

# Sample

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## PREFACE

The purpose of this book is to provide the reader with an understanding of the fundamentals of VAT introduced in the Gulf Cooperation Council (“GCC”) Member States. It aims to give the reader an insight into the systematics, the functioning and the principles of the GCC VAT systems as well as the implementation by each Member State.

To date, four Member States have introduced VAT: the first two were the United Arab Emirates (“UAE”) and the Kingdom of Saudi Arabia (“KSA”) as of 1 January 2018. Bahrain’s VAT introduction followed a year later on 1 January 2019. The Omani VAT implementation date was 16 April 2021. It remains to be seen when Kuwait and Qatar will introduce VAT.

Each of the tax authorities in the Member States are continuously issuing guidance on the new legislation and there have been various court cases. There is however still some uncertainty around the implications of VAT. By comparing the various VAT legislations and guidance, the reader should gain a better understanding of such implications. While every care has been taken to ensure accuracy and completeness, the authors have made certain choices as to subject coverage and have decided what to reference and what to omit. Considering that the GCC VAT legislation is still in its infancy and subject to change, it is virtually impossible to include each and every detail. Although the authors strived to include all key elements of the GCC VAT system, it would be up to the reader to assess whether they succeeded in their efforts of creating a complete, clear and helpful book. It should be emphasized that this is the first GCC VAT book of its kind. Authors therefore welcome any suggestions on how to further improve the book in the future.

The GCC is one of the latest regions to introduce VAT allowing it to learn from decades of experience gained in other parts of the world, most notably, the European Union (“EU”). When reading the GCC VAT Agreement, one cannot help but notice similarities with the EU VAT Directive. Similarly, on a local Member State level, the guidance issued by the various tax authorities sometimes bears a striking resemblance to case law from the European Court of Justice (“CJEU”). Therefore, it cannot be denied that the legislators and the tax authorities of the Member States have been significantly influenced by the EU VAT system. Hence, in describing the fundamentals of GCC VAT, references will also be made to relevant EU counterparts and CJEU case law. Naturally, these sources have no formal application in the GCC (different jurisdictions and legislation, after all). But informally, these sources may provide a valuable insight into the interpretation of disputed cases and some practical tools for the application of GCC VAT.



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