

	of the Kingdom of Bahrain and the Government of the Republic of Tajikistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income				
40.	Convention between the Government of the State of Bahrain and the Government of the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Thailand	Original	03-11-2001	27-12-2003
			Amending Protocol	25-04-2017	28-03-2018
41.	Agreement between the Government of the Kingdom of Bahrain and the government of the Republic of Turkey for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Turkey	Original	14-11-2005	02-09-2007
42.	Convention between the Government of the Kingdom of Bahrain and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income and capital	Turkmenistan	Original	09-02-2011	13-05-2012
43.	Agreement between the Government of the Kingdom of Bahrain and the Government of the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains	United Kingdom	Original	10-03-2010	19-12-2012
44.	Agreement between the Government of the Kingdom of Bahrain and the Government of the Republic of Uzbekistan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and property	Uzbekistan	Original	05-06-2009	12-01-2011
45.	اتفاقية بين حكومة مملكة البحرين وحكومة الجمهورية اليمنية بشأن تجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل ورأس المال	Yemen	Original	28-12-2002	14-07-2004

Article 3 – Transparent Entities

Reservation

Pursuant to Article 3(5)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

Article 4 – Dual Resident Entities

Reservation

Pursuant to Article 4(3)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

Article 5 – Application of Methods for Elimination of Double Taxation

Reservation

Pursuant to Article 5(8) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 5 not to apply with respect to all of its Covered Tax Agreements.

Article 6 – Purpose of a Covered Tax Agreement***Reservation***

Pursuant to Article 6(4) of the Convention, **the Kingdom of Bahrain** reserves the right for Article 6(1) not to apply to its Covered Tax Agreements that already contain preamble language describing the intent of the Contracting Jurisdictions to eliminate double taxation without creating opportunities for non-taxation or reduced taxation, whether that language is limited to cases of tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in the Covered Tax Agreement for the indirect benefit of residents of third jurisdictions) or applies more broadly. The following agreement contains preamble language that is within the scope of this reservation.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
37	Switzerland	Intending to conclude a Convention for the elimination of double taxation with respect to taxes on income and on capital without creating opportunities for non-taxation or reduced taxation through tax evasion or avoidance (including through treaty-shopping arrangements aimed at obtaining reliefs provided in this Convention for the indirect benefit of residents of third States)

Notification of Choice of Optional Provisions

Pursuant to Article 6(6) of the Convention, **the Kingdom of Bahrain** hereby chooses to apply Article 6(3).

Notification of Existing Preamble Language in Listed Agreements

Pursuant to Article 6(5) of the Convention, **the Kingdom of Bahrain** considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Algeria	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل
2	Austria	Desiring to conclude a Convention with respect to taxes on income and on capital,
3	Bangladesh	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
4	Barbados	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,

5	Belarus	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property,
6	Belgium	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital,
7	Bermuda	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
8	Brunei	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
9	Bulgaria	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital
10	China	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
11	Cyprus	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income;
12	Czech Republic	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
13	Egypt	رغبة منهما في إبرام اتفاق لتجنب الازدواج الضريبي ومنع التهرب من الضرائب بالنسبة للضرائب على الدخل
15	France	رغبة منهما في عقد اتفاقية بشأن تجنب الازدواج الضريبي، Désireux de conclure une convention en vue d'éviter les doubles impositions
16	Georgia	concluding an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
17	Hungary	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
18	Iran	Desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital;
19	Ireland	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains,
20	Isle of Man	Desiring to conclude an agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
21	Jordan	رغبة منهما في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على

		الدخل ورأس المال
22	Korea	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
23	Lebanon	رغبة منهما في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل
24	Luxembourg	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
25	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
26	Malta	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
27	Mexico	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
28	Morocco	رغبة منهما في تنمية وتعزيز علاقتهما الاقتصادية من خلال إبرام اتفاقية لتجنب الازدواج الضريبي و منع التهرب من الضرائب بالنسبة للضرائب على الدخل
29	Netherlands	Desiring that a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income be concluded by both States,
30	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income
31	Philippines	desiring, to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Capital,
32	Portugal	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
33	Seychelles	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
34	Singapore	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
35	Sri Lanka	desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
36	Sudan	رغبة في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل
38	Syria	رغبة منهما في تعزيز علاقتهما الاقتصادية المتبادلة من خلال إبرام اتفاقية لتجنب الازدواج الضريبي ومنع التهرب فيما يتعلق بالضرائب على الدخل

39	Tajikistan	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income.
40	Thailand	Desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income,
41	Turkey	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
42	Turkmenistan	Desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income and on Capital,
43	United Kingdom	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital gains;
44	Uzbekistan	Desiring to conclude an Agreement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income and on Property
45	Yemen	رغبة منهما في عقد اتفاقية لتجنب الازدواج الضريبي على الضرائب المفروضة على الدخل ورأس المال،

Notification of Listed Agreements Not Containing Existing Preamble Language

Pursuant to Article 6(6) of the Convention, **the Kingdom of Bahrain** considers that the following agreements do not contain preamble language referring to a desire to develop an economic relationship or to enhance co-operation in tax matters.

