

20 October 2021

## Bahrain

### **Updated guideline for Mutual Agreement Procedures (MAP) published by the National Bureau for Revenue (NBR)**

The NBR has recently published the updated guideline (version 1.1) on MAP for Bahrain. The updated version includes the physical and email addresses for receiving applications for Exchange of Information on Request and Certificates of Residence. The updated version also contains the revised list of Bahrain's Double Taxation Conventions in force.

Click [here](#) to access the updated guidelines regarding the MAP.

### **Country-by-Country Reporting (CbCr) 2021 annual peer review report published by OECD**

The OECD has published the 2021 CbCr annual peer review report which reflects the outcome of the fourth review that considered all aspects of implementation. The report contains the review of 132 member jurisdictions of the OECD/G20 Inclusive Framework on BEPS.

Click [here](#) to access the report.

## Kingdom of Saudi Arabia (KSA)

### **English version of e-commerce VAT guideline published by Zakat, Tax and Customs Authority (ZATCA)**

ZATCA has recently published the English version of the e-commerce VAT guideline which was initially published in Arabic. The guidelines cover VAT treatment, place of supply rules and the person responsible to account for VAT on transactions in the e-commerce sector.

Click [here](#) to access the e-commerce guidelines in English.

### **ZATCA publishes simplified guideline on new tax due date provisions for contracts with government bodies**

On 17 October 2021, ZATCA released the simplified guideline regarding the amended tax due date provisions for establishments contracting with government bodies in KSA.

Click [here](#) to access the simplified guideline in Arabic.

### **ZATCA discovers more than 900 tax violations in one week**

The inspection teams at ZATCA have detected over 900 violations of tax regulations in KSA while conducting field visits to markets and shops during the last week in various regions and cities in the Kingdom.

## United Arab Emirates (UAE)

### **Infographics for annual renewal of designated zones registration released by Federal Tax Authority (FTA)**

The FTA has recently published simplified infographics to assist small and medium sized business with their annual designated zones renewal process.

Click [here](#) to access FTA's post on Twitter containing the infographics.

### **Updated list of designated zones in UAE published by FTA**

The FTA has recently published an updated list of designated zones in the UAE. Dubai CommerCity has been added to the list with an effective date of 1 January 2021. Dubai Textile City, Free Zone Area in Al Quoz and RAK Airport Free Zone have been removed from the list of designated zones with effect from 4 April 2021, 1 July 2021 and 4 July 2021, respectively.

Click [here](#) to access the updated list of designated zones.

### **Infographics on VAT refunds for newly built residences published by FTA**

The FTA has recently published simplified infographics on VAT refunds available to UAE nationals for newly built residences.

Click [here](#) to access the infographics.

### **FTA invites Expo 2020 participants to benefit from the VAT refund mechanism**

On 11 October 2021, the FTA invited Expo 2020 participants to take advantage of the facilities of VAT refund mechanism on purchase of goods and services related to Expo 2020 Dubai.

Click [here](#) to access FTA's post on Twitter regarding the refund scheme.

## **Oman**

### **Oman Tax Authority (OTA) publishes VAT guideline for special zones**

OTA has recently published VAT guideline for special zones in Oman which provides a simplified explanation of the VAT rules applicable to supplies made to businesses in the special zones.

Click [here](#) to access the guideline in Arabic.

## **Qatar**

### **General Tax Authority (GTA) extends tax return submission deadline for certain companies**

The GTA has announced that companies that are wholly owned by Qatari citizens or GCC national residents can submit their tax returns by 31 December 2021.

### **Officials from Qatar and Moldova meet to discuss bilateral relations**

On 6 October 2021, officials from Qatar and Moldova conducted a meeting to discuss bilateral relations including the possibility of signing a Double Taxation Treaty.

### **Information Exchange Agreement signed between GTA and Qatar Credit Bureau (QCB)**

President of the GTA, H.E. Ahmed bin Issa Al Mohannadi, and CEO of QCB, H.E. Sheikha Maryam bint Khalifa Al-Thani recently signed an information exchange agreement with the objective of enhancing cooperation between the two agencies and combating tax evasion and illegal financial practices.

## **2021 Global VAT/GST Benchmarking Survey Report**

Benchmarking is a powerful way for indirect tax leaders to assess their function's current structure, identify leading practices among peers, and uncover how changes made now can prepare them for the challenges and opportunities of the future.

KPMG's Global Indirect Tax Services team has prepared a global benchmarking report which offers a snapshot of the structure, governance and performance measures of indirect tax — and delivers insights on how these functions expect their compliance models to change in the next 3 years.

Click [here](#) to access the 2021 Global VAT/GST Benchmarking Survey Report.

*The above is for general information only and is not intended to address the circumstances of any particular scenario. Please seek professional advice in relation to your particular circumstances.*

For a detailed discussion on how the above updates may impact your business, [contact us](#).

**Mubeen Khadir**

Partner - Head of Tax & Corporate Services

T: +973 3222 6811

E: [mubeenkhadir@kpmg.Com](mailto:mubeenkhadir@kpmg.Com)

**Omar Hisham**

Senior Manager

T: +973 3840 7759

E: [sosaid@kpmg.com](mailto:sosaid@kpmg.com)

**Hasan Khalaf**

Manager

T: +973 3636 6462

E: [hakhalaf@kpmg.com](mailto:hakhalaf@kpmg.com)

**Mansoor AlWadaie**

Manager

T: +973 3998 8098

E: [malwedaie@kpmg.com](mailto:malwedaie@kpmg.com)

**Shashank Chandak**

Manager

T: +973 3553 1905

E: [shashankchandak@kpmg.Com](mailto:shashankchandak@kpmg.Com)

**DaoHan Hung**

Manager

T: +973 3907 7964

E: [hdaohan@kpmg.com](mailto:hdaohan@kpmg.com)

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[home.kpmg/bh](http://home.kpmg/bh)

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