



July 2021

Bahrain VAT | CR 'renting'

Have you considered the VAT and regulatory considerations of CR 'renting' – a situation where the party who holds the Commercial Registration (CR owner) and licence to operate a business grants a third party the right and licence to operate the business.

Such situations give rise to complex VAT issues and may also constitute non-compliance with Bahrain Commercial Laws.

The KPMG Bahrain Tax & Corporate Services team has prepared a Tax Insights piece outlining the typical scenario where such a situation may arise and some of the key VAT and other regulatory considerations for Bahrain businesses.

Click [here](#) to access the English version of the latest KPMG Tax Insight on CR renting.

يوليو 2021

تأجير السجلات – ضريبة القيمة المضافة في البحرين

هل فكرت في ضريبة القيمة المضافة والإعتمادات التنظيمية لـ "تأجير" السجل التجاري، حيث يمنح الطرف الذي يحمل اسم السجل التجاري (مالك السجل التجاري) الحق والترخيص لطرف ثالث بإدارة السجل التجاري و الأعمال.

قد تؤدي مثل هذه الإعتمادات إلى تعقيدات ضريبية قد تشكل عدم الإمتثال للقوانين والأنظمة التجارية في البحرين.

أعد فريق كي بي ام جي للضرائب وخدمات الشركات في البحرين مقالاً يوضح فيها بعض هذه الحالات التي قد تنتج بعض الاعتبارات التنظيمية الرئيسية لضريبة القيمة المضافة للشركات في البحرين.

أنقر [هنا](#) للوصول إلى النسخة العربية مع أحدث المعلومات الضريبية لشركة كي بي ام جي حول تأجير السجل التجاري.

The above is for general information only and is not intended to address the circumstances of any particular scenario.

Please seek professional advice in relation to your particular circumstances.

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