Bahrain & GCC Tax News

23 August 2026

Bahrain

National Bureau for Revenue (NBR) publishes Domestic Minimum Top-up Tax (DMTT) return filing manual

On 29 July 2026, the NBR published the DMTT Return Filing Manual. The manual provides an overview of the DMTT provisions and procedures related to the filing of the annual DMTT return including guidance related to NBR's portal.

Click here to read the DMTT Return Filing Manual.

NBR updates VAT guides

- On 3 August 2026, the NBR published the updated VAT Financial Services Guide.
- On 9 August 2026, the NBR published the updated VAT Real Estate Guide.

NBR enhances VAT registration service

The NBR has recently enhanced its VAT registration and data update service aimed at simplifying procedures and reducing processing time to 21 working days.

Click here to view the NBR press release (in Arabic).

Bahrain 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 virtual workshops

- On 25 August 2026, ZATCA will conduct a virtual workshop on the Real Estate Transaction Tax (RETT).
- On 26 August 2026, ZATCA will conduct a virtual workshop on phase two of e-invoicing (integration phase).

Click here to register for upcoming ZATCA workshops.

United Arab Emirates (UAE)

Federal Tax Authority (FTA) issues new decisions

On 20 August 2026, the FTA published the following decisions:

- Decision No. 4 of 2026 on the Rules and Requirements for Maintaining the Information Contained in Accounting Records and Commercial Books
- Decision No. 7 of 2026 on Procedures for the Disposal of Seized and Abandoned Goods
- Decision No. 13 of 2026 on Measures Procedures Conditions required by Taxable Persons for Verification of Validity and Integrity of Supplies

FTA conducts VAT workshop

- On 18 August 2026, the FTA conducted a virtual workshop on the Maskan platform.
- On 19 August 2026, the FTA conducted a virtual workshop on submission of Corporate Tax Returns on the EmaraTax platform.

FTA appoints supplier of digital tax stamps

Effective 1 January 2027, the FTA has appointed O&S Security Solutions as the new approved supplier of digital tax stamps to be affixed to specified excise goods.

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

Best regards,

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