**Disclaimer: The official version of the law and any amendments thereto is published in Arabic in the Official Gazette. This version of the law, including amendments thereto, is provided for guidance and easy reference purposes. The Legislation & Legal Opinion Commission does not accept any liability for any discrepancy between this version and the official version as published in the Official Gazette and / or any inaccuracy or errors in the translation.**

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**Law No. (29) of 2012 ratifying Protocol Amending the Convention Between the Government of The Kingdom of Bahrain and The Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income**

We, Hamad bin Isa Al Khalifa King of the Kingdom of Bahrain.

Having reviewed the Constitution,

the Law No. (22) of 2004 ratifying the Convention Between the Government of The Kingdom Of Bahrain and the Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income.،

The Protocol Amending the Convention Between the Government of The Kingdom of Bahrain and The Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income, signed in Manama on 14th October 2009.

The Shura Council and the Council of Representatives have approved the following law, which we have ratified and enacted:

**Article one**

The Protocol Amending the Convention Between the Government of The Kingdom of Bahrain and The Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income, signed in Manama on 14th October 2009, Attached to this law, has been ratified..

**Article two**

The Prime Minister and Ministers– each within his jurisdiction– shall implement the provisions of this law and it shall come into force on the day following its publication in the Official Gazette.

**King of the Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa,**

Issued at Riffa Palace:

On: 4 Shaaban 1433 A.H.

Corresponding to: 24 June 2012

**Protocol Amending the Convention Between the Government of The Kingdom of Bahrain and The Government of the Republic of Singapore for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income**

The Government of the Kingdom of Bahrain and the Government of the Republic of Singapore, Desiring to amend the Convention between the Government of the Kingdom of Bahrain and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of Tax evasion with respect to taxes on income, signed at Manama, Bahrain on the 18th of February 2004 (hereinafter referred to as “the Convention”),

Have agreed as follows:

**Article (1)**

The text of Article 25 of the Convention shall be deleted and replaced by the following text:

1. The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of this Convention or to the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, or of their political subdivisions or local authorities, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information shall not be restricted by Articles (1) and (2).

2. Any information received under Paragraph (1) by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities (including courts and administrative bodies) concerned with the assessment or collection of, the enforcement or prosecution in respect of the ruling upon appeals in relation to the taxes referred to in Paragraph (1), or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

3. In no case shall the provisions of Paragraphs (1) and (2) be construed so as to impose on a Contracting State the obligation:

a) to carry out administrative measures at variance with the laws and administrative practice of that or of the other Contracting State.

b) to supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State.

c) to supply information which would disclose any trade, business, industrial, commercial or professional secret or trade process, or information, the disclosure of which would be contrary to public policy ( public order).

4. If information is requested by a Contracting State in accordance with this Article, the other Contracting State shall use its information gathering measures to obtain the requested information, even though other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of Paragraph (3) but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

5. In no case shall the provisions of Paragraph (3) be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee or person acting in an agency or a fiduciary capacity or because it relates to personal interests of the owner.

**Article (2)**

Each of the Contracting States shall notify to the other the completion of the procedures required by its law for the bringing into force of this Protocol and this Protocol shall enter into force 30 days after the date of the later of these notifications.

**Article (3)**

This Protocol, which shall form an integral part of the Convention, shall remain in force as long as the Convention remains in force and shall apply as long as the Convention itself is applicable.

In witness whereof the undersigned, duly authorized thereto by their Government, have signed this PROTOCOL.

Done in duplicate at Manama on this 14th October 2009, in the Arabic and English languages, both texts being equally authentic, but in the case of divergence of interpretation, the English text shall prevail.

For the Government of the Kingdom of Bahrain

For the Government of the Republic of Singapore