

# LEXIS MIDDLE EAST GULF TAX

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Spring 2026

## FEATURE WHITE LAND: STILL TAX?

Changes to what was previously called the Saudi White Land Tax

## PROFILE PHARMACEUTICALS

Amedeo Aragona of Novartis

## ANY QUESTIONS

What happens when a VAT registered person dies in Bahrain?

A ROUND UP OF TAX DEVELOPMENTS ACROSS THE MIDDLE EAST



# PAYBACK TIME

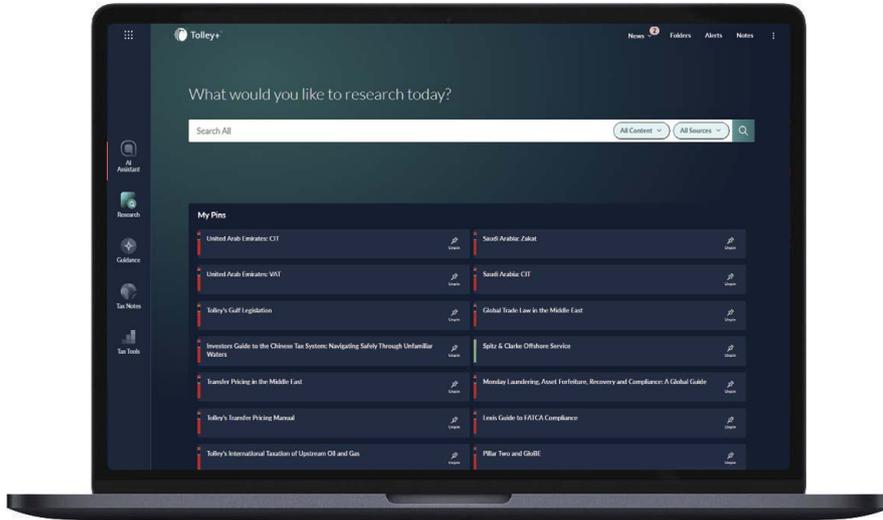
UAE Refunds and Audits

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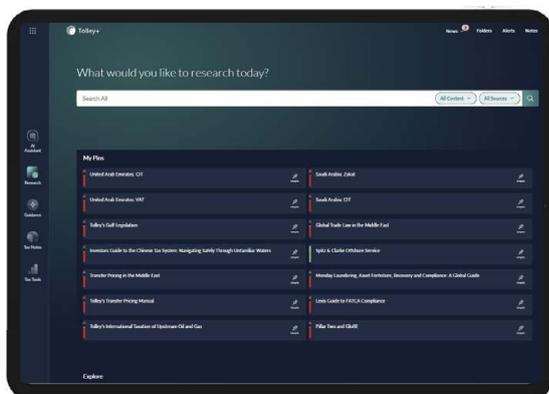
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# MORE CERTAIN TIMES

Last year there was an amendment to the UAE Tax Procedure Law (Federal Decree-Law No. 28/2022) which applies to both direct and indirect tax - the second such amendment since this law was first issued back in September 2022.

In jurisdictions like the UAE where tax compliance is a relatively new, the one thing most taxpayers are keen to understand is the approach the Federal Tax Authority (FTA) are likely to take in a range of day to day scenarios. It appears too from the changes brought in by Federal Decree-Law No. 17/2025 which we cover in this issue that the FTA are equally keen to provide that clarity. These amendments target the statute of limitations - an area which in the past has not been subject to clear definitions or consistent application, particularly for historic tax periods.

There is now greater clarity on the time limits which apply on a range of areas including tax refunds, credit balances, tax audits and voluntary disclosures.

That said it is also important for taxpayers to realise that as more detail is added into tax procedure legislation and what needs to happen in specific scenarios is defined in more detail, opportunities for the tax authority to apply discretion will also reduce. It then becomes more important than ever that taxpayers fully understand all the relevant statutory deadlines which may apply to them in different scenarios, proactively review potential impacts of taking specific steps well in advance, and ensure the approaches being taken are not increasing the likelihood of a tax audit. The devil is definitely in the detail - and services such as Tolley Plus Middle East which combine access to amended tax legislation in English and Arabic can make it easier to keep up with these ongoing legal developments.

Claire Melvin - Editor



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# PAY BACK TIME

Keith Donegan and Luis Miguel Alonso of KPMG Middle East explain how an amendment to the UAE Tax Procedures Law has impacted tax audit and refunds.





“**F**ederal Decree-Law No. 17/2025 has introduced a number of targeted but highly impactful changes to the UAE Tax Procedures Law (Federal Decree-Law No. 28/2022),” states Keith Donegan. “These amendments apply to all federal taxes administered by the Federal Tax Authority (FTA), including both direct and indirect taxes.”

“The aim has been to introduce clearer, more enforceable time limits, on both tax refund requests and the statute of limitations which applies to tax audits,” Luis Miguel Alonso adds. “Federal Decree-Law No. 28/2022 did previously include time limits, but the amendments brought in by Federal Decree-Law No. 17/2025 have refined and expanded the existing framework, particularly by clarifying how it interacts with refund claims and voluntary disclosures. There is now a structured framework governing when refund rights expire, circumstances in which limitation periods may be extended, and how refund requests, audits and corrective actions interact.”

**STATUTE OF LIMITATIONS**

“Previously tax refund rights were not subject to a clearly defined and consistently applied statutory deadline, and this often led to uncertainty, particularly for historic tax periods,” Donegan continues. “Federal Decree-Law No. 17/2025 has established a clear enforceable statute of limitations for tax refund requests. Under Article 38 of Federal Decree-Law No. 28/2022 taxpayers must submit a tax refund request within five years, calculated from the end of the relevant tax period, depending on the origin of the credit balance.”

“This five-year deadline applies broadly to refund claims arising from tax overpayments, credit balances reported in tax returns, credit balances arising from voluntary disclosures, and any other cases where the taxpayer has become entitled to a refund under the applicable tax legislation,” Alonso adds. “If a refund request is not submitted within this five-year period, the taxpayer’s right to claim it is lost entirely, regardless of whether the underlying tax position is technically correct. As a general principle, the five-year limitation period is calculated from the end of the relevant tax period to which the credit balance relates. This means the law has adopted an objective and predictable reference point, rather than linking the deadline to when the error was discovered or when discussions with the FTA took place.”

