

Bahrain & GCC Tax News



05 April 2026

Bahrain

National Bureau for Revenue (NBR) publishes updated Value Added Tax (VAT) healthcare guide

On 31 March 2026, the NBR published version 1.2 of the VAT healthcare guide.

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

Court sentences businessman for VAT evasion offences

As per local news reports, a businessman in Bahrain has been sentenced to 3-years imprisonment after being convicted for VAT evasion offences. He has also been ordered to pay BHD 82,000 in fines and outstanding VAT dues.

Draft Bahrain Corporate Income Tax (CIT) Law

On 29 December 2025, during the weekly Cabinet Meeting, a draft CIT law was referred to the Bahraini legislative authorities imposing 10% tax on local businesses. Subsequently, on 23 February 2026, the Bahrain Chamber of Commerce and Industry (BCCI) invited representatives from the Bahrain business community to provide a brief overview of the draft CIT law. The BCCI also shared an Arabic copy of the draft CIT law as part of a closed consultation inviting inputs on the draft CIT law.

In our latest Tax Alert, we have summarized the key provisions under the draft Bahrain CIT law.

Click [here](#) to read our latest Tax Alert on the Draft Bahrain CIT Law.

Bahrain CIT – Withholding tax (WHT)

We expect the Bahrain CIT regime to have specific provisions related to WHT which is a tax deducted at source from income derived from a jurisdiction. Bahrain is likely to apply WHT of 5% on payments to non-residents for royalties, interest, and services. We expect that dividends will be subject to 0% WHT. Bahrain resident persons responsible for collecting WHT will be required to file periodic returns and remit the WHT to the NBR.

In this article, we discuss the applicability of WHT, impact of tax treaties and the WHT rates that are expected to apply to cross-border payments made by Bahrain resident entities to recipients from jurisdictions with whom Bahrain has a tax treaty.

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

United Arab Emirates (UAE)

Federal Tax Authority (FTA) issues amendments to Tax Procedures Executive Regulations

The UAE has introduced amendments to the Tax Procedures Executive Regulations through Cabinet Decision No. 17 of 2026, effective 1 April 2026.

Click [here](#) to access Cabinet Decision No. 17 of 2026.

Oman

Oman Tax Authority (OTA) launches of 'Fawtara' platform

The OTA has officially launched the 'Fawtara' platform. The initial release marks a significant milestone in advancing the objectives of the OTA's Digital Transformation Program.

Qatar

General Tax Authority (GTA) launches Tax Warehouse Service

The GTA has launched its new Tax Warehouse Service, allowing taxpayers to produce and store excise goods under a tax suspension arrangement. Under this system, tax payments are deferred until the goods are released to the local market, improving cash flow management and streamlining administrative processes.

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

Best regards,

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