

3 November 2021

## Bahrain

### **Parcels containing 39,070 amphetamine pills seized at Bahrain International Airport**

As per local news reports, the Anti-Narcotics Police of the General Directorate of Criminal Investigation and Forensic Evidence, in cooperation with Bahrain Customs Affairs and the Saudi General Directorate of Narcotics Control, seized parcels containing 39,070 amphetamine pills at Bahrain International Airport.

### **Bahrain and Switzerland Double Tax Agreement (DTA) and protocol effective date announced**

The National Bureau for Revenue (NBR) has announced that the provisions of the DTA and protocol between Bahrain and Switzerland that was signed on 23 November 2019 will take effect on 1 January 2022.

Click [here](#) to read the full article.

### **MPs reject proposal for imposing 20% tax on handicraft products**

Bahraini MPs have rejected a controversial proposal for imposing a 20% tax on imported products that compete with local handicrafts.

Click [here](#) for the full article.

## Kingdom of Saudi Arabia (KSA)

### **Updated VAT guideline on entertainment activities issued by Zakat, Tax and Customs Authority (ZATCA)**

ZATCA has recently issued the updated VAT Guidelines on Entertainment Activities which clarifies the place of supply rules, VAT treatment for fees such as entrance fees and the VAT impact on cancellations and other matters.

Click [here](#) to access the updated Guidelines.

### **No VAT rate reduction in KSA in the near future**

In a statement from KSA's Minister of Finance, Mohammed Al-Jadaan, it was announced that KSA does not have plans to reduce the VAT rate in the near future and the decision on the VAT rate will be reviewed after several years when public finances improve.

### **ZATCA awarded for the "Most Distinctive Learning & Development Strategy"**

ZATCA has recently been awarded for developing and implementing the "Most Distinctive Learning & Development Strategy". The award has been granted by the Government Summit for Human Resources in Dubai.

## United Arab Emirates (UAE)

### **Public clarification on supplies in the designated zones issued by Federal Tax Authority (FTA)**

The FTA has recently issued public clarification VATP027 regarding goods supplied in a designated zone and connected shipping or delivery services. The public clarification elaborates on the amendment to UAE VAT Executive Regulations aimed at avoiding double taxation of goods supplied from a designated zone and to provide registration relief to non-resident suppliers who also ship or deliver these goods.

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

### **Number of informative videos and infographics shared by FTA**

The FTA has recently shared numerous informative videos and infographics on VAT applicability on services provided by artists and social media influencers, explanation on the service procedure of linking a tax agent to a tax agency, steps to claim refund of excess payments made to the FTA and the steps to submit a tax clarification request. These informative videos and infographics have been widely shared on FTA's social media accounts for raising taxpayer awareness.

### **FTA amends the Federal Tax Procedures Law (FTPL)**

The FTA has recently amended the FTPL for the first time since 2017. The changes came into effect on 1 November 2021. The amendments are primarily aimed at relaxation of certain provisions such as deadlines for filing appeals and objections, pre-payments for disputes etc.

Click [here](#) to access the updated FTPL.

## **Oman**

### **Awareness campaigns conducted by Oman Tax Authority (OTA)**

The OTA has recently conducted awareness campaigns in Al Batinah North Governorate to highlight the importance of registering with the OTA.

## **Qatar**

### **General Tax Authority (GTA) launches a direct payment service for taxpayers**

In co-operation with the Qatar National Bank, the GTA has launched a direct payment service for taxpayers. The initiative is aimed at facilitating the procedure for settling tax obligations for the bank's customers.

Click [here](#) to read more.

## **KPMG Great Tax Climate Debate**



While there has been little commentary to date about the full range of tax measures that could be applied to the climate agenda, history suggests tax policy is one of the most effective tools available to governments to change economic patterns and social behaviors – but, can it save the planet?

The KPMG Great Tax Climate Debate will bring together leading thinkers who will debate this question in a substantive yet entertaining discussion of the issues and tackle tough questions, such as:

- How can tax policy help from a practical perspective? Who bears the cost?
- Can the right tax policies drive sufficient behavioral change?
- Can taxes on carbon be designed so they are not regressive?
- What are the pros and cons of incentivization?
- What sectors are facing the most pressure? Where might compromise be needed?
- How should tax policy factor into the ESG agenda within organizations?

**Location:** Virtual  
**Date:** 18 November 2021  
**Time:** 08:00-09:45 EST | 13:00-14:45 GMT | 14:00-15:45 CET

Register



*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: [malwadaie@kpmg.com](mailto:malwadaie@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)

---

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

© 2021 KPMG Fakhro, a Bahrain partnership registered with the Ministry of Industry, Commerce and Tourism (MOICT), Kingdom of Bahrain and a member firm of the KPMG global organization of independent member firms affiliated with KPMG International Limited, a private English company limited by guarantee. All rights reserved.

The KPMG name and logo are registered trademarks or trademarks of KPMG International. KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.

Throughout this release, "we", "KPMG", "us" and "our" refers to the global organization or to one or more of the member firms of KPMG International Limited ("KPMG International"), each of which is a separate legal entity.

KPMG International Limited is a private English company limited by guarantee and does not provide services to clients. No member firm has any authority to obligate or bind KPMG International or any other member firm vis-à-vis third parties, nor does KPMG International have any such authority to obligate or bind any member firm.