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**Law No. (3) of 2014 ratifying the Protocol amending the Agreement between the Government of the Kingdom of Bahrain and the Government of His Majesty the Sultan and Yang di-Pertuan Brunei Darussalam regarding The Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income**

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

Having reviewed the Constitution;

Law No. (11) of 2009 ratifying the Agreement regarding the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and the Protocol, as amended, between the Government of the Kingdom of Bahrain and the Government of His Majesty the Sultan and Yang di-Pertuan Brunei Darussalam;

And the Protocol amending the Agreement regarding the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and the Protocol, as amended, between the Government of the Kingdom of Bahrain and the Government of His Majesty the Sultan and Yang di-Pertuan Brunei Darussalam, signed in Manama on December 18, 2012;

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 Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and the Protocol, as amended, between the Government of the Kingdom of Bahrain and the Government of His Majesty the Sultan and Yang di-Pertuan Brunei Darussalam, signed in Manama on December 18, 2012, 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 at Riffa Palace:

On: 29 Rabi' al-awwal 1435 A.H.

Corresponding to 30 January 2014