

GCC TAX CERTIFICATE COURSE

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The Aurifer GCC Tax Certificate is the first executive education programme on taxation in the region, endorsed by qualified professionals in the field. The programme provides a comprehensive overview of tax systems in the GCC and UAE.



Middlesex
University
Dubai

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AURIFER

Course

Domestic Tax Systems in the GCC

Course Lecturer

Hany Elnaggar

Hany is a certified accountant "CA" with a Master Degree in Accounting and has more than 20 years of tax experience in various industries in multiple jurisdictions, including GCC and Middle East & Turkey and Africa countries with an extensive experience in direct and indirect tax, international tax planning, TP, CbC reporting, BEPS, PE profit allocation, creating and establishing tax departments and VAT implementation leader for GCC.

Hany had visiting mission in Canada under the supervision of the United Nations to study tax systems and participated in creating tax systems in Large Taxpayer Centre.

He worked in many industries and tax positions. Egyptian Tax Authority as Tax Auditor, PWC Middle East as Senior Tax consultant, Novartis Group as Group Tax Manager, ACWA Power International as Group Tax & Zakat Senior Manager for Middle East & Turkey and Africa, Ericsson as Head of Tax for Saudi and Egypt Region and leadership team member for Rest of Middle East & Africa, and Head of Tax for Middle East at Nissan & Head of Direct & International Tax in Al Tayer Group covering ME & GCC. And currently, as Associate Partner in WTS Dhruva Advisors in Dubai covering ME & GCC.

Hany have many published articles and papers covering many tax aspects, including and not limited to Transfer Pricing, Direct Tax, International Tax, VAT, Tax Digitalization, tax planning and Tax Audits... etc.

He also participated in many tax conferences and seminars as a speaker and panelist.

Domestic Tax Systems in the GCC

Course Description

GCC countries implemented domestic tax regimes some years back, including corporate tax, capital gain tax, Zakat, withholding tax, etc. The course will focus on the main tax aspects in GCC and a comparable study to show the main differences and similarities.

The course will treat the following topics:

• Main Tax Features in:

- Saudi Arabia
- Qatar
- Kuwait
- Oman
- Bahrain

• Compliance Requirements

• Deductible and Un-Deductible Expenses

• Withholding Tax ("WHT") and Retention Tax System

• Permanent Establishment ("PE")

• Dividends Income

• Interest Income

• Royalty Income

• Foreign Income

• Foreign Tax Credit

• Capital Gains

• Exempt Activities

• Economic Substance ("ESR")

• Country-by-Country Reporting ("Cbcr")

• Transfer Pricing Requirements

• Tax Audit, Appeal and Legislation