



CONSULTING

TAX RECAP

GCC TAX AND REGULATORY OVERVIEW

March 2026



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TAX RECAP

GCC Tax & Regulatory Overview | March 2026

Message from Group CEO

March 2026 reflects the continued evolution of the GCC tax landscape, with authorities across the region focusing on transparency, digitalisation, and stronger compliance frameworks. Tax regimes are becoming more structured, aligned with global standards, and increasingly centred on execution.

In the UAE, the introduction of the R&D Tax Credit regime and ongoing procedural refinements reinforce a progressive and business-focused tax environment. Bahrain's proposed Corporate Income Tax framework, Saudi Arabia's data-led compliance measures, Oman's Fawtara e-invoicing rollout, and Qatar's treaty and restructuring reforms all signal a region moving toward greater maturity and certainty.

The message for businesses is clear: tax is no longer only a compliance requirement. It is a strategic function that impacts growth, resilience, and operational efficiency. Organisations that act early on governance, technology readiness, and forward-looking tax management will be best placed to succeed.

At MMJS Consulting, we remain committed to helping businesses navigate change with clarity, confidence, and practical solutions across the GCC and beyond.

From,

Surandar Jesrani

Managing Partner & Group CEO



United Arab Emirates

Excise Tax Updates

- FTA clarifies excise tax treatment of natural shortages in designated zones

Corporate Tax Updates

- UAE Introduces R&D Tax Credit Cabinet Decision No. 215 of 2025 and Ministerial Decision No. 24 of 2026
- Up to 50% tax credit announced for businesses under new tax Incentive rules 2026

Other Tax Updates

- UAE tightens tax procedures regulations, effective April 1
- UAE VAT Amendments to the Executive Regulations of the Tax Procedures Law
- Federal Tax Authority (FTA) publishes new policy on issuing clarifications and directives



Ankur Jain
Partner – Tax

The UAE's indirect tax landscape continues to evolve through greater procedural clarity and enhanced compliance expectations. Recent updates to VAT regulations and administrative processes highlight the importance of timely reporting, accurate documentation, and stronger governance. Businesses that take a proactive approach today will be better positioned to manage risk and operate with confidence.



Aunali Merchant
Partner – Tax

The UAE corporate tax regime is transitioning out of the initial phase with the introduction of innovation-led incentives such as the R&D Tax Credits and refinement through targeted guidance. This signals a balanced approach that supports growth while strengthening compliance standards. Businesses should monitor tax positions on an ongoing basis to unlock opportunities and remain future-ready.



Tarun Grover
Director – Indirect Tax

Recent guidance on natural shortages in designated zones provides much-needed clarity and is expected to reduce future disputes. It also offers an opportunity for organisations to realign and streamline processes, while strengthening product-level reporting, internal controls, and documentation to ensure compliance.

Excise Tax Updates

FTA clarifies excise tax treatment of natural shortages in designated zones

The UAE Federal Tax Authority (FTA) has released Excise Tax Public Clarification EXTP014, replacing EXTP011, to provide updated guidance on how Natural Shortages of excise goods are treated within Designated Zones (DZs). The clarification explains when such shortages are not considered a “release for consumption” and are therefore not subject to Excise Tax.

Typically, any shortage of excise goods within a DZ or during transfers between DZs is treated as if the goods were released into the market and taxed accordingly. However, EXTP014 introduces an exception for Natural Shortages—losses that occur due to the inherent nature of the goods, such as evaporation or moisture loss during production, storage, or transport within a DZ. To qualify as a Natural Shortage, the loss must be outside the control of the responsible party, not caused by negligence, theft, or inefficiencies, and significant enough that the missing goods cannot realistically be released for consumption.

Warehouse Keepers or other Taxable Persons (referred to as the “Relevant Person”) must obtain a report from an Independent Competent Entity, such as an FTA-approved laboratory. This report determines the acceptable percentage of natural loss, based on at least six months of operational data or, in the case of new businesses, inspections and available information. The report remains valid for one year. After obtaining the report, the Relevant Person must report the actual shortage through the EmaraTax platform. The declared loss must not exceed the approved percentage; any excess is treated as taxable. Businesses can report shortages covering multiple tax periods, up to one year, without needing prior approval from the FTA.



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The UAE Federal Tax Authority (FTA) has clarified through EXTP014 that only verified natural losses within designated zones—supported by independent assessment and within approved thresholds—are excluded from excise tax. Businesses must ensure robust documentation and monitoring, as any excess or unverified shortages will remain taxable.

Corporate Tax Updates

UAE Introduces R&D Tax Credit Cabinet Decision No. 215 of 2025 and Ministerial Decision No. 24 of 2026

The UAE has implemented a Research and Development (R&D) Tax Credit regime through Cabinet Decision No. 215 of 2025 and Ministerial Decision No. 24 of 2026, applicable to tax periods beginning on or after 1 January 2026, to encourage businesses engaged in qualifying R&D activities within the country. To be eligible, activities must satisfy five key conditions—novelty, creativity, uncertainty, systematic execution, and transferability—in line with OECD Frascati Manual standards, while excluding disciplines such as social sciences, humanities, and the arts. The regime applies to UAE-resident entities, including Free Zone companies, as well as foreign entities having a UAE permanent establishment that are subject to Corporate Tax or Domestic Minimum Top-up Tax (DMTT), while excluding entities claiming a free zone tax relief or those opting for Small Business Relief under the UAE CT Law.. Such R&D Tax Credit is one of its kind and is available as a tax credit even under the UAE DMTT regulations

Qualifying expenditures cover UAE-based staff costs, consumables, domestic subcontracting cost-sharing arrangements limited to UAE activities, and certain capitalized R&D costs, provided they meet conditions such as a minimum annual spend of AED 500,000 per project, are not grant-funded, and are tax-deductible.

Additional requirements include meeting minimum R&D staffing thresholds, obtaining prior approval from the Emirates R&D Council, and ensuring the entity bears cost and benefits of the R&D outcomes. The credit ranges from 15% to 50% depending on both expenditure and staffing levels, which must be met concurrently, and although



non-refundable, it can be applied against Corporate Tax or Top-up Tax liabilities, carried forward, or transferred within qualifying groups. The framework also imposes strict compliance obligations, including clawbacks for incorrect claims, ownership continuity rules, group aggregation provisions, and a 7-year record-keeping requirement, with claims needing to be submitted on time along with supporting documentation such as approval evidence, financial statements, and detailed expense breakdowns.