**CREDITS ARISING LATE**

“Specific relief has also been introduced to address situations where a credit balance has arisen close to, or after, the expiry of the standard five-year period,” Donegan states. “Where the credit balance has arisen as a result of a decision issued by the FTA, and

that decision was either issued after the expiry of the five-year period or during the final 90 days of that period, the taxpayer may submit a refund request within one year from the date on which the credit balance arose. In cases other than an FTA decision, where a credit balance has arisen after the expiry of the five-year period or during the last 90 days, the refund request must be submitted within 90 days from the date when the credit balance arose.”

**LOSS OF ENTITLEMENT**

“In addition, it has also now been made clear that the FTA is required to review refund requests and formally notify the taxpayer of its decision,” Alonso states.

“What is also helpful is that it has now been clarified that late claims cannot be accepted,”

“Where a refund request has not been submitted within the relevant statutory deadline the entitlement to the refund will lapse entirely, and the FTA has no discretion to accept late claims.”

**TRANSITIONAL RULES**

“Fortunately the impact of the introduction of the new limitation period, has been recognised,” states Donegan. “There are transitional provisions for certain historic credit balances. Where a credit balance arose before Federal Decree-Law No. 17/2025’s amendments came into force and would already fall outside the new five-year limit, taxpayers have been given a one-year grace period to submit a refund request.”

“In practical terms, this means that these claims must be filed no later than 1 January 2027.”

“Credit balances that are still within the five-year limitation period when Federal Decree-Law No. 17/2025 came into force are instead subject to the general rule and will not benefit from the transitional regime.”

**AUDITS AND VOLUNTARY DISCLOSURES**

“Federal Decree-Law No. 17/2025 also brought in rules governing the FTA’s audit powers and a taxpayers’ ability to correct errors through voluntary disclosures,” Alonso adds. “As a general principle, Federal Decree-Law No. 28/2022 establishes a five-year statute of limitations for the FTA to initiate tax audits and issue tax assessments, which is calculated from the end of the relevant tax period.”

“Once this period has expired, the FTA is no longer entitled to initiate a tax audit or issue a tax assessment, unless a statutory exception applies.”

“From the statute of limitations perspective, a tax audit is considered to



**Keith Donegan**  
Partner, Indirect Tax  
KPMG Middle East



**Luis Miguel Alonso**  
Director, Indirect Tax, UAE  
KPMG Middle East

have commenced when the taxpayer is formally notified of it by the FTA,” Donegan states. “However, a key update introduced by Federal Decree-Law No. 17/2025 concerns tax refund requests submitted in the fifth year following the end of the relevant tax period. Where a refund request is submitted in the fifth year, the FTA may conduct a tax audit or issue a tax assessment in relation to that refund, even if the standard five-year limitation period would otherwise have expired. However, this extended audit power is strictly time-bound and any audit or assessment must be completed within two years from the date of submission of the refund request.”

“The transitional provisions further clarify that this refund-driven extension of audit powers also applies to tax refund requests relating to historic credit balances and submitted during the transitional grace period,” Alonso explains. “In respect of





## RELEVANT LAW

### Article 9(3) of Federal Decree-Law No. 28/2022

Where a Taxable Person pays an amount exceeding the Tax Due, or has a credit balance with the Authority, the Authority shall be entitled to allocate such amount or balance to settle any Tax or amounts owed to the Authority, within a period not exceeding five (5) years starting from the end of the relevant Tax Period referred to in Clause (2) of Article (38) of this Decree-Law, in accordance with what is stipulated in the Implementing Regulation.

(Source: Tolley Plus Middle East and Lexis Middle East Law)

## PRE-EXISTING EXCEPTIONS

“In addition to these new refund-driven extensions and specific rules, it is also important to note Federal Decree-Law No. 28/2022 provides for a number of pre-existing exceptions under which the FTA can initiate a tax audit or issue a tax assessment beyond the standard limitation period,” Alonso states. “Tax audits that are formally notified within the standard limitation period, may continue beyond that period, provided the audit is completed within four years from the date of audit notification date. For cases involving voluntary disclosures submitted during the fifth year following the end of the relevant tax period, the FTA may initiate a tax audit after the expiry of the statute of limitations, if that audit is completed within one year from the date of submission of the voluntary disclosure. Cases involving tax evasion or tax fraud, may also be subject to significantly extended limitation periods of up to 15 years. While cases involving failure to register for tax purposes, may also be subject to extended limitation periods of up to 15 years. However, the transitional provisions have confirmed that audits which are already underway before Federal Decree-Law No. 17/2025 comes into force continue to be governed by the previous rules.”

## NEXT STEPS

“Federal Decree-Law No. 17/2025’s amendments are a decisive shift towards a more structured and time-bound tax procedural framework in the UAE,” states Donegan. “The introduction of a five-year deadline for tax refund requests, combined with targeted refinements to the statute of limitations, have significantly improved legal certainty but have also made timely action more important. From a practical perspective, taxpayers should review historic credit balances, assess refund deadlines and understand how refund claims may reopen audit windows. This will be particularly relevant for businesses which are carrying long-standing tax credits, as expired refund rights may have accounting and audit implications. It is also important to note that refund rights which have expired or are close to expiry may attract increased audit scrutiny and accounting consequences. While these reforms bring clarity, they also emphasise a simple message that historic tax positions can no longer be left on autopilot.”

such refund requests, which must be filed no later than 1 January 2027, the FTA may initiate a tax audit within a two-year period from the date of submission, provided the audit relates to the refund request in question.”

“Greater flexibility on voluntary disclosures connected to pending tax refund requests where the FTA has not yet issued a decision is also now provided,” Donegan explains. “Where a tax refund request is pending an FTA decision, a voluntary disclosure submitted in line with Article 10(2) of Federal Decree-Law No. 28/2022 (i.e. resulting in additional tax payable) and relating to that refund may be filed at any time while the refund request remains unresolved. In such cases, the ability to submit the voluntary disclosure is not subject to a specific statutory deadline and only ceases once the FTA issues its decision on the refund request.”

“For historic refunds filed during the transitional period, voluntary disclosures may be submitted for up to two years from the date of the refund request, provided the FTA has not yet issued its decision.”

# WHITE LAND: STILL TAX?

What was previously known in Saudi as the White Land Tax has been reformed. It is no longer called a 'tax' but that does not mean those who own undeveloped land will be exempt from payments as Austin Judson of CMS-CMNO explains.

