

Kingdom of Saudi Arabia (KSA)

General Authority of Zakat and Tax (GAZT) issues new tax amnesty guide

In furtherance to the extension of tax amnesty for taxpayers in KSA, GAZT has issued a new tax amnesty guide in Arabic.

The guide provides further clarifications on the conditions for waiver of penalties, penalty rates and the time periods.

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

GAZT reminds taxpayers to submit withholding tax returns for January 2021

GAZT has reminded taxpayers in KSA subject to withholding tax to file their January 2021 returns latest by 10 February 2021 to avoid any penalties.

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

GAZT issues its magazine for Q4 2020

GAZT issued its magazine of the last quarter of 2020, which highlights the achievements and success of the tax authority in the last quarter.

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

United Arab Emirates (UAE)

Inspection of businesses continues to identify excise tax evasion

The Ministry of Economy and the Federal Tax Authority (FTA) conducted inspection of 12 businesses in Dubai, Sharjah, and Ajman, and issued 8 fines for excise tax evasion in relation to cigarettes. The imposed fines ranged between 50,000 dirhams to 100,000 dirhams.

Ministry of Finance (MoF) updates its ESR FAQs

The MoF has updated the economic substance reporting related FAQs. Additional 38 FAQs and their responses have been added.

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

Qatar and Rwanda sign double tax avoidance agreement

On 8 February 2021, Qatar and Rwanda signed an agreement for double tax avoidance at the headquarters of the General Tax Authority (GTA) in Doha.

The agreement aims to eliminate double taxation between the two countries, solve obstacles that may restrict the movement of capital and encourage trade exchange, increase investment opportunities, and enhance international standards of transparency through the exchange of documented financial information.

Click [here](#) to read more.

Ireland publishes English Synthesized text of Ireland-Qatar treaty of 2012

On 1 February 2021, the Irish Revenue authority published the English synthesized text of Ireland - Qatar income tax treaty of 2012.

The MLI entered into force for Ireland on 1 May 2019 and for Qatar on 1 April 2020.

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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