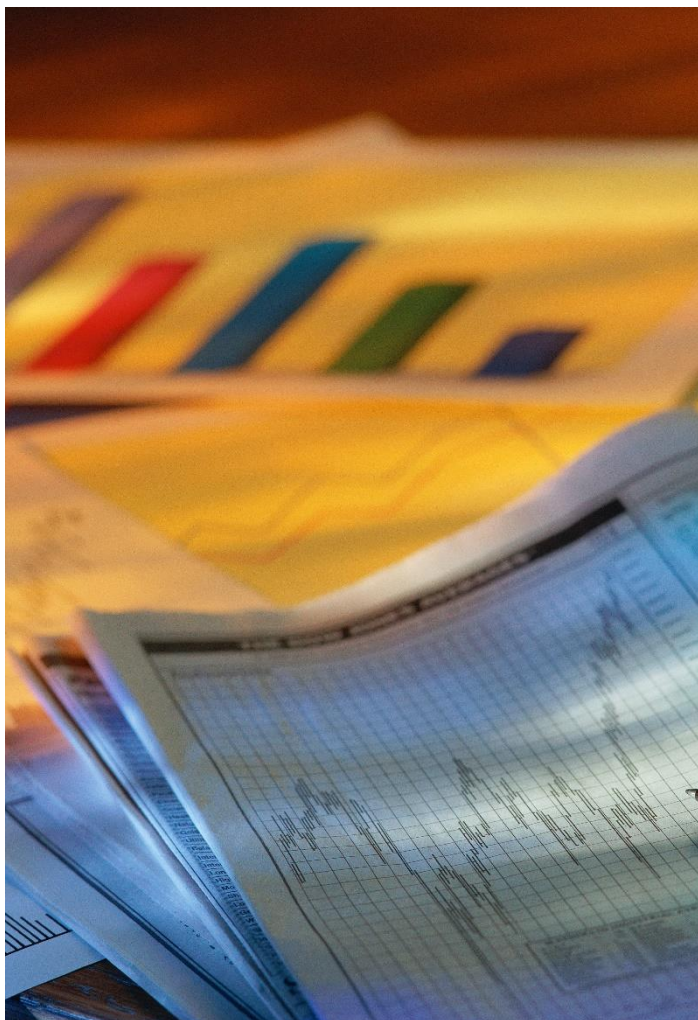


## VAT on supply of services received from abroad by non-VAT registered persons

Currently VAT reverse charge on supply of services received from abroad applies to VAT registered persons only.

The Finance Act 2016 extended the applicability of VAT reverse charge to non-VAT registered persons also, effective from 2 February 2017.

However, the MRA has on 31 January 2017 issued a communique stating that the above amendment due to take effect as from 2 February 2017 is being deferred, until further notice.



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This document is based on our interpretation of the current income tax law and international tax principles. These principles are subject to change occasioned by future legislative amendments and court decisions. You are therefore cautioned to keep abreast of such developments and are most welcome to consult us for this purpose.

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