



Ton van Doremalen

Partner

HEAD OF TAX, MIDDLE EAST

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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.

• Tax

Dutch English French
German

LANGUAGES SPOKEN

- Dutch
- English
- French
- German

- 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

- 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

United Arab Emirates and Israel sign Double Tax Treaty

9 June 2021

On 31 May 2021, the United Arab Emirates (UAE) and Israel signed a Double Tax Treaty (DTT). According to Israel's Ministry of Finance, the DTT incentivizes business development between the countries after they normalized relations in 2020.

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.

Two more weeks for the Economic Substance reporting to avoid penalties

15 December 2020

The Economic Substance Regulations (ESR) require United Arab Emirates (UAE) based entities and branches to analyse their status under the revised rules and, in most cases, to report on their business activities and Economic Substance in the UAE on or before 31 December 2020.

Upcoming Economic Substance reporting obligations and how UAE businesses can prepare

26 October 2020

The Economic Substance Regulations (ESR), as introduced last year by the United Arab Emirates (UAE), was significantly overhauled in August 2020 through revised legislation and updated guidance.

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.

Saudi Arabia triples VAT rate to 15% - A legal perspective

12 May 2020

On May 11, 2020, the Saudi Arabian Ministry of Finance communicated important fiscal reforms to maintain comprehensive financial and economic stability.

Coronavirus: Impact of travel restrictions on UAE corporate governance and economic substance

7 April 2020

The economic substance regulations (ESR), applicable from 2019 for all United Arab Emirates (UAE) legal entities with a commercial license, prescribe that quorate board of directors meetings are frequently held in the UAE. The international travel restrictions implemented as a measure to curb the COVID 19 outbreak mean that international groups will

Year-end GCC Tax Report 2019

11 December 2019

A year-end tax report for the Gulf Cooperation Council (GCC) summarising the most significant tax developments to take place in the

region in order to assist businesses in the GCC prepare for 2020.

- "Oman Implements VAT" - Bloomberg Tax, 23 April 2021
- "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

Events

Previous

Deadline looms for UAE Companies: Prepare now for Economic Substance Regulations

10 June 2020