“Over 10 years ago a tax on what is called ‘white land’, land which was developable but undeveloped was introduced in Saudi Arabia,” states Austin Judson. “However, its impact on reducing landbanking and promoting development in Saudi was minimal as a tax of 2.5% per year based on land value was not a sufficient incentive to dispose of this type of land for development when double-digit land value increases were normal.”

## NO LONGER TAX

“Therefore, in an effort to balance land supply with demand in high priority areas and help promote development, amendments to the law (Saudi Arabia Cabinet Decision No. 48/1437) were made and regulations (Saudi Arabia Ministerial Decision No. 1/4700121073/1447) Approving the



**Austin Judson**  
Partner  
CMS-CMNO

Implementing Regulation for White Land Fees were passed in 2025,” Judson continues. “One of the most obvious changes here is the change in the terminology from ‘tax’ to ‘fees’. This change does not change the law’s application but emphasises that retaining developable land in an undeveloped way is a privilege for which a fee is payable.”

“The Ministry of Municipalities and Housing and the Minister now have powers to levy annual fees on White Land of up to 10% of its value,” Judson states. “An extra fee of up to 5% of a property’s value on vacant buildings has also been added, although the implementing regulations for that are still awaited.”

“Article 2 of Saudi Arabia Cabinet Decision No. 48/1437 now states the aim of this fee is to increase the supply of developed land in order to achieve a balance between supply and demand; increase the supply of real estate units; and protect fair competition and combat monopolistic practices.”



“As a result one of the criteria for determining if this fee applies in a specific area (see Article 5(1)(b) of Saudi Arabia Ministerial Decision No. 1/4700121073/1447) is rapid real estate price inflation.”

#### WHEN PAYABLE

“A key point to note is this fee does not apply to all White Land in Saudi Arabia,” Judson states. “The Minister is responsible for assessing the land it applies to in order to ensure the law’s purposes are met (see Article 6 of Saudi Arabia Ministerial Decision No. 1/4700121073/1447). The Ministry also reviews this annually.”

“The Minister determines when a specific area is to be subject to the fee and what percentage will be payable,” Judson continues. “In order to do this they take into account discrepancies between supply and demand; real estate market price inflation; a lack of supply of developed land; monopolisation of White Land; the proportion of White Land in the area; and development priorities.”

“The Minister’s decision has to be published and state when it comes into effect. A plan of the area, which is subject to the fee, must also be provided, along with details of any grace period, the priority categorisation and annual percentage for the fee and the minimum areas and zoned uses of the White Land subject to the fee.”

“In order for payment to be required the parcel of land has to be undeveloped but capable of development and either have an area of 5,000m<sup>2</sup> or more or be smaller than 5,000m<sup>2</sup> if the owner has a number of parcels of White Land in the area subject to the fee which together amount to 5,000m<sup>2</sup> or more (see Article 3 and 7 of Saudi Arabia Ministerial Decision No. 1/4700121073/1447),” Judson explains. “It is not yet clear how this threshold will work where there are co-owned lands, but the assumption is, for example, a 50% co-owner of land would be treated as owning 50% of the area for these purposes as that would be their entitlement on partitioning the land.”

## RELEVANT LEGISLATION

### Article 3(1) of Saudi Arabia Cabinet Decision No. 48/1437

An annual fee of no more than 10% of the value of the land shall be imposed according to the controls determined in the Regulations, on the White Lands owned by one or more physical persons or juristic persons, except for the state-owned real estates.

(Source: Tolley Plus Middle East and Lexis Middle East Law)

“The Minister can limit the application of the fee to land zoned for development for particular uses, e.g. residential or industrial (under Article 7(5) of Saudi Arabia Ministerial Decision No. 1/4700121073/1447), to target the priority use.”

### EXEMPTIONS

“It is important to note that starting development does not prevent this fee from accumulating as only the completion of the development will do that,” Judson adds. “Land in the process of development only ceases to be White Land so the fee is no longer payable when development for its zoned purpose has been completed in accordance with Article 8(1)(d) of Saudi Arabia

Ministerial Decision No. 1/4700121073/1447 except for minor outstanding work such as fencing.”

“However, the fee is not payable if the landowner is prevented from disposing of their undeveloped land for some reasons they did not cause or contribute to; they cannot obtain the required permits to develop for reasons they did not cause or contribute to; or the White Land has ceased to be White Land or any other criteria for paying the fee are not met. It should also be noted there are no grace periods during which the fee is not payable post-acquisition of land if the land was classed as White Land on the date of the acquisition. Government owned real estate is excluded from the fee under Article 3 of Saudi Arabia Cabinet Decision No. 48/1437.”

### FEES AND PAYMENTS

“The fee is payable each Gregorian year and can be up to 10% of the White Land value,” Judson explains. “A 10% rate is charged for the highest priority areas; 7.5% for high priority areas; 5% for medium priority areas; and 2.5% for low priority areas. If an area has no priority level no fee is charged. The Ministry will also conduct annual reviews to check whether any changes to the areas or fee levels are appropriate and will take steps to ensure consistency in application of fees in different cities”

“When it comes to determining the value of a specific piece of land on which the percentage is charged a committee of at least three people, which includes licensed valuers and development experts will be established as part of the Ministry, and one of its purposes will be to determine fair value of land which is subject to the fee.”

“Guidelines for valuation have been published, and terrain, availability and capacity of services and facilities are some of the factors taken into account

in determining value, emphasising immediate developability,” Judson adds. “Landowners who are liable to pay the fee can challenge the committee’s valuation but must do so within 60 days of being notified of the valuation decision.”

“If part but not all of a piece of White Land is developed, the invoice for the fee issued continues to apply to the residual land so that part of the Fee would still be payable. In future years, the residual land would be assessed to establish whether it still meets the criteria for the Fee to apply to it.”

### WHO IS LIABLE?

“The legal owner of the land is liable to pay the Fee (under Article 5 of Saudi Arabia Cabinet Decision No. 48/1437 and Article 1 of Saudi Arabia Ministerial Decision No. 1/4700121073/1447),” Judson explains “This means a tenant would not be liable but there is no reason why a lease could not require a tenant to repay or indemnify the landlord against all payments of the Fee if they had been expected to develop the land but had failed to do so.”

