

VAT AND E-INVOICING IMPLEMENTATION SUMMARY IN ME & GCC

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Country	VAT Implemented	Year of VAT Implementation	E-Invoicing Implemented	Date of Implementation of E-Invoicing
UNITED ARAB EMIRATES 	Yes	2018	No	Not announced, but expected in the next 1-2 years
SAUDI ARABIA 	Yes	2018	Yes	2021
OMAN 	Yes	2021	No	Not announced
QATAR 	No	Not announced	No	Not announced. Tax Authority analyzing the E-Invoicing model now
KUWAIT 	No	Not announced	No	Not announced
BAHRAIN 	Yes	2019	No	Not announced
EGYPT 	Yes	2016	Yes	2020
JORDAN 	Yes	1994	Planned	Not announced Taxpayers called to register in E-Invoicing system

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