



CONSULTING

# TAX RECAP GCC TAX AND REGULATORY OVERVIEW

July 2025

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## Message from our Leader

July has been a month of pivotal shifts in the GCC tax landscape which reflects the region's ongoing wave of reforms. From Oman's landmark move towards enacting personal income tax, to the GCC's progress on DMTT registration, to critical VAT and corporate tax updates across the region, the momentum for change is undeniable.

These developments demand more than just technical compliance; they require foresight, agility, and a deep understanding of both local intricacies and regional interconnections. At MMJS Consulting, we see our role as going beyond keeping our clients informed. We equip them to act decisively whether by navigating new registration processes, capitalizing on tax incentives, or preparing systems for regulatory transformation.

In this edition, we present a crisp yet comprehensive recap of July's most consequential tax updates across the GCC. Alongside the headlines, we provide context and insight to help you make confident, well-timed decisions in an evolving environment.

Thank you for your continued trust in MMJS Consulting.

From,

**Surandar Jesrani**

Managing Partner & Group CEO



**SURANDAR JESRANI**

Managing Partner & Group CEO

# BAHRAIN

## VAT

- NBR Updates VAT Guidelines for Healthcare Sector

## DOMESTIC MINIMUM TOP UP TAX (DMTT)

- Updated Guidelines Issued

# VAT

## NBR Updates VAT Guidelines for Healthcare Sector

The National Bureau for Revenue (NBR) has released updated versions of the VAT General Guide and the VAT Healthcare Guide. Notably, these updates reinforce the zero-rating of specific medicines, medical equipment, and other healthcare products listed on the NBR website. Taxpayers in the healthcare sector should review the revised lists, which are accessible under the “Healthcare” section of the “VAT Treatment and Policies” page, to ensure proper VAT treatment of applicable supplies.



# DOMESTIC MINIMUM TOP UP TAX

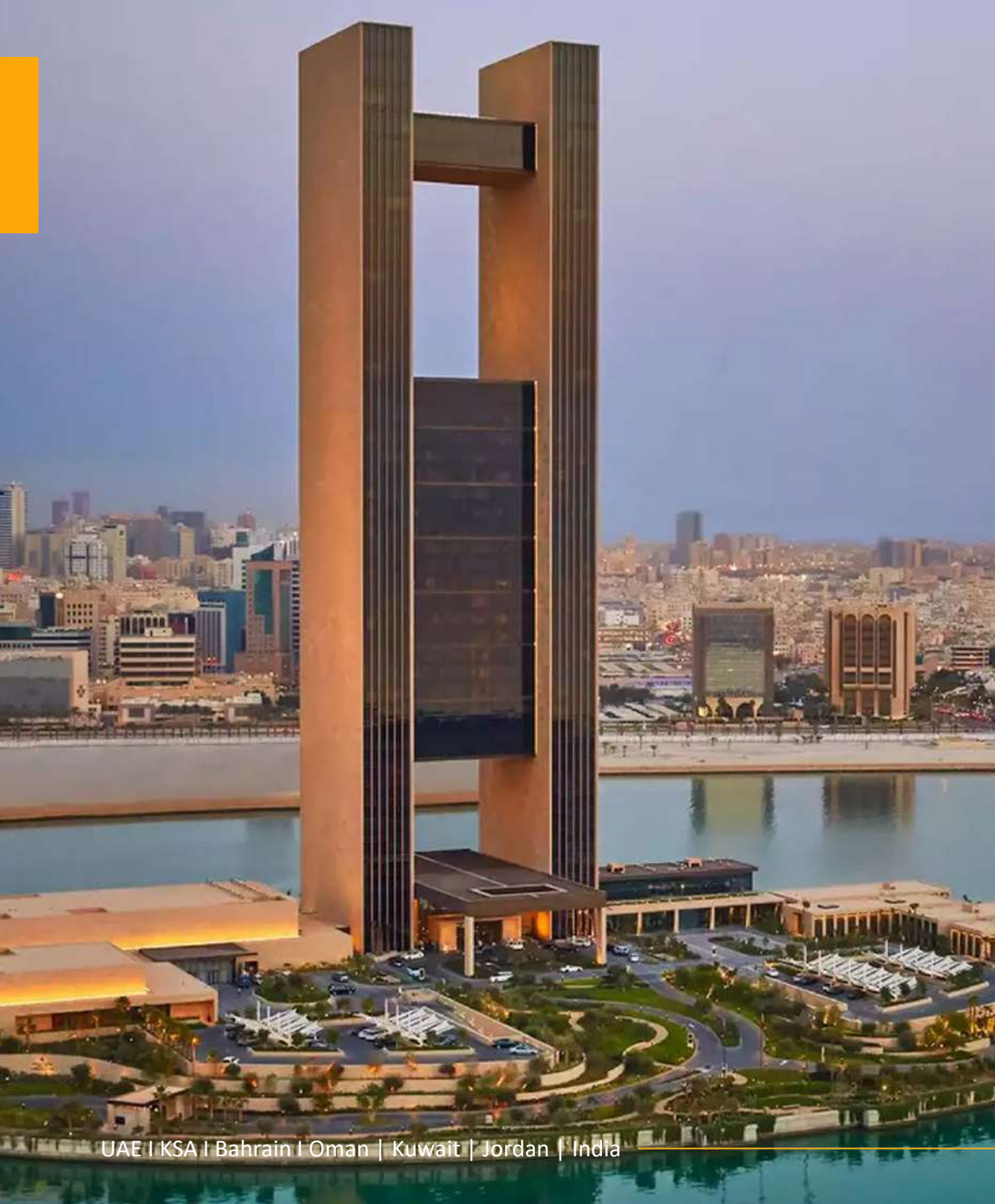
## Updated Guidelines Issued

Following the introduction of the Domestic Minimum Top-Up Tax (DMTT) framework earlier this year, the NBR has issued comprehensive guidance to assist taxpayers with their advance payment obligations. This includes a newly released DMTT Advance Payment Manual, detailing the functionalities available on the NBR portal, and an updated DMTT Administrative Guide, which provides practical examples for calculating and submitting payments.

Under the DMTT framework, the designated Filing Constituent Entity (CE) is required to make quarterly advance payments, due within 60 days from the end of each period.

***Imperative to note that companies need to deposit advance tax under DMTT by 29 August 2025 for Q1 and Q2 with the NBR***





The advance payment manual further provides clarification on key procedural aspects, including:

- The use of estimates and assumptions where complete data is not available
- Treatment of safe harbours and exclusions
- Step-by-step guidance for submitting declarations and making payments via the NBR portal

For MNE groups with a 31 December year-end, the first advance payment is due by end of August 2025. Impacted groups are advised to:

- Review and update their registration details
- Determine the appropriate computation method (prior year or current year)
- Assess the cash flow impact of the upcoming payments

### MMJS Comments:

It is important for MNE Groups to continuously reassess the applicability of any elected DMTT relief measures. If there is a change in circumstances, such as exceeding the applicable thresholds or no longer meeting exclusion criteria, the registration should be promptly updated to ensure compliance. Quarterly advance payments must be based on reasonable assumptions in accordance with the requirements outlined by the NBR. For groups with a 31 December year-end, the first and second quarter payments are due by 29 August 2025. Timely submission is essential to avoid any penal consequences

Should you need any assistance, please contact one of our professional tax advisors.





# OMAN

## INCOME TAX

- Personal Income Tax Law Executive Enacted

## TAX TREATY UPDATES

- Luxembourg–Oman Treaty Ratified
- Oman–Philippines Treaty Negotiations

## OTHER TAX UPDATES

- OECD Tax Transparency Peer Review
- Digital Tax Stamp Phase Three Deferred





# INCOME TAX

## Personal Income Tax ('PIT') Law Enacted

Further to Royal Decree No. 56 of 2025 issued by His Majesty Sultan Haitham Bin Tariq, the PIT Law was thereafter published in the Official Gazette No. 1602, on 30 June 2025, comprising 76 articles across 16 chapters, which will come into effect from 1 January 2028. The regulations provide clarity on taxable income, exemptions, and compliance obligations under the PIT regime. The law applies to both residents and non-residents.

Individuals with gross income exceeding OMR 42,000 must file a tax return and remit the 5% tax on the net taxable income, within 6 months from the end of the tax year. Employers may file PIT returns on behalf of employees whose income is solely from salaries, pensions, or board remuneration. The law highlights that employers are responsible for withholding PIT on salaries, pensions, end of service benefits, and board remuneration.

The following are exempt as per the PIT law, subject to the fulfillment of specific conditions:

- Salaries of foreign diplomatic or consular staff in Oman.
- Allowances to Omani residents working in foreign diplomatic missions.
- Salaries of Omani tax residents from employment outside Oman.
- Mandatory/voluntary pension and end-of-service contributions.
- Education and healthcare expenses for self, spouse, parents, first-degree relatives, and dependents.
- Income from the sale of a primary residence.
- Income from the sale of a secondary residence – exempt once in a lifetime.
- Zakat and charitable donations.
- Sukuk returns and gains from their disposal.
- Interest income from treasury bills and bonds, issued by the Government of Oman, and any gains from their disposal.
- Compensation unrelated to salary.
- Income from inheritance, bequests, grants, or donations received from spouses or first-degree relatives.
- Interest paid (or equivalent Islamic cost) on loans used to buy/build primary residence –exempt once in a lifetime.
- Income from industrial property rights (e.g., patents, trademarks).

The law allows for one-time special exemption in the case of Income earned from outside Oman by a tax resident during the first 18 months after becoming a tax resident.

## MMJS Comments:

As the PIT Law comes into effect from 1 January 2028, early planning and system readiness are critical for both individuals and employers.

Individuals	Employers
<ul style="list-style-type: none"> <li>• Individuals are encouraged to begin tracking their physical presence in Oman to assess their residency status for PIT purposes.</li> </ul>	<ul style="list-style-type: none"> <li>• Establish internal systems and payroll processes for PIT withholding.</li> </ul>
<ul style="list-style-type: none"> <li>• Understand the scope of taxable income, available exemptions, and filing obligations under the new law</li> </ul>	<ul style="list-style-type: none"> <li>• Review employment contracts and compensation structures of employees.</li> </ul>
<ul style="list-style-type: none"> <li>• Review tax treaties applicable.</li> </ul>	<ul style="list-style-type: none"> <li>• Educate employees on PIT implications and support compliance.</li> </ul>
<ul style="list-style-type: none"> <li>• Organize financial records and plan for tax compliance.</li> </ul>	<ul style="list-style-type: none"> <li>• Develop protocols for filing returns and remitting tax on behalf of employees.</li> </ul>

Should you need any assistance, please contact one of our professional tax advisors.





# TAX TREATY UPDATES

## Luxembourg–Oman Treaty Ratified

On 4 July 2025, Luxembourg ratified the Luxembourg–Oman Income and Capital Tax Treaty, originally signed in 2024. The treaty aims to strengthen cross-border tax cooperation and prevent double taxation between the two countries.

## Oman–Philippines Treaty Negotiations

On 14 July 2025, Oman and the Philippines agreed to advance negotiations for a tax treaty and an investment protection agreement. The development reflects ongoing efforts to enhance bilateral economic ties and investment flows.



## OTHER TAX UPDATES

### OECD Tax Transparency Peer Review

In its first full peer review since joining the Organization for Economic Co-operation and Development (‘OECD’) Global Forum in 2018, Oman achieved a “Largely Compliant” rating across 11 core elements, including banking information, confidentiality, and information exchange. This positive rating reflects the significant progress Oman has made in enhancing the transparency of its tax system and commitment to align with international standards.

### Digital Tax Stamp Phase Three Deferred

The Oman Tax Authority (‘OTA’) has postponed the domestic enforcement date for the third phase of the Digital Tax Stamp (‘DTS’) system—covering soft drinks, energy drinks, and other excisable beverages—to **1 November 2025**, extending from earlier announced deadline of 1 August 2025. Following the new deadline, any unstamped products in the local market will be prohibited.





# QATAR

## CORPORATE INCOME TAX

- Taxpayers Urged To Utilize The Financial Penalty Exemption Initiative



# CORPORATE INCOME TAX

## Taxpayers Urged To Utilize The Financial Penalty Exemption Initiative

The General Tax Authority (GTA) has announced the launch of a 100% financial penalty exemption initiative. Effective March 1, 2025, the initiative will run for six months, subject to the applicable rules and regulations.

The GTA emphasized that the initiative is designed to alleviate financial burdens on businesses while enabling them to rectify their tax compliance status. To qualify, companies must register on the Dhareeba Tax Portal and ensure that all taxpayer data is updated. They are also required to submit all necessary tax returns and financial statements in accordance with regulations and pledge to maintain full compliance over the next three years (2026, 2027, and 2028), by submitting returns and paying tax dues on time.

Throughout the initiative's duration, eligible businesses may apply for penalty exemptions through the Dhareeba Tax Portal. The GTA will assess applications on a case-by-case basis and communicate approval decisions directly through applicants' portal accounts. By introducing this initiative, the GTA aims to enhance transparency and improve service efficiency. The initiative will be valid for a period of 6 months, commencing from March 1 2025.





# KUWAIT

## Domestic Minimum Top up Tax

- Executive Regulations Issued for DMTT

## Transfer Pricing

- Introduction of Transfer Pricing Rules

## TAX TREATY UPDATES

- KSA–Kuwait Treaty Ratified

# DOMESTIC MINIMUM TOP UP TAX

## Executive Regulations Issued for DMTT

In a significant step toward the implementation of Pillar Two in Kuwait, the Ministry of Finance has released the Executive Regulations for the Domestic Minimum Top-Up Tax (DMTT), providing clarity on compliance and enforcement requirements.

Following the issuance of Ministerial Decree No. 157 of 2024, which formally introduced the DMTT in Kuwait, the Executive Regulations were issued under Ministerial Resolution No. 55 of 2025 on 30 June 2025. The Regulations outline key procedural rules and obligations for affected multinational enterprise (MNE) groups.

The DMTT imposes a 15% top-up tax on profits earned in Kuwait by multinational enterprise (MNE) groups that have global consolidated revenues of at least EUR 750 million in at least two of the previous four fiscal years. This includes both MNEs based in Kuwait and foreign MNEs with business operations in the country. The regime does not apply to entities that operate solely within Kuwait or that do not meet the revenue threshold. The DMTT Law is effective from 1 January 2025. Broadly aligned with the OECD’s GloBE Model Rules, the Executive Regulations outline the compliance timeline under the DMTT regime. MNEs that fall within the scope as of 1 January 2025 are required to register with the Kuwaiti tax authority within a period of nine months from the effective date, i.e. by 30 September 2025, in order to avoid administrative penalties. Entities that become subject to the DMTT after the effective date must register within 120 days from the date they enter into scope, as stipulated under Article 75 of the Executive Regulations.

### MMJS Comments:

The issuance of the Executive Regulations, alongside the DMTT Law, reflects Kuwait’s commitment to implementing the OECD Pillar Two framework in line with the GloBE Model Rules. The Regulations adopt relevant elements of the GloBE Commentary and Guidance, while incorporating jurisdiction-specific provisions necessary for the DMTT to function as Kuwait’s primary corporate tax regime. The clarification on registration timelines is a positive step, and it is important for multinational groups to assess when their tax liability arises under the new regime and take necessary steps to comply within the prescribed timelines, regardless of the availability of Safe Harbours or exclusions.

Registrations should be undertaken for respective Constituent Entities by 30 September 2025

Should you need any assistance, please contact one of our professional tax advisors.





# TRANSFER PRICING

## Introduction Of Transfer Pricing Rules

The Executive Regulations issued under Kuwait’s Domestic Minimum Top-up Tax (DMTT) Law introduce detailed transfer pricing provisions largely consistent with the OECD Transfer Pricing Guidelines. These provisions apply to multinational enterprise (MNE) groups that are either headquartered in Kuwait or have operations in the country, provided their consolidated global revenues equal or exceed EUR 750 million in at least two of the previous four fiscal years.

The regulations define related persons based on ownership, control, or significant influence, and mandate that transactions between such persons comply with the arm’s length principle. Five transfer pricing methods—Comparable Uncontrolled Price, Resale Price, Cost Plus, Transactional Net Margin, and Profit Split are recognised. An alternative method may also be used, subject to justification and adherence to the arm’s length principle.

Taxpayers are required to maintain a Master File and a Local File, both of which must be submitted within 30 days upon request from the Tax Administration. Additionally, an audited ‘Disclosure Form’ detailing the nature, value, and pricing method of related party transactions must be submitted along with the annual tax return. Where the arm’s length principle is not followed, the Tax Administration reserves the right to adjust accordingly.

## MMJS Comments:

To ensure compliance with the transfer pricing obligations under the DMTT Law and its Executive Regulations, MNE Groups are encouraged to undertake a comprehensive review of their existing transfer pricing frameworks and policies. This should include an assessment of current intra-group arrangements, benchmarking analyses, and documentation practices to ensure alignment with the arm’s length principle and the OECD Transfer Pricing Guidelines.

MNEs should also proactively prepare for year-end obligations, which may involve the preparation and submission of relevant documentation, disclosures, and analyses. Ongoing monitoring of further guidance or clarifications from the Ministry of Finance will be essential, as future updates are expected to remain consistent with the GloBE Model Rules and related administrative guidance. Taking timely action through an initial transfer pricing impact assessment, legislative analysis, and effective implementation will be key to managing compliance risks under the new regime.

Should you need any assistance, please contact one of our professional tax advisors.



# TAX TREATY

## KSA–Kuwait Treaty Ratified

Kuwait published Decree-Law No. 80 of 2025 ratifying an income tax treaty with Saudi Arabia. The agreement previously signed on 4 December 2024, is the first-ever income tax treaty between the two nations.



# KINGDOM OF SAUDI ARABIA

## ALL TAXES

- Fines Exemption Initiative Extended Till 31 December 2025

## VALUE-ADDED TAX

- Criteria For Selecting Taxpayers In 23rd Wave Of E-invoicing Announced

## TAX TREATY

- Kuwait ratifies Tax Treaty with KSA

# ALL TAXES

## Fines Exemption Initiative Extended Till 31 December 2025

The Zakat, Tax, and Customs Authority (ZATCA) has announced the Minister of Finance's decision to extend the 'Cancellation of Fines and Exemption of Financial Penalties Initiative' for taxpayers subject to all tax laws for another six (6) months starting from 1 July 2025. Taxpayers are urged to leverage from the amnesty which ends on 31 December 2025. The highlights of the initiative includes exemption from unpaid fines including exemption from:

- Fines resulting from late registration
- Delayed payments fines and overdue tax return submission fines
- VAT return correction penalty
- Fines for violation of VAT field detection and E-invoicing

The amnesty excludes the following:

- Fines paid before the effective date of the initiative
- Penalties resulting from tax returns that must be submitted to ZATCA after 30 June 2025
- Fines resulting from Tax Evasion violations

ZATCA has invited taxpayers to view the initiative details in the simplified guideline that is available on its website.





## VALUE-ADDED TAX

### Criteria For Selecting Taxpayers In 23rd Wave Of E-Invoicing Announced

ZATCA has announced the criteria for selecting taxpayers included in the 23rd wave of the E-invoicing Integration Phase. This wave covers all taxpayers whose taxable revenues exceed SAR 750,000 in any of the years 2022, 2023 and 2024. ZATCA has confirmed that all taxpayers targeted in this wave will be officially notified and are required to integrate their E-invoicing systems with the Fatoorah Platform by no later than 31 March 2026.

# TAX TREATY

## Kuwait Ratifies Tax Treaty With KSA

The Kuwait- KSA tax treaty, which was signed on 4 December 2024 has now been ratified through Decree-Law No. 80 of 2025 which was published by Kuwait in its Official Gazette on 6 July 2025.

This treaty aims to eliminate double taxation and prevent tax evasion between the two countries, has entered into force on 1 August 2025.





# UNITED ARAB EMIRATES

## VALUE ADDED TAX

- FTA Issues Public Clarification On Imports related to “Concerned Services”
- Updated Guide On Private Clarification Issued

## CORPORATE TAX INCOME

- Waiver of Administrative Penalty
- Decisions to refine certain CT provisions issued

## TAX TREATY

- Russia–UAE Double Taxation Treaty Enters into Force
- Chad–UAE Tax Treaty Ratification





# VAT

## FTA Issues Public Clarification On Imports related to “Concerned Services”

The FTA has issued Public Clarification VATP044, which provides detailed guidance on the VAT treatment of imported services referred to as “Concerned Services” under the reverse charge mechanism (RCM).

Concerned Services are services received from outside the UAE where the place of supply is in the UAE and the services would not be exempt from VAT if supplied locally. This clarification also introduces administrative relief from the self-invoicing requirement, while preserving the core obligations under UAE VAT law. The update clarifies obligations related to

- Accounting VAT output tax,
- Issuing self-invoices, and,
- Recovering input tax on such services.

Typically, recipients must issue a tax invoice to themselves for imported services. However, VATP044 introduces relief from this requirement, subject to specific conditions, including

- Obtaining invoice from overseas supplier
- Requirement of a document (or a combination thereof) instead of invoice. This document should contain names and addresses of supplier and recipient, service description, consideration, the date the document was issued, the date the service was rendered.
- The recipient accounts for correct VAT amount under the RCM (box 3)
- The recipient retains sufficient information to establish the particulars of such supplies.



The recipient would be eligible to recover input tax even if it did not issue a tax invoice to itself provided that it obtains and retains the invoice issued by the overseas supplier (or combination of documents that are effectively regarded to be such invoice). Please note that all other input tax recovery conditions must also be met in accordance with the provisions of UAE VAT law.

### MMJS Comments:

The clarification provides huge relief to taxpayers importing services from outside the UAE. This is a welcome move by FTA and would significantly reduce the administrative burden on taxpayers by eliminating the general requirement for self-invoicing where adequate documents from the supplier exists. However, it is pertinent to note that this clarification applies only to import of concerned services and does not apply on import of concerned goods.

Should you need any assistance, please contact one of our professional tax advisors.



### Updated Guide On Private Clarification Issued

The Federal Tax Authority (FTA) has released an updated and comprehensive guide on Private Clarifications in July 2025 replacing the previous version issued in November 2024. The latest update refines the procedural aspects, and eligibility criteria for submitting a Clarification request.

This guidance incorporates updates from FTA Decision No. 2 of 2025 and replaces the earlier versions of the guide. FTA Decision No. 2 of 2025 (effective from March 1, 2025) outlines the FTA's formal updated policy on issuance of clarifications and directives. With respect to Private Clarifications, the policy addresses the FTA's mechanism of issuing decisions, framework of implementing the Clarification and the procedures of issuing clarifications. The latest guide reiterates that a Private Clarification request may be submitted only by the Taxpayer, representative member of the Tax group, a registered Tax Agent for specific tax type, or their Legal Representative. For Corporate Tax, only registered or exempt persons may apply (except for registration-related queries), while for VAT and Excise Tax, both registered and unregistered persons are eligible. Further, the guide states that Clarifications will only address the Tax matters of uncertainty. The guide covers/ highlights the following

- Eligible Person And Matters
- Grounds for Rejection
- Clarification Process
- Clarification Fees and Refund Policy

Clarification request fees continue to be AED 1,500 for a single tax type and AED 2,250 for multiple tax types related to the same transaction and parties, payable via Emara Tax using a valid bank card. The refund mechanism, in specified cases also remain unchanged.

# CORPORATE INCOME TAX

## Waiver Of Administrative Penalty

The FTA has officially released a Corporate Tax Public Clarification (CTP006) which outlines the waiver of administrative penalty for failure to submit a Corporate Tax registration application within the specified deadline. This waiver applies to both Taxable Persons and certain exempt persons (like Public Benefit Entities, Qualifying Investment Funds, government-controlled entities, or exempt persons under Article 4(1)(e)–(i) of the Corporate Tax Law. To be eligible, the tax return (or annual declaration for exempt persons) must be filed within 7 months instead of the standard 9 months from the end of the first tax period.

### MMJS Comments:

Affected taxable and exempt persons are requested to go through the guide to ensure compliance and avail the exemption benefit. They should review their first tax period dates carefully to determine the applicable 7-month filing deadline. Timely filing of the Corporate Tax return or annual declaration is essential, as late submissions will forfeit the penalty waiver. It is also advisable to maintain proper records and filing acknowledgments as evidence in case of future audits or disputes.

Should you need any assistance, please contact one of our professional tax advisors.





## Decision On Depreciation Adjustments for Investment Properties held at Fair Value

The UAE MOF issued Ministerial Decision ('Decision') No. 173 of 2025, introducing specific rules for depreciation adjustments relating to investment properties held at Fair Market Value (FMV) from 1 January 2025 onwards

Such decision applies to immovable properties (other than land) held as investment properties at FMV and provides for an election to claim depreciation deduction at 4% of original cost (or Tax Written Down value, whichever is lower). Upon realization, the cost should be reduced by the depreciation claim made upto the date of sale

## Decision On CT Compliance Issued

The FTA has recently issued Decision No. 5 of 2025 (new FTA Decision) updating the tax compliance requirements for Unincorporated Partnerships (UIPs), Foreign Partnerships and Family Foundations under Federal Decree-Law No. 47 of 2022 (UAE Corporate Tax Law). The said FTA Decision is effective from 1 July 2025.

This new FTA Decision repeals earlier Decision No. 16 of 2023 issued by the FTA, which addressed the registration requirements for UIPs and the determination of distributive shares of partners in such UIPs.



# TAX TREATY

## Russia–UAE Double Taxation Treaty Enters into Force

On 18 July 2025, the Russia–UAE double taxation avoidance agreement officially took effect. The treaty, approved by Russia earlier in the year and endorsed by the UAE Cabinet, replaces the 2011 agreement. It will start applying from 1 January 2026, affecting withholding taxes and other cross-border income issues.

## Chad–UAE Tax Treaty Ratification

Chad's senate ratified its double tax treaty with the UAE. While specific effective dates were not detailed in July, this ratification marks an important milestone in expanding UAE's tax treaty network.





# Connect with our Team



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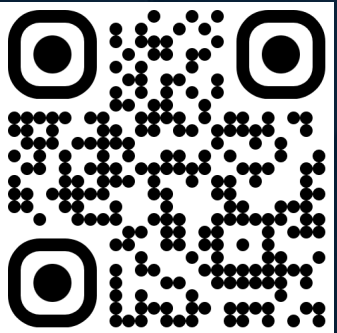
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