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The UAE has introduced a new R&D Tax Credit regime, offering incentives for qualifying UAE-based innovation activities subject to strict eligibility, approval, and spending conditions. While the regime enhances tax efficiency for eligible businesses, careful planning, documentation, and compliance are essential due to detailed substantiation and claw back requirements.

Value Added Tax Updates

UAE tightens tax procedures regulations, effective April 1

The Ministry of Finance has introduced updated tax procedure regulations, effective April 1, 2026, to align with recent amendments to the federal tax law that came into force on January 1, 2026. These changes bring greater clarity and structure to several key areas of tax administration, including voluntary disclosures, refunds, information sharing, and audit-related obligations.

Under the revised regulations, the process for submitting voluntary disclosures has been clearly defined and aligned with the updated legal framework, making it easier for taxpayers to correct errors or omissions in compliance with the law. The rules also confirm that refund procedures will apply to any credit balance in favor of a taxpayer, ensuring a more consistent and transparent approach to reimbursements.



In addition, the amendments establish clearer guidelines on how taxpayer information may be shared with relevant government authorities. While facilitating necessary information exchange, they strongly reinforce data confidentiality and set strict boundaries on how such information can be accessed and used, helping to safeguard taxpayer privacy.

The updates further introduce changes to record-keeping requirements. Specifically, the retention period for tax records is extended by two years in cases where a refund claim has been submitted before the statute of limitations expires but remains under review. This ensures that all necessary documentation is available until a final decision is made.

Moreover, the regulations allow authorities to extend the period for retaining or seizing documents and assets when required for tax audits or examinations, providing additional flexibility in complex cases.

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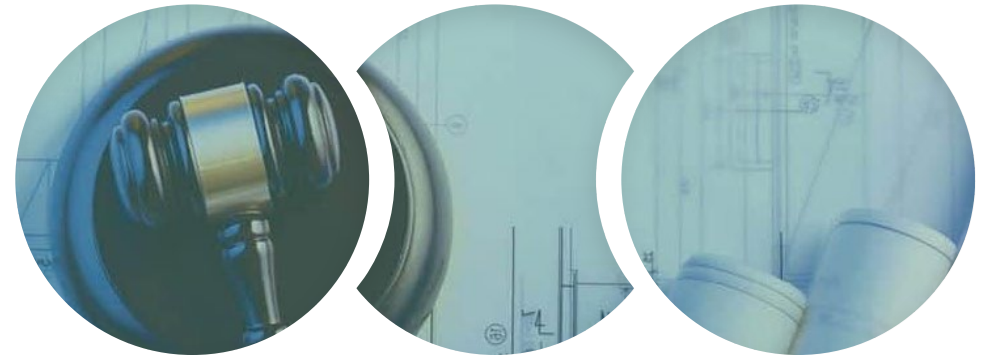
The UAE's updated tax procedures regulations enhance clarity and enforcement around disclosures, refunds, information sharing, and audit powers. While improving administrative transparency, the changes also strengthen compliance expectations, particularly in relation to record-keeping and audit readiness.

Value Added Tax Updates

UAE: Amendments to the Executive Regulations of the Tax Procedures Law

On 23 March 2026, the UAE Cabinet issued Cabinet Decision No. 17 of 2026, amending Cabinet Decision No. 74 of 2023 concerning the Executive Regulations of Federal Decree-Law No. 28 of 2022 on Tax Procedures, with the changes taking effect from 1 April 2026. According to the Ministry of Finance, these updates follow earlier amendments to the Tax Procedures Law effective 1 January 2026 and are intended to enhance clarity, transparency, taxpayer compliance, and the protection of taxpayer rights. The revisions primarily address key procedural areas impacting routine tax compliance and interactions with the Federal Tax Authority, including updated rules on voluntary disclosures, expanded application of refund procedures to cover all taxpayer credit balances, strengthened frameworks for sharing taxpayer information with competent government entities, extended record-keeping requirements for pending refund claims, and provisions allowing longer periods for the preservation or seizure of documents or assets during tax audits.

Notably, where a refund application remains unresolved, taxpayers must now retain supporting records for an additional two years, while clearer guidance has been introduced for correcting incorrect refund claims—requiring voluntary disclosure within 20 business days for amounts exceeding AED 10,000, and allowing smaller discrepancies to be corrected in subsequent returns or through disclosure where necessary.



The amendments also formally recognize credit balance refunds within the refund framework while maintaining existing timelines for authority decisions and repayments and introduce stricter conditions for data sharing by requiring formal agreements that ensure confidentiality, data protection, and controlled use of information.

Additionally, the authority is now permitted to extend the duration for holding documents or assets during audits, where appropriate.

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The UAE's updated Tax Procedures Regulations, effective 1 April 2026, enhance clarity around voluntary disclosures, refunds, information sharing, and audit powers. While improving procedural transparency, the changes increase compliance expectations, particularly for refund substantiation, disclosure timelines, and record-keeping obligations.

Other Tax Updates

Federal Tax Authority (FTA) publishes new policy on issuing clarifications and directives

The UAE Federal Tax Authority has introduced a comprehensive new policy on the issuance of tax clarifications and directives, effective from 2026 under FTA Decision No. 2 of 2025, with the objective of enhancing transparency, consistency, and legal certainty in the administration of taxes, while also imposing more structured and stringent procedures for taxpayers seeking guidance. Under this framework, private clarifications (binding rulings) are administratively binding on the FTA for the specific applicant based on the facts presented, remain valid for an indefinite period unless otherwise specified or affected by legislative changes, and may be withdrawn if deemed incorrect, with later public clarifications or guides taking precedence over earlier private rulings; however, the FTA reserves the right to reject requests that are hypothetical, relate to matters under audit or investigation, or are already addressed in existing public guidance.



The policy further introduces formally binding directives that apply to both the FTA and taxpayers, as well as administrative exceptions covering areas such as VAT and Excise Tax—particularly invoice requirements and input tax apportionment—with approved exceptions generally valid for up to three years provided there are no legislative changes, while also standardizing alternative input tax recovery methods and limiting recalculation periods to three years.

In addition, significant procedural enhancements have been implemented, including strict timelines requiring applicants to respond to FTA requests for additional information within 40 business days or face closure of their application, and automatic closure of incomplete applications within the same timeframe, alongside more clearly defined and structured processes for voluntary disclosures and stricter documentation requirements for claiming tax refunds.

