<table>
<thead>
<tr>
<th>Jurisdiction’s name:</th>
<th>Kingdom of Bahrain</th>
</tr>
</thead>
</table>

**Information on Tax Identification Numbers**

**Section I – TIN Description**

Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.

Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

**Bahrain does not issue Tax Identification Numbers (TINs).**

**Automatic issuance of TINs to all residents for tax purposes:**

<table>
<thead>
<tr>
<th>Individual:</th>
<th>yes</th>
<th>no</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

If no, instances where individuals are not being automatically issued a TIN are:

**Entities** (as defined by the CRS): yes no

If no, instances where Entities are not being automatically issued a TIN are:

**Section II – TIN Structure**

This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).

**Bahrain does not issue Tax Identification Numbers (TINs).**

**Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

**Bahrain does not issue Tax Identification Numbers (TINs).**
### Section IV – TIN information on the domestic website

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

**Bahrain does not issue Tax Identification Numbers (TINs).**

### Section V – Contact point for further information

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

**Enterprise Tax Directorate, Bahrain Competent Authority, Ministry of Finance, P.O BOX 333, Kingdom of Bahrain, Tel No: +973 17575258, e-Fax No: +973 17518947,**

E-mail: [CompetentAuthority@mof.gov.bh](mailto:CompetentAuthority@mof.gov.bh), Tel No. for General Inquiries: +973 17575799