their borders. Local statutory rights may then prevail over contractual terms, particularly in areas like paid leave, public holidays, minimum wage, working time limits, overtime, or social insurance and pension contributions. For example, a UAE-based consultant on a nine-month assignment in Germany may become entitled to protections under German labour law, including participation in the national social security system and statutory vacation entitlements, even if their UAE employment contract expressly states otherwise. Intra-GCC secondments are common. While there are general similarities across the GCC labour systems, there are significant nuances. Certain GCC jurisdictions apply rigid national employment laws that may require specific employment visa and work permits; registration for social security contributions; and adherence to local termination protocols. Employers operating within the GCC cannot assume that UAE law will continue to apply in full when employees are seconded to other GCC states and a proactive legal review is required in each case. Termination of an employee working abroad can also add complexity. Ordinarily, if the employee is on a UAE contract, UAE labour laws govern termination procedures, notice periods, and end of service entitlements but host countries with robust labour protections may impose additional mandatory benefits, e.g. redundancy payments or extended notice periods, which could be seen as enforceable local rights, particularly if the employee has become integrated into the local labour market. UAE law may continue to apply to the contractual aspects of termination, but local procedural requirements, such as language of notification or the need for formal dismissal meetings, could be triggered so the employee's location at the time of termination must be considered. In some jurisdictions, a specific method of termination (e.g. written notice in the local language or delivery through specific channels) may apply, and failure to comply could lead to unlawful dismissal or procedural unfairness claims.

scheme that goes beyond legal requirements; having 30 working days of annual leave, which is above the local minimum; six months' paid maternity leave and two months' paid paternity leave, with flexible reintegration; access to wellness counsellors and professional coaches; and a hybrid model that includes the option to work remotely from abroad during the summer.

These are not just benefits, they reflect our core values.

TRENDS

A few big shifts are shaping our work. AI and digital transformation have become central. Clients want

strategy as well as implementation, which means more work in AI, data, and tech partnerships.

Environmental, Social and Governance (ESG) is another growing focus, particularly in this region, where local companies are leading major sustainability and inclusion efforts. Our work often helps make those ambitions real.

Internally, expectations have shifted too.

People now want flexibility, meaning, and wellbeing, and that influences everything we do - from how we staff to how we lead.

In a business where our people are our greatest asset, we do everything we can to support them.

MOVES AND CHANGES

A ROUND-UP OF BUSINESS NEWS, APPOINTMENTS AND PROMOTIONS

BUILDING TALENT

Mohammed Alarifi has joined OSUS as Head of Talent Acquisition. OSUS were founded in 2006 and are a leading innovator in mixed-use urban development in Saudi Arabia. Mohammed was previously a Talent Partner at the Saudi Artificial Intelligence Company and worked simultaneously as a Managing Consultant with Michael Page for over a year. He also spent 15 years at Olayan Saudi Holding where he rose through the ranks from Strategic Hiring Officer to Assistant Manager – Career Management & Strategic Hiring, overseeing recruitment and succession planning for over 24 operating companies. In his new role he will lead OSUS's recruitment function and drive talent strategies which align with the company's expansion plans and Saudi Arabia's Vision 2030. In the past he has provided executive search services to government organisations and private businesses across Saudi Arabia.

BANKABLE EXPERIENCE

Bank of Jordan has appointed Yosif Saptis as their Chief Human Resources Officer. Yosif has over 30 years extensive experience in people management across a range of sectors including banking, telecoms, mining and construction. This has included time spent at Capital Bank of Jordan where he was Group Chief HR and Shared Services Officer and 15 years at Arab Bank as Senior Vice President – Head of HR Strategy and Planning. He has past experience of workforce strategy and organisational change.

FIZZING WITH EXCITEMENT

Nadine Essam is looking forward to her new role at PepsiCo, North Africa, where she has been appointed Head of Talent Acquisition. Nadine has been with PepsiCo since 2019 during which time she has built a strong career in HR and talent management. In her new role, which will be based in Cairo, she will be responsible for spearheading the firm's talent acquisition strategies across North Africa. This will include leading end to end talent acquisition across the company's North Africa market. Nadine started her career as an HR intern at Halliburton, and later joined Schneider Electric where she managed hiring projects for the Egypt market. She also spent five years at

Unilever delivering end to end recruitment in Lebanon, Iraq, Jordan, Syria, Sudan and Palestine.

