

Tax Insights

Bahrain Domestic Minimum Top-up Tax (DMTT) Compliance obligations

February 2026



The first fiscal year (FY) has recently ended for Multinational Enterprise (MNE) groups subject to the Bahrain DMTT following a December end FY.

In this Tax Insights, we have summarized the Bahrain DMTT compliance obligations for Bahrain Constituent Entities (CEs) and Joint Venture (JVs) of in-scope MNE Groups.

Compliance obligations and deadlines

DMTT registration	MNE groups following a December end FY and in-scope for Bahrain DMTT for FY 2025		Registration applications should have been made by 30 January 2025
	MNE groups other than the ones covered above		Registration application to be made within 120 days from the beginning of the first FY when MNE group is subject to Bahrain DMTT
	Incorporation of new CE in Bahrain	Where new CE is the only CE of MNE group	Registration application to be made within 120 days from obtaining activity license
		Where other CEs of MNE group are already registered for DMTT	Registration amendment application to be made within 30 days from date of change
	Any other changes in DMTT registration details		Registration amendment application to be made within 30 days from date of change

DMTT advance tax payment	Where a filing CE has elected for any of the exclusions or safe harbors as part of the DMTT registration process, there is no requirement to make advance tax payments*. For other MNE Groups, advance tax payments should be made within 60 days after the end of each quarterly advance tax period.	
	For the first FY where the MNE group is subject to Bahrain DMTT, the due date for advance tax payments for Q1 and Q2 will be within 60 days after the end of Q2.	
	Example 1: December year end MNE Group	Example 2: March year end MNE Group
	For FY 2025 (January to December)	For FY 2025 (April to March)
	<ul style="list-style-type: none"> • Deadline for Q1 2025 and Q2 2025 was 31 August 2025. • Deadline for Q3 2025 was 30 November 2025. • Deadline for Q4 2025 is 1 March 2026. 	<ul style="list-style-type: none"> • Deadline for Q1 2025 and Q2 2025 was 30 November 2025. • Deadline for Q3 2025 is 1 March 2026. • Deadline for Q4 2025 is 30 May 2026.

**This needs to be monitored and if there is a change in eligibility, the DMTT registration will need to be amended and advance tax payments will need to be made.*

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Annual return (including revenue test notification)	For the transition FY	18 months* from the end of the FY
	For subsequent FYs	15 months from the end of the FY
	<p><i>*The timeline of 18 months for the transition year is not specified in the Bahrain DMTT legislation. However, this timeline has been reflected on the NBR portal.</i></p> <p><i>The GloBE Rules provide for a transitional relief for filing obligations where the GloBE Information return or required notifications shall be filed with the tax administration no later than 18 months after the last day of the transition FY.</i></p>	
	Example 1: December year end MNE Group	Example 2: March year end MNE Group
	For transition FY 2025 – Deadline to file is 30 June 2027	For transition FY 2026 – Deadline to file is 30 September 2027
	For subsequent FYs – the deadline will be 15 months after the end of the fiscal year	For subsequent FYs – the deadline will be 15 months after the end of the fiscal year

Transfer pricing documentation	<p>Bahrain CEs must prepare and maintain a transfer pricing local and master file if the Bahrain CEs have transactions with other CEs in the group.</p>
	<p>The Bahrain DMTT legislation does not specify a timeline. These files are required to be maintained and submitted to the National Bureau for Revenue (NBR) upon request.</p>

This document is for general information only and is not intended to address the circumstances of any particular scenario. We recommend businesses seek tax and accounting advice in relation to their specific circumstances. Our publications are intended to provide Bahrain businesses with insights on leading practice. Businesses that act proactively will be better prepared to deal with the challenges of a rapidly evolving tax landscape.

To know more about how we can assist, contact us:



Mubeen Khadir
Partner, Head of Tax and Corporate Services
T: +973 3222 6811
E: mubeenkhadir@kpmg.com



Shashank Chandak
Director, Tax and Corporate Services
T: +973 35531905
E: shashankchandak@kpmg.com