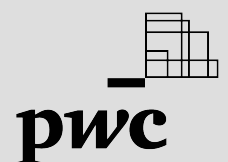


January 2023

# GCC Indirect Tax News Roundup

## Quarter Four 2022

PwC Middle East  
Tax & Legal Services





# VAT in the Digital Age

In response to the ever-increasing digitisation of the economy, on 8 December 2022, the European Commission (EC) published its long-awaited proposals to revamp the EU's VAT system. The proposals have three main objectives:

1. Modernising VAT reporting obligations, by introducing Digital Reporting Requirements, which will standardise the information that needs to be submitted by taxable persons on each transaction to the tax authorities in an electronic format. At the same time it will impose the use of e-invoicing for cross-border transactions;
2. Addressing the challenges of the platform economy, by updating the VAT rules applicable to the platform economy in order to address the issue of equal treatment, clarifying the place of supply rules applicable to these transactions and enhancing the role of the platforms in the collection of VAT when they facilitate the supply of short-term accommodation rental or passenger transport services, but also for the supply of goods in almost all cases; and
3. Avoiding the need for multiple VAT registrations in the EU by introducing a Single VAT Registration process. That is, improving and expanding the existing systems (One Stop Shop, OSS and Import One Stop Shop, IOSS) for certain transactions as well as introducing the mandatory reverse charge mechanism.

We see similar developments in the GCC e.g. the launch of the second phase of e-invoicing implementation in the KSA as of 1 January 2023 (in waves) and the introduction of additional reporting requirements in the UAE for taxpayers making supplies through e-commerce, effective from 1 July 2023.







# Indirect Taxes in the GCC

An overview of the current indirect taxes applicable in the GCC

## UAE

**VAT** standard rate of 5% (reduced VAT rate 0%).

**Excise Tax** rates:

100% for tobacco, tobacco products, electronic smoking devices and energy drinks; and

50% on carbonated and sweetened drinks.

## KSA

**VAT** standard rate of 15% (reduced VAT rate 0%).

Real Estate Transaction tax (**RETT**) applicable at 5% (effective 4 October 2020).

**Excise Tax** rates:

100% for tobacco products, electronic smoking devices and energy drinks; and

50% on soft drinks and sweetened drinks.

## Bahrain

**VAT** standard rate of 10% (reduced VAT rate 0% and 5% transitional rate applicable till 31 December 2022)

**Excise Tax** rates:

100% for tobacco (and related) products and energy drinks; and

50% on soft drinks.

## Oman

**VAT** standard rate of 5% (reduced VAT rate 0%).

**Excise Tax** rates:

100% on tobacco and related products, energy drinks and special purpose goods (pork & alcohol products), 50% on carbonated drinks.

## Qatar

VAT is not yet introduced in Qatar.

**Excise Tax** rates:

100% for tobacco products and energy drinks and special purpose goods (pork & alcohol products); and 50% on carbonated drinks.






## Kuwait

VAT and Excise Tax are not yet introduced in Kuwait.



# Table of contents



<b>UAE</b>		VAT, Customs, Excise Tax and tax procedures updates	Page. 5
<b>KSA</b>		VAT, Customs, E-invoicing and Tax Amnesty updates	Page. 12
<b>Oman</b>		VAT updates	Page. 18
<b>Bahrain</b>		VAT and Excise Tax updates	Page. 20
<b>Qatar</b>		Excise Tax updates	Page. 23



A background image of a Dubai skyline with several skyscrapers, including the Burj Khalifa, and a beach with turquoise water in the foreground. A small boat is visible in the water.

# 01

## UAE

### Indirect Tax Updates





# United Arab Emirates

## Value Added Tax



### United Arab Emirates: Amendment of the VAT Decree-Law

On 26 September 2022, the President of the UAE, H.H. Sheikh Mohamed Bin Zayed Al Nahyan issued the Federal Decree-Law No.18 of 2022 amending some provisions of the Federal Decree-Law No. 8 of 2017 on Value Added Tax (the VAT Law).

In total, 24 articles were changed and one article on the statute of limitation was added to the VAT Law. The amendments will take effect from 01 January 2023.

An overview of the major changes is provided below:

- **Statute of limitations:** a new article (Article 79 bis) was added to the VAT Law, concerning exceptional situations when the FTA can conduct a tax audit or issue a tax assessment after the expiry of 5 years from the end of the relevant tax period.
- **Domestic reverse charge:** The domestic reverse charge mechanism will apply to Pure Hydrocarbons (i.e. “any kind of different pure combinations of a chemical equation made only of hydrogen and carbon”).
- **Recovery of input VAT:** A taxable person could recover VAT paid or declared on the import of goods or services incurred by them before VAT registration (on meeting certain requirements). Moreover, government entities and charitable organisation can recover input VAT that is incurred for the provision of sovereign and charitable activities respectively.
- **Output tax adjustment and timelines for credit notes:** a taxable person should issue a credit note when the tax treatment applied to a supply was incorrect. Moreover, a tax credit note should be issued within 14 days from the date on which any of the instances provided in Article 61(1) of the VAT Law occurs.
- **Payment of tax** - A taxable person has to pay the VAT to the FTA in cases where it issues a tax invoice stating VAT on it or receives an amount as VAT.

Further information on the amendments of the VAT Law are accessible through this [link](#).





# United Arab Emirates

## Value Added Tax



### Amendment of the UAE VAT Executive Regulations

On 21 October 2022, the UAE Cabinet issued Cabinet Decision No. 99 of 2022 amending the provisions of articles 3 and 72 of the UAE VAT Executive Regulations. The amendments are effective from 01 January 2023.

The amendment includes:

- **VAT treatment of functions performed by members of a board of directors:** changes under Article 3 of the UAE VAT Executive Regulations stipulates that the functions of a member of a board of directors are no longer considered a supply of services. The FTA has issued a public clarification (VATP031) to clarify the VAT treatment for performing the function of director on a board of directors by a natural person.
- **Introduction of new record keeping requirements for taxable supplies made through electronic commerce:** Article 72 requires taxable persons making taxable supplies through electronic commerce to keep records of the transaction to prove the Emirate in which the supply is received.

Further information on the amendment of the UAE VAT Executive Regulations are accessible through this [link](#).



# United Arab Emirates

## Excise Tax



### Amendment of the Excise Tax Decree-Law

A new Federal Decree-Law No. 19 of 2022 has been issued to amend some provisions of the Federal Decree-Law No. 7 of 2017 on Excise Tax. The amendments take effect from 14 October 2022.

Additionally, The FTA has issued a new public clarification (EXTP009) on 13 October 2022 detailing the articles that have been amended with guidance and explanations on the key changes introduced.

The main changes to the Excise Tax Decree-Law relate to the following topics:

- **Exception from registration:** An exception from the registration requirement arises for the following activities, if conducted for purposes other than business: import of excise goods and/or release of excise goods from a designated zone.
- **Payment of Excise Tax amounts received:** Any amount received by a person purporting as excise tax, or any invoice issued which mentions excise tax, is deemed to be excise tax and needs to be paid to the FTA.
- **The statute of limitations:** The FTA should not conduct a tax audit or issue a tax assessment after the expiry of 5 years from the end of the relevant tax period, except in the following cases: if the taxpayer is notified of the commencement of the tax audit / issuing of the tax assessment before the expiry of the 5-year period; if the tax audit / tax assessment relates to a voluntary disclosure submitted in the 5th year from the end of the tax period; tax evasion and failure to register within the prescribed period.
- **Timeframe for submission of voluntary disclosure:** The submission of a voluntary disclosure by taxable persons should take place no later than 5 years from the end of the relevant tax period.

Other changes have also been introduced as part of the amendments of Law, e.g. the addition of new technical definitions ("Tax Audit", "Tax Procedures Law", etc.), among others.

Please refer to this [link](#) for further details on the amendment of the Excise Tax Law and the newly issued public clarification.





# United Arab Emirates

## Tax Procedures Law



### New Tax Procedures Law

On 30 September 2022, the President of the UAE, H.H. Sheikh Mohamed Bin Zayed Al Nahyan issued Federal Decree-Law No. 28 of 2022 on Tax Procedures (the new TPL) which revokes Federal Decree-Law No. 7 of 2017 on Tax Procedures as amended by Federal Decree-Law No. 28 of 2021 (the current TPL). The new TPL will be effective as of 1 March 2023.

An overview of the major changes is provided below:

- **Voluntary disclosures process:** Taxpayers are now required to submit a voluntary disclosure to correct an error or report an omission even in cases where the error or omission does not result in a difference in the tax due.
- **Statute of limitation:** the statute of limitation of 5 years will not apply to cases where the FTA has issued a notice to audit the taxable person, provided such an audit is completed within 4 years from the date of issuance of the notice. If the taxable person files a voluntary disclosure in the 5th year from the end of the relevant tax period, the statute of limitation will be extended by one year. A voluntary disclosure cannot be filed by the taxable person after the lapse of 5 years from the end of the relevant tax period.
- **Dispute resolution process:** a taxpayer can submit an application to the FTA to review its tax assessments and related administrative penalties (in part or in full) issued within 40 business days from the date of receiving the tax and penalty assessment, and subject to that the person has not submitted a reconsideration application in relation to the same assessment prior to submitting the tax assessment review request.
- **Tax crimes and applicable penalties:** tax evasion crimes and penalties have been amended. Moreover, a reconciliation procedure between the taxpayer and the authorities is available now for tax crimes.

Please refer to this [link](#) for further details on the new TPL.



# United Arab Emirates

## Customs



### **Introduction of attestation fees on commercial invoices for imports to the UAE local market**

Dubai Customs has issued Customs Notice No. 11/2022 on procedures and fees of commercial invoices attestation by the Ministry of Foreign Affairs & International Cooperation ("MoFAIC") for imports to the UAE local market.

This notice will come into force on 01 February 2023.

A fixed service fee of AED 150 for attestation of each commercial invoice of imported goods valued AED 10,000 or more under import to local and import for re-export declarations. It is important for businesses to engage with this requirement to be fully compliant with customs regulations and avoid the risk of incurring fines or penalties.

Please refer to this [link](#) for further details on this matter.





# United Arab Emirates

## EmaraTax



### The new platform of the FTA, EmaraTax went live

On 05 December 2022, the new platform of the FTA, EmaraTax went live.

EmaraTax can be accessed via <https://eservices.tax.gov.ae/>. This is the same web address as the previous portal.

EmaraTax significantly enhances the way that taxpayers can access the FTA's services, pay their taxes and obtain refunds. The new online platform also greatly enhances the ability of the FTA to administer taxes in the UAE, enables better, faster decision-making and earlier engagement with taxpayers that need support.

If you already have an account with the FTA, your details have been migrated to EmaraTax along with any draft returns and other declarations.

You will only need to reset your password the first time you login to EmaraTax. Detailed password reset instructions will be emailed to you and included on our dedicated EmaraTax webpage <https://tax.gov.ae/en/emaratax.aspx>. This webpage also links to FAQs and Walkthrough videos.

You may approach the FTA for any inquiries or issues you may be facing through your account on EmaraTax or directly call the new call center number 80082923.



02

KSA

Indirect Tax Updates







# KSA

## Amnesty extension



### **Saudi Arabia: Extension in the timelines of tax amnesty until 31 May 2023**

By adopting the Ministerial Resolution No. 560 dated 03/05/1444AH (corresponding to 27 November 2022), the Zakat, Tax and Customs Authority (ZATCA) extends the initiative launched earlier during June 2022 exempting or abolishing fines and financial penalties imposed on taxpayers on account of lapse in fulfilling several procedural aspects related to taxes applicable in the Kingdom of Saudi Arabia.

The extension was announced on 30 November 2022 and has been issued in Arabic language at the moment which can be accessed [here](#).

The types of taxes included in this initiative are Excise Tax, Value-Added Tax (VAT) (including E-Invoicing), Real Estate Transaction Tax (RETT), Withholding Tax (WHT) and Corporate Income Tax (CIT).

The exemption was extended for an additional period of 6 months starting 1 December 2022 until 31 May 2023. For further details click [here](#).

## Value Added Tax



### **Saudi Arabia - Approved amendments to Chapter Six (Zero rated supplies) of the VAT Implementing Regulations**

Approved amendments/additions to the provisions of Articles 33, 34 and 36 of the VAT Implementing Regulations, which were issued earlier for public consultation, have been published in the official Gazette on 2 December 2022, and can be accessed [here](#).

The official communication did not specify the effective date of these amendments. It is expected however that such changes will be applicable from the date of issuance/publication in the official gazette. For further details click [here](#).



KSA

## Value Added Tax



### **Saudi Arabia: Refund of input VAT to qualified real estate developers**

The Board of Directors of the Zakat, Tax and Customs Authority ('ZATCA') has issued a decision No. 04-08-22 under Rule no. 5 of the "Rules and Procedures for recovery of VAT by Real Estate Developers Qualified for VAT Recovery" earlier issued by ZATCA, and further clarified the instances for recovery of VAT by qualified real estate developers.

The decision was published on the Official Gazette on 14 October 2022. The decision, only available in Arabic at the moment, can be accessed [here](#).

This decision will take effect as of 03 October 2022 (issuance date). Please refer to this [Link](#) for further details.







KSA

## Value Added Tax



### **Saudi Arabia: Circular issued by ZATCA explaining VAT implications in relation to real estate mortgage portfolios insurance**

The Zakat, Tax and Customs Authority ('ZATCA') has issued a Circular in October 2022 explaining the VAT implications related to the insurance of real estate mortgage portfolios involving the purchase of insurance services by financial institutions with respect to real estate loans portfolio. The circular is issued in Arabic at the moment and can be accessed [here](#). Please refer to this [link](#) for further details

### **Saudi Arabia: Disposal of real estate - RETT/ VAT exemptions and obligations of the financial institutions.**

The Zakat, Tax and Customs Authority ('ZATCA') issued a circular during October 2022 explaining the VAT and Real Estate Transaction Tax ('RETT') exception in case of disposal of real estate property involving temporary transfer of ownership for financing purposes. The circular has been issued in Arabic and can be accessed [here](#).

Through the circular, ZATCA explained the following:

- VAT treatment where 'temporary transfer' is done on a property for using it as a collateral for security purposes against provision of a finance.
- Application of exception from RETT in the case referred to above.

Please refer to this [link](#) for further details.



KSA

## Electronic Invoicing



### **Saudi Arabia: Electronic Invoicing - Integration phase - Second group (wave 2) updates**

On 23 December 2022, the Zakat, Tax and Customs Authority ('ZATCA') announced further details on the implementation of the integration phase of Electronic Invoicing ('E-Invoicing').

As per the announcement, the second group will include taxpayers who had taxable revenues exceeding SAR 500 million during the calendar year 2021. ZATCA will notify the second group of the selected taxpayers in due course who will be required to implement the necessary specifications in order to integrate their billing system with that of ZATCA.

The announcement can be accessed [here](#). Please refer to this [Link](#) for further details.

### **Saudi Arabia: End of integration phase pilot project and Fatoora portal go-live date**

The Zakat, Tax and Customs Authority ('ZATCA') has announced the end of 'Fatoora Pilot Testing' project for selected participants from 23 December 2022 and a new pilot testing portal, "Fatoora Simulation Portal", has been established. The portal will be available for taxpayers from 27 December 2022 and will act as a replica of the production environment.

More importantly, the official Fatoora portal will be available (Go-Live) from 26 December 2022 and taxpayers can begin onboarding their respective production systems. Any invoices shared with the Fatoora portal will be considered as official tax invoices, according to the VAT Implementation Regulations and the E-invoicing Regulations. Please refer to this [Link](#) for further details.



# KSA

## Customs



### **Saudi Arabia: The new Integrated Logistics Bonded Zone (“ILBZ”) Customs Services Rules have been published - is your business ready?**

On October 31, 2022, the General Authority of Civil Aviation (“GACA”) launched the Integrated Logistics Bonded Zone (“ILBZ”), a Special Economic Zone located adjacent to the King Khalid International Airport in Riyadh, as part of the Government’s plans to boost the country’s cargo capacity, bolster supply chains and become a global logistics hub.

The special tax rules for the ILBZ can be found in our [news alert](#) from March 16, 2021, setting out the tax and customs incentives (and the associated conditions) that apply to the entities established in the Zone.

Following the recent announcement of the ILBZ launching, the GACA and the Zakat, Tax and Customs Authority (“ZATCA”) have now published the [Customs Services Rules](#), which establish the ground rules and specific procedures to operate in the ILBZ from a customs perspective.

Please refer to this [link](#) for further details.







03

Oman

Indirect Tax Updates





# Oman

## Value Added Tax



### Oman: Amendments to the VAT Executive Regulations

On 16 October 2022, the Oman Tax Authority ('OTA') has issued Ministerial Decision No. 456/2022 (MD 456/ 2022) amending certain provisions of the Oman VAT Executive Regulations (issued under MD 53/ 2021).

The amendments are effective from 17 October 2022.

The amendments are currently available only in Arabic and are accessible [here](#).

The major amendments to the Oman VAT Executive Regulations are summarised below:

- **Telecommunication services:** changes to the place of supply for telecommunication services based on various scenarios (irrespective of whether customer is taxable or non-taxable).
- **Financial services:** the extension of the VAT exemption beyond regulated bodies and could also be applicable to any businesses providing financial services (such as financing group companies).
- **Time limit for issuing tax invoices:** The amendment specifies a 15 days period from the date of supply to issue a tax invoice (including full tax invoices, simplified tax invoices and summary tax invoices).
- **Refund of tax paid by foreign Governments, diplomatic, consular bodies, etc.:** The amendment removed specific conditions and procedures have from the VAT Executive Regulations. The refund will now be available subject to conditions and controls determined by the OTA, in coordination with the Ministry of Foreign Affairs (MoFA) and after approval of the Ministry of Finance (MoF).
- **Electronic tax invoice:** Introduction of a new definition for electronic tax invoice.
- **Failure to issue tax invoices:** Administrative penalty prescribed for failure to issue tax invoices.

Please refer to this [link](#) for additional information about the amendments to the VAT Executive Regulations.

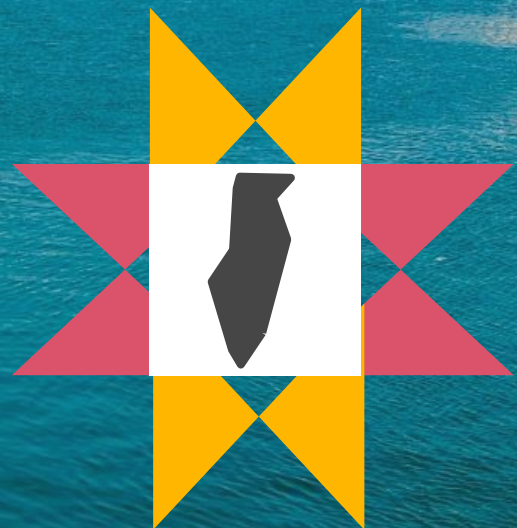




# 04

## Bahrain

### Indirect Tax Updates







# Bahrain

## Value Added Tax



### Bahrain: VAT Registration Guide Update

On 2 October 2022, the National Bureau for Revenue (“NBR”) updated the Registration Process section of the VAT Registration guide on their website.

The update provides details on the updated registration process and step-by-step guidance on accessing and utilising NBR’s online portal.

The NBR also updated the Voluntary Registration section of the guide on 25 December 2022, specifically on the criteria of voluntary registration.

The updated VAT Registration Guide is available in both Arabic and English and can be accessed [here](#).



# Bahrain

## Excise Tax



### Bahrain: Updated Excise Goods List

On 8 December 2022, the NBR updated its Excise Goods List of energy and carbonated drinks and tobacco products to include 14,174 items.

The energy drinks and tobacco products are subject to excise tax at 100% while the carbonated drinks are subject to excise tax at 50%.

The full list is available on the NBR website and can be accessed [here](#).

### Bahrain: Final phase of Digital Stamps Scheme

Following decision no. 31 amending certain provisions of the Bahrain Excise Tax Law, the NBR has announced the introduction of Digital Tax Stamps on excise goods which aims to track excise goods from the manufacturing stage up to the point of consumption through digital stamps. Following the decision, all cigarettes imported or sold in the local market must have a digital stamp.

The implementation of digital duty stamp took effect from 17 July 2022 for imported cigarettes. Following the Chief Executive decision No. (3) for the year 2022, effective from 16 October 2022, all retailed cigarette products available for sale, trading, supply, or possession in local markets must have digital stamps.

The NBR also included FAQs on Digital Stamps Schemes which can be accessed [here](#).



# 05

## Qatar

### Indirect Tax Updates







# Qatar

## Excise Tax



### Qatar: Implementation of Digital Tax Stamps on Cigarettes

Based on Article no. 13 of the Minister of Finance's Decision No. 2 of the year 2022 regarding the Digital Tax Stamps to be placed on Excisable Goods, which states that the commencement date of the implementation of Digital Tax Stamps on Excisable Goods for each stage shall be announced on the GTA website or by any other means.

It has been decided that the implementation of Digital Tax Stamps on cigarettes will be applied according to the following schedule:

Procedure	Description	Due date
Cigarette Stage Go-Live	Launching the Digital Tax Stamp System to enable importers of cigarettes who are registered for Excise Tax to submit requests for the purchase of tax stamps electronically via the DTS System.	14/07/2022
Customs Enforcement	Subject to the exemptions, all imported cigarettes must have valid and active Digital Tax Stamps. Imports without Digital Tax Stamps will be prohibited.	13/10/2022
Local Market Enforcement	All cigarettes in the local market must have valid and active Digital Tax Stamps.  Supply, transportation, storage, or possession in the State without Digital Tax Stamps will be prohibited.	11/01/2023



# Qatar

## Excise Tax



### **Qatar: General Tax Authority issued Minister's decision No. 12 on excise tax refunds**

On 29 September 2022, the Minister of Finance issued the Ministerial Decision No.12 2022 on Excise Tax refund.

The decision was published in the Official Gazette No.13-2022 dated 9 November 2022. This decision takes effect from 10 November 2022.

In addition to the cases mentioned in Article 12 of the Excise Tax Law, the decision specifies the additional cases of refund of excise tax paid on excisable goods released for consumption but not consumed in Qatar. These cases include damaged, lost or stolen excise goods, excise goods which are sold locally but are intended to be consumed outside Qatar (e.g. goods to be sold in the duty free shops, on-board consumption, etc.)

In reference to Article 12 of the Excise Tax Law, the Minister of Finance issued decision No.12 for the year 2022 to specify the additional cases of excise tax refund as follows:

1. Excise goods that are damaged or lost outside a tax suspension arrangement and the taxable person proves that the damage or loss is due to reasons beyond their control;
2. Excise goods that are acquired locally by military authorities in accordance with regional and international agreements to which Qatar is a party of the agreement;
3. Excise goods that are purchased locally by the duty free shops and where exemption conditions are met;
4. Excise goods that are picked up locally by airlines or international shipping companies and sold or consumed during international passenger transportation for which exemption conditions are met;
5. Excise goods that are used exclusively for therapeutic purposes by health institutions and where the conditions of exemption are met;
6. Excise goods that are exported or re-exported by a person who is not obligated to pay tax.

Businesses dealing in excisable goods are required to review the decision and assess the impact of the additional refund scenarios on their business.

# The takeaway

Taxpayers are now, more than ever, required to keep up with the pace of indirect tax changes in the region and stay ahead of the curve.

For a deeper discussion on various aspects listed in the publication that are applicable to your businesses, please get in touch.

[www.pwc.com/me](http://www.pwc.com/me)

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