SHINING A LIGHT TO HR

Sally Shamekh has been appointed Group Chief People Officer (CPO) at TAQNOR, Cairo. TAQNOR are a leading, fast growing player in the Egyptian lighting and electrical supply market. She previously worked at Egicco (the Egypt Global Industrial and Construction Company) where her work included aligning HR operations with business goals and overseeing employee lifecycle management and organisational development.

GOING FOR GOLD

Goldiran, have taken on Maryam Khamdar as Head of Human Resources. Goldiran are a household name in home appliances and electricals in Iran's consumer electronics industry and have a team of nearly 2,800 employees.

Maryam plans to work on improving

human capital development and optimise organisational processes in her new role. She worked most recently as an HR Generalist at Tether Land.

A HEAD IN THE CLOUDS

Hathal Al-Bahli has been appointed Chief Human Resources Officer at CNTXT. Hathal who will be based in Riyadh will be responsible for driving digital transformation across the Middle East and North Africa and will lead the company's human resources strategy and talent development. Previously, Hathal worked at Saudi Aramco where he was a Human Resources Consultant and contributed to workforce planning and talent integration for emerging business entities. CNTXT are a joint venture between Saudi Aramco and Cognite which delivers premium cloud and digital transformation products and services in the Middle East and North Africa.

SPECIAL K

Kplus, Tehran, have appointed Mahboobeh Mohammadi as their new Chief Human Resources Officer. Mahboobeh has over 15 years of HR leadership experience and in her new role will lead Kplus's HR function, where she plans to drive talent, culture transformation and organisational effectiveness in order to support the company's ongoing innovation and growth across the construction materials sector.

Kplus are the leading producer of drywall systems and plaster materials in Iran. Previously Mahboobeh was the Human Resources Director at Dr Abidi Pharmaceuticals.

OTHER CHANGES

National Bank of Fujairah: Mohamed Al Ameer is the new Chief Chief Human Resources Officer.

Raya Holding for Financial Investments (Egypt): Marwa Hamza is now Chief Human Resources Officer (CHRO) at Raya Holding.

Etihad Etisalat (Mobily): Bandar Aldaham is now Vice President of HR Centre of Excellence there.

