



Bahrain & GCC Tax News



02 February 2025

Bahrain

320 violations reported from inspection visits conducted by the National Bureau for Revenue (NBR) in 2024

The NBR has announced that 1875 inspection visits were conducted within the local markets during 2024, which has led to the detection of 316 VAT violations, and 4 violations related to the supply of excise goods without valid digital stamps.

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

Tax Objections Committee appointed

On 26 January 2025, the Minister of Finance and National Economy, H.E. Shaikh Salman bin Khalifa Al Khalifa, issued Resolution No. (4) of 2025 appointing the Tax Objections Committee for the purpose of the Bahrain Domestic Minimum Top-Up Tax (DMTT) Law.

Click [here](#) to view the Official Gazette (in Arabic).

KPMG Bahrain hosts DMTT seminar

On 27 January 2025, the Tax and Corporate Services team at KPMG Bahrain hosted a seminar on the DMTT law helping in-scope MNE Groups with operations in Bahrain to gain better clarity on their obligations.

The session was led by Mubeen Khadir, Partner and Head of Tax and Corporate Services, KPMG Bahrain. The session also included insights from subject matter experts Shashank Chandak (Associate Director, Tax) and Anand Krishnan (Director, Tax).

DMTT registration update

Many in-scope MNE groups with Bahrain operations were able to submit their DMTT registration applications successfully within the deadline of 30 January. Their applications are currently being reviewed by the NBR, and applicants must monitor any further information or clarification requests from the NBR in relation to their applications.

MNE groups that have not been able to submit their DMTT registration application within the deadline should do so immediately to minimize the risk of penalties to the extent possible.

For any queries or assistance in relation to the DMTT registrations, please [contact us](#).

Unlocking global opportunities: Strategic tax responses and business restructurings in the era of Pillar Two

The Fit for Pillar Two series aim to help tax teams of MNE groups within the scope of Pillar Two prepare for the upcoming wave of international tax changes. In this series, Christian Athanasoulas, the Global Head of International Tax and M&A Tax at KPMG International and Tax Practice Leader - Services at KPMG in the US provides his insights and draws on experiences from professionals across KPMG member firms worldwide.

The second article in the Fit for Pillar Two series explores how MNE groups can seize global opportunities by implementing strategic tax responses and business restructurings that are fit for the evolving landscape shaped by Pillar Two.

Click [here](#) to access the publication.

Kingdom of Saudi Arabia (KSA)

Zakat, Tax and Customs Authority (ZATCA) conducts tax and zakat workshops

- On 3 February 2025, ZATCA will conduct a virtual workshop on the tax amnesty initiative in Arabic.
- On 5 February 2025, ZATCA will conduct a virtual workshop on zakat return submission

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

ZATCA determines criteria for selecting taxpayers for 20th wave of e-invoicing integration

ZATCA has recently issued a circular outlining the criteria for selection of taxpayers for the 20th wave of implementation of the e-invoicing integration phase. Taxpayers with taxable revenues exceeding SAR 1.5 million during 2022 or 2023 will be covered under the 20th wave. Such taxpayers will be required to integrate their e-invoicing solutions with the FATOORA platform from 1 November 2025.

Click [here](#) to view the circular.

United Arab Emirates (UAE)

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

On 28 and 29 January 2025, the FTA held various virtual workshops on the CT registration requirements for a natural person and the calculation of taxable income.

Qatar

Tax treaty update

On 24 January 2025, the Norwegian Council of State approved the amending protocol to update the 'Norway - Qatar Income Tax Treaty (2009)'.

Oman

Oman approves draft law on personal income tax

During a joint session on 28 January 2025, the State Council and Majlis Al Shura approved the draft law on personal income tax with recommendations for some articles.

Tax treaty update

- On 27 January 2025, Oman and India signed an amending protocol to update the 'India - Oman Income Tax Treaty (1997)', in Muscat.
- On 28 January 2025, the Iraqi Council of Ministers authorized the negotiation of an income and capital tax treaty with Oman.

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

Mubeen Khadir

Partner - Head of Tax & Corporate Services

T: +973 3222 6811

E: mubeenkhadir@kpmg.com

kpmg.com/bh

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