



Bahrain & GCC Tax News

26 January 2025

Bahrain

National Bureau for Revenue (NBR) issues updated Domestic Minimum Top-up Tax (DMTT) Registration Manual

On 19 January 2025, the NBR published an updated version of the DMTT registration manual.

Click [here](#) to view the updated manual.

DMTT Executive Regulations released

On 15 December 2024, the 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 Organisation for Economic Co-operation and Development's (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 previously published a [guide on the scope of the DMTT law and registration requirements](#) as well as a [guide on entities in-scope of DMTT](#).

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

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) issues new Real Estate Transaction Tax (RETT) guideline

On 23 January 2025, ZATCA issued a guideline detailing the RETT treatment of transactions related to Build, Own, Operate, and Transfer (BOOT) contracts.

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

ZATCA issues new guidelines in relation to double tax agreements

On 23 January 2025, ZATCA published the following guidelines in line with the double tax agreements signed by KSA with other countries:

- [Guideline on eliminating double taxation](#) in accordance with tax agreements (in Arabic).
- [Guideline on the application of withholding taxes](#) in accordance with the avoidance of double taxation agreements (in Arabic).

ZATCA conducts tax and zakat workshops

- On 26 January 2025, ZATCA will conduct a technical workshop on phase two of e-invoicing (integration phase).
- On 27 January 2025, ZATCA will conduct a virtual workshop on the regulations import of vehicles by individuals.
- On 29 January 2025, ZATCA will conduct a virtual workshop on the submission of zakat returns, and another workshop on the zakat base calculation.
- On 30 January 2025, ZATCA will conduct a technical workshop on the zakat calculation for zakat payers' financing activities.

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

United Arab Emirates (UAE)

Federal Tax Authority (FTA) conducts Corporate Tax (CT) workshop

On 22 January 2025, the FTA held a virtual workshop on the CT registration requirements for a natural person.

UAE and Russia sign draft tax treaty

On 18 January 2025, the UAE and Russia signed a draft updated treaty on the avoidance of double taxation.

Oman

Oman Tax Authority (OTA) reminds excise taxpayers regarding the Digital Tax Stamp (DTS) scheme implementation

The OTA has recently reminded importers of soft drinks, energy drinks and other products subject to excise tax (except sweet drinks) of the timetable for the implementation of the third phase of DTS. Starting from 1 June 2025, such products will not be allowed in Oman without the DTS.

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

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