Bahrain & GCC Tax News



8 December 2025

Bahrain

National Bureau for Revenue (NBR) updates Domestic Minimum Top-Up Tax (DMTT) guide

On 1 December 2025, the NBR published an updated version of the Scope of the DMTT Law and Registration Requirements Guide.

Click here to access the updated guide.

Bahrain updates foreign ownership framework

Bahrain has issued Decision No. 71 of 2025, amending Decision No. 40 of 2021, for further liberalizing its foreign ownership regime. The update expands the activities eligible for full or increased foreign ownership.

Click here to access our recent Regulatory Alert.

Tax treaty updates

- On 26 November 2025, the 'Bahrain – Guernsey Income Tax Treaty (2024)' entered into force. The treaty generally applies from 1 January 2026.
- On 3 December 2025, Bahrain and KSA signed a tax treaty on the sidelines of the fourth meeting of the 'Bahraini Saudi Coordination Council'.

Kingdom of Saudi Arabia (KSA)

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

- On 8 December 2025, ZATCA will conduct a virtual workshop on the cancellation of fines and exemption of penalties initiative.
- On 9 December 2025, ZATCA will conduct a virtual workshop on phase two of e-invoicing (integration phase).
- On 10 December 2025, ZATCA will conduct a virtual workshop on the zakat treatment for debts.
- On 11 December 2025, ZATCA will conduct a virtual workshop on duty free markets.

Click here to register for upcoming workshops.

United Arab Emirates (UAE)

Federal Tax Authority (FTA) publishes revised fee structure for its services

On 18 November 2025, the FTA published Cabinet Decision No. 174 of 2025, amending Cabinet Decision No. 65 of 2020 related to fees for the services provided by the FTA. The updated fee structure takes effect from 1 January 2026.

Click here to access the updated Cabinet Decision No. 65 of 2020.

FTA publishes updated Administrative Exceptions VAT Guide

On 5 December 2025, the FTA published the updated version of the Administrative Exceptions VAT Guide.

Click here to access the updated guide.

Oman

Oman Tax Authority (OTA) amends Corporate Income Tax (CIT) Regulations

On 16 November 2025, the OTA issued Decision No. 313/2025 introducing amendments to certain provisions of the CIT Executive Regulations.

Click here to access Decision No. 313/2025.

For a detailed discussion on how the above updates may impact your business, contact us.

Best regards,

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