Bahrain & GCC Tax News



01 June 2026

Bahrain

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 recent 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 National Bureau for Revenue (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 recent Tax Insights article 'Bahrain CIT – WHT'.

United Arab Emirates (UAE)

Domestic Minimum Top Up Tax (DMTT) registration now open on EmaraTax portal

The Federal Tax Authority (FTA) has recently launched the DMTT registration module on the EmaraTax portal. The portal design largely mirrors the Corporate Tax registration function.

Oman

Tax treaty updates

- On 25 May 2026, the Iraqi Council of Ministers approved the 'Iraq - Oman Income and Capital Tax Treaty (2025)'.
- On 28 May 2026, the Kazakhstani Senate approved the 'Kazakhstan - Oman Income and Capital Tax Treaty (2025)'.

Qatar

General Tax Authority (GTA) publishes Excise Tax user guide

The GTA has recently published a guide to support persons and businesses in gaining a clear understanding of the tiered volumetric model for excise tax on sweetened drinks.

Click here to view the published user guide.

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

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