

Bahrain & GCC Tax News



13 June 2025

Bahrain

National Bureau for Revenue (NBR) issues guidance on Domestic Minimum Top-Up Tax (DMTT) advance payment process

On 2 July 2025, the NBR issued the DMTT Advance Payment Manual which provides an overview of the DMTT advance payment process along with functionalities and related forms which are now available on the NBR's portal. The NBR has also published the updated version of the DMTT Administrative Guide which contains additional details regarding advance payment computation, along with examples.

In the latest [Tax Alert](#) prepared by the KPMG Bahrain tax team, we have discussed various key aspects from the recent NBR guidance.

Click [here](#) to access the DMTT Advance Payment Manual.

Click [here](#) to access the updated DMTT Administrative Guide.

NBR publishes updated VAT guides

The NBR has recently published the updated versions of the following VAT guides:

- [VAT General Guide](#)
- [VAT Healthcare Guide](#)

Kingdom of Saudi Arabia (KSA)

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

- On 13 July 2025, ZATCA will conduct a technical workshop on phase two of e-invoicing (integration phase).
- On 14 July 2025, ZATCA will conduct virtual workshops on bonded zones and excise tax.
- On 16 July 2025, ZATCA will conduct a virtual workshop on the zakat treatment of investments in equity instruments.

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

United Arab Emirates (UAE)

Federal Tax Authority (FTA) issues new Corporate Tax (CT) Public Clarification

The FTA has recently released [Public Clarification CTP006](#) on the waiver of administrative penalty for failure to submit a CT registration application within the specified deadline.

FTA conducts tax related workshops

- On 2 July 2025, the FTA conducted a virtual workshop on how to register for CT for natural persons.
- On 7 July 2025, the FTA conducted an awareness workshop on CT for family foundations.
- On 9 July 2025, the FTA conducted a virtual workshop on how to submit a CT return.

Tax treaty updates

- On 7 July 2025, the President of Russia signed Law No. 189-FZ, ratifying the 'Russia - UAE Income and Capital Tax Treaty (2025)'.
- On 10 July 2025, the Senate of Chad adopted a bill ratifying the 'Chad – UAE Income Tax Treaty (2018)'.

Kuwait

Ministry of Finance issues Executive Regulations for the DMTT Law

Following the issuance of Ministerial Decree No. 157 of 2024 (which formally introduced DMTT in Kuwait), the Kuwaiti Ministry of Finance has issued the Executive Regulations for DMTT, providing detailed provisions for the implementation and compliance requirements for the new tax framework.

Tax treaty update

On 29 June 2025, the Kuwaiti Council of Ministers issued Decree-Law No. 80 of 2025 approving the income tax treaty with KSA, originally signed on 4 December 2024.

Oman

Tax treaty update

On 4 July 2025, Luxembourg ratified the Luxembourg - Oman Income and Capital Tax Treaty (2024).

Qatar

General Tax Authority (GTA) conducts tax related workshops

On July 7 2025, the GTA in collaboration with the Ministry of Social Development and Family organized an awareness workshop for owners of "Home Grown" projects entitled "Your Step Towards Tax Compliance for Home Grown Projects".

GTA refers 13 companies to public prosecution

The GTA has announced that it has referred 13 companies to the public prosecution after these companies were implicated in cases of tax evasion amounting to roughly QAR 36 million.

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

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