Bahrain & GCC Tax News



08 November 2026

Bahrain

FY 2025 Economic Substance Return (ESR) deadline extended to 26 November 2026

The Ministry of Industry and Commerce (MoIC) has opened the filing window for ESR for the financial year ended 2025. Entities in scope of Bahrain's ESR requirements can file from 26 October 2026 to 26 November 2026 through the International Tax Information Exchange System (ITIES).

For more information on how our ESR specialists can assist, please contact us.

Bahrain's evolving tax landscape: e-invoicing and Corporate Income Tax (CIT) seminar

On 20 October 2026, KPMG Bahrain hosted the Bahrain e-invoicing and CIT seminar, which brought together more than 200 finance, tax & technology professionals from across the Bahrain business community.

During the seminar, our specialists shared practical insights and regional experiences relating to the implementation of e-invoicing across the GCC, including key considerations for businesses as they assess their operational, systems and data readiness. The session also covered key aspects of Bahrain's draft CIT law and practical case studies.

The strong attendance and engagement at the seminar reflect the increasing focus among businesses on understanding and preparing for Bahrain's evolving tax and regulatory environment.

Click here to access the presentation from the seminar.

Kingdom of Saudi Arabia (KSA)

Zakat, Tax and Customs Authority (ZATCA) to conduct tax workshops

- On 9 November 2026, ZATCA will conduct a virtual workshop on VAT taxpayer journey.
- On 10 November 2026, ZATCA will conduct a virtual workshop on the VAT refund mechanism for projects of public interest.

Click here to register for upcoming virtual workshops.

United Arab Emirates (UAE)

Ministry of Finance (MoF) issues Cabinet Decision No. 173 of 2026

On 30 October 2026, the UAE MoF issued Cabinet Decision No. 173 of 2026, replacing Cabinet Decision No. 106 of 2025. The decision revises the administrative penalties for e-invoicing violations, capping penalties for implementation failures at AED 50,000 in any 12 consecutive months and reducing certain other penalties.

Click here to view the Cabinet Decision No. 173 of 2026.

TAWWER portal launched for R&D tax credit pre-approval

The Emirates Research and Development Council (ERDC) has launched the TAWWER portal for mandatory pre-approval of R&D projects under the UAE's R&D tax credit program, effective from 1 January 2026.

Businesses can submit applications, track progress, and obtain pre-approval decisions through the portal, subject to prescribed deadlines.

Federal Tax Authority (FTA) to conduct tax workshop

On 11 November 2026, the FTA and the ERDC will conduct a virtual awareness session on the UAE R&D tax credit procedures.

Qatar

General Tax Authority (GTA) extends the Qatar Pillar Two registration deadline

On 4 November 2026, the GTA extended the registration deadline under the Global and Domestic Minimum Tax framework to 31 January 2027.

Click here to view the press release.

Oman

Oman amends its Top-up Tax Law

On 29 October 2026, Oman issued Royal Decree No. 101/2026, amending the Top-up Tax Law (Royal Decree No. 70/2024).

Click here to read the Tax Insights published by KPMG Oman which provides further details on the amendments.

Kuwait

Kuwait advances implementation of GCC Unified Excise Tax framework

On 27 October 2026, Kuwait's Cabinet approved a draft decree-law on the GCC Unified Excise Tax Agreement. Implementation dates, tax rates, and collection timelines are yet to be announced.

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

Best regards,

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