

Bahrain & GCC Tax News



21 September 2026

Bahrain

National Bureau for Revenue (NBR) publishes updated VAT guides

On 20 September 2026, the NBR released updated versions of the VAT General Guide and the VAT Retail and Wholesale Guide.

Click [here](#) to access the updated [VAT General Guide](#).

Click [here](#) to access the updated [VAT Retail and Wholesale Guide](#).

Bahrain's tax revenues reach BHD 731 million for 2025

According to local news reports, Bahrain collected BHD 627.352 million in VAT revenues and BHD 103.962 million from Domestic Minimum Top-up Tax (DMTT) in the year ended 31 December 2025.

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 DMTT Guides

In June 2026, the 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.

United Arab Emirates (UAE)

Federal Tax Authority (FTA) conducts VAT workshop

On 16 September 2026, the FTA conducted a virtual workshop on UAE e-invoicing.

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

Best regards,

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