

Bahrain & GCC Tax News



24 August 2025

Bahrain

National Bureau for Revenue (NBR) updates Imports & Exports VAT Guide

On 19 August 2025, the NBR published the updated version of the Imports & Exports VAT Guide.

Click [here](#) to access the updated Imports & Exports VAT Guide.

First Domestic Minimum Top-Up Tax (DMTT) advance payment due by 31 August 2025

For in-scope Multinational Enterprise (MNE) groups with a 31 December year end, the deadline for the first advance payment to be made by the filing Constituent Entity (CE) is 31 August 2025.

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

*With **less than 7 days** until the deadline for the first DMTT advance payment, MNE groups with 31 December year end should finalize their advance payment computation with supporting documentation to ensure compliance.*

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

United Arab Emirates (UAE)

Organisation for Economic Co-operation and Development (OECD) adds UAE to the Central Record for Transitional Qualified Status

In the most recent update as of 18 August 2025, the OECD has added the UAE to the central record of legislation with qualified status for a transitional period under the transitional qualification mechanism for Pillar Two purposes.

Click [here](#) to access the OECD's Central Record of Legislation with Transitional Qualified Status.

Federal Tax Authority (FTA) releases updated Corporate Tax (CT) guides

- On 18 August 2025, the FTA published the updated version of the [CT payments user manual](#).
- On 22 August 2025, the FTA published the updated version of the [CT return user manual](#).

FTA conducts tax workshop

On 21 August 2025, the FTA conducted a virtual workshop on how to submit the UAE CT return.

DMTT registration portal now open

The Kuwaiti Ministry of Finance (MoF) has launched the DMTT registration process on its portal. Entities subject to the Law No. 157 of 2024 on the DMTT can now complete their registration in just a few steps through the official MoF portal.

Click [here](#) to access the MoF portal.

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

Best regards,

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