

Bahrain

A. Progress in the implementation of the minimum standard

Bahrain has 45 tax agreements in force, as reported in its response to the Peer Review questionnaire. Twenty-three of those agreements comply with the minimum standard.

Bahrain signed the MLI in 2020 and deposited its instrument of ratification on 23 February 2022, listing all its agreements. The MLI entered into force for Bahrain on 1 June 2022. The agreements modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

Bahrain indicated in its response to the Peer Review questionnaire that steps have also been taken (other than under the MLI) to implement the minimum standard in its agreements with Austria and Bermuda.

Bahrain is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³

B. Conclusion

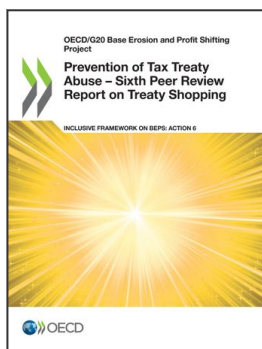
No jurisdiction has raised any concerns about their agreements with Bahrain.

Summary of the jurisdiction response – Bahrain

	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Algeria*	No	No	PPT
2	Austria	No	No	PPT
3	Bangladesh*	No	No	PPT
4	Barbados	Yes MLI		PPT
5	Belarus	No	No	PPT
6	Belgium	Yes MLI		PPT
7	Bermuda	No	No	PPT
8	Brunei Darussalam	No	No	PPT
9	Bulgaria	Yes MLI		PPT
10	China (People's Republic of)	Yes MLI		PPT
11	Cyprus*	Yes MLI		PPT
12	Czechia	No	No	PPT
13	Egypt	Yes MLI		PPT
14	Estonia	No	Yes MLI	PPT
15	France	Yes MLI		PPT
16	Georgia	No	No	PPT
17	Hungary	Yes MLI		PPT
18	Iran*	No	No	PPT
19	Ireland	Yes MLI		PPT
20	Isle of Man	Yes MLI		PPT
21	Jordan	Yes MLI		PPT

¹³ For its agreements listed under the MLI, Bahrain is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

22	Korea	Yes MLI		PPT
23	Lebanon*	No	No	PPT
24	Luxembourg	Yes MLI		PPT
25	Malaysia	Yes MLI		PPT
26	Malta	Yes MLI		PPT
27	Mexico	No	Yes MLI	PPT
28	Morocco	No	Yes MLI	PPT
29	Netherlands	Yes MLI		PPT
30	Pakistan	Yes MLI		PPT
31	Philippines	No	No	PPT
32	Portugal	Yes MLI		PPT
33	Seychelles	Yes MLI		PPT
34	Singapore	Yes MLI		PPT
35	Sri Lanka	No	No	PPT
36	Sudan*	No	No	PPT
37	Switzerland	Yes other		PPT
38	Syrian Arab Republic*	No	No	PPT
39	Tajikistan*	No	No	PPT
40	Thailand	Yes MLI		PPT
41	Türkiye	No	Yes MLI	PPT
42	Turkmenistan*	No	No	PPT
43	United Kingdom	Yes MLI		PPT
44	Uzbekistan	No	No	PPT
45	Yemen*	No	No	PPT



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