The policy also establishes a formal framework for Advanced Pricing Agreements (APAs), with unilateral APA applications having commenced in the fourth quarter of 2025 to provide businesses with greater certainty regarding transfer pricing arrangements. In line with these developments, the APA functionality has now been activated on the EmaraTax Portal which now enables taxable persons to submit pre-filing consultation requests.

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The FTA's new policy enhances certainty through binding rulings, directives, and APAs, but introduces stricter procedures and timelines. Businesses must strengthen documentation, act proactively, and ensure timely compliance to avoid risks and fully benefit from the framework.

Kingdom of Bahrain

VAT Updates

- NBR updates VAT deposit recovery rules guidance
- NBR released Version 1.6 of the VAT Real Estate Guide, updating its guidance on the VAT treatment of real estate transactions in the Kingdom.
- National Bureau for Revenue (NBR) publishes updated Value Added Tax (VAT) healthcare guide

Excise Tax Updates

- New unified system paves way for excise tax reform

Corporate Tax Updates

- Draft Corporate tax law was released, and comments were invited from various parties



Rishabh Tandon
Associate Partner – Indirect Tax

Bahrain's indirect tax framework continues to advance through stronger regulatory guidance and greater sector-specific clarity. Recent updates across VAT deposit recovery, real estate, and healthcare demonstrate a clear focus on improving certainty and consistency. Businesses should move beyond routine filings and strengthen data accuracy, reconciliations, and internal controls to remain compliant in an increasingly mature tax environment.



Sanjay Shukla
Director – Direct Tax

Bahrain's proposed Corporate Income Tax regime marks a significant step in the Kingdom's fiscal evolution and alignment with global tax standards. Alongside ongoing Pillar Two and DMTT developments, businesses should use this period to assess structures, financial reporting readiness, and long-term tax strategy. Early planning will be key to managing change confidently and efficiently.

Value Added Tax Updates

NBR updates VAT deposit recovery rules guidance

Bahrain's National Bureau for Revenue (NBR) published an updated Imports and Exports VAT guide on 11 March 2026, which includes additional clarification on the treatment of VAT deposits linked to imported goods. According to the revised guidance, VAT amounts paid as deposits—such as those made under customs declarations for imports pending completion of documentation through insurance, or under Temporary Import procedures—are treated as provisional payments. These deposits are not considered final VAT payments but are instead held as security against potential future tax liabilities. As a result, such VAT deposits are not immediately recoverable as input VAT because the tax has not yet been formally settled. The amount only becomes eligible for recovery if it is later confiscated by Customs Affairs. In other words, the VAT must transition from a deposit status to a finalized liability before it can be reclaimed.



To recover this VAT, a VAT-registered business must obtain supporting documentation issued by Customs Affairs, such as a customs declaration receipt or equivalent evidence, clearly confirming that the deposit has been converted to a “VAT confiscation” status. This documentation is essential to substantiate the input VAT claim.

Once the deposit is officially classified as “VAT confiscation,” the taxpayer is entitled to recover the VAT through their VAT return. This can be done either in the tax period during which the VAT became recoverable or within a maximum period of five years from the end of the calendar year in which the recovery right arose, provided that all other standard conditions for input VAT recovery are met.

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Bahrain's National Bureau for Revenue has clarified that VAT paid as import deposits is not immediately recoverable, as it is treated as a provisional amount rather than a final tax. Recovery is only allowed once the deposit is converted into a confirmed VAT liability (i.e., confiscated), supported by customs documentation. At that stage, businesses can claim the input VAT within the standard recovery time limits.



Value Added Tax Updates

NBR released Version 1.6 of the VAT Real Estate Guide, updating its guidance on the VAT treatment of real estate transactions in the Kingdom.

On March 15, 2026, Bahrain's National Bureau for Revenue (NBR) released Version 1.6 of its VAT Real Estate Guide, providing updated guidance on the VAT treatment of real estate transactions in the Kingdom. This version builds on the earlier June 2025 edition and primarily introduces targeted clarifications rather than any fundamental overhaul of the existing VAT framework. The most significant enhancement in this update is the addition of a dedicated section addressing lease incentives, reflecting the increasing use of such arrangements in the real estate market.

The new guidance specifically covers common lease incentive structures, including rent-free periods, rent reductions, and fit-out contributions. It clarifies that rent reductions and rent-free periods generally adopt the same VAT treatment as the underlying lease agreement, which is typically exempt in Bahrain, and therefore do not give rise to additional VAT implications.

However, the treatment becomes more complex in the case of fit-out contributions and similar arrangements. Where tenants incur costs for fit-out works and subsequently recharge these costs to landlords, such transactions may be treated as separate taxable supplies. The VAT outcome in these situations depends heavily on the legal and commercial structure of the agreement, particularly in terms of which party enters into contracts for the works and ultimately bears the associated costs.

Aside from the introduction of this detailed guidance on lease incentives, the broader VAT framework for real estate remains largely unchanged. There are no significant amendments to the VAT treatment of property supplies, construction-related activities, or the rules governing input VAT recovery. This indicates that the NBR's objective is to refine and clarify existing practices rather than introduce new policy directions.

The inclusion of lease incentives as a focus area highlights the NBR's attention to increasingly sophisticated and commercially complex leasing arrangements, where the risk of incorrect VAT treatment may arise.

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Bahrain's National Bureau for Revenue has updated its VAT Real Estate Guide to provide additional clarity on the treatment of lease incentives. While the overall VAT framework for real estate remains unchanged, the guidance confirms that common incentives such as rent-free periods and rent reductions generally follow the VAT treatment of the underlying lease. More complex arrangements, such as fit-out contributions, may give rise to separate taxable supplies depending on the contractual structure, highlighting the need for careful assessment of such transactions.

Value Added Tax Updates

National Bureau for Revenue (NBR) publishes updated Value Added Tax (VAT) healthcare guide

The National Bureau for Revenue has issued an updated version of its VAT Guide for the Healthcare Sector on 31 March 2026, as part of its continued efforts to enhance clarity and consistency in the application of VAT across industry-specific activities, particularly in the healthcare sector, which remains one of the more complex areas within Bahrain's VAT regime. Under Bahrain's VAT system, introduced in 2019 and currently applying a standard rate of 10%, healthcare services are subject to a combination of zero-rating and exemption depending on the nature of the service and the status of the provider.



The revised guide consolidates the authority's latest interpretation of the VAT law and its executive regulations and should be read alongside the updated VAT General Guide; although it is not legally binding, it serves as an important practical reference for both taxpayers and auditors. A key focus of the update is the clearer definition of "qualifying medical services," "qualifying medical institutions," and "qualifying medical professionals," with only those meeting all criteria eligible for favorable VAT treatment—generally covering services aimed at maintaining or restoring health when provided by licensed professionals or institutions, while excluding cosmetic or elective procedures.

