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Annex of Issue 3363 - Thursday, 26 April 2018

**Law No. (13) of 2018 Approving the Accession of the Kingdom of Bahrain to the Convention on Mutual Administrative Assistance in Tax Matters in its Form Amended by the 2010 Protocol**

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

Having reviewed the Constitution;

And the Convention on Mutual Administrative Assistance in Tax Matters, amended by the Protocol amending the Convention on Mutual Administrative Assistance in Tax Matters (2010 Protocol) signed by the Kingdom of Bahrain in the city of Paris on 29 June 2017; The Shura Council and the Council of Representatives have approved the following Law, which we have ratified and enacted:

**Article One**

The accession of the Kingdom of Bahrain to the Convention on Mutual Administrative Assistance in Tax Matters, amended by the Protocol Amending the Convention on Mutual Administrative Assistance in Tax Matters (2010 Protocol), which entered into force as of 1 June 2011, signed by the Kingdom of Bahrain in Paris on 29 June 2017, attached to this Law, has been approved.

**Article Two**

The Kingdom of Bahrain reserves the right, in accordance with the text of Article (30) of the Convention attached to this Law, to do the following:

Refrain from providing any form of assistance with respect to the taxes of other states parties to the Convention in any of the categories listed in subparagraph (b) of paragraph (1) of Article (2) of the Convention, which were not included in Annex (A) to the Convention.

Refrain from providing assistance in the collection of any tax claim or any administrative penalty of all types of taxes listed in paragraph (1) of Article (2) of the Convention.

Refrain from providing assistance in the service of documents for all types of taxes listed in paragraph (1) of Article (2) of the Convention.

Apply - Exclusively - paragraph (7) of Article (28) of the Convention to provide administrative assistance concerning tax periods commencing on or after 1st of January of the third year preceding the year in which the Convention enters into force in its form amended by the 2010 Protocol for the Kingdom of Bahrain or, if there is no tax period concerning the tax subject to the Convention that commences on or after 1st of January of the third year preceding the year in which the Convention enters into force in its form amended by the 2010 Protocol for the Kingdom of Bahrain.

**Article Three**

**In the context of implementing the provisions of the Convention attached to this Law, the Kingdom of Bahrain declares the following:**

In accordance with paragraph (3) of Article (4) of the Convention, the competent authority in the Kingdom of Bahrain may, when applying the provisions of Articles (5) and (7) of the Convention, notify its citizens and residents before transmitting information related to them.

In accordance with the text of paragraph (3) of Article (9) of the Convention, as a general rule, the Kingdom of Bahrain does not intend to accept requests from the requesting states, parties to the Convention, to allow the presence of representatives of the competent authority under its supervision in the appropriate part of the tax examination in the Kingdom of Bahrain.

The Convention shall apply to all parts of the territory of the Kingdom of Bahrain, including its lands, subsoil, adjacent maritime waters, and the seabed, over which the Kingdom exercises sovereignty and jurisdiction according to the principles of international law.

The tax applied in the Kingdom of Bahrain, subject to the provisions of the Convention, in accordance with the meaning included in Annex (A), is the income tax established under Legislative Decree No. (22) of 1979 and any other tax included in Annex (A) by the competent authority after its approval in the Kingdom of Bahrain in accordance with the law.

The competent authority in the Kingdom of Bahrain, within the meaning included in Annex (B), shall be the Minister of Finance or his authorized representative.

**Article Four**

In accordance with the text of paragraph (6) of Article (28) of the Convention attached to this Law, the Minister of Finance shall be authorized to sign the notification attached to this Law, ensuring the effectiveness of the Convention on Administrative Assistance related to previous tax periods upon its entry into force for the Kingdom of Bahrain.

**Article Five**

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 the Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

**Issued at Riffa Palace**

On: 9 Shaaban 1439 A.H.

Corresponding to: 25 April 2018