



Ton van Doremalen

Partner

HEAD OF TAX, MIDDLE EAST

Ton.VanDoremalen@dlapiper.com

Dubai

T: +971 (0)4 438 6127

F: +971 (0)55 164 6767

Ton advises both local and international clients in relation to operating their businesses, cross-border investments and activities in a tax efficient and compliant manner.

Ton's practice encompasses advice on cross-border tax structuring and tax advice relating to M&A transactions for clients such as Gulf-based corporates, sovereign wealth funds, private equity investors, high net worth individuals and family offices.

Ton also advises corporate clients from Europe, North America and Asia on their inbound Middle East inbound transactions and investments, projects and company set-ups.

From a local business perspective, Ton is involved in providing tax advice relating to the introduction of VAT in the UAE and Saudi Arabia.

He has over 16 years of experience focusing on tax structuring involving jurisdictions such as the Netherlands, Luxembourg, the UK and the UAE.

LANGUAGES SPOKEN

- Dutch
- English
- French
- German

EXPERIENCE

- Advising on the transfer pricing and indirect tax (VAT and Customs Duties) implications of a European foods group corporate restructuring in the Middle East
- Providing tax structuring advice for a multijurisdictional M&A transaction relating to a USD 2.4 billion acquisition of a Middle East food producer and franchise business

RELATED SERVICES

- Tax

LANGUAGES SPOKEN

Dutch English French
German

- Advising a Gulf based private equity firm in relation to tax due diligence and structuring relating to the acquisition of an Asia Pacific based offshore oil services business
- Providing tax advice to a UAE based private equity firm in connection with the setting up of a renewable energy platform focussing on 10 project countries in North- and Sub-Saharan Africa
- Advising an Egyptian family office on tax structuring in relation to the family's international businesses and private wealth restructuring focussing on UAE related solutions
- Providing tax due diligence coordination and tax structuring advice regarding a UAE based institution's acquisition of German commercial real estate assets
- Advising a US oil and gas services group on the tax structuring in relation to the acquisition of a Gulf and North Africa based target group, involving subsidiaries and branches
- Providing tax advice to a Middle East construction group relating to the domestic and international tax implications for its multijurisdictional active managing directors
- Advising a Gulf based financial group on tax structuring for setting up a Sharia compliant multi-country platform
- Advising a European pharmaceutical conglomerate on their envisaged restructuring in the Middle East and on the tax efficient structuring thereof

CREDENTIALS

Education

- Leiden University, Master Tax Law

Memberships

- Board Member IFA GCC Branch
- International Fiscal Association (IFA)
- Dutch Tax Advisers Association (NOB)

INSIGHTS

Publications

Saudi Arabia extends tax amnesty scheme enabling international groups to regularize historic tax exposure

1 February 2021

An increasing number of international taxpayers are using the KSA scheme.

Oman introduces VAT: A law firm's perspective

22 October 2020

Prudent businesses operating in Oman are already planning for the implementation of Omani VAT and have started reviewing their legal arrangements and contracts.

UAE overhauls Economic Substance Regulations

3 September 2020

The first ESR Report filing deadline is December 31, 2020.

UAE economic substance - self-assessment notification deadline fast approaching

13 May 2020

It would be prudent for UAE entities to assume a deadline of June 30, 2020.

UAE removed from EU blacklist thanks to Economic Substance Regulations

10 October 2019

The United Arab Emirates (UAE) was removed from the European Union's blacklist by the Code of Conduct Group on Business Taxation on 10 October 2019 following the introduction of Economic Substance Regulations in the UAE and the specific Guidance on those regulations (Ministerial Decision 2015 of 2019) issued by the UAE Ministry of Finance.

Roadmap for real estate businesses' second-best investment on earth

23 APR 2019

This quote promoting real estate investments above all others is often attributed to the 20th-century real estate investor Louis Glickman. The second-best investment for a real estate business, however, may well be a good tax advisor to consider and mitigate the numerous taxes associated with real estate investments. This article serves as a high-level roadmap, setting out different types of taxes that should be taken into consideration when setting up and growing a real estate business.

- "INSIGHT: UAE's New Economic Substance Legislation", Bloomberg Tax, June 2019
- "INSIGHT: VAT Agent Rules in United Arab Emirates", Bloomberg Tax, May 2019
- "GCC VAT Recovery: I wanna make sure you're ready", IBFD International VAT Monitor, April 2019
- "INSIGHT: Compensation Payments and VAT" (Part 1)", Bloomberg Tax, November 2018
- "INSIGHT: Compensation Payments and VAT" (Part 2)", Bloomberg Tax, November 2018
- "United Arab Emirates Country Tax Guide" - Bloomberg Tax, BNA
- "Saudi Arabia Country Tax Guide" - Bloomberg Tax, BNA
- "Oman Country Tax Guide" - Bloomberg Tax, BNA
- "UAE Signs Multilateral Instrument – Impact On UAE's Double Tax Treaties And Implications For Investors And Businesses", published by *Global Tax Weekly - A Closer Look*, July 2018
- "GCC VAT: A New Constitution is now Established?", published online by *Bloomberg*, July 2018
- "Multinationals Take Note: Tax Changes In Oman And Considerations For Foreign Investors", *Global Tax Weekly*, May 2018
- "Analysis of the U.A.E.-U.K. tax treaty", *Tax Notes International*, February 2017