The guide also refines the VAT treatment of medicines, medical devices, and related supplies, emphasizing that zero-rating applies strictly to items listed or falling within defined medical categories, with all other goods subject to the standard VAT rate, creating additional complexity for entities supplying a mix of taxable and zero-rated items and requiring careful input VAT allocation. Furthermore, it provides clarification on the role of insurers and employers in healthcare arrangements, noting that the VAT treatment of employer-sponsored healthcare and insurance transactions depends on the underlying contractual and economic substance, particularly whether the employer is considered the recipient of the service or simply facilitating access for employees.

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The guidance refines the criteria for qualifying healthcare services and confirms that only eligible services and supplies benefit from zero-rating, while others remain standard-rated. It also highlights the need for careful assessment of mixed supplies and healthcare arrangements involving insurers and employers.

Excise Tax Updates

New unified system paves way for excise tax reform

Bahrain is preparing to introduce significant changes to the way excise, or “sin,” taxes are calculated, following a new unified agreement among GCC countries aimed at strengthening enforcement and promoting public health. Parliament is set to debate and vote on urgent legislation to approve amendments to the Unified Selective Tax Agreement.

The proposed law, submitted by Crown Prince and Prime Minister His Royal Highness Prince Salman bin Hamad Al Khalifa, seeks to give government greater flexibility in determining tax rates on goods considered harmful to health, the environment, and certain luxury items. Bahrain had previously adopted the GCC framework under Law No. 39 of 2017, and the new amendments update key definitions while expanding the tools available to authorities for applying excise tax.

Under the revised system, government will no longer be limited to a single method of calculation. Instead, they will be able to apply excise tax using a percentage of the product’s value, a fixed amount per unit, or a combination of both approaches. This added flexibility is intended to better address issues such as price manipulation, smuggling, and market imbalances, while supporting broader health and environmental goals. A key revision involves the definition of the “value of excise goods.” Previously, this referred strictly to the value on which tax is calculated. The updated wording changes this to the value on which tax may be calculated, giving authorities greater discretion to determine the most appropriate basis depending on market conditions and the nature of the product.

The amendments also grant the GCC Financial and Economic Co-operation Committee clearer authority to decide how excise taxes should be applied and adjusted across member states. Additionally, provisions relating to tax rates on harmful and luxury goods—previously spread across multiple sections—have been consolidated into a single framework to streamline decision-making and improve consistency across the region. The Cabinet noted that these changes are expected to enhance economic integration, close loopholes arising from cross-border price differences, and strengthen unified enforcement.



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The proposed excise tax reforms, supported by the GCC Financial and Economic Co-operation Committee, introduce greater flexibility in tax calculation, increasing compliance complexity and potential pricing impacts. Businesses should closely monitor developments and reassess their tax and supply chain strategies.

Corporate tax Updates

Draft Corporate tax law released in Arabic

Overview

Bahrain's draft corporate tax law would mark a major change in the country's tax system. It is intended to introduce a 10% corporate income tax for larger businesses, rather than applying broadly to all companies. The CIT law applies for FYs starting from 1 January 2027

Scope

The proposed rules are generally aimed at businesses/ companies with annual revenues above BHD 1 million or net annual profits above BHD 200,000. Smaller businesses are expected to be less affected, depending on the final wording of the law

Withholding Tax

The draft also appears to include withholding tax provisions. These would apply to certain payments made to non-residents, such as interest, royalties, and some service fees at 5% (other than dividends)

Transfer Pricing

Another important feature is transfer pricing. Related-party transactions are likely to be priced on an arm's-length basis, and companies would need proper documentation to support those transactions.

Financial Records

Businesses would also be expected to maintain proper financial statements and tax records. This would help support taxable income calculations, compliance obligations, and any future audits.

Computational mechanism

Taxable income for a tax period is the accounting income adjusted for the following:

- Any exempt income
- Tax losses
- Allowable depreciation and amortization
- Non-deductible expenses such as donations and penalties
- Tax incentives, if any
- Other adjustments depending on final wording of the law

Other aspects

There are various other key aspects which may be clarified further in the final CIT Law:

- Administrative aspects
- Payment and filing procedures
- Anti-avoidance procedures and Penalties for non-compliance
- Tax audit procedures

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The draft CIT Law throws light on the key aspects and the expected structure of the expected CIT Law in Bahrain. Businesses that build strong controls now and prepare for Bahrain CIT Law will be better placed to absorb the change smoothly and avoid disruption once the law is finalized.

Kingdom of Saudi Arabia

VAT Updates

- ZATCA Issues Warnings for Non-Compliance with Phase 2 E-Invoicing (FATOORAH Integration)
- ZATCA Issues Clarification Requests on E-Invoicing vs VAT Return Discrepancies

Excise Tax Updates

- 31 March 2026 was the deadline for the Excise Tax Return for January–February 2026, with the new tier-based rates for sweetened beverages

Zakat Updates

- ZATCA has issued various guidelines in line with the filing of annual Zakat returns.



Abdullah Alsudais
Country Partner – KSA

Saudi Arabia's latest tax developments reflect the continued strengthening of its compliance and governance framework, particularly across e-invoicing, VAT monitoring, and zakat administration. As oversight becomes increasingly data-driven, businesses should prioritise robust controls, accurate reporting, and timely filings to remain compliant and operationally resilient.



Anas Salhieh
Managing Partner – KSA

Recent developments across VAT, excise tax, zakat, and broader regulatory reforms highlight Saudi Arabia's clear direction toward a more mature and globally aligned tax environment. Organisations should use this period to reassess structures, enhance governance frameworks, and align their operating models with the Kingdom's long-term economic transformation agenda.

VAT Updates

ZATCA Issues Warnings for Non-Compliance with Phase 2 E-Invoicing (FATOORAH Integration)

The Zakat, Tax and Customs Authority (ZATCA) has recently begun issuing warnings to taxpayers who have not completed their integration with the FATOORAH platform under Phase 2 of the e-invoicing regulations. Phase 2 (Integration Phase) requires taxpayers to integrate their e-invoicing systems directly with ZATCA's FATOORAH platform to enable real-time or near real-time reporting and clearance of invoices. This phase is being implemented in waves, with taxpayers notified individually of their respective integration deadlines.

