

# Bahrain & GCC Tax News



22 June 2025

## Bahrain

### National Bureau for Revenue (NBR) updates the Transfer of a Going Concern (TOGC) VAT Guide

On 15 June 2025, the NBR published an updated version of the TOGC VAT Guide.

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

### Organization for Economic Co-operation and Development (OECD) publishes report on progress of digitalization across tax administrations

On 17 June 2025, the OECD published a report which examines the progress of 54 tax administrations in their digitalization projects.

Click [here](#) to view the published report.

## Kingdom of Saudi Arabia (KSA)

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

- On 22 June 2025, ZATCA conducted a virtual workshop on zakat base calculation.
- On 23 June 2025, ZATCA will conduct virtual workshops on the cancellation of fines and exemption of penalties initiative, the dispute resolution and zakat settlement process, and income tax and withholding tax obligations of foreign companies in KSA.
- On 24 June 2025, ZATCA will conduct virtual workshops on the basic concepts of VAT, and e-invoicing integration phase.
- On 25 June 2025, ZATCA will conduct virtual workshops on the zakat treatment of investments in equity instruments, and e-invoicing integration phase.

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

### Tax treaty update

On 11 June 2025, the President of Croatia ratified the income and capital tax treaty between Croatia and KSA.

## United Arab Emirates (UAE)

### Federal Tax Authority (FTA) issues Corporate Tax (CT) Self Registration user manual

On 17 June 2025, the FTA issued a detailed taxpayer user manual on the CT self-registration process.

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

## FTA conducts tax related workshops

- On 18 June 2025, the FTA conducted virtual workshops on the basics of VAT, and CT returns filing process.
- On 19 June 2025, the FTA conducted a virtual session on how to navigate the EmaraTax portal.
- On 23 June 2025, the FTA will conduct a virtual session on the CT registration process for natural legal persons.
- On 24 June 2025, the FTA will conduct a workshop on the determination of taxable income for CT purposes.

## Tax treaty update

On 15 June 2025, Egypt approved the ratification of the amending protocol to its tax treaty with the UAE, originally signed in 2019.

## Kuwait

### Tax treaty update

On 17 June 2025, Austria and Kuwait signed an amending protocol to the income and capital tax treaty signed between the two nations in 2002.

## Oman

### Tax treaty update

On 19 June 2025, the Ministry of Finance of Kazakhstan initiated the ratification of the income and capital tax treaty between Kazakhstan and Oman, signed on 29 May 2025.

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

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