**Law No. (4) of 2018 ratifying the Agreement between the Government of the Kingdom of Bahrain and the Government of the United States of America to Improve International Tax Compliance and Implementation of the Foreign Account Tax Compliance Law (FATCA) and its first and second Annexes[[1]](#footnote-1)**

**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 Government of the United States of America to Improve International Tax Compliance and Implementation of the Foreign Account Tax Compliance Law (FATCA) and its first and second Annexes, signed in Manama on 18 January 2017,

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 Government of the United States of America to Improve International Tax Compliance and Implementation of the Foreign Account Tax Compliance Law (FATCA) and its first and second Annexes, signed in Manama on 18 January 2017, 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: 3 Jumada al-Akhir 1439 A.H.

Corresponding to: 19 February 2018

1. This is an unofficial translation and in the event of any conflict or discrepancy between the English text and the Arabic text, the Arabic text shall prevail. [↑](#footnote-ref-1)