

Bahrain & GCC Tax News



23 February 2025

Bahrain

Tax treaty and investment agreement updates

- According to a recent press release, Bahrain has announced that it is committed to negotiating and signing an income tax treaty and an Investment Protection Agreement (IPA) with Vietnam.
- On 13 February 2025, Bahrain ratified its IPA with Hong Kong.

Domestic Minimum Top-Up 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 2025. Their applications are currently being reviewed by the National Bureau for Revenue (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](#).

Kingdom of Saudi Arabia (KSA)

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

- On 24 February 2025, ZATCA will conduct virtual workshops on the general concept of customs dispute settlements, and on phase two of e-invoicing (integration phase).
- On 26 February 2025, ZATCA will conduct a virtual workshop on the Zakaty platform.

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

United Arab Emirates (UAE)

Federal Tax Authority (FTA) releases Corporate Tax (CT) return form

The FTA has officially released the CT return template for 1 January 2024 to 31 December 2024 financial year. The submission deadline is 30 September 2025.

Tax treaty and investment agreement updates

- UAE and Malaysia have signed a comprehensive economic partnership agreement (CEPA) in Abu Dhabi.
- UAE and Ukraine have signed a CEPA in Abu Dhabi.
- UAE and Timor-Leste have commenced negotiations for an income tax treaty.

Qatar

Qatar and India revise income tax treaty

On 18 February 2025, Qatar and India signed a revision to the India – Qatar Income Tax Treaty (1999) in New Delhi.

Kuwait

Kuwait hosts meeting of GCC tax authorities' heads to review tax policies

On 18 February 2025, Kuwait hosted the 14th meeting of the Committee of Heads and Directors of Tax Departments in the GCC countries, focusing on the latest developments in tax policies, particularly the application of selective taxes across the region.

Oman

Iraq and Oman initial tax treaty

On 21 February 2025, Oman and Iraq signed an initial agreement for the prevention of double taxation.

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

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