

Jurisdiction's name:	Kingdom of Bahrain
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Information on Residency for tax purposes
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Section I – Criteria for Individuals to be considered a tax resident

Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).

This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

There is no general taxation on the personal income of individuals or corporations and no withholding taxes, and no estate or gift taxes in Bahrain. However, the Bahrain Competent Authority (BCA) page of the Ministry of Finance website sets out Certificate of Residence (COR) Guidelines which are used by the BCA to assess COR requests.

(See: <https://www.mof.gov.bh/Page.aspx?i=MI16&m=Competent%20Authority>)

Section II – Criteria for Entities to be considered a tax resident

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Bahrain has not issued formal tax residency rules. However, the Bahrain Competent Authority (BCA) page of the Ministry of Finance website sets out Certificate of Residence (COR) Guidelines which are used by the BCA to assess COR requests.

(See: <https://www.mof.gov.bh/Page.aspx?i=MI16&m=Competent%20Authority>)

Section III – Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

Not Applicable

Section IV – Contact point for further information

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

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, Tel No. for General Inquiries: +973 17575799

(See: <https://www.mof.gov.bh/Page.aspx?i=MI16&m=Competent%20Authority>)

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)