“If there is more than one owner, each will be liable for payment of the part of the Fee proportionate to their share of ownership (Article 2(3) of Saudi Arabia Ministerial Decision No. 1/4700121073/1447,” Judson states.” It appears separate invoices will be issued, and one co-owner would not be liable for a payment default by the other. Once a demand for payment is issued, the liable person has to pay within one year which gives them the opportunity to reach a development stage at which the land is no longer classed as White Land, and avoid paying the fee. If they had paid it in the interim, they can claim a reimbursement. This one year period can also be extended by the valuation committee.”

“If a landowner disposes of White Land within the one year period, the payment date is brought forward to the date of the disposal. Purchasers of White Land cannot take advantage of the grace period for development and immediately become liable for the fee. Where a fee is levied for prior years, it is payable 90 days after issue of the invoice,” Judson adds.

“Prior year fees may be levied if the land was omitted from being charged or the landowner did not submit their required documentation to the Ministry. It should be noted that completing a development will not mean the property owner is no longer required to pay any prior year fees. At present it looks likely from the Regulations that invoices will be issued each year for the forthcoming year, and payment will be due at the end of that year if no development has been completed.”

### FINES

“Under this regime fines can be payable for breaches of the law and the regulations, including for the failure to submit documentation.”

# WHAT'S CHANGED

## VAT AND ANTI-FRAUD MEASURES

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### KEY TAKEAWAYS

The introduction of the Reverse Charge Mechanism (RCM) for the trade of metal scrap provides a potential cashflow benefit for businesses, as it allows VAT to be accounted for by the buyer rather than the supplier. At the same time, this mechanism also increases FTA's ability to tackle fraud.



### CHANGE

Under Cabinet Decision No. 153/2025 On the Application of the Reverse Charge Mechanism to the Trade of Metal Scrap Between Registrants in the State for Value Added Tax Purposes which came into effect on 14 January 2026, the UAE Federal Tax Authorities (FTA) have increased their ability to tackle VAT fraud by the introduction of a reverse charge mechanism (RCM) for

local supplies of metal scrap. This change and other recent anti-fraud measures such as the addition of Article 54 bis of Federal Decree-Law No. 8/2017 (the VAT Law) which enables the FTA to refuse input VAT recovery where the taxable person knew or 'should have known' that a supply was linked to 'tax evasion', show authorities in the UAE are focusing in on preventing VAT fraud.

### RELEVANCY

RCMs are a widely used anti-fraud tool within VAT and Goods and Services Tax (GST) regimes, because they shift the liability for paying tax from the supplier to the recipient which then helps to combat 'missing trader' and carousel fraud where a criminal imports the goods VAT free, sells them domestically with added VAT, then disappears without paying the VAT owed to the tax authorities. This new RCM on metal scrap in the UAE, expands the UAE's existing domestic RCM framework, which already covered crude oil, natural gas, precious metals and stones and certain electronic devices. Scrap metal is defined as: 'Waste of ferrous or non-ferrous metals that has commercial value and is capable of being used after processing'. While 'processing is defined as: 'The process through which Metal Scrap is converted into materials capable of being used in the manufacture of new products, whether by repair, recycling, or any other method'.

### APPLYING THE NEW RCM

In order to apply this new RCM on Metal Scrap suppliers should do the following:

- verify the purchaser's VAT registration;
- obtain a written declaration confirming the recipients' intention to resell the goods or to use them for processing; and

- issue invoices that clearly state that RCM is applicable.

The written declaration by the purchaser should be received and retained before the date of supply. If the required declarations are not provided in time, the supplier must still account for VAT in the normal way, and the purchaser will not be able to recover it. Failure to provide the declaration is basically treated as if the purchases are not linked to a taxable activity, which results in input VAT recovery being denied.

### IMPACTS AND BENEFITS

This new RCM has closed a tax loophole which would in the past have allowed recipients to claim input VAT before it was remitted to the FTA, especially when the supplier and purchaser fell under different tax periods and followed different filing frequencies (e.g. if one was monthly and the other quarterly). Requiring the recipient to account for both the output and input VAT simultaneously, has reduced the risk of tax evasion. This change can also potentially offer a cashflow benefit, for compliant businesses as input VAT can be recovered in the same return without having to first pay the VAT to the supplier.

### REMEMBER

- Implementing the RCM will require updates to invoicing, systems, processes, internal controls, and staff training.
- It is also important to update review processes for vendor and customer selection.
- Where the RCM is used the supplier is not

responsible for accounting for the tax related to the supply of the Metal Scrap and should not record it in their tax return. In addition, the recipient will be responsible for accounting for the tax due on the supply and for all tax obligations arising from it.

# TAX NEWS ROUND-UP

COVERING RECENT KEY DEVELOPMENTS – REGION-WIDE

UAE

## REFUNDS

 Federal Administrative Decision No. 9/2025 The Conditions for Declining the Refund of the Residual Amounts related to a Refund Request where the Person is subject to Tax Audit has been issued. As a result, the Federal Tax Authority (FTA) can refuse to refund any residual amounts related to a refund request if the Person is subject to a Tax Audit, and there is sufficient evidence to support possible significant tax liabilities may arise based on information available through the audit; there are sufficient grounds to believe they have been involved in tax evasion; or the refund request relates to goods suspected to be part of tax evasion within the supply chain. There can also be refusals if the Taxable Person has outstanding Tax Returns for any type of tax; has failed to provide information requested by the FTA for the audit within the specified timeline; or have failed to cooperate with the FTA in any way in regards to their obligations during the audit.

## EXCISE TAX CHANGE

 Cabinet Decision No. 197/2025 On Excise Goods, the Tax Rates or Amounts Imposed Thereon and the Methods of Calculating the Excise Price has been issued. It repeals and replaces Cabinet Decision No. 52/2019, and provides a definition of excise price and designated retail selling price. The rate and amount of for each of eight types of

excise goods are found in Article 10 of Cabinet Decision No. 197/2025. There is particular detail on sweetened beverages which have been the subject of a recent GCC wide reform. There have also been amendments to the Excise Tax Law Implementing Regulation (Cabinet Decision No. 37/2017) as a result of Cabinet Decision No. 198/2025. These changes have included those to Article 3 of Cabinet Decision No. 37/2017 which covers registration applications, Article 16 of Cabinet Decision No. 37/2017 on deductible tax, and Article 19 of Cabinet Decision No. 37/2017 on tax payment, as well as to Article 21 of Cabinet Decision No. 37/2017 on refundable tax surpluses. There is also a change on what happens to damaged goods if a warehouse keeper has been informed the authority wishes to inspect excise goods.

