

General Tax Authority

President Office

GTA/PO-13/2022

25/04/2022

GTA President Decision No. (7) of 2022 amending some of the provisions of Decision No. (16) of 2019 regarding the appendices associated with the application of the Common Reporting Standard

The President of the Authority

Having perused:

Decree No. 14 of 2019, endorsing the Mutual Administrative Assistance in Tax Matters Agreement.

Decree No. 14 of 2020, ratifying the Multilateral Convention among Competent Authorities for the Automatic Exchange of Financial Account Information.

The Income Tax Law, as promulgated by Law No. 24 of 2018, and its executive regulations, as stipulated in Cabinet Resolution No. 39 of 2019.

Minister of Finance Decision No. 17 of 2019 concerning the implementation of the Common Reporting Standard.

President of the General Tax Authority Decision No. 16 of 2019 regarding the appendices associated with the application of the Common Reporting Standard, as amended by Resolution No. 6 of 2020.

The Standard for the Automatic Exchange of Financial Account Information in Tax Matters, as promulgated by the Organization for Economic Cooperation and Development (OECD) on July 15, 2014.

Hereby decrees the following:

Article 1

Article 1 of GTA President Decision No. 16 of 2019 regarding the appendices associated with the application of the Common Reporting Standard shall hereby be amended as follows:

"Per the provisions of Sub-paragraph (4) of Paragraph (D) of Section (VIII) of the Common Reporting Standard, the list of countries to which reports are to be submitted shall include:

Argentina, Australia, Austria, Azerbaijan, Barbados, Belgium, Brazil, Bulgaria, Chile, China, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Ecuador, Estonia, Faroe Islands, Finland, France, Germany, Gibraltar, Greece, Greenland, Guernsey, Hong Kong (China), Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Italy, Japan, Jersey, South Korea, Latvia, Lithuania, Luxembourg, Malaysia, Malta, Mauritius, Mexico, Monaco, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Peru, Poland, Portugal, Romania, Russian Federation, San Marino, Saudi Arabia, Seychelles, Singapore, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Turkey, United Kingdom, Uruguay."

Article 2

Article 2 of GTA President Decision No. 16 of 2019 regarding the appendices associated with the application of the Common Reporting Standard shall hereby be amended as follows:

"Per the provisions of Sub-paragraph (5) of Paragraph (D) of Section (VIII) of the Common Reporting Standard, the list of participating countries shall include:

Albania, Andorra, Anguilla, Antigua and Barbuda, Argentina, Aruba, Australia, Austria, Azerbaijan, Bahamas, Bahrain, Barbados, Belgium, Belize, Bermuda, Brazil, British Virgin Islands, Brunei, Bulgaria, Canada, Cayman Islands, Chile, China (People's Republic of China), Colombia, Cook Islands, Costa Rica, Croatia, Curaçao, Cyprus, Czech Republic, Denmark, Dominica, Ecuador, Estonia, Faroe Islands, Finland, France, New Caledonia, Germany, Ghana, Gibraltar, Greece, Greenland, Grenada, Guernsey, Hong Kong (China), Hungary, Iceland, India, Indonesia, Ireland, Isle of Man, Italy, Jamaica, Japan, Jersey, Kazakhstan, Kenya, Korea, Kuwait, Latvia, Lebanon, Liberia, Liechtenstein, Lithuania, Luxembourg, Macau (China), Malaysia, Maldives, Malta, Marshall Islands, Mauritius, Mexico, Moldova, Monaco, Montserrat, Morocco, Nauru, Netherlands, New Zealand, Nigeria, Niue, Norway, Oman, Pakistan, Panama, Peru, Poland, Portugal, Romania, Russian Federation, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, San Marino, Saudi Arabia, Seychelles, Singapore, Sint Maarten, Slovakia, Slovenia, South Africa, Spain, Sweden, Switzerland, Turkey, Turks and Caicos Islands, Uganda, United Arab Emirates, United Kingdom, Uruguay, Vanuatu.

Article 3

All relevant entities and authorities are to implement this decision, each in its designated capacity, effective from the decision's date of issuance.

Ahmed Bin Issa Al Mohannadi

President of the General Tax Authority

Issued on: 25/4/2022

Corresponding to: 24/9/1443