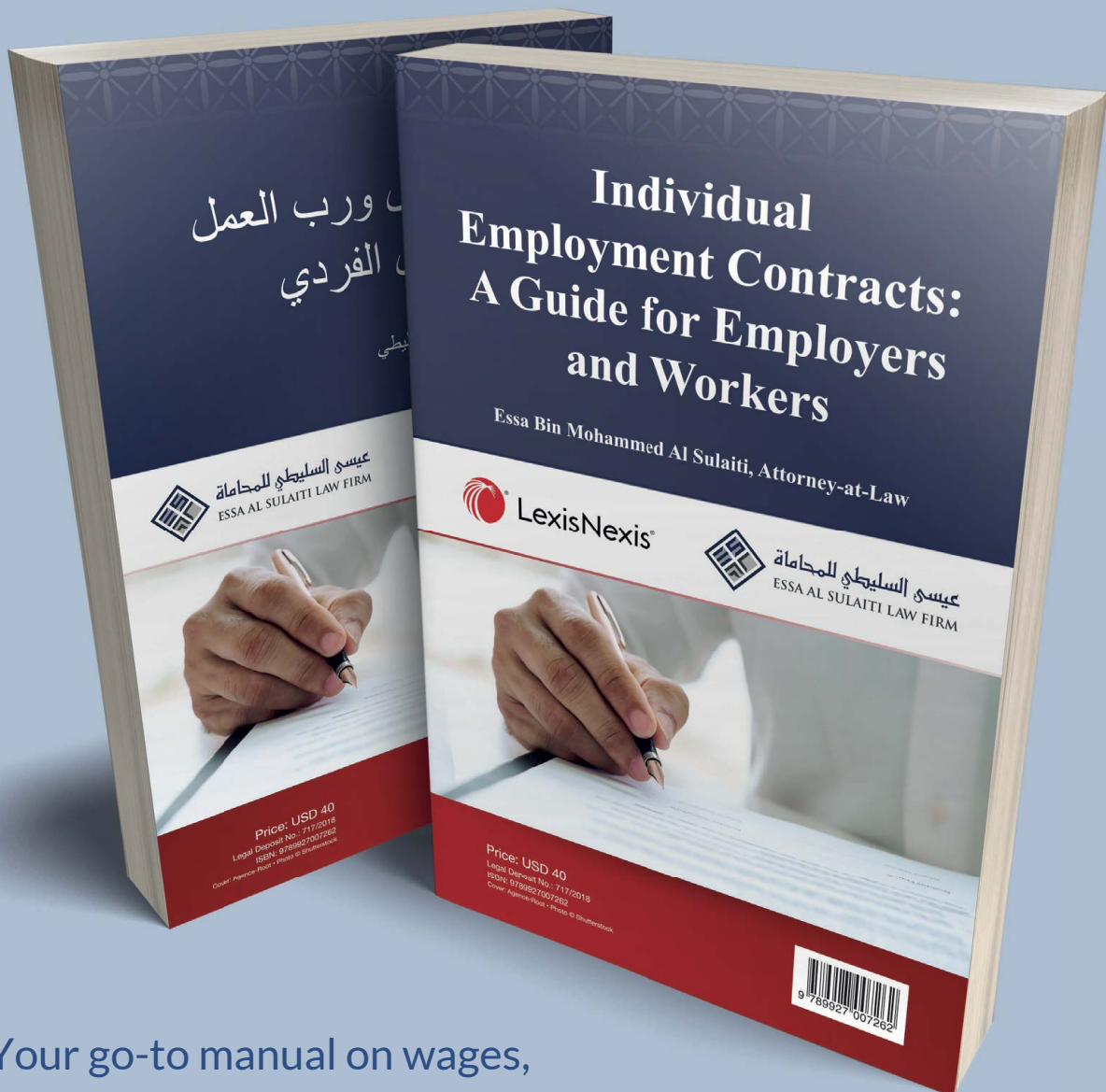
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INDIVIDUAL EMPLOYMENT CONTRACTS: A GUIDE FOR EMPLOYERS AND WORKERS

BY ESSA BIN MOHAMMED AL SULAITI



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Commission



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Commission-based pay structures are common in the GCC, particularly in sales, real estate, and financial services. They can be an effective performance incentive but also raise complex legal and practical questions. Understanding how they are classified is also critical. So how do UAE and Qatari labour laws treat commission entitlement, and what should employers consider when drafting policies? Under Qatar Labour Law (Qatar Law No. 14/2004), employers must pay a minimum monthly wage of QAR 1,800, including QAR 1,000 in base salary, QAR 500 for accommodation, and QAR 300 for food, unless these benefits are provided directly. Qatari employers often structure compensation with either a high commission rate paired with a fixed salary up to the minimum level, or a lower commission rate combined with a higher fixed salary. In the UAE, there is no statutory minimum wage, but employers are expected to provide a reasonable base salary that aligns with an employee's role and responsibilities and allows basic cost of living to be covered. UAE authorities generally will not accept an employment contract where there is a basic salary of 0 AED. Offering commission is permissible (and common) but employers must also pay employees a basic salary. Commission payments are generally not considered part of the

fixed salary and are excluded from salary for the purpose of calculating statutory employee benefits such as end of service gratuity. Federal Decree-Law No. 33/2021 does not expressly state a certain percentage of an employee's salary package must consist of basic salary, but in practice the courts do not tend to look favourably on arrangements where basic salary makes up less than 60% of the employee's aggregate income. In such cases, there are examples of courts ordering an employee's entire salary package be used to calculate end of service gratuity so the employee is not unduly disadvantaged by the unfavourable split. This does not mean that in all cases where the bulk of an employee's salary is made up of commission the courts would consider commission payments as part of the salary for the purpose of calculating end of service gratuity but if commission is fixed and guaranteed (and therefore not commission in the traditional sense), it is more likely the courts will take this approach. Labour laws in Qatar and the UAE, require all outstanding wages and entitlements, including commissions, to be settled on termination of employment. When employment ends, Qatar Labour Law mandates payment within seven days of the employee's last working day, while under the UAE Labour Law settlement must be within 14 days of termination. In practice, this may create difficulties if a company's commission policy expressly permits deferring the payment (e.g. if under the policy payment of commission is contingent on collection from the customer and the customer has not settled the relevant invoice). Non-compliance with wage payment obligations can result in penalties. Under Qatar Law No. 14/2004 employers may face imprisonment for up to one month and a fine between QAR

