



26 November 2023

## Bahrain

### **National Bureau for Revenue (NBR) invites taxpayers to attend 'VAT Invoices Compliance' virtual workshop**

The NBR has recently announced that they will be conducting a virtual workshop to discuss the requirements of VAT documents. The session will be held in English on 27 November 2023.

Click [here](#) to register.

### **NBR updates VAT General Guide**

On 16 November 2023, the NBR published the updated version of the VAT General Guide. The updates are regarding the conditions for issuing electronic documents without obtaining prior approval from the NBR.

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

## Kingdom of Saudi Arabia (KSA)

### **Zakat, Tax & Customs Authority (ZATCA) announces criteria for ninth wave of e-invoicing integration**

ZATCA has recently announced the criteria for selecting taxpayers for the ninth wave for implementing the integration phase of e-invoicing in KSA. The ninth wave will cover taxpayers with taxable revenues exceeding SAR 30 million during 2021 or 2022 who will be required to integrate their e-invoicing solutions with ZATCA's FATOORA platform by 1 June 2024.

Click [here](#) to view the press release.

### **ZATCA to conduct online workshop on e-invoicing integration**

ZATCA has recently invited taxpayers to register for a virtual e-invoicing integration workshop.

Click [here](#) to register.

### **KSA and Slovak Republic sign tax treaty**

On 13 November 2023, KSA and Slovak Republic signed an income tax treaty in Bratislava.

## United Arab Emirates (UAE)

### **Ministry of Finance (MoF) announces that UAE VAT revenues have exceeded AED 147 billion since implementation**

The Undersecretary of the UAE MoF has stated in an interview that the total revenue generated from VAT since its implementation in the UAE in 2018 until the end of H1 of 2023 has exceeded AED 147 billion.

## **Federal Tax Authority (FTA) publishes additional eligibility conditions for tax agents**

The FTA has recently released Decision No. 14 of 2023 regarding additional conditions for a juridical person to be eligible for registration as a tax agent.

Click [here](#) to view Decision No. 14 of 2023.

## **FTA releases guide on Taxation of Foreign Source Income**

The FTA has recently released a corporate tax guide on the taxation of foreign source income.

Click [here](#) to view the guide.

## **FTA conducts tax violations and crimes webinar**

On 22 November 2023, the FTA conducted a virtual awareness session regarding tax violations and crimes for taxpayers.

## **Oman**

### **Kazakhstan authorizes signing of tax treaty with Oman**

On 10 November 2023, the government of Kazakhstan authorized the Minister of Finance to sign an income and capital tax treaty with Oman.

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)

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