

# Bahrain & GCC Tax News



22 December 2024

## Bahrain

### Domestic Minimum Top-Up Tax (DMTT) Executive Regulations released

On 15 December 2024, the Bahrain National Bureau for Revenue (NBR) published [Decision no. \(172\) of 2024 for the Issuance of the Executive Regulations for Decree-Law No. \(11\) of 2024 Regarding the Implementation of Tax on Multinational Enterprises](#) ('DMTT Regulations'). The DMTT Regulations provide much anticipated clarity on the implementation and enforcement of the Bahrain DMTT Law.

As expected, the DMTT Regulations are in line with the OECD Pillar Two Global Anti-Base Erosion Model Rules and provides references to the administrative guidance and commentary issued by the OECD.

The NBR has also published a [guide on the scope of the DMTT law and registration requirements](#) as well as a [DMTT Registration Manual](#).

In our latest [Tax Alert](#), we have discussed the key features of the DMTT Regulations.

### NBR enables DMTT registration functionality on its portal

The NBR has now enabled the functionality for DMTT registration application on its portal for taxpayers that are already registered with the NBR for VAT or excise tax. The functionality can be accessed after logging into the NBR portal on the taxpayer's home page.

MNE Groups that are in-scope from 1 January 2025 should start the registration process immediately to meet the 30 January 2025 deadline.

## Kingdom of Saudi Arabia (KSA)

### Zakat, Tax and Customs Authority (ZATCA) launches self-service for personal vehicle imports

On 15 December 2024, ZATCA launched a new self-service option for individuals wishing to import vehicles into KSA, without involving customs brokers. A detailed guideline has been recently issued by ZATCA in this regard.

Click [here](#) to view the related guideline (in Arabic).

### ZATCA conducts tax and zakat workshops

- On 23 December 2024, ZATCA will conduct a virtual workshop on tax evasion.
- On 24 December 2024, ZATCA will conduct virtual workshops on VAT registration rules and transfer pricing.
- On 25 December 2024, ZATCA will conduct virtual workshops on the cancellation of fines and exemption of penalties initiative and zakat payers' rights and obligations.

Click [here](#) to register for upcoming virtual workshops.

## United Arab Emirates (UAE)

### Federal Tax Authority (FTA) launches VAT refund system for e-commerce purchases by tourists

On 16 December 2024, the FTA, in collaboration with Planet, announced the launch of a new VAT refund system for e-commerce retail purchases made by tourists during their stay in the UAE.

Click [here](#) to view the related press release.

## Oman

### Tax treaty updates

- On 15 December 2024, Oman and Tanzania signed a tax treaty.
- On 18 December 2024, Oman ratified the income tax treaty with Luxembourg, originally signed earlier in the year.

For a detailed discussion on how the above updates may impact your business, [contact us](#).

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