

WTS Value Added Tax Newsletter



Editorial

Dear Reader,

With the second edition of the WTS Global VAT Newsletter in 2021 we want to share with you insights on the latest developments in terms of VAT and GST across the globe.

From **Denmark** we learn that foreign businesses may need more than a VAT number to be properly registered. **Germany** intends to apply modified rules for work deliveries as of July, and in parallel German fiscal administration needs to consider the “Danske bank” ruling from the ECJ. **Hungary** provides a chance to reduce the VAT burden for residential property. **Poland** keeps up with its digital agenda and is about to implement e-invoicing via a national invoicing system. **Portugal** specifies the rights and obligations under the reverse-charge mechanism. Positive side-effects of data collection by the fiscal authorities can be seen in **Spain** providing pre-completed tax returns.

Beyond Europe we are reminded about the VAT treatment of digital services in **Chile**. The **Kingdom of Saudi Arabia** aims to foster economic development by implementing VAT relief for specific economic zones.

As the economic and social impacts of the **coronavirus disease** (COVID-19) still continue to challenge the world, WTS Global continuously updates an overview of the measures taken by various countries to respond to the tax aspects of this crisis: <https://wts.com/global/insights/covid19>

Our experts will be happy to answer any questions you may have.

Yours sincerely,

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Denmark



I. EU Member-States

Requirements for foreign businesses registered for VAT in Denmark

Foreign businesses registered for VAT in Denmark are confronted with subsequent obligations from different agencies depending on the activities carried out. We have summarised the typical compliance footprint a foreign business has towards the Danish authorities.

Businesses are VAT registered with the Danish Tax Agency. Foreign businesses without a business address in Denmark may appoint a local non-liable representative, e.g. a lawyer, to be the main point of contact in view of Danish authorities.

The business has obtained a VAT registration – what next?

VAT returns – how often and how do you do it?

When a business registers for VAT, it must report VAT returns on a regular basis. Usually, the business files its VAT returns on a quarterly basis, however if the business expects an annual turnover exceeding DKK 55 million (about EUR 7 million), VAT returns must be filed monthly.

After 1.5 years, the Danish Tax Agency may change the frequency of the VAT reporting to monthly, quarterly or semi-annually, depending on the actual turnover.

VAT returns are filed only on www.skat.dk, which is the Danish Tax Agency's online portal. The easiest way to access is to obtain an e-tax password.

Make sure to have a NemKonto assigned.

All businesses operating in Denmark are required to register a NemKonto. A NemKonto is the business's existing bank account, which is assigned as the account into which payments from Danish Authorities are transferred.

If the business is in a receivable VAT position, VAT will be returned to the NemKonto. As a result, no payments can be made prior to registering NemKonto. Furthermore, even if the business will only be in a payable position and will not receive payments from Danish authorities, it is still a requirement to obtain a NemKonto.

If the business has a Danish bank account, obtaining a NemKonto is easy. The Danish bank will assist with defining the bank account as the NemKonto.

Obtaining a NemKonto with a foreign bank account is generally a KYC-application process requiring various documentation as well as involving the authorised signatories of the business.

The processing time is currently up to 10 weeks, so we recommend starting the process as soon as the VAT registration has been completed.

Businesses with an address in Denmark must obtain a NemID.

All businesses with a business address in Denmark must obtain a NemID – specifically an employee certificate. NemID is a common digital secure solution, which is primarily used to access online banking or information from public authorities, which is sent to the business's digital mailbox.

The business is responsible for monitoring the digital mailbox, which may contain important letters and deadlines.

Be aware of the Intrastat thresholds

All businesses in Denmark trading with other EU countries are liable to submit Intrastat declarations when certain thresholds are exceeded.

Intrastat is a statistical report on the trade of goods between Denmark and the Intrastat area, which consists of the EU and Northern Ireland.

Businesses are liable to report on Intrastat export in 2021 if:

- The business's total export of goods to other EU countries in 2020 exceeded DKK 5.2 million (about EUR 0.7 million), or
- The business's export of goods from other EU countries and Northern Ireland exceeds 12 million (about EUR 1.6 million) during 2021.

Businesses are liable to report to Intrastat import in 2021 if:

- The business's total import of goods from other EU countries in 2020 exceeded DKK 7.2 million (about EUR 0.9 million), or
- The business's import of goods from other EU countries and Northern Ireland exceeds DKK 14 million (about EUR 1.9 million) during 2021.