Businesses are urged to:

- Confirm whether your entity has been notified by ZATCA for Phase 2 integration. Where no notification is received, communication to ZATCA is suggested.
- Ensure your invoicing solution is fully compliant with FATOORAH technical and security requirements.
- Complete integration, testing, and onboarding with ZATCA as soon as possible if not already done.
- Conduct a health check of your e-invoicing processes to ensure ongoing compliance.

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Businesses should take immediate steps to address any gaps in their e-invoicing compliance. Early action can help mitigate risks of penalties and ensure smooth business operations.

ZATCA Issues Clarification Requests on E-Invoicing vs VAT Return Discrepancies

Clarification requests from ZATCA has once again been delivered to select taxpayers where discrepancies have been identified between e-invoices validated on the FATOORAH platform and taxable supplies reported in VAT returns for the same tax period. This development reflects ZATCA's continued focus on data analytics and automated reconciliation between e-invoicing data and VAT filings to enhance compliance levels.

Common explanations include:

- Timing differences between invoice issuance and VAT reporting periods
- Treatment of credit notes, cancellations, or adjustments
- Errors in invoice reporting, data submission, or VAT return preparation

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Businesses should proactively implement periodic reconciliations and controls between their e-invoicing systems and VAT reporting to mitigate the risk of inquiries, penalties, or reassessments. Where gaps are noted, document the rationale and maintain supporting documentation and provide clarification to ZATCA, where required.

Excise Tax Updates

31 March 2026 was the deadline for the Excise Tax Return for January–February 2026, with the new tier-based rates for sweetened beverages

The Excise Tax return for the January–February 2026 period was due for filing on 31 March 2026. This filing cycle is particularly significant as it reflects the implementation of the new tier-based excise tax rates on sweetened beverages, which came into effect at the beginning of 2026. Under this revised framework, excise tax is no longer applied at a flat rate; instead, it is calculated based on sugar content thresholds, resulting in varying tax rates depending on the level of sweetness.

Businesses must ensure that product classification and sugar content disclosures are accurate and aligned with the new model. Pricing, invoicing, and ERP systems should reflect the updated tax calculations. Any discrepancies between declared excise tax and underlying product data may increase the risk of audits, penalties, or reassessments. Importers and manufacturers should ensure proper documentation and testing evidence to support applied rates.



Taxpayers who have not complied with the filing deadline or have identified errors in their submissions should take prompt action to rectify filings and mitigate potential penalties.



Zakat Updates

ZATCA has issued a guide explaining the items included in the Zakat declaration

Overview

The ZATCA published a Guide to explain how zakat payers should complete the zakat return under the New Zakat Regulations. In substance, the guide is a practical filing manual.

Salient Features

The Guide includes background on zakat, the legal framework in Saudi Arabia, ZATCA's role, and key definitions such as the zakat base, adjusted net profit/loss, acceptable expenses, reclassification, partner loans, provisions, investment property, biological assets, and other balance-sheet concepts used in the return.

The guide then explains the main compliance rules for the zakat declaration, including filing and payment timelines, amendment procedures, and the authority's review powers.

A major part of the guide is devoted to how to complete the return in practice. For regular taxpayers, it walks through the return screens and explains how to populate the income statement, financial position, additions, deductions, liabilities, and related schedules.



The guide also includes special sections for financing activities and estimated taxpayers. For taxpayers engaged in financing activities, ZATCA adopts a separate model and explains that the zakat base is calculated using a specific formula based on sources of funds multiplied by the ratio of zakat-eligible assets to total assets.

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This issuance is best viewed as a compliance and process guide. Its main value is not in creating new technical principles, but in showing how ZATCA expects those principles to be reflected in the actual return, portal inputs, attachments, review process, and payment workflow.

Zakat Updates

ZATCA has published a guide to the concepts of the Zakat base

Overview

This issuance is a conceptual and interpretative guide that explains the underlying principles used to determine the zakat base under the New Zakat Regulations. It sets out the main zakat concepts, including zakatable versus non-zakatable assets, reclassification, partner balances, obligations, and the treatment of deductions and additions when forming the zakat base.

Key aspects

The most important technical section explains that the zakat base is generally determined using the indirect method. Under this approach, the calculation starts by adding sources of funds such as equity, non-current liabilities, and similar items, and then deducting qualifying non-zakat assets.

The guide also spends significant time on reclassification rules, especially where accounting treatment does not control the zakat outcome.

Another major section addresses current and non-current obligations and deductible assets, including the principle that deducting an asset from the zakat base removes the effect of the corresponding source of financing from the base.

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This issuance is best understood as the technical framework behind the zakat calculation. Unlike the declaration guide, which is filing-oriented, this guide explains why items are added to or deducted from the zakat base and how ZATCA conceptually interprets the formation of the base under the New Zakat Regulations. In that sense, it is the more important issuance for technical position-setting, policy development, and review of grey areas in balance sheet classification.



Sultanate of Oman

Tax Updates

- E-Invoicing Phase 2 Implementation in Oman & Go Live of Fawtara Portal
- Oman’s e-Invoice Program Enters Critical Phase: Service Provider Registration Now Open



Aunali Merchant
Partner – Tax

Oman’s evolving tax landscape reflects a broader shift toward modernisation, transparency, and long-term economic competitiveness. As regulatory frameworks continue to develop across e-invoicing, indirect tax, and future direct tax considerations, businesses should use this period to strengthen governance, review operating structures, and build readiness for the next phase of tax transformation.



Nasser Al Khamisi
Country Partner – Morison Muscat, Oman

The advancement of Oman’s e-Invoice programme marks an important milestone in the Sultanate’s digital transformation agenda. As implementation moves closer to execution, businesses that act early in evaluating accredited service providers, upgrading internal processes, and aligning operational systems will be best positioned to manage change effectively and support long-term growth.



Ankur Jain
Partner – Tax

Oman’s continued progress towards mandatory e-invoicing, alongside initiatives such as tourist VAT refunds and broader process enhancements, reflects a clear commitment to modernising its tax administration. Businesses should use this period to strengthen reporting frameworks, assess system readiness, and implement robust controls to ensure a smooth transition into the next phase of compliance.

Tax Updates

E-Invoicing Phase 2 Implementation in Oman & Go Live of Fawtara Portal

As part of the ongoing efforts to enhance tax reporting efficiency, strengthen compliance, and facilitate the secure electronic exchange of invoices, the Oman Tax Authority (OTA) has initiated preliminary steps toward the implementation of Phase 2 of the E-Invoicing program. Several large taxpayers have recently received official notifications from the OTA informing them of their inclusion in the second phase of the E-Invoicing rollout.

