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**Law No. (2) of 2021 ratifying the Agreement between the Government of the Kingdom of Bahrain and the Swiss Federal Confederation for the Elimination of Double Taxation regarding Taxes on Income and Capital and the Prevention of Tax Evasion and Avoidance and the Protocol thereto**

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

Having reviewed the Constitution;

And the Agreement between the Government of the Kingdom of Bahrain and the Swiss Federal Confederation for the Elimination of Double Taxation regarding Taxes on Income and Capital and the Prevention of Tax Evasion and Avoidance and the Protocol thereto, signed in Manama on 23 November 2019;

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

**Article One**

The Agreement between the Government of the Kingdom of Bahrain and the Swiss Federal Confederation for the Elimination of Double Taxation regarding Taxes on Income and Capital and the Prevention of Tax Evasion and Avoidance and the Protocol thereto, signed Manama on 23 November 2019, and attached to this Law, has been ratified.

**Article Two**

The Prime Minister and the Ministers - each within his jurisdiction - shall implement this Law and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

Issued in Riffa Palace:

On: 15 Jumada al-Akhir 1442 A.H.

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