

## Bahrain

### **National Bureau for Revenue (NBR) reminds taxpayers to submit their March 2021/Q1 2021 VAT return by 3 May 2021**

On 6 April 2021, the NBR has, by way of an announcement on their portal, reminded taxpayers to submit the VAT returns for the following tax periods and make any payments due latest by 3 May 2021:

- 1 March 2021 – 31 March 2021 for taxpayers with monthly filing frequency
- 1 January 2021 – 31 March 2021 for taxpayers with quarterly filing frequency

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

### **Bahrain and Serbia agree to jointly work towards a tax treaty**

In meetings held in Belgrade on 4 and 5 April 2021, the officials from Bahrain and Serbia agreed to work jointly towards a tax treaty between them.

Click [here](#) to read more.

## Kingdom of Saudi Arabia (KSA)

### **General Authority of Zakat and Tax (GAZT) urges concerned persons to provide opinions on draft e-invoicing requirements**

GAZT has urged concerned parties to provide their opinions on the draft requirements for applying electronic invoicing. The last date of receiving the opinions and proposals by GAZT will be 17 April 2021.

Click [here](#) to read more (in Arabic).

### **Iraq and KSA sign tax treaty**

On 31 March 2021, Iraq and KSA signed their first income tax treaty in Riyadh. The treaty will enter into force after the ratification instruments have been exchanged.

Click [here](#) to read more.

### **GAZT signs cooperation agreement with Princess Noura Bint AbdulRahman University**

GAZT has signed a cooperation agreement with Princess Noura Bint Abdulrahman University to develop specialized academic programs for building the workforce in KSA and train graduate students to work in the fields of Zakat and taxes.

Click [here](#) to read more (in Arabic).

## **GAZT continues inspection of businesses to identify non-compliance**

On 5 April 2021, GAZT reported that it has continued inspection of businesses to identify non-compliance with tax obligations. 7,925 inspection visits were conducted last week which resulted in discovery of 1,171 violations. GAZT highlighted that a significant number of violations were discovered based on reports received through official reporting channels.

Click [here](#) to read more (in Arabic).

## **United Arab Emirates (UAE)**

### **Federal Tax Authority (FTA) issues new public clarification on temporary zero rating of certain medical equipment to replace the public clarification issued earlier on the same subject**

FTA has issued Public Clarification No. VAT025 on temporary zero rating of certain medical equipment which will replace VAT Public Clarification No. VATP023 issued earlier by the FTA.

Click [here](#) to access the new public clarification.

### **FTA issues business bulletin on automotive sector**

FTA has recently issued a business bulletin on the automotive sector. In the bulletin, the FTA has addressed basic tax information and certain specific issues in the automotive sector.

Click [here](#) to access the business bulletin.

### **UAE amends its VAT Executive Regulations for the second time**

By way of Cabinet Decision No. 24 of 2021, UAE has amended its VAT Executive Regulations for the second time. After the amendment, UAE nationals can submit their VAT refund application for the newly built residence within 12 months from the date of completion which was previously 6 months from the date of completion.

Click [here](#) to access the amended VAT Executive Regulations.

### **Senate of Cameroon approves tax treaty with UAE**

On 7 April 2021, the Senate of Cameroon approved the Cameroon - UAE income tax treaty of 2017.

## **Oman**

Oman Ministry of Justice and Legal Affairs has issued Ministerial Decision no 65 of 2021 determining the food items subject to VAT at the zero rate.

Click [here](#) to access the relevant Official Gazette issue (in Arabic).

## **Qatar**

### **General Tax Authority (GTA) extends tax filing deadlines**

As part of COVID-19 related relief measures, GTA has extended the tax return filing deadlines for the tax year 2020. The extension does not apply to entities operating in the oil and gas sector.

Click [here](#) to access the circular

## Electronic invoicing developments from around the world



### Join our webcast on Tuesday 4 May 2021: Electronic invoicing developments from around the world

We are pleased to invite you to the twelfth session in our series of Global Indirect Tax Services (GITS) webcasts. This webcast will provide updates on electronic invoicing developments from around the world.

The evolution of technologies used by tax administrations is resulting in the continuous issuance of new regulations and requirements imposed on taxpayers. Managing the electronic invoicing reforms and requirements across multiple jurisdictions is a challenge for businesses from a data, policy, technology and operations perspective.

In this session, join our presenters to explore:

- Mainstream models for mandatory electronic invoicing and key regulatory updates across the EU, LATAM and ASPAC regions.
- Key aspects of electronic invoicing businesses should pay close attention to.
- How to achieve cost savings and efficiencies through electronic invoicing.

**Suggested audience:** Heads of Tax, Tax Directors, Indirect Tax leaders and other business leaders.

Register now 

Clicking the register link above will enable you to register for this webcast and subscribe to updates on additional webcasts in the series. After registering for this event via the link above, you will receive details on how to log in. After the webcast, you will receive follow-up materials, including a certificate of attendance for those who qualify, as well as speaker contact details.

*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](#).

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