



Royal College of Emergency Medicine

RCEM International Tax Liabilities - Q&A - October 2025

These questions and answers are aimed at helping those affected by international tax liabilities to understand the College's responsibilities and what it might mean for them.

If you have a question which is not answered here, please email: taxquery@rcem.ac.uk

What is international sales tax?

International sales tax are rates set by different governments which are applied to a range of different services provided by the College. The tax and the rates applied are beyond the College's control, but the College is obliged to comply with tax regulations where we provide services and therefore to collect and pass on any relevant taxes in accordance with the local laws of a country where we operate or deliver services. Where such tax obligations exist, it is the responsibility of the individual to meet those costs.

What are the rates and what does it cover?

Rates vary. In some countries no additional taxes are levied on the services the College provides, however in others there can be a range of liabilities which must be paid.

Decisions on what is in scope to the tax are a matter for the tax authorities of each country so this can vary around the world.

These taxes include, but are not limited to, digital services taxes, value-added taxes, or goods and services taxes that apply to online services such as exams – both theory and practical (OSCEs) - , membership, or events.

What countries are affected and how far back will it need to be paid?

Note: figures below are correct as September 2025 and are subject to changes by the local tax authorities in the relevant jurisdictions.

Country	Backdated until	Rate
India	01.10.23	18%
Egypt	12.02.25	10%
Saudi Arabia	01.01.20	15%
Oman	16.04.21	5%
UAE	01.01.20	5%

The College has taken specialist international tax advice and will continue to monitor sales tax going forward in the countries in which we operate and will take action appropriately as required in line with any future changes.

Who sets the percentage rates?

The rates are set by each Government. It is paid by the individual receiving the goods or service to RCEM / the provider. We then pass it on to the local government.

This means that if you have previously accessed online services from us since the dates above in any of the countries above then we are required to collect this tax in order to meet our obligations to the respective Governments.

What is the criteria to pay?

The applicable tax is determined based on the candidate's country of residence, NOT the location where the exam is taken / service delivered, with the exception of Oman.

For Omani residents there is a slight difference in how the tax is applied as determined by the Oman government. Any Omani residents who travel to another country to participate in a practical exam are not liable to pay the tax. As we do not hold practical exams in Oman this will apply to all candidates. Eg Omani residents are only liable for any tax accrued on theory exams sat in Oman. For all other countries affected, residents of those countries are liable for the tax liabilities of all exams / services obtained on the basis of them being a resident of the affected country irrespective of where they sit the exam / receive the services.

Please note that we continue to monitor this as sometimes regulations are updated and so this could be subject to change.

How do I know if I owe tax and how much will it be?

If you owe historical tax on a service previously obtained and which was not collected at the time, then we will write to you by email. Any applicable tax amount will be added to your individual RCEM account and must be paid. The invoice will be on your RCEM account which you can view via https://account.rcem.ac.uk/RCEMPortal/Exam_outstanding_fees.aspx

If there is tax due on a forthcoming service then it will be added to the invoice at the point of sale, and again will be shown on your account. This tax will be calculated on the rate set by the Government and be in addition to the College fee for the service you are obtaining.

If you are concerned you can contact taxquery@rcem.ac.uk

Why is the College asking for historical tax liabilities?

The taxes are required by the relevant Governments and are beyond the College's control. Tax regimes vary from country to country. We have asked individuals for what they owe as soon as we have been practicably able to, after becoming aware of those individual tax requirements and after ensuring we are registered with each relevant country.

How do sales tax arrangements work?

These vary by country, the basic principle is that the tax is added to the price of the service supplied and the purchaser pays the tax, which the supplier (in this case the College) then remits to the local taxation authorities.

Which RCEM activity does it affect?

Any of our activities including membership, examinations, events delivered in those countries identified and any face-to-face activity such as OSCEs could be liable to tax implications. We are currently working to understand the tax implications for membership and events services for each country. Once we have established the impact, we may contact individuals with membership and/or who have previously attended events to advise them re tax liabilities owed.

How far will the tax be backdated?

It depends on each different country – some date back to this year (2025), others date back to 2020 and depend on the different tax requirements of those countries and when we delivered activity there.

Is everyone having to pay the same tax?

The amount of tax differs from country to country depending on what is required from each Government and the different services individuals have used during the period the tax came into effect.

I live in a country which is not liable to the tax, but I took my exam in a country where tax applies. What does this mean for me?

The tax is collected based on your country of residence so if the country where you live is not liable to the tax then you will not be obliged to pay any tax and none will be applied to your account.

I was not living in a country which was eligible for tax at the time I sat the exam, how do I prove this?

The tax is applicable at the point of sale, any dispute should be discussed with your local tax authority.

I no longer work in the speciality; do I still have to pay?

Yes. The paying of taxes is a requirement of the country in question and beyond the College's control.

What will happen if I do not pay?

Unpaid invoices may be subject to a debt recovery process, which could include late payment charges and legal action.

If you are a member of the College and do not pay outstanding arrears, then you will no longer be considered a member in good standing. This will mean the removal of usage of your post nominals, ineligibility to stand for College roles such as committee posts, examiners and council roles as well as loss of voting rights for College positions such as President.

Any outstanding amounts will need to be cleared prior to you engaging with any future College activities including registering for future exams, registering to attend future events and join as a member of the College.

I am booked for an exam which is now affected by the tax – can I withdraw?

If you have booked for an upcoming exam, the tax liability will have been included in the fee you will have received for any exam you have already booked.

If you wish to withdraw an application [our cancellation policies apply](#) and therefore you would not get a refund.

Will this affect exam fees in the future?

Qualifying exams will have any relevant tax added to them. This will then be paid by the College to the relevant government that requires it.