

# Bahrain & GCC Tax News



25 January 2026

## Bahrain

### **Bahrain Domestic Minimum Top-up Tax (DMTT) annual return now available**

The National Bureau for Revenue (NBR) has enabled the DMTT annual return functionality on its portal. For MNE groups subject to DMTT with a 31 December 2025 year-end, the current filing deadline is 30 June 2027 (18 months post year-end), reflecting the transitional filing period of 18 months from the end of the relevant fiscal year.

To access the DMTT return, a revenue test notification must be submitted to confirm that the group's consolidated revenue meets the EUR 750 million consolidated revenue threshold in at least 2 of the 4 previous fiscal years.

### **KPMG Bahrain Corporate Income Tax (CIT) Seminar**

Following the success of our "Bahrain Tax & Regulatory Update Seminar" held on 12 January 2026, we have received numerous requests to conduct a session focused on Bahrain CIT. We are pleased to invite you to our breakfast seminar on Bahrain CIT, where we will share our insights on:

- Key highlights of the official announcement by the NBR
- Our expectations of what a Bahrain CIT will look like
- Adjustments to be made to accounting income to compute taxable income
- Overview of tax accounting and deferred taxes
- Potential transitional rules
- CIT interplay with the Domestic Minimum Top-Up Tax (DMTT)
- Multiple real world case studies and illustrations
- Recommended next steps for Bahrain businesses

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

### **Bahrain CIT – Deferred Taxes**

With the introduction of CIT in Bahrain, one of the key issues that businesses will face is the recognition and measurement of deferred tax assets (DTAs) and deferred tax liabilities (DTLs) under the applicable International Financial Reporting Standards (IFRS) which prescribe the accounting treatment for income taxes.

Click [here](#) to read our latest Tax Insights article 'Bahrain CIT – Deferred Taxes'.

## Kingdom of Saudi Arabia (KSA)

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

- On 25 and 26 January 2026, ZATCA will conduct awareness workshops introducing the 'Saber' Platform to new users.
- On 25 and 27 January 2026, ZATCA will conduct virtual workshops on the customs dispute settlement procedures in customs smuggling cases.
- On 28 January 2026, ZATCA will conduct a virtual workshop to highlight its key customs services.

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

## United Arab Emirates (UAE)

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

On 23 January 2026, the FTA issued an updated version of the Registration of Deactivated CT TRN user manual. The manual is designed to assist taxpayers in navigating the EmaraTax portal in case of a deactivated CT TRN.

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

### FTA conducts tax related workshop

On 22 January 2026, the FTA conducted a virtual session to discuss the basics of VAT.

## Kuwait

### Tax treaty update

On 4 January 2026, Jordan ratified the amending protocol to the 'Jordan – Kuwait Income Tax Treaty (2001)', originally signed on 13 November 2025.

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

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