

Bahrain

A. Progress in the implementation of the minimum standard

Bahrain has 44 tax agreements in force,¹⁶ as reported in its response to the Peer Review questionnaire. None of those agreements comply with the minimum standard.

Bahrain signed the MLI in 2020 and listed its non-compliant agreements. 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 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.¹⁷

B. Conclusion

Recommendation

It is recommended that Bahrain completes the steps to have the MLI take effect with respect to its agreements listed under the MLI as those agreements will only be modified by the MLI