According to the communication issued by the OTA, Phase 2 implementation is expected to commence in the first quarter of 2027. The official go-live date and detailed compliance requirements will be announced by the OTA in due course through its official communication channels.



As part of the preparatory process for Phase 2, the OTA has requested selected large taxpayers to complete an E-Invoice Readiness Survey. The objective of this survey is to collect information regarding the current accounting systems and technical capabilities of businesses to support the implementation of E-Invoicing.

Companies that have received this notification are advised to:

- Ensure the E-Invoice Readiness Survey is completed, preferably by the relevant IT or systems team within the organization.
- Assess their technical and infrastructure readiness to support the implementation of the E-Invoicing framework.

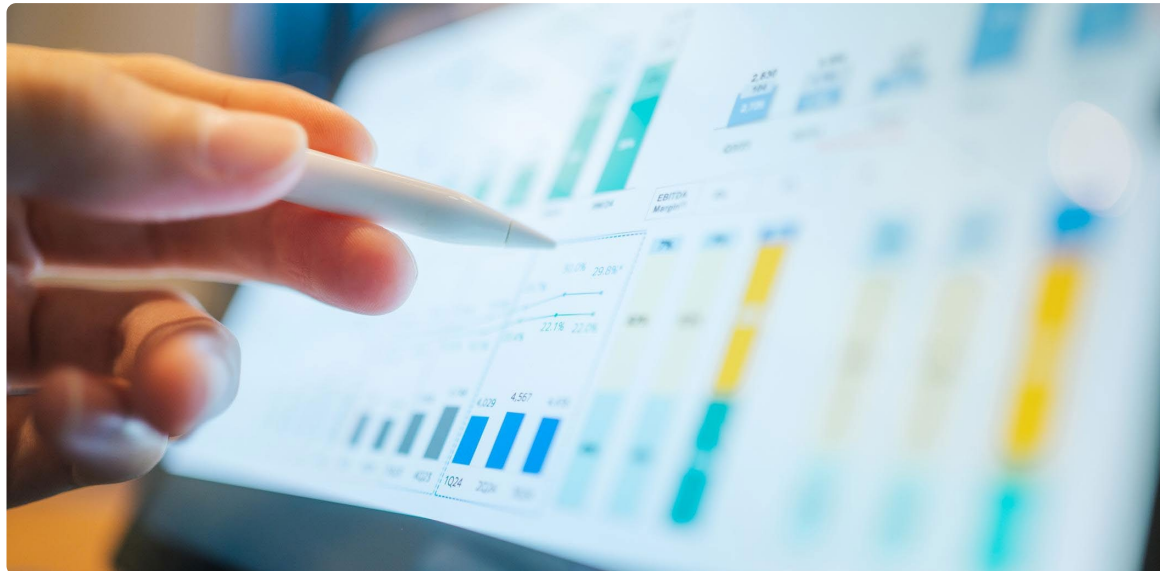
It is important to note that the E-Invoicing requirement will apply to all types of transactions, including:

- Business-to-Business (B2B)
- Business-to-Government (B2G)
- Business-to-Consumer (B2C)

Tax Updates

Businesses are encouraged to begin preparations proactively to meet the upcoming E-Invoicing requirements. This may include reviewing relevant use cases, ensuring IT systems are properly configured, and identifying any potential data gaps or system limitations. Additionally, finance and accounting teams may require training to adapt smoothly to the new processes.

Early preparation and proactive engagement with the consultants, including seeking clarifications where required, will help businesses ensure compliance and minimize potential challenges during the transition.



Go-live of Fawtara Portal – OTA’s E-Invoicing Platform

The OTA has announced the official launch of the first release of the Fawtara platform, introducing its new dedicated portal for the implementation of E-Invoicing in Oman.

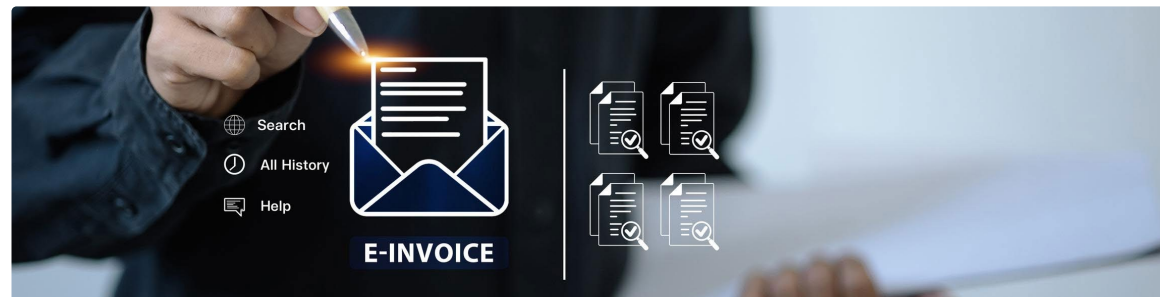
As part of this initial release, the platform introduces a Service Provider Registration feature, which enables service providers to submit applications to become Accredited Service Providers (ASPs).

Upon successful completion of the accreditation process, these ASPs will be authorized to support taxpayers in Oman in the generation, transmission, and receipt of E-Invoices through their respective platforms, in line with the OTA’s e-Invoicing framework.

Tax Updates

Oman’s Fawtara Program Enters Critical Phase: Service Provider Registration Now Open

Oman’s transition toward mandatory e-invoicing has reached a pivotal stage with the Oman Tax Authority officially launching the first release of the Fawtara portal, marking the commencement of the Service Provider Registration phase and signaling a firm move from planning into execution under its 2026 roadmap. Although the current phase is primarily focused on accrediting service providers, it carries significant implications for businesses, as it confirms that implementation timelines are progressing as scheduled. In this context, the OTA has issued the Service Provider Registration Manual (v1.0), which outlines comprehensive financial, legal, and technical requirements that must be satisfied by entities seeking accreditation, thereby ensuring that only qualified providers can operate within the ecosystem. Simultaneously, the authority continues to refine key technical components of the framework, including the draft e-invoicing data dictionary and business rules, actively incorporating feedback from a pilot group of over 100 large taxpayers participating in the initial rollout phase.



The organization of workshops throughout March and April 2026 further reflects the acceleration of implementation efforts and ongoing stakeholder engagement..

