



# Bahrain & GCC Tax News



14 September 2025

## Bahrain

### **Domestic Minimum Top-up Tax (DMTT): Journey so far and next steps**

With the Bahrain DMTT Law in force for more than 8 months and the first advance tax payment cycle concluding on 31 August 2025, in the latest Tax Insights, the KPMG Bahrain tax team has summarized the DMTT journey so far and the next steps.

Click [here](#) to access the latest KPMG Tax Insights.

### **National Bureau for Revenue (NBR) updates VAT Transportation Guide**

On 14 September 2025, the NBR published the updated version of the VAT Transportation Guide.

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

### **Organization for Economic Co-operation and Development (OECD) updates BEPS Action 5 transparency framework**

The OECD's inclusive framework on BEPS has completed and released its effectiveness review of the BEPS Action 5 minimum standard exchange of information on tax rulings known as the transparency framework. For this, the OECD released an updated version of this framework.

Click [here](#) to access the updated transparency framework.

## Kingdom of Saudi Arabia (KSA)

### **Zakat, Tax and Customs Authority (ZATCA) to conduct e-invoicing workshop**

On 15 September 2025, ZATCA will conduct a virtual session on e-invoicing.

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

## United Arab Emirates (UAE)

### **Federal Tax Authority (FTA) issues excise tax public clarification**

On 11 September 2025, the FTA published a public clarification on the transition to a tiered-volumetric model for excise tax on sweetened drinks.

Click [here](#) to access the public clarification.

## Tax treaty update

On 5 September 2025, Greece ratified the verbal notes exchanged between Greece and UAE, which constitutes an agreement for continued application of the 'Greece – UAE Income and Capital Tax Treaty (2010)'.

## FTA conducts tax workshops

- On 10 September 2025, the FTA conducted virtual workshops on how to submit the corporate tax return, and on the basics of VAT.
- On 11 September 2025, the FTA conducted a virtual workshop on the compliance challenges under VAT and excise tax.
- On 11 September 2025, the FTA, in collaboration with ADNOC, organized a physical workshop titled "Tax Talks" to discuss various tax regulations.
- On 12 September 2025, the FTA organized a physical workshop titled "Corporate Tax Registration Provisions and Addressing Practical Challenges".

## Kuwait

### Kuwait hosts meeting of the heads of GCC tax authorities

On 9 September 2025, Kuwait hosted the 15<sup>th</sup> 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.

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

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