



**GCC Tax Flash News – January 2026**

	Tax Statutes	Description
<b>United Arab Emirates (UAE)</b>		
<b>1</b>	<b>UAE Taxes</b>	<ul style="list-style-type: none"> <li>• His Highness Sheikh Maktoum, Chairman of the Board of Directors of the Federal Tax Authority ('the FTA'), issued directives to enhance the integration of artificial intelligence (AI) technologies within the Authority's operations. The initiative aims to improve operational efficiency and streamline administrative processes through AI-enabled tax services</li> <li>• The Ministry of Finance ('the MoF') issued the Cabinet Decision No. 209 of 2025 on the Exchange of Information upon Request for Tax Purposes, as part of its continued efforts to enhance international tax transparency</li> </ul>
<b>2</b>	<b>Corporate Tax (CT)</b>	<ul style="list-style-type: none"> <li>• The FTA issued Cabinet Decision No.1 of 2026, introducing CT exemptions for qualifying sport-related entities, aimed at supporting and further strengthening the UAE's rapidly expanding sports sector</li> <li>• The MoF issued the Ministerial Decision No. 336 of 2025, expanding the definition of "Competent Authority" under the Ministerial Decision No. 229 of 2025 concerning Qualifying and Excluded Activities for the purposes of the UAE CT regime to include the Dubai Virtual Assets Regulatory Authority, established under the Law No. 4 of 2022</li> <li>• The FTA published the updated Cabinet Decisions on Qualifying Public Benefit Entities, replacing the previous list issued under Cabinet Decision No. 37 of 2023, for the Purposes of Federal Decree-Law No. 47 of 2022</li> </ul>
<b>3</b>	<b>Excise Tax</b>	<ul style="list-style-type: none"> <li>• The FTA published the updated Taxable Persons Guide on Excise Goods (ETGTP2), outlining the brief overview of excise goods, their definitions, scope, and applicable tax treatments and compliance requirements</li> </ul>
<b>4</b>	<b>Dubai Customs</b>	<ul style="list-style-type: none"> <li>• The Dubai customs announced the launch of Phase one of the digital MAKASA, enabling fully digital processing of the procedures for direct imports via the Dubai Trade Portal, eliminating the need for in person visits and enhancing the efficiency of GCC destined customs declarations</li> </ul>

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5	<b>E-Invoicing</b>	<ul style="list-style-type: none"> <li>The UAE MoF published an updated list of Pre Approved Accredited Service Providers ('ASPs') for e invoicing, reflecting the latest additions to the national compliance framework</li> <li>The MoF issued the official E-Invoicing Guidelines (Version V 1.0), a comprehensive reference document, outlining the scope and objectives of the system and providing an overview of the national electronic invoicing framework, offering businesses greater clarity on compliance requirements and operational expectations</li> <li>The MoF issued the E-invoicing Mandatory fields, listing out the set of data elements required for a compliant electronic invoice, including invoice-level information, seller identifiers, buyer information, currency to be used, invoice totals, tax category breakdowns and detailed line-level attributes.</li> <li>The MoF issued the Considerations for Selecting an ASP, highlighting the key factors businesses should evaluate when choosing an ASP and emphasising the need to select a provider capable of supporting future regulatory and technical updates as the e invoicing framework evolves</li> </ul>
6	<b>Double Tax Avoidance Agreement ('DTAA')</b>	<ul style="list-style-type: none"> <li>The MoF launched a dedicated platform providing comprehensive access to the UAE's international tax agreements and global financial cooperation instruments. The platform enables users to conveniently navigate and review treaty information, including: <ol style="list-style-type: none"> <li>A complete, searchable repository of all treaties and agreements, with filters that allow users to quickly locate documents by country</li> <li>Downloadable full-text PDFs of treaty documents in all official languages, enhancing transparency and supporting informed tax and investment planning</li> </ol> </li> </ul>
7	<b>UAE Banking</b>	<ul style="list-style-type: none"> <li>The Central Bank of the UAE ('CBUAE') partnered with Core42, a G42 company, to build and develop the sovereign financial cloud services infrastructure, the world's first dedicated financial cloud ecosystem.</li> <li>The CBUAE introduced the region's first biometric payment solution, leveraging facial and palm recognition technologies in collaboration with the UAE Digital Economy Strategy, underscoring the UAE's commitment to advancing a secure, inclusive, and innovation-driven national payment ecosystem</li> </ul>
<b>Kingdom of Saudi Arabia (KSA)</b>		
8	<b>KSA Taxes</b>	<ul style="list-style-type: none"> <li>The Economic Cities and Special Zones Authority issued draft regulations for public consultation on the regulatory framework governing companies established and operating within the KSA's Special Economic Zones ('SEZs'). The consultation, launched through the National Competitiveness Center platform, invites stakeholders to provide feedback on the proposed rules relating to company registration and compliance within SEZs</li> </ul>
9	<b>KSA Customs</b>	<ul style="list-style-type: none"> <li>The Zakat, Tax and Customs Authority published new regulations under Decision 25-06-07 in the Official Gazette governing Voluntary Disclosure for the Customs Violations, enabling the taxpayers to self-report customs errors and omissions</li> </ul>

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<b>Kingdom of Bahrain</b>		
10	<b>Withholding Tax (WHT)</b>	<ul style="list-style-type: none"> <li>A revised draft law released proposing introduction of a 5% WHT on certain payments to non residents, including interest, royalties, and service fees. The proposal represents a significant step toward aligning with international tax standards and complements the country's forthcoming CT regime</li> </ul>
<b>Qatar</b>		
11	<b>Pillar Two Framework</b>	<ul style="list-style-type: none"> <li>A Council of Ministers Resolution No. 2 of 2026 issued, amending the Executive Regulations and setting out detailed rules for the application of Global Minimum Tax in accordance with the Income Inclusion Rule (IIR) and Domestic Minimum Top-up Tax (DMTT) framework, closely aligned with the OECD Global Anti-Base Erosion (GloBE) Model Rules</li> </ul>

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