Listed Agreement Number	Other Contracting Jurisdiction
1	Algeria
2	Austria
3	Bangladesh
4	Barbados
5	Belarus
6	Belgium
7	Bermuda
8	Brunei
9	Bulgaria
10	China
11	Cyprus
12	Czech Republic
13	Egypt
14	Estonia
15	France
16	Georgia

17	Hungary
18	Iran
19	Ireland
20	Isle of Man
21	Jordan
22	Korea
23	Lebanon
24	Luxembourg
25	Malaysia
26	Malta
27	Mexico
28	Morocco
29	Netherlands
30	Pakistan
31	Philippines
32	Portugal
33	Seychelles
34	Singapore
35	Sri Lanka
36	Sudan
38	Syria
39	Tajikistan
40	Thailand
41	Turkey
42	Turkmenistan
43	United Kingdom
44	Uzbekistan
45	Yemen

Article 7 – Prevention of Treaty Abuse

Notification of Choice of Optional Provisions

Pursuant to Article 7(17)(b) of the Convention, **the Kingdom of Bahrain** hereby chooses to apply article 7(4).

Notification of Existing Provisions in Listed Agreements

Pursuant to Article 7(17)(a) of the Convention, **the Kingdom of Bahrain** considers that the following agreements are not subject to a reservation described in Article 7(15)(b) and contains a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Belgium	Article 28
8	Brunei	Articles 10(5), 11(9), 12(9), 13(7)
12	Czech Republic	Article 26
13	Egypt	Article 28
17	Hungary	Article 27
22	Korea	Article 27
27	Mexico	Article 21(1)
32	Portugal	Article 27(3)
37	Switzerland	Article 28(1)
43	United Kingdom	Articles 10(6), 11(7), 12(5)

Article 8 – Dividend Transfer Transactions

Reservation

Pursuant to Article 8(3)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

Reservation

Pursuant to Article 9(6)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

Reservation

Pursuant to Article 10(5)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 10 not to apply to its Covered Tax Agreements.

**Article 11 – Application of Tax Agreements to Restrict a Party’s Right to Tax its Own Residents
Reservation**

Pursuant to Article 11(3)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

**Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies
Reservation**

Pursuant to Article 12(4) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

**Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions
Reservation**

Pursuant to Article 13(6)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 13 not to apply to its Covered Tax Agreements.

**Article 14 – Splitting-up of Contracts
Reservation**

Pursuant to Article 14(3)(a) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

**Article 15 – Definition of a Person Closely Related to an Enterprise
Reservation**

Pursuant to Article 15(2) of the Convention, **the Kingdom of Bahrain** reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreements to which the reservations described in Article 12(4), Article 13(6)(a) or (c), and Article 14(3)(a) apply.

Article 16 – Mutual Agreement Procedure***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(a) of the Convention, **the Kingdom of Bahrain** considers that the following agreements contain a provision described in Article 16(4)(a)(i). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 28(1), first sentence
2	Austria	Article 24(1), first sentence
3	Bangladesh	Article 26(1), first sentence
4	Barbados	Article 25(1), first sentence
5	Belarus	Article 24(1), first sentence
6	Belgium	Article 25(1), first sentence
7	Bermuda	Article 24(1), first sentence
8	Brunei	Article 26(1), first sentence
9	Bulgaria	Article 26(1), first sentence
10	China	Article 25(1), first sentence
11	Cyprus	Article 23(1), first sentence
12	Czech Republic	Article 23(1), first sentence
13	Egypt	Article 25(1), first sentence
14	Estonia	Article 23(1), first sentence
15	France	Article 21(1), first sentence
16	Georgia	Article 25(1), first sentence
17	Hungary	Article 24(1), first sentence
18	Iran	Article 25(1), first sentence
19	Ireland	Article 24(1), first sentence
20	Isle of Man	Article 23(1), first sentence
21	Jordan	Article 26(1), first sentence
22	Korea	Article 24(1), first sentence
23	Lebanon	Article 26(1), first sentence
24	Luxembourg	Article 24(1), first sentence
25	Malaysia	Article 27(1), first sentence
26	Malta	Article 23(1), first sentence
27	Mexico	Article 24(1), first sentence
28	Morocco	Article 25(1), first sentence
29	Netherlands	Article 25(1), first sentence
30	Pakistan	Article 24(1), first sentence
31	Philippines	Article 26(1), first sentence
32	Portugal	Article 25(1), first sentence
33	Seychelles	Article 24(1), first sentence
34	Singapore	Article 24(1), first sentence
35	Sri Lanka	Article 25(1), first sentence
36	Sudan	Article 27(1), first sentence

38	Syria	Article 25(1), first sentence
39	Tajikistan	Article 24(1), first sentence
40	Thailand	Article 26(1), first sentence
41	Turkey	Article 24(1)
42	Turkmenistan	Article 24(1), first sentence
43	United Kingdom	Article 23(1)
44	Uzbekistan	Article 25(1), first sentence
45	Yemen	Article 28(1), first sentence