Other VAT compliance updates

As of 1 April 2021, it is possible for businesses to register in the One Stop Shop scheme in Denmark. As of 1 July 2021, the businesses are able to report and pay VAT in the One Stop Shop scheme.

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Conclusion

In summary, a VAT registration in Denmark requires more than just the actual VAT registration. There are important requirements and expectations which must be followed so as to ensure compliance with Danish law.

Germany I



Work deliveries – update

On 1 October 2020, the Federal Ministry of Finance issued a circular regarding the revised definition of work deliveries due to a ruling of the Federal Fiscal Court which was supposed to be applicable from 1 January 2021. This deadline has now been extended to 30 June 2021 by a new decree of the Federal Ministry of Finance dated 11 March 2021.

According to the ruling of the Federal Fiscal Court, a work delivery is a uniform supply of a product consisting of delivery elements and service elements in combination with the processing of components not belonging to the supplier, e.g. owned, procured or provided by the customer.

Before, the German Tax Authorities considered a work delivery to be determined by the obligation of the supplier to produce the item (movable property) requested by the customer from materials procured or produced by it. Unlike the understanding of the Court, it was not required to process provided objects, i.e. items not belonging to the supplier. Thus, in the past, also a so-called supply with assembly and/or installation could qualify as a work delivery. This shall no longer be the case. Regarding the consequences of this revision please refer to our WTS Global VAT newsletter Q4 2020, especially regarding the potential obligation to register for VAT in Germany.

Non-resident suppliers should take advantage of the prolonged period of grace in order to evaluate whether they might be affected by potential VAT obligations, and prepare the appropriate actions.

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Germany II



ECJ case “Danske bank” and its potential effects on German VAT landscape

With its judgment dated 11 March 2021 (“Danske bank”, C-812/19), the ECJ has confirmed and extended its so-called “Skandia” case law (judgment dated 17 September 2014, C-7/13). This ruling was already a landmark, as many EU countries amended their VAT rules: cost allocations were no longer considered as internal non VAT-able sales between a head office based in a third country and its European permanent establishments, if the latter belongs to a fiscal unity (VAT group); indeed such cost allocations may be deemed as remuneration for taxable services.

The specific issue in the “Danske bank” case was the VAT assessment of cost allocations (IT platform costs) of a Danish head office to its Swedish branch. The head office was a member of a VAT group in Denmark, while the Swedish branch was not part of a Swedish VAT group. The Swedish tax authorities referred to the aforementioned ECJ case law, and informed the company that the head office and the Swedish branch were to be regarded as “two separate taxable persons” due to the head office’s membership in a Danish VAT group. The cost recharges made by the head office should give rise to a VAT liability of its branch in Sweden (reverse charge VAT).

The ECJ ruled that the principal establishment ("head office") of a company belonging to a VAT group and its branch established in another Member State are to be regarded as separate taxable persons and that there may be an exchange of services between them. The ECJ argued that this normally would not apply to head offices and its branch offices, as they are parts of the same taxable person (cf. ECJ judgment of 23 March 2006, FCE Bank, C-210/04). However, the question of the existence of an exchange of services may also be determined by membership in a VAT group. The members of a VAT group would indeed "merge into a single taxable person". However, that effect is limited to the respective Member State in which this VAT group is established and thus cannot include persons or companies which are domiciled in another Member State. Consequently, the head office belongs to the Danish VAT group, which is then also to be regarded as the provider of the IT services. The Swedish branch could not be part of the Danish VAT group, so therefore the head office and the branch could no longer be regarded as a single taxable entity (parts of one company).

It becomes apparent that the ruling could have far-reaching consequences for the VAT practice in Germany. So far, the tax authorities have not even responded to the VAT implications of the ECJ ruling in the "Skandia" case, and the present ruling goes far beyond the application initially envisaged: all cross-border ("top-down") cost allocations between the head office and the permanent establishment might thus be considered as remuneration for taxable transactions in the country of residence of the recipient of the allocation, if the "service provider" or "service recipient" belongs to a VAT group in another EU country. The constellation of cost allocations of a branch to its head office ("bottom-up") has not been expressly decided. In any case, it is evident that it should be irrelevant whether the head office is located in an EU Member State or in a third country.

