KPMG

Bahrain & GCC Tax News

02 August 2026

Bahrain

National Bureau for Revenue (NBR) updates VAT Guidelines and Manuals

- On 22 July 2026, the NBR updated the VAT Registration Guide.
- On 28 July 2026, the NBR updated the Excise Registration Manual.
- On 29 July 2026, the NBR updated the VAT General Guide.

Bahrain Domestic Minimum Top-up Tax (DMTT) Guides

In June 2026, the Bahrain NBR released the following guides:

- DMTT Computation Guide which outlines in detail the step-by-step methodology for tax computation under the Bahrain DMTT legislation along with specific considerations under each step. Click here to read our latest Tax Insights article on the Bahrain DMTT Computation Guide.

- DMTT TP Guide which is the first TP publication released by the NBR and is a crucial element of the wider DMTT guidance release by the NBR thus far. Click here to read our latest Tax Insights article on the Bahrain DMTT TP Guide.

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.

Kingdom of Saudi Arabia (KSA)

Zakat, Tax and Customs Authority (ZATCA) to conduct e-invoicing workshop

On 4 August 2026, ZATCA will conduct a virtual workshop on the VAT refund mechanism for eligible persons.

Click here to register for upcoming ZATCA workshops.

United Arab Emirates (UAE)

Federal Tax Authority (FTA) issues new Corporate Tax (CT) Public Clarification

On 30 July 2026, the FTA published a public clarification clarifying the CT treatment of payments made in respect of Additional Tier 1 instruments by banks.

Click here to view the public clarification 'CPT012'.

FTA conducts VAT workshop

- On 28 July 2026, the FTA conducted a virtual workshop on the basics of tax.
- On 29 July 2026, the FTA conducted a virtual workshop on how to submit CT returns.
- On 30 July 2026, the FTA conducted a virtual workshop on the excise tax challenges in UAE, and another workshop on UAE's e-invoicing system.

Qatar

Qatar opens Pillar 2 registration

On 2 August 2026, Qatar's General Tax Authority (GTA) announced the launch of registration for MNE groups subject to the Pillar 2 through its "Dhareeba" platform. In-scope entities must complete initial registration for any fiscal year commencing in 2025 within three months of the announcement.

Oman

Oman Tax Authority (OTA) introduces new conditions for deducting certain business expenses

On 26 July 2026, the OTA issued Decision No. 180/2026, amending the Executive Regulations of the Income Tax Law to clarify the conditions under which taxpayers may deduct certain business expenses.

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

Best regards,

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