Pursuant to Article 16(6)(b)(i) of the Convention, **the Kingdom of Bahrain** considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below

Listed Agreement Number	Other Contracting Jurisdiction	Provision
15	France	Article 21(1), second sentence
21	Jordan	Article 26(1), second sentence
30	Pakistan	Article 24(1), second sentence
31	Philippines	Article 26(1), second sentence
33	Seychelles	Article 24(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, **the Kingdom of Bahrain** considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 28(1), second sentence
2	Austria	Article 24(1), second sentence
3	Bangladesh	Article 26(1), second sentence
4	Barbados	Article 25(1), second sentence
5	Belarus	Article 24(1), second sentence
6	Belgium	Article 25(1), second sentence
7	Bermuda	Article 24(1), second sentence
8	Brunei	Article 26(1), second sentence
9	Bulgaria	Article 26(1), second sentence
10	China	Article 25(1), second sentence
11	Cyprus	Article 23(1), second sentence
12	Czech Republic	Article 23(1), second sentence
13	Egypt	Article 25(1), second sentence
14	Estonia	Article 23(1), second sentence

16	Georgia	Article 25(1), second sentence
17	Hungary	Article 24(1), second sentence
18	Iran	Article 25(1), second sentence
19	Ireland	Article 24(1), second sentence
20	Isle of Man	Article 23(1), second sentence
22	Korea	Article 24(1), second sentence
23	Lebanon	Article 26(1), second sentence
24	Luxembourg	Article 24(1), second sentence
25	Malaysia	Article 27(1), second sentence
26	Malta	Article 23(1), second sentence
27	Mexico	Article 24(1), second sentence
28	Morocco	Article 25(1), second sentence
29	Netherlands	Article 25(1), second sentence
32	Portugal	Article 25(1), second sentence
34	Singapore	Article 24(1), second sentence
35	Sri Lanka	Article 25(1), second sentence
36	Sudan	Article 27(1), second sentence
37	Switzerland	Article 25(1), second sentence
38	Syria	Article 25(1), second sentence
39	Tajikistan	Article 24(1), second sentence
40	Thailand	Article 26(1), second sentence
42	Turkmenistan	Article 24(1), second sentence
44	Uzbekistan	Article 25(1), second sentence
45	Yemen	Article 28(1), second sentence

Notification of Listed Agreements Not Containing Existing Provisions

Pursuant to Article 16(6)(c)(i) of the Convention, **the Kingdom of Bahrain** considers that the following agreements do not contain a provision described in Article 16(4)(b)(i).

Listed Agreement Number	Other Contracting Jurisdiction
13	Egypt
27	Mexico

Pursuant to Article 16(6)(c)(ii) of the Convention, **the Kingdom of Bahrain** considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
18	Iran
25	Malaysia
27	Mexico
35	Sri Lanka
37	Switzerland
40	Thailand

41	Turkey
43	United Kingdom

Pursuant to Article 16(6)(d)(i) of the Convention, **the Kingdom of Bahrain** considers that the following agreements do not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Algeria
13	Egypt
21	Jordan
23	Lebanon
28	Morocco
36	Sudan
38	Syria
45	Yemen

Pursuant to Article 16(6)(d)(ii) of the Convention, **the Kingdom of Bahrain** considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
6	Belgium
27	Mexico
32	Portugal
33	Seychelles

Article 17 – Corresponding Adjustments***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 17(4) of the Convention, **the Kingdom of Bahrain** considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Algeria	Article 10(2)
2	Austria	Article 9(2)
3	Bangladesh	Article 9(2)
4	Barbados	Article 9(2)
5	Belarus	Article 9(2)
6	Belgium	Article 9(2)
7	Bermuda	Article 9(2)
8	Brunei	Article 9(2)
9	Bulgaria	Article 9(2)
10	China	Article 9(2)
11	Cyprus	Article 9(2)
13	Egypt	Article 9(2)
14	Estonia	Article 9(2)
16	Georgia	Article 9(2)
17	Hungary	Article 9(2)
18	Iran	Article 9(2)
19	Ireland	Article 9(2)
20	Isle of Man	Article 9(2)
21	Jordan	Article 9(2)
22	Korea	Article 9(2)
23	Lebanon	Article 9(2)
24	Luxembourg	Article 9(2)
26	Malta	Article 9(2)
27	Mexico	Article 9(2)
28	Morocco	Article 9(2)
29	Netherlands	Article 9(2)
31	Philippines	Article 9(2)
32	Portugal	Article 9(2)
34	Singapore	Article 9(2)
35	Sri Lanka	Article 9(2)
36	Sudan	Article 10(2)
37	Switzerland	Article 9(2)
38	Syria	Article 9(2)
39	Tajikistan	Article 9(2)
41	Turkey	Article 9(2)
42	Turkmenistan	Article 9(2)

43	United Kingdom	Article 9(2)
44	Uzbekistan	Article 9(2)
45	Yemen	Article 10(2)