2,000 and QAR 6,000. Under UAE Labour Law penalties can include fines between 5,000-1,000,000 AED, depending on the severity and recurrence of the violation. However, the UAE courts have not shown a notable appetite for imposing financial penalties as a result of employers' failure to meet the deadline for settling termination payments. The UAE courts will generally refer to the terms and conditions of commission, incentive and bonus policies when considering any disputes arising in this area. The position is similar in Qatar, although the risk of penalties being imposed due to late payment cannot be ruled out. Commission policies should clearly set out the structure of commission payments, including whether they are fixed, tiered, or performance-based. Conditions on paying commission such as meeting specific targets or completing probation, payment timing, e.g. monthly or quarterly, or on client payment must also be clearly stated, along with how commissions are treated in cases of resignation, dismissal, or other forms of termination. Policies should distinguish between discretionary commissions, and those contractually guaranteed subject to applicable conditions being satisfied.

Finally, a commission policy should ideally specify that the commission scheme and its terms and conditions are subject to periodic review and amendment at the employer's unilateral option in order to enable the employer to make any necessary amendments to comply with changes to labour laws and evolving business needs. This also helps manage employee expectations and reduce the risk of litigation.

Emma Noble & Jennifer Green also contributed to this article.



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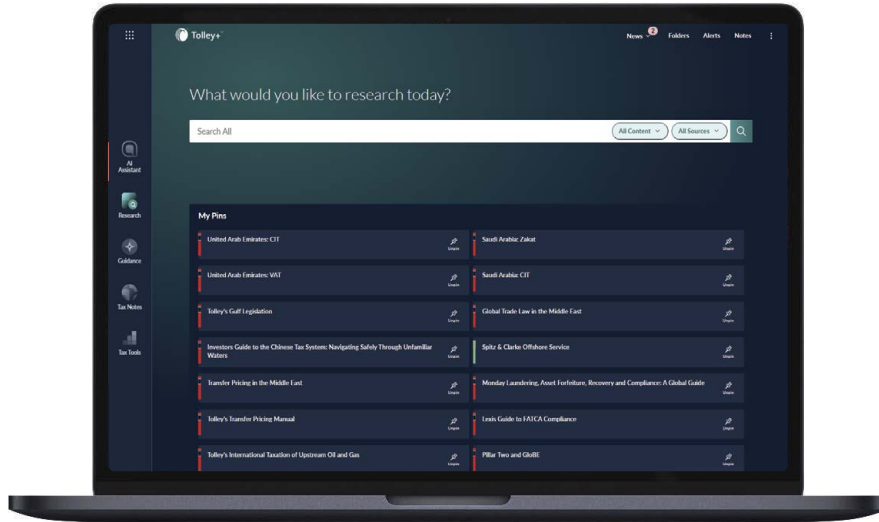


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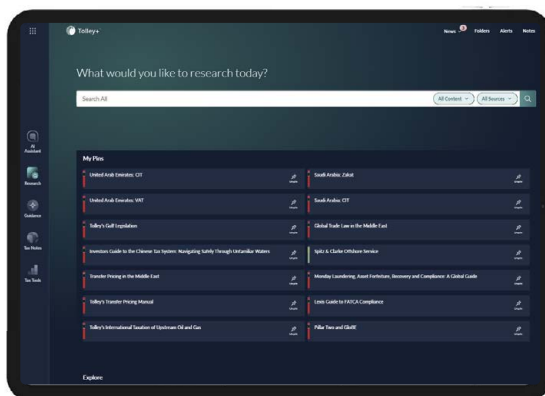
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