In accordance with Fawtara’s technical specifications and within this model, the transaction flow involves five key participants—the seller (taxpayer), the seller’s service provider, the buyer’s service provider, the buyer, and the tax authority—highlighting the importance of seamless integration across all parties. As a result, selecting a reliable and accredited service provider becomes a critical business decision, not only to meet compliance requirements but also to ensure efficient, secure, and uninterrupted data transmission across the e-invoicing network, ultimately supporting smooth business operations and regulatory alignment.

MMJS Insights

Oman’s Tax Authority is advancing its Fawtara e-invoicing rollout with the opening of service provider registration, confirming that implementation is moving into execution phase. Businesses should begin assessing and selecting accredited providers early to ensure readiness for mandatory compliance, system integration, and uninterrupted invoicing operations.

State of Kuwait

Tax treaty Update

- Kuwait Ratifies Protocol to Tax Treaty With Jordan



Jikku Luke
Chief Services Officer

Kuwait's ratification of the protocol to its tax treaty with Jordan signals a clear commitment to modernising its international tax framework and strengthening cross-border cooperation. For businesses operating regionally, this reflects a broader shift toward greater certainty, transparency, and alignment with global standards.



Anas Salhieh
Managing Partner - KSA

Kuwait's fiscal direction highlights a growing focus on reducing reliance on oil revenues and building a more sustainable, diversified economy. As new taxes and fee structures are being considered, this is a good moment for businesses to step back and rethink their approach such as integrating tax into broader financial and operational planning, rather than viewing it purely as a compliance requirement.

Tax Treaty Update

Kuwait Ratifies Protocol to Tax Treaty With Jordan

In March 2026, Kuwait took a significant step in modernizing its international tax framework by publishing Decree-Law No. 12 of 2026 in the Official Gazette on 15 March, which formally ratified the pending protocol to amend the 2001 Kuwait–Jordan Income Tax Treaty. This protocol, originally signed in 2025, was designed to update the bilateral agreement to reflect contemporary international tax standards and address gaps that had emerged over the past two decades. The ratification completes Kuwait's domestic legal process for adopting the amendment, while the treaty will officially enter into force only after Jordan completes its own ratification and the two countries exchange instruments of ratification.



The protocol introduces several key reforms aimed at enhancing the effectiveness and fairness of the treaty. Among its main objectives are improving the exchange of information between tax authorities, strengthening cooperation to prevent tax evasion and treaty abuse, and clarifying the rules regarding permanent establishment, allocation of taxing rights, and withholding tax obligations on cross-border payments.

These changes bring the treaty into alignment with the OECD's international tax standards, including recommendations under the Base Erosion and Profit Shifting (BEPS) initiative, ensuring that both countries adopt modern mechanisms to address aggressive tax planning and reduce the risk of double taxation.

For businesses and investors, the updated treaty provides greater certainty regarding taxation of income derived across borders between Kuwait and Jordan, supporting more predictable and transparent fiscal treatment. The ratification also signals Kuwait's commitment to aligning its tax policies with global best practices and fostering an environment conducive to international trade and investment.

Overall, the publication of Decree-Law No. 12 of 2026 represents a key milestone in strengthening tax cooperation, reducing cross-border tax disputes, and modernizing Kuwait's bilateral tax framework with Jordan.

State of Qatar

Tax Updates

- General Tax Authority enables the direct application of double taxation avoidance agreements
- General Tax Authority announces Capital Gains Tax Exemption for Corporate Restructuring
- General Tax Authority introduces Excise Tax Warehouse Licensing Service
- Qatar ratifies tax treaty with Kuwait
- Cabinet Resolution No. (3) of 2026 – New Capital Gains Tax Relief for Intra-Group Restructuring and IPO Transactions



Jikku Luke
Chief Services Officer

Qatar's recent tax developments reflect a clear move toward a more sophisticated and business-friendly tax environment. Measures such as treaty access enhancements, restructuring reliefs, and excise tax warehousing demonstrate a strong focus on certainty, efficiency, and alignment with international standards.



Anas Salhieh
Managing Partner – KSA

The breadth of recent reforms in Qatar signals an increasingly mature tax framework designed to support investment, cross-border growth, and regulatory transparency. Businesses should use this period to reassess structures, evaluate treaty opportunities, and strengthen readiness for evolving regional and global tax requirements.

Tax Updates

General Tax Authority enables the direct application of double taxation avoidance agreements

As part of its ongoing efforts to enhance the tax services ecosystem and improve operational efficiency, the General Tax Authority has announced the launch of a service allowing the direct application of Double Taxation Avoidance Agreements (DTAAs). This service is designed to help eligible entities benefit from the provisions of DTAAs through simplified procedures, clear standards, and a more transparent process. Through this service, authorized entities can apply reduced withholding tax rates or exemptions when making payments to non-resident beneficiaries, in accordance with the tax treaties between the State of Qatar and the beneficiaries' countries of residence.

This approach aims to streamline processes, reduce administrative complexity, and improve overall tax compliance. Eligible taxpayers can apply for Trusted Entity status via the Dhareeba platform using approved forms, following the procedures established by the Authority. Eligible applicants include ministries, government entities, public authorities and institutions, financial institutions, and companies listed on the Qatar Stock Exchange.

The service is designed to support the business environment by facilitating the direct application of DTAAs, improving the efficiency of cross-border transactions, positively affecting cash flows, and strengthening investor confidence. The Authority sets specific criteria for granting Trusted Entity status, including meeting minimum thresholds for the number or value of withholding tax transactions in the previous tax year, while retaining the discretion to invite other eligible entities to apply under approved rules and procedures.



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Qatar's General Tax Authority has introduced a streamlined mechanism for direct application of DTAAs via "Trusted Entity" status, enabling reduced withholding tax rates or exemptions with simplified procedures. While this enhances efficiency and cash flow benefits, businesses must meet eligibility thresholds and maintain robust compliance to access and retain the benefit.

Tax Updates

The General Tax Authority announces Capital Gains Tax Exemption for Corporate Restructuring

The General Tax Authority (GTA) has issued official clarifications on capital gains tax in Qatar, including a key exemption for gains arising from intra-group restructuring, aimed at supporting a favorable investment climate. According to the GTA, this exemption allows companies within the same group to conduct restructuring operations more efficiently, facilitating the transfer and exchange of assets within Qatar and improving the management of financial assets. It also encourages companies to list on the Qatar Stock Exchange, thereby stimulating activity in the financial market.

Capital gains tax applies to net gains from the sale or disposal of shares or ownership interests in Qatari-resident or registered companies, real estate linked to taxable business activities, and certain assets located abroad if sold by Qatari projects not associated with a permanent establishment outside Qatar. It also covers tangible and intangible assets connected with taxable business operations.

The intra-group restructuring exemption complements other exemptions under the Income Tax Law and its Executive Regulations. These include gains earned by individuals from real estate and securities unrelated to taxable business activities, as well as gains of non-Qatari investors from trading securities or investment fund units listed on Qatari markets. Certain revaluation transactions are also exempt, provided specific conditions are met, particularly that the restructuring achieves its intended economic, commercial, or financial purpose and complies with relevant requirements.

The GTA emphasized that these measures promote transparency and tax fairness, helping taxpayers understand their rights and obligations, while fostering a secure and sustainable investment environment in Qatar.

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Qatar's General Tax Authority has confirmed a capital gains tax exemption for qualifying intra-group restructurings, reinforcing tax neutrality for internal reorganisations and supporting market activity, including IPOs. Businesses should ensure transactions meet the prescribed economic purpose and eligibility conditions to secure the exemption.



Tax Updates

General Tax Authority introduces Excise Tax Warehouse Licensing Service

As part of its ongoing efforts to strengthen excise tax implementation and streamline related processes, the General Tax Authority (GTA) plans to introduce the Excise Tax Warehouse Licensing Service. This service will allow companies to obtain licenses for premises used in the production, processing, storage, possession, or receipt of excise goods—whether locally manufactured or imported—under the tax suspension regime, which defers excise tax liability while the goods remain within a licensed warehouse, in accordance with the Excise Tax Law and its Executive Regulations.

The service is set to become available from 1 April 2026 for companies producing excise goods, with plans to later expand eligibility to other qualified entities. The tax warehouse framework provides a flexible system for managing excise tax, allowing businesses to postpone tax payments until goods are released into the domestic market.



It also supports the import and storage of excise goods and raw materials under tax suspension, improving cash flow, facilitating production requirements, stabilizing the supply chain, and enhancing inventory and operational planning efficiency.

The warehouse licensing service also plays a crucial role in simplifying administrative procedures related to excise tax refunds, particularly for the import of raw materials such as concentrates or the export of excise goods. By enabling tax suspension, the service removes the need for refund applications in these scenarios, significantly reducing the administrative burden on registered taxpayers.

The GTA emphasized that the launch of this service underscores its commitment to actively supporting the national economy and fostering a business-friendly environment, providing companies with more efficient mechanisms to manage excise tax obligations while promoting operational and financial flexibility.

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Qatar's General Tax Authority is introducing an excise warehouse licensing regime enabling tax suspension on excise goods until release into the local market. This should improve cash flow and operational efficiency, but businesses will need to ensure strict compliance with licensing and warehouse controls to benefit from the regime.

Tax Updates

Qatar ratifies tax treaty with Kuwait

On 15 March 2026, Qatar's Official Gazette published Amiri Decree No. (1) of 2026, ratifying the Double Taxation Agreement (DTT) between Qatar and Kuwait, aimed at promoting economic cooperation, reducing double taxation, and creating a transparent and predictable tax environment for individuals and businesses operating across both countries. The DTT will enter into force once both states exchange ratification notifications, with withholding tax provisions applying to payments from 1 January of the year following entry into force and other taxes on income and capital applying to tax years beginning after that date. It covers income taxes in both jurisdictions, including corporate income, domestic minimum top-up tax, and other relevant taxes, and applies to residents defined by domicile, residence, incorporation, or nationality, with tiebreaker rules for dual residency.

The treaty aligns with OECD standards on permanent establishments (PEs), including fixed-place, construction-site, service, substantial-equipment, and dependent-agent PEs, while exempting preparatory and auxiliary activities. Business profits are taxable in the state of the enterprise unless attributable to a PE, with immovable property income taxed where the property is located, and international transport income taxed at the place of effective management. Withholding tax rates allow residence-state taxation of dividends and interest, with source-state taxation of royalties and technical service fees capped at 8%, subject to beneficial ownership and arm's-length conditions, and domestic procedures for relief continue to apply.

Capital gains from immovable property or movable property forming part of a PE are taxable in the relevant state, while other gains are taxed in the alienator's residence state. Government investments are generally taxed only in the investing



state, except for immovable property, and residents can claim foreign tax credits to eliminate double taxation. Mutual agreement procedures allow taxpayers to resolve disputes within three years, and benefits may be denied if obtaining them was a principal purpose of a transaction. Businesses in Qatar and Kuwait should review their structures and operations to assess the impact of the DTT on cross-border taxation and investment planning.

Tax Updates

Cabinet Resolution No. (3) of 2026 – New Capital Gains Tax Relief for Intra-Group Restructuring and IPO Transactions

On 11 March 2026, Qatar issued Council of Ministers Resolution No. (3) of 2026, establishing a targeted capital gains tax (CGT) relief framework to support qualifying corporate restructuring transactions, including intra-group asset transfers, mergers, demergers, holding company formations, and IPO-related reorganizations, particularly for multinational enterprises subject to Pillar Two or domestic minimum top-up tax. The relief provides CGT neutrality for transfers and exchanges of assets within Qatar, including in-kind contributions for shares, subject to strict eligibility conditions: both transferor and transferee must be Qatari tax residents, the group must maintain at least 75% direct or common ownership for 12 months prior to the transaction, and transactions must serve genuine commercial purposes.

Beneficiaries are required to maintain the group relationship and retain transferred assets for at least two years, with clawback provisions applying if conditions are breached, potentially triggering retroactive taxation. Specific rules govern holding company and IPO-linked restructurings, with listing required within the same year for holding companies and by the end of the following year for IPOs, subject to extensions by the GTA. Applications must be submitted to the General Tax Authority with supporting documentation, and approvals may be withdrawn or rejected if conditions are unmet. For MNEs, transfers must comply with IFRS-based valuations and preserve historical net book values, while certain ownership and valuation requirements may be relaxed. This Resolution enhances Qatar's attractiveness as a

regional hub for corporate structuring, facilitates IPO preparation, aligns with global tax norms, and introduces procedural clarity while emphasizing compliance discipline, prompting businesses to reassess legal entity simplification, regional headquarters structuring, pre-IPO reorganizations, and asset migration strategies within Qatar.



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Qatar's new CGT relief framework, introduced by the General Tax Authority, provides tax-neutral treatment for qualifying intra-group restructurings and IPO-related transactions, enhancing structuring flexibility. However, strict conditions, holding requirements, and clawback risks mean businesses must carefully plan and maintain compliance to secure and retain the benefit.

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