The implementation of the jurisdiction affects the entire economy, e.g. by creating the necessity to modify accounting and invoicing routines for all parties involved. Companies with limited input tax deduction, such as banks, asset managers and insurance companies would be affected in particular: due to a potential incomplete relief from input VAT, there is a risk of additional cost burdens as a result of VAT taxation – by applying the reverse-charge mechanism. It is therefore advisable to review the possible VAT consequences now in order to be able to develop procedures on how these could at least be mitigated, if necessary, e.g. by withdrawing from tax groups or changing contractual arrangements or reorganisations.

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Hungary



5% VAT on new residential properties

The VAT rate for new residential property dropped to 5% again (as between 2016 and 2019) from 1 January 2021. The support available has now been expanded once again: when buying new residential property, tax refund support can be claimed up to the amount of the 5% VAT (up to a cap of EUR 14,000, the tax refund is available for invoices issued with 27% VAT in certain cases).

The preferential VAT rate of 5% for residential property is applicable if the total usable floor space does not exceed 150 square metres for a multi-occupational residential property, or 300 square metres for detached family homes.

It is worth knowing that when buying a new property there is no guarantee that all parts of the property will be eligible for the lower tax rate: you can receive invoices with VAT of 5%, and invoices with VAT of 27%. Areas not required for the intended use as a dwelling shall not be construed as residential property, even if built adjacent to the residential building, such as: garage, workshop, shop, farm building. This is why the price of areas not used as a dwelling must be determined separately when concluding the contract, since the preferential VAT rate is not applicable in this case and the general rate of 27% applies.

According to the rule currently in force, the preferential 5% rate is applicable if the property sale (or payment in advance) falls between 1 January 2021 and 31 December 2022. Under a transitional rule, which will take effect as of 1 January 2023, the preferential VAT rate will remain applicable if the sale falls between 1 January 2023 and 31 December 2026 – provided that, in the case of construction work subject to a building permit, the building permit for the residential property becomes final by 31 December 2022.

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Poland



E-invoices as a new solution in the Polish law

The Polish government has published the draft of an amendment to the Polish VAT Act that introduces “e-invoices”.

The proposal of new regulations includes introduction of structured invoices (e-invoices) as a new type of invoices which, alongside the paper invoices and electronic invoices, will be applicable for VAT taxable transactions in Poland. A structured invoice will mean an invoice issued via the National e-Invoice System (NeIS) in accordance with an official scheme.

E-invoices would be issued by taxable persons using their own accounting software and then submitted to NeIS via an API. On behalf of the taxpayer, the right to issue or access such invoices will be introduced e.g. for an accounting office or an authorised person. The use of e-invoices will require the acceptance of the purchaser.

After sending the invoice, the NeIS will assign a number identifying the invoice in the system with the date and time stamp. The invoice identification number will be only systemic and – as indicated by the Ministry of Finance – it should not be equated with the number included in the invoice assigned by the seller according to the Polish VAT Act. The day of assigning an invoice structured identifying number will be both the date of its issuance by the seller and also the receipt by the purchaser. Structured invoices submitted to NeIS will be available to customers/purchasers via NeIS and stored in the system for the next 10 years.

The Ministry of Finance assures that the e-invoices will be beneficial for taxpayers. It is due to the fact that storage in the databases of the Ministry of Finance will ensure greater security and allow the taxpayer to be sure that the invoice has reached the contractor.

To encourage the taxpayers to implement the new solution in their business, the proposed law offers a number of facilitating provisions, for example:

- VAT refund time reduced from 60 to 40 days (subject to conditions, including use of structured invoices only);
- No need to hold documentation proving that there is an agreement with the supplier on conditions for taxable amount reduction (adjustments);
- No duty to send JPK_FA on request (SAF-T for particular invoices) with respect to structured invoices.

The changes are expected to enter into force on 1 October 2021.

At first, the use of e-invoices would be optional. However, according to the proposed law, it will become mandatory for all taxpayers starting from 2023. It might be challenging, especially from the perspective of foreign entities to adjust their invoicing system for the purposes of conducting business in Poland. The proposed law was already the subject of the public consultations process. As a result of these consultations, some doubts of taxpayers were identified, e.g. in respect of cross-border transactions.

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The draft is currently undergoing the intra-cabinet approval process.

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As there is not much time for the planned introduction, it is expected that the final scope of changes will be established in the near future.

Portugal



Update on the reverse charge mechanism for non-resident taxpayers

Circular Letter no. 30235 of 27 April 2021 clarifies the VAT rights and obligations applicable to non-resident taxable persons who carry out supplies of goods or services in Portugal.

