

# Bahrain & GCC Tax News



15 March 2026

## Bahrain

### **National Bureau for Revenue (NBR) publishes updated Imports and Exports VAT guide**

On 11 March 2026, the NBR issued an updated version of the Imports and Exports VAT guide. The updated guide includes a new section on the implications of VAT paid as a deposit.

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

### **General assembly meetings permitted to be held electronically**

The Bahrain Ministry of Industry and Commerce (MoIC) has issued a circular allowing commercial companies to hold general assembly meetings electronically without requiring such provisions to be included in their memorandum or articles of association.

Click [here](#) to access our recent Regulatory Alert for more details.

### **Upcoming Economic Substance (ES) Report filing deadlines**

The ES Report filing deadline for FY 2025 is fast approaching for entities carrying out relevant activities. Such entities are required to submit their ES Report within 3 months following the end of their FY. For example:

- Entities with a FY ending 31 December 2025 must file by 31 March 2026.
- Entities with a FY ending 31 March 2026 must file by 30 June 2026.

For assistance with your ES compliance obligations, [contact us](#).

## United Arab Emirates (UAE)

### **Dubai Customs introduces temporary facilitation measure**

On 9 March 2026, Dubai Customs issued Customs Notice No. (03/2026) introducing a temporary facilitation measure allowing cargo arriving via the Khorfakkan and Fujairah ports to be transported under bonded transit to the Jebel Ali Port and Dubai Free Zones for final clearance.

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

Best regards,

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