## FTA FEES

 There have been changes to the UAE Federal Tax Authority (FTA) Fee structure as a result of Cabinet Decision No. 174/2025. These amendments to Cabinet Decision No. 65/2020 came into force on 1 January 2026. Two additional fees related to Unilateral Advance Pricing Agreements (APA) have been introduced which cover initial applications and requests for a renewal or amendment to an APA. The FTA has also removed fees for issuing certified paper registration certificates, including Tax Registration

and Warehouse Keeper certificates. Registrants will now receive free electronic certificates with QR codes which can be used for instant verification.

QATAR

## TOBACCO PRODUCTS

 Qatar's General Tax Authority has confiscated more than 5,000 tobacco products which were found to be in breach of tax and other regulatory requirements during recent inspection campaigns. Targeted field inspections have been carried out and non-compliant tobacco items, including cigarettes and other tobacco derivatives were seized. The products had infringed Qatar Cabinet Decision No. 5/2017 (the Excise Tax Law Implementing Regulations) and Qatar Law No. 25/2018 (On Selective Tax). The offences included missing or incorrect digital tax stamps.

## WITHHOLDING TAX FORM CHANGE

 Qatar's General Tax Authority has modified its withholding tax forms to include additional reference fields for contract notifications processed through the 'Tax system'. The revised forms require two specific reference numbers - one for the contract notification and another for the contract associated with payments subject to withholding tax. This change affects all contracts, purchase orders, and invoices involving non-resident parties. Businesses must submit notifications within 30 days of either signing the contract or its commencement date, whichever occurs first. The updated forms require the inclusion of notification reference numbers for all contracts, purchase orders, or invoices in withholding tax reports. As a result of the change clear specification of which contract relates to each payment subject to withholding tax is required.

## TAX TREATY UPDATE

**UAE:** The UAE and Nigeria have signed a Comprehensive Economic Partnership Agreement (CEPA) which provides for phased tariff reductions on goods and improved customs procedures.

**Qatar:** Qatar Decree No. 101/2025 has been issued ratifying a double taxation and tax evasion treaty with India.

**Oman:** Oman Sultani Decree No. 105/2025 has been issued ratifying a double taxation avoidance and fiscal evasion agreement between Oman and Iraq.

**Qatar:** Qatar Decree No. 108/2025 has been issued ratifying a double taxation and tax evasion treaty with the Democratic Republic of the Congo.

## SAUDI ARABIA

## CONSULTANCY SERVICES

 A tax bulletin has been issued by the Saudi Zakat, Tax and Customs Authority (ZATCA) which explains the tax treatment of technical and consultancy services under Saudi Cabinet Decision No. 278/1424 and Double Taxation Avoidance Agreements (DTAAs). The bulletin explains the scope and meaning of technical and consultancy services, addresses supply contracts ancillary to such services, and outlines the applicable tax treatment under domestic tax legislation. It also analyses the tax treatment of technical and consultancy services under DTAAs, including permanent establishment considerations, the characterisation of income as business profits or technical service fees, and the resulting allocation of taxing rights.

## BAHRAIN

## VAT DEREGISTRATION

 The Bahraini National Bureau for Revenue (NBR) updated its VAT registration manual on 25 December 2025. Version 2.0 of the Manual provides VAT payers with guidance on deregistration and includes an explanation of how mandatory and voluntary deregistration works. The NBR can choose the effective date of deregistration, after which the VAT payer is no longer liable nor eligible to collect VAT. Deregistration can only be executed successfully once all obligations have been cleared by the VAT payer. After successful deregistration, the VAT payer will not lose access to their NBR account as they will be obliged to re-register again within 30 days of the annual supplies reaching the mandatory registration threshold. The manual also provides step by step instructions for deregistering.

## CORPORATE TAX

 The Bahraini Parliament has begun discussions on a

proposed corporate tax law. The proposed law was referred to the Parliament by the Crown Prince and Prime Minister and would introduce a comprehensive framework for taxing corporate income and business activities. Corporate tax would be introduced in Bahrain from 2027 at 10% and would be applicable to businesses that either have annual revenues exceeding BHD 1 million, or net annual profits exceeding BHD 200,000.

## TURKEY

## REAL PROPERTY TAX

 Valuation studies for property tax values which form the basis for calculation of real property tax payable by property owners were completed in July 2025. There were significant increases as a result and the government has decided as in 2017 to introduce caps on real property tax values. Turkey Law No. 7566/2025 On the Amendment of Tax Laws and Certain Other Laws and Decree Laws (also known as the Omnibus Law) has been issued. As a result, the real property tax values of building and land for 2026 cannot exceed twice the tax values which applied in 2025. Where there is a circumstance requiring an adjustment of the tax value (such as a new building being built or a complete change of use), the calculation of the building and land tax values will be based on the per-square-meter unit values determined for 2026 in 2025. However, for the first year, these values cannot exceed twice the unit values applicable for 2025.

## EGYPT

## EXPORTED SERVICES

 The Egyptian Tax Authority has published new guidelines standardising the VAT treatment of exported services through Egypt Executive Instructions No. 45/2025. As a result services provided from within Egypt to overseas recipients will be subject to zero-rate VAT, and

## IN BRIEF

**UAE:** Cabinet Decision No. 209/2025 has been issued on exchange of information on request for tax purposes...

**Turkey:** Turkey Presidential Decree No. 10767/2025 has reduced the digital services tax rate, to 5% as of 1 January 2026, and to 2.5% as of 1 January 2027...

**UAE:** The Federal Tax Authority (FTA) has launched the Labaih Initiative which gives senior citizens priority access at the FTA call centre, where a specialist team will handle their enquiries and fast-track application processing for them...

**Iran:** Regulations on Import tariffs on vehicles have established a progressive tariff structure ranging from 20% to 190%, depending on the vehicle's engine displacement, although the tariffs on hybrid vehicles have been set at 15%, and at 4% on electric vehicles ...

**Saudi Arabia:** Saudi Arabia Administrative Decision No. 794-99/1447 has amended the rules on the customs clearance profession...

the service provider will maintain their right to claim input tax credits. Remote services that do not require physical presence of either party are specifically covered in the guidance.

## OMAN

## E-INVOICING

 The Omani Tax Authority (OTA) have been working on their e-invoicing system Fawtara. Consultation workshops have been held and e-invoicing details are provided on OTA's website. There have been reports of OTA sharing a first draft of the e-invoicing dictionary with selected tax payers and prospective service providers. The registration portal for service providers to apply for a license will launch in Q1 2026. Service provider testing will take place in Q2 2026 followed by an exchange of E-invoice phases in Q3 2026. In this phase taxpayers will be able to exchange E-invoices using their Service provider and have tax data reported to Fawtara. Four rollout phases will follow from Q3 2026 to Q1 2028 based on taxpayer size.

# FOCUS ON GAMING

The UAE has been taking steps to develop a controlled gaming regime as part of its economic diversification work.

As a result, the regulation of gaming and gambling activities is being introduced as part of changes to the entertainment and tourism sector in the UAE. The General Commercial Gaming Regulatory Authority (GCGRA) sits at the heart of this regime and has been given the power to issue gaming and casino licences, enforce responsible-gaming standards, monitor cybersecurity in digital gaming, and ensure compliance with international regulatory best practices.

As potential resort-based and digital gaming operations are beginning to take shape in the UAE, it is also important to understand how Federal Decree-Law No. 47/2022, and its associated implementing decisions apply to gambling related income, including in the Free Zones.

## TAXABLE PERSONS

Under Federal Decree-Law No. 47/2022, gambling

operators can potentially be taxed as either Resident Persons if the entity is incorporated in the UAE or effectively managed and controlled in the UAE, or Non-Resident Persons, where a foreign entity has a Permanent Establishment (PE) or nexus in the UAE or derives UAE-sourced income.

For example, a digital gaming site which is based overseas but is used by people in the UAE could be taxed as a Non-Resident Person, even though it is not a Resident Person.

This means that both domestic and foreign gaming investors could fall within the UAE's Corporate Tax regime where their activities are carried out, or revenue arises, in the UAE, irrespective of whether they operate through a resort in the UAE, a digital platform elsewhere, or Free Zone structure.

Therefore, operators need to understand their presence in the UAE from a Corporate Tax perspective and the associated tax base implications upon which their income might be taxable.

## GAMBLING PROCEEDS

When it comes to the taxation of gambling proceeds under Federal Decree-Law No. 47/2022, where an individual has had a gambling win, two different scenarios could apply. Under Federal Decree-Law No. 47/2022 individuals are taxable only when they conduct a Business or Business Activity in the UAE. Occasional gambling winnings or a lottery prize would not be regarded as Business income and would remain outside the scope of Corporate Income Tax. However, the position is potentially different if a natural person regularly and professionally participates in gambling for profit, i.e. if they were a professional poker player or were involved in operating or managing gambling activities on a commercial basis. In these cases such activities could amount to a taxable Business under the Federal Decree-Law No. 47/2022.

## TAX TREATMENT AND DEDUCTIBLE EXPENDITURE

For licensed operators, gambling-related income such as table-game revenue, betting margins, management fees, or lottery ticket sales may constitute Business income under Federal Decree-Law No. 47/2022 and may be taxable at the standard 9% rate on taxable income exceeding AED 375,000. Player deposits and prize pools are normally held in trust or in segregated accounts. Therefore, they are not recognised as revenue until they are earned. Under Federal Decree-Law No. 47/2022 and IFRS-based accounting standards, the appropriate taxable base must be considered. Jackpot or prize liabilities are deductible only when the obligation is probable and measurable, in line with standard accrual accounting. The correct timing of revenue and expense recognition is essential to avoid misstatement of Taxable Income. All expenses incurred wholly and exclusively for the purposes of the Business will be deductible, except those capital in nature. Typical deductible costs include licence fees, technology and compliance systems, AML controls, and staffing costs. Construction or acquisition of gaming premises, equipment, or IP could be capitalised and depreciated in line with IFRS.

Given the entertainment-driven nature of the gaming industry, certain categories of expenditure, particularly those involving hospitality, travel or promotional activities, may be subject to limitations on deductibility. In particular expenditure incurred in connection with entertaining customers or business partners may only be partially deductible even where incurred for business purposes. This could include, for example, complimentary stays, player incentives, and VIP entertainment packages, depending on their nature and purpose. Operators will need to maintain detailed records so they have evidence these expenses are directly linked to business operations. Gambling projects and integrated resorts often

involve substantial financing. Under the Corporate Tax Law, Net Interest Expenditure is capped at 30% of Earnings Before Interest, Taxes, Depreciation, and Amortization (EBITDA), subject to certain exemptions. Operators should also ensure loan arrangements reflect commercial terms, maintain arm's length documentation, and consider the impact of debt pushdown within group structures. It is also possible these new gaming or hospitality operators may own or lease Commercial Property within a Free Zone, e.g. in integrated resorts, hotels, or entertainment complexes. Income derived from a Commercial Property located in a Free Zone can benefit from the 0% rate, provided the income is earned from a Free Zone Person and the Free Zone Person is the Beneficial Recipient of that income, and it does not arise from transactions with mainland. Income from Immovable Property that is Commercial Property located in the UAE mainland or from dealings with non-Free Zone Persons would be taxed at 9%. It should also be noted mixed-use property located in a Free Zone is subject to special rules, such as buildings with both commercial and residential areas. Therefore, the proper structuring of resort or gaming-related property ownership within a Free Zone is necessary to preserve the 0% rate where permitted.

## TRANSFER PRICING AND GROUP STRUCTURES

Integrated gaming or resort projects often operate through multiple entities, including the resort owner, gaming licensee, technology provider, and marketing company. Any Related-Party transactions, such as brand royalties, management fees, and IP licences, must comply with the arm's-length principle. Taxable Persons with revenue of AED 200 million, or who are a Constituent Company of an MNE group (with consolidated Revenue of AED 3.15 billion), are also required to maintain both a master file and local file. Failure to comply with the arm's-length principle may lead to reassessment and penalties.

## FOREIGN TAX CREDITS AND TREATY RELIEF

Where a licensed operator is subject to foreign tax, e.g. on cross-border income or foreign-registered IP royalties, Federal Decree-Law No. 47/2022 allows for a Foreign Tax Credit against UAE Corporate Tax, limited to the amount of Corporate Tax due in the UAE on the same income. Any applicable Double Tax Agreements is considered as an overlay to the Corporate Tax Law. Therefore, operators with global structures should assess Double Tax Agreement coverage and maintain supporting documentation to evaluate if relief through a credit or exemption is available under an applicable Double Tax Agreement.

Written by Mohamed El Baghdady, Zubair Chaudhry, and Salwa Adeel, Habib Al Mulla & Partners

# TAX PROFESSIONAL PROFILE

## HEAD OF TAX OPERATIONS – PHARMACEUTICALS



### Developing products and legislation

Amedeo Aragona of Novartis explains the specific tax areas and jurisdictional changes which require careful thought in the pharmaceuticals sector.

#### BACKGROUND

I have a degree in Economics and have spent 25 years working in taxation of which 19 years have been inhouse. I have worked in a range of sectors including in Rail-Transports, IT, Oil & Gas and Pharma, leading teams ranging in size from four to 80 people. The past experiences which are most relevant to the work I do now are M&A, gained while I was in consultancy, stakeholder and audit management skills, continuously refined over the last 20 years. The audit exposure I have had since 2008 has also been important.

Understanding cultural differences is also essential for timely and correct delivery through others.

In Multinational Enterprises (MNEs) there are often conflicting interests which can make the task prioritisation exercise extremely difficult. I have learnt that a proactive engagement, which is oriented to an aligned perspective on key needs and related timelines, leads to better efficiency and higher stakeholder satisfaction.

I originally come from Italy but in the last 11 years my work has covered the Middle East, Asia Pacific and Africa. The two key differences between my home jurisdiction and the GCC are mainly - here the tax laws are very recent, in some cases, in their first-year of implementation, and the greater unpredictability, that, for more junior staff, can really be stressing and destabilising.

Volatility, uncertainty, complexity, and ambiguity define the tax and audit landscape in MENA. I find the agility and resilience in decision-making and execution gained in India while managing Shell's Middle East, Africa and Asia Tax Compliance, also particularly helpful in this respect.

The 'certainty of the law' is something I do not think we will have here for another couple of decades until tax becomes more integrated into the normal way of living and doing business. A tax framework comparable to the European one has only been here for less than 10 years but significant and positive steps have already been taken by the GCC Tax authorities to close the gaps between these regimes and the oldest, most advanced tax regimes in the world.

#### YOUR ROLE

I am Head of Tax Operations – Middle East and Africa for Novartis and am the first point of contact when it comes to taxes.



The CFOs are my most relevant internal counterparts, while the local Tax Authorities are the external ones. My team and I are responsible for Tax Compliance, Tax Controls, Tax Audits, business transactions and new contracts' tax assessment, new Tax Laws' implementation and anything else which might have tax implications in the Regions.

What I am most proud of in the work I do is having had the opportunity to develop the more junior colleagues I have worked with since 2010. All, without exception, have grown into more senior roles within the organisations or have left to grow elsewhere.

I like to think of myself as a manager who helps to develop the full potential of a team, bringing team members to places they did not even know they could go before. Nothing in my work makes me prouder than having had the chance and the honour to lead outstanding teams which have consistently delivered exceptional results, in what have been extremely adverse conditions.

Novartis is an innovative medicines company. Every day, we work on reimagining medicine to improve and extend people's lives. We aim to become the most valued and trusted medicines company in the world.

In the MENA region, we operate in the UAE, Saudi Arabia, Qatar, Bahrain, Oman, Kuwait, Jordan, Morocco, Tunisia and Egypt. Our sector is displaying a number of trends which also impact other industries: tax audit duration, AI and Tax technology, e-invoicing, changes to Transfer Pricing rules, Advance Price Agreements (APA),

**PRACTITIONER PERSPECTIVE**



**Radhika Seth**  
Associate Director  
MMJS Consulting

Radhika Seth and Gokul Anandan of MMJS Consulting look at the transfer pricing challenges faced by pharmaceutical businesses in the GCC.

Historically, the GCC has been a regional pharmaceutical trading hub, but the Saudi Vision 2030 and UAE Vision 2031 initiatives have led to an increasing move towards local manufacturing not just distribution. As local manufacturing and regional distribution expands across the GCC, Transfer Pricing (TP) outcomes for supply chain activities have become more important. Functions traditionally characterised as ‘routine’ now require reassessment because of stricter regulatory oversight, recall exposure, and the growing use of AI. Having a robust TP policy is critical in this sector given the complexity of globally integrated value chains which often span long-term R&D, and the tightly regulated manufacturing, multi-jurisdictional distribution, and regulated selling prices which can also apply. At the heart of any transfer pricing assessment there must be a deep understanding of the value chain shaped by the product. It is also important to note that the value chain in a Primary Therapeutic area such as rare diseases, or oncology, may differ from that of a Strategic Research Platform like genomics. Extended stages of development which span pre-clinical research to commercialisation can also complicate profit identification and attribution in this sector, so there is no one size fits all approach. Companies must evaluate how each segment of the value chain contributes to overall value and ensure profit allocation reflects the functions performed and risks assumed. When undertaking a Value Chain Analysis (VCA), distinction is required between Regulated and Non-Regulated medicines. For example, in the UAE set prices of regulated medicines are subject to Ministry of Health and Prevention approval. From a TP perspective, prices for these medicines charged by distributors are influenced by regulatory ceilings which means a conventional benchmarking analysis may not work as in practice, it could limit the margins earned by the distributor and documentation may need to show that low margins (if any) are due to regulatory aspects rather than any artificial profit shifting. TP outcomes must remain defensible and consistent over time, and track how decision-making authority,

funding, and risk-bearing evolve across a product lifecycle, rather than reallocating value prematurely. R&D and intangibles lie at the heart of TP for pharmaceutical companies. Typically, entities performing and controlling the Development, Enhancement, Maintenance, Protection, and Exploitation (DEMPE) of an intangible are entitled to the associated non-routine returns. In practice, this allocation is complex. Pharmaceutical products often involve interrelated intangibles, including APIs protected by patents, and trademarks under which the product is marketed. These intangibles interact across a lengthy and multi-stage product development lifecycle, where success is uncertain and outcomes can take years to materialise. After successful development, any ex-post profit allocations that do not reflect the entity’s actual economic reality or risk profile may face scrutiny from tax authorities. Valuing intangibles in this context is challenging, as recognised by the OECD TP guidance on ‘Hard-to-Value Intangibles’. Ensuring defensibility and consistency in TP outcomes typically takes precedence over prematurely reallocating value before commercialisation. Local GCC distributors are also often characterised as non-IP owners but may be incurring significant marketing and promotion expenses, e.g. organising medical awareness events, which are critical for market penetration, but from a TP perspective, raise the question - are these costs routine marketing expenses, or do they contribute to enhancement of intangibles owned by HQ? Although not all marketing spend enhances IP, tax authorities may challenge this position and allege the distributor is also performing an ‘enhancement’ function which warrants a higher return locally. Whether manufacturing or distribution entities earn routine or non-routine returns depends on who bears and controls key risks, including inventory exposure, capacity utilisation, cold-chain integrity, and capital investment, rather than where activities are located on paper, e.g. a GCC subsidiary (distributor) handling critical distribution functions including temperature-controlled warehousing may need an enhanced return when compared to a routine distributor handling traditional warehousing.



**Gokul Anandan**, Associate Director, Transfer Pricing, MMJS Consulting co-authored this article.

Mutual Agreement Procedures (MAP), OECD Pillar 2 with GloBE rules and the related global minimum effective tax rate of 15%. In the Pharma industry there are also a number of specific tax areas we need to consider. For example, pharma companies tend to operate through global subsidiaries which makes transfer pricing compliance critical. Another area is R&D tax incentives, as many jurisdictions offer tax credits or deductions for R&D activities, which are significant for Pharma companies, given their high innovation costs.

VAT also applies to medicine sales and distribution. There are special regimes in some countries (i.e. zero-rate applicability) that put the entities operating

there, in a structural credit VAT position.

The UAE and Saudi Arabia are the two countries where we are facing most changes in legislation and regulation, as they are developing their legislation at light speed. Less than 10 years ago they were seen as zero tax jurisdictions except for the ones related to oil & gas revenues. Today they compete with the most advanced tax legislation regimes in the world. The changes constantly occurring in direct and indirect taxes in these jurisdictions, together with a growing scrutiny from their tax authorities, are having the biggest impact on my and my team’s work, but they are also ensuring that we never get bored.

# ANY QUESTIONS?

## What happens when a VAT registered person dies



What should the heirs of a Bahrain VAT registered person do when they die?

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**T**he Bahraini National Bureau for Revenue (NBR) has issued guidance on how VAT liabilities should be handled when a VAT-registered natural person dies and the practical steps that their heirs, companies and advisers should take by way of responses to VAT FAQs on the NBR website.

### OBLIGATIONS ON DEATH

A key point to note is that, in Bahrain VAT compliance obligations do not terminate automatically upon the death of a registrant. Legal heirs and authorised signatories must notify the NBR within prescribed time frames, ensure that any outstanding VAT and penalties are settled, and complete deregistration or re-registration depending on whether the business ceases or is continued.

### NO COMMERCIAL REGISTRATION

Where a natural person (i.e. individual) is registered for VAT but does not hold a commercial registration (e.g. a professional, tradesman or sole trader), their legal heirs are responsible for the submission of a deregistration request.

This deregistration request should be submitted by their heirs within 120 days from the registrant's date of death.

### VAT PAYMENTS AND OBLIGATIONS

However, it is important to note the VAT account will only be de-registered by the NBR once all payable VAT, administrative fines and any other liabilities (if any)

have been fully settled with the NBR. Once the NBR is satisfied any liabilities have been discharged, the VAT account will be deregistered.

### COMMERCIAL REGISTRATION

Many sole proprietorships in Bahrain operate through the Commercial Registration (CR) system and in this case the approach will depend on whether the business does or does not continue after the death. If the business is continuing, the legal heirs should transfer the commercial registration of the entity to their names or change the legal form of the entity. Within 30 days of that change, the legal heirs must submit a deregistration request for the deceased's VAT account. A new VAT registration must then be obtained for the legal heirs or the new entity.

The deceased's VAT account cannot continue to be used. However, if the commercial registration is cancelled with the Ministry of Industry and Commerce (MOIC), the legal heirs must submit a VAT deregistration request within 30 days of that cancellation, and deregistration will only take effect once all payable VAT and outstanding liabilities to the NBR have been paid or discharged.

### PARTNER OR SHAREHOLDER

When a natural person owns shares in a company registered for VAT, the legal entity itself continues to exist and remains responsible for VAT compliance. Legal entities (e.g.

companies and similar corporate entities) themselves remain responsible for ongoing VAT compliance where only a shareholder or partner has died, with additional administrative updates required where an Authorised Signatory changes. When notifying the NBR of the death of a VAT registered person, the legal heirs or authorised signatories of the entity must provide supporting documents. Depending on the circumstances, these may include a death certificate, legal inheritance documents, extract of the Commercial Registration, articles of association, power of attorney issued to the heirs, and any decision appointing a liquidator. The NBR may request further documents on a case-by-case basis.

If heirs or authorised persons do not submit deregistration requests within the prescribed timelines or fail to settle outstanding VAT liabilities, the NBR may pursue legal action against the deceased's legal heirs or the legal entity (as applicable) to recover amounts owed) and administrative penalties may be imposed. As such, legal heirs or authorised signatories should carefully coordinate the probate of the deceased and the VAT compliance obligations of the deceased's VAT-registered business in order to avoid the potential applicability of penalties, delays, or any unnecessary legal exposure.



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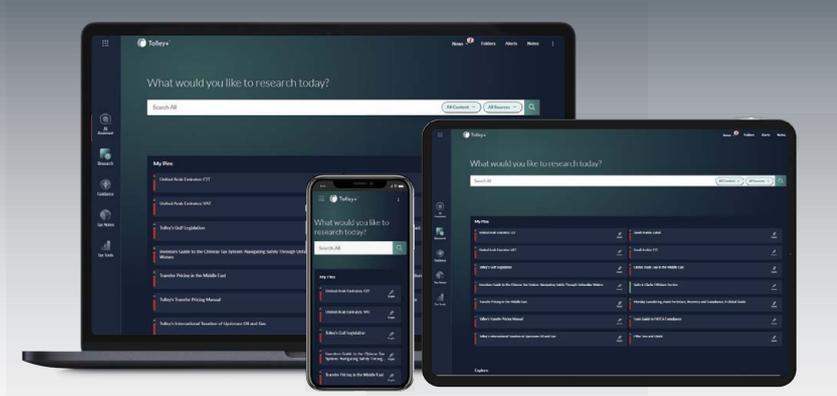
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