Reverse charge rules

According to the Portuguese Tax Authority ("PTA"), where the conditions for the application of the reverse charge mechanism are met, the person in charge of assessing the VAT is the purchaser of the goods or services and therefore the supplier should not assess VAT.

The PTA further clarifies that the application of the reverse charge mechanism is mandatory for taxable transactions carried out in the national territory by non-resident suppliers, dissipating many of the existing doubts regarding a possible optional nature of this rule.

Registration for VAT purposes

The PTA clarifies that the obligation to register for VAT purposes in Portugal only applies to non-resident taxable persons carrying out taxable transactions in national territory to which the reverse charge mechanism does not apply.

The PTA considers that taxable persons carrying out VAT-able transactions within the national territory whose customers are taxable persons and to which the reverse charge mechanism applies, should not register for VAT purposes. Additionally, taxable persons should not carry out taxable transactions to which the reverse charge mechanism applies under a Portuguese VAT number.

Appointment of a tax representative

The PTA confirms that the appointment of a tax representative is only mandatory for non-resident taxable persons who are required to register for VAT purposes and do not have their head office, permanent establishment or domicile in another EU Member State. The appointment of a tax representative is optional for non-resident taxable persons who have their head office, permanent establishment or domicile in another EU Member State.

Invoicing

Invoices issued with regard to taxable transactions carried out in the national territory are subject to Portuguese invoicing rules. However, transactions carried out by a non-resident supplier, where the reverse charge mechanism applies, are subject to the invoicing rules of the country where the supplier has established its business.

Accordingly, VAT-registered taxable persons who assess VAT on taxable transactions carried out in national territory are subject to Portuguese invoicing rules.

Deduction of input VAT and refunds

Non-resident taxable persons who are VAT registered in Portugal may recover Portuguese input VAT through the VAT refund scheme for taxable persons not established in the Member State of refund, approved by Decree Law 186/2009, of 12 August. Taxable persons established outside the EU should appoint a tax representative solely for the purposes of the refund scheme.

Taxable persons who carry out taxable transactions in Portugal to which the reverse charge mechanism does not apply and, as such, are required to register for VAT purposes in Portugal, must deduct Portuguese input VAT through their periodic VAT returns.

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Spain



Pre303 – a service for everyone

In February 2021, the Spanish Tax Agency enabled a new mechanism to facilitate the VAT pre-declaration for all VAT taxpayers. This new service, called Pre303, will give the taxpayer a new 303 model with certain boxes already filled in, such as the amount they have pending to be offset from previous periods. As a result, the administration gives to its taxpayers all the information they already have, which leads to a system similar to the Spanish declaration of the Personal Income Tax. Taxpayers will also be able to consult and update tax register data directly related to the tax, eliminating discrepancies that may cause delays in the processing of a refund application or the initiation of a verification procedure.

This year the Pre303 service has been extended to all taxpayers who are obligated to file form 303 model. The last version of the model was only applicable to the taxpayers that were in the SII and had access to their aggregated books. Moreover, it only included companies that were not considered large companies or groups regarding VAT and that also were not included in:

1. The cash regime
 2. The special regime for used goods, objects of art, antiques and collector items
 3. The special regime for gold investment
 4. The special regime for travel agencies
- that do not have pro rate or differentiated sectors.

So, it is relevant to add that the tax agency has expanded its scope of application, since it now adds as beneficiaries of the Pre303:

- Large companies.
- Any company that has voluntarily registered with the SII (they are taxpayers with a quarterly self-assessment).
- Lessors, even if they are not registered with the SII.

What is interesting is that the taxpayer will see the following boxes filled:

- Box 110: amount that the taxpayer has pending to be offset from previous periods.
- Box 77: amount of deferred VAT.
- Código IBAN.
- Number of complementary justification.
- Box 70.

In addition, for those taxpayers that apply the SII, the Pre303 will be called Pre303/LLA. The relevance of this Pre303/LLA is that the tax administration will complete all their economic data, with the information in their aggregated books. So, the taxpayers will only have to modify those aspects that they consider incorrect.

Furthermore, the access to this Pre303 needs to be carried out by electronic ID or certificate. However, if the taxpayer wants to let a third party do their pre-declaration, such as a lawyer, this third party needs to have power of attorney.

Finally, the following set of information will be provided with the Pre303:

1. **VAT tax register window:** contains relevant tax register information of the taxpayer in relation to VAT in the self-assessment period to be filed.
2. **Identification:** it will be offered with almost all the boxes completed except those that the taxpayer must report at the time of filing if necessary, such as the choice of applying the special pro rata.
3. **My VAT tax register details:** contains the taxpayer's tax register information related to VAT at the time of access.
4. **Result:** the economic data part containing the result of the self-assessment. Here, the taxpayer accesses the PORTFOLIO OF TAX AMOUNTS TO OFFSET (information on the amounts to be offset from previous periods).
5. **Additional information:** only available to SII taxpayers with access to aggregated books (Pre303/LLAA).
6. **Settlement:** only available to SII taxpayers with access to aggregated books (Pre303/LLAA).

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7. **Activities carried out in the year:** available in the last self-assessment of the financial year for taxpayers exempted from filing form 390.
8. **Transactions carried out in the year:** only available for SII taxpayers with access to aggregated books (Pre303/LLAA).
9. **Other information:** in cases where information is available, the current account (IBAN) will be shown in order to obtain the refund.
10. **Supplementary self-assessment.**

II. Further countries

Chile



Simplified tax regime for digital services

As of 1 June 2020, Law N° 21.210 added the letter n) to the article 8 of the VAT Law, which determines that foreign companies providing digital services are subject to 19% Value Added Tax (VAT) in Chile.

This tax obligation is only for foreign taxpayers without domicile or residence in Chile, who provide remote services to be used in the national territory by individuals or legal entities who are not taxpayers of VAT. The services in question are: the intermediation of services rendered in Chile or of sales made in Chile or abroad, provided that the latter give rise to an import (of goods); the supply of digital entertainment content, such as videos, music, games, or other analogous content, by means of downloading, streaming or other technology, including texts, magazines, newspapers, and books; the supply of software, storage, computing platforms or infrastructure; advertising services, regardless of the medium or medium through which they are delivered, materialised, or executed.

In that sense, Law N° 21.210 establishes a simplified tax regime applicable to the provider of digital services referred to in letter n), article 8 of the VAT Law, who is neither resident nor domiciled in Chile, provided that the consumer is a natural person who is not a VAT taxpayer.

The registration to this regime is carried out through the official website of the Internal Revenue Service ('Servicio de Impuestos Internos' – 'SII'), and the service itself has determined that the registration to this regime does not constitute a permanent establishment in Chile.

The taxpayer is obliged to charge VAT to the final consumer and declare and pay it to the tax authorities. The tax period may be one month or one quarter (three consecutive months) at the taxpayer's choice, and the deadline to file the tax return and pay the tax is the 20th day of the month following the declaration period.

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Under this regime, the service provider is not required to register in the Unique Tax Registry, nor issue tax documents for the services rendered and keep accounting records. It is also not entitled to a tax credit against the tax charged to consumers of the digital service.

Kingdom of Saudi Arabia



Tax exemptions for Integrated Logistics Bonded Zone entities

As a first important step towards developing the logistics sector and special economic zones in the Kingdom of Saudi Arabia (KSA), the Saudi Arabian General Authority for Civil Aviation (GACA) has launched the Integrated Logistic Bonded Zone (ILBZ) – Saudi Arabia’s first integrated logistics zone in Riyadh – the inaugural project in a series of planned special logistics zones supporting the government’s ambitious vision to make it one of the 10 largest city economies in the world – and supporting wider efforts to make the Kingdom a globally competitive transportation and logistics hub for the movement of goods and services around the world, within a progressive business-friendly environment.

In this regard, The General Authority of Civil Aviation (GACA) has issued Special Tax Rules (the “Tax Bylaws”) setting out the tax and customs incentives (and the associated conditions) that apply to entities established in ILBZ to carry out specific activities.

The tax bylaws mention that, provided certain conditions can be met, ILBZ entities would be subject to corporate income tax at 0% on the income earned from carrying on their specific activities for up to 50 years. Moreover, provided certain conditions can be met, ILBZ entities would also have a relief from deducting withholding tax (WHT) on certain payments relating to the specific activities to non-residents.

Regarding indirect taxes (VAT & Customs), goods imported into ILBZ would be under a customs duty suspension arrangement and supplies or transactions occurring with respect to goods in the zone while under a duty suspension in the zone shall be outside the scope of VAT.

The tax bylaws confirm that the General Authority of Zakat and Tax (GAZT) will issue a detailed guidance on the application of such tax incentives. Moreover, a special VAT refund scheme will be established by GAZT, along with the associated conditions and procedures, to allow ILBZ entities to recover input VAT incurred on services acquired from VAT-registered suppliers in the Kingdom.

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About WTS Global

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