

# 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.



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Course

## Excise Tax

Course Lecturer

### Maikel van der Knaap

Maikel van der Knaap is a customs and excise advisor working as a senior manager for Deloitte Netherlands. After obtaining a degree in tax law from the University of Amsterdam in tax law, he specialized in customs and excise law while working for the Supreme Court of the Netherlands, and afterwards joined Deloitte Netherlands. Maikel has worked in Riyadh for a year as a policy advisor and assisting with the implementation of excise tax in the Gulf region.

### Course Description

Excise taxes are a tax levied on the consumption of goods. Excise tax rates are often relatively high and as such, are an effective way to discourage the consumption of specific goods for a variety of reasons, but most commonly for public health reasons, as well to generate tax revenue. The GCC introduced excise tax in 2015 through the Excise Tax Treaty, and since then, the excise tax has been implemented in multiple GCC member states. We will cover the fundamentals of the GCC excise tax.

The course provides training on the following Excise Tax topics:

# Excise Tax

## GCC Excise Tax Framework

- The GCC Excise Tax Treaty forms the legislative framework for the Excise Tax laws, implementing regulations and further procedures in the GCC Member States.

## Scope of goods

- The scope of goods which are subject to the Excise Tax in the GCC ('Excise goods'), and how they are identified.

## Chargeability of Excise Tax

- The different taxable events which result in Excise Tax becoming chargeable and who can be identified as a taxable person.

## Excise Tax return and payment

- The way in which chargeable Excise Tax has to be reported and paid by a taxable person(s).

## Excise Tax Suspension Arrangements

- The chargeability of Excise Tax can be delayed or 'suspended' under certain conditions. These conditions are referred to as Excise Tax suspension arrangements.

## Exemptions and Refunds

- In certain situations, taxable events that would normally lead to Excise Tax becoming chargeable may qualify for an exemption from Excise Tax. If Excise Tax has already been paid, some situations allow for a refund of the paid Excise Tax.