



JOINT ITALIAN ARAB CHAMBER OF COMMERCE
الغرفة التجارية العربية الإيطالية المشتركة

JIACC Tax Commission Tax Insights and Articles

(May 2018 to May 2019)



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The Joint Italian Arab Chamber of Commerce was set up a little over five years ago and “taxation” was not an issue at that time.

The radical changes occurring in the GCC – namely, the introduction of VAT in UAE, Saudi Arabia and Bahrain – and in North Africa as well, led the Board of the JIACC to pay more attention to the issue of taxation that is key for all the Italian enterprises investing in (and through) Arab States.

Accordingly, in April 2018, a Tax Commission was set-up with challenge goals and, one above all, helping JIACC in supporting Italian businesses in approaching the Arab States’ markets having a clear and understandable outline of the Arab States’ tax system and how taxes work in practice.

As nowadays compliance is one of the keyword in the ambit of taxes, the participation of highly reputable members belonging to many of the most renowned MNEs in the Arab region is another key step in building new and long lasting relationships between Italy (and Europe) and the Arab world.

In the first year of existence the JIACC Tax Commission has been one of the most pro-active organisation around the Globe in dealing with GCC VAT issues.

A special thanks goes to all the Members that decided to participate in the Tax Commission and Pietro Paolo Rampino and Mr. Cesare Trevisani for asking me to (and giving me the honour of) chairing it.

This short summary lists the Tax Insights and Articles delivered in the first year of activity and shows our remarkable efforts in being at the forefront of Arab States’ Tax issues to be **#strongertogether!**



Prof. Dr. Roberto Scalia
JIACC Tax Commission Chairman



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Tax Insights

- (TI 0118) GCC VAT: An Introduction – Part 1 by R. Scalia
- (TI 0218) GCC VAT: An Introduction – Part 2 by R. Scalia
- (TI 0318) E-Commerce and VAT in UAE and KSA by S. Khan
- (TI 0418) GCC VAT: Transitional Rules by R. Scalia
- (TI 0518) Latest Developments in UAE VAT by R. Scalia
- (TI 0119) Bahrain VAT: Transitional Rules by R. Scalia
- (TI 0219) An Overview of the UAE-KSA Double Tax Treaty by R. Scalia, T. Vanhee
- (TI 0319) Dubai Expo2020 – VAT Refund for “Official Participants” by R. Scalia, P. P. Rampino
- (TI 0419) An Overview of the Jordan New Income Tax Law No 38 of 2018 (قانون ضريبة الدخل رقم 38 لسنة 2018) by R. Scalia P. P. Rampino
- (TI 0519) New “Economic Substance” test in the UAE – Part 1: A Brief on: Cabinet of Ministers Resolutions No 31 of 2019 - 2019 لسنة 31 قرار رقم ف شان تحديد متطلبات الأنشطة الاقتصادية (لسنة 2019 الواقعية) by R. Scalia

Country Guides

R. Scalia, P. P. Rampino participated also in drafting the legal and tax Chapters of the JIACC

- (Jan 2019) Bahrain Country Guide
- (Apr 2019) UAE Country Guide
- (May 2019) Jordan Country Guide



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Articles

R. Scalia, Howard R. Hull, **GCC VAT – International Goods**, *29 Intl VAT Monitor* 2(2018)

R. Scalia, Howard R. Hull, **GCC VAT – International Services**, *29 Intl VAT Monitor* 3(2018)

R. Scalia, M. El Fezzazi, **Marocco/Qatar: importanti passi avanti verso l'adozione della nuova Convenzione contro le doppie imposizioni** (June 26, 2018), dirittobancario.it

R. Scalia, S. Al-Sultan, **Arabia Saudita: modifiche all'imposizione sui redditi nel settore del gas naturale** (July 9, 2018) dirittobancario.it

P. P. Rampino, R. Scalia, **Prime note sulla VAT del Cooperation Council for the Arab States of the Gulf (GCC)** (August 31, 2018), dirittobancario.it

T. Vanhee, G. Thomas, **VAT on Real estate Transaction: A Comparative View of Saudi Arabia and the United Arab Emirate**, *29 Intl VAT Monitor* 6(2018)

R. Scalia, **VAT In United Arab Emirates, Saudi Arabia and Bahrain: Transitional Rules**, *30 Intl VAT Monitor* 3(2018)

P. P. Rampino, R. Scalia, **La nuova Convenzione contro le doppie imposizioni Emirati Arabi Uniti-Arabia Saudita e profili d'interesse in prospettiva italiana** (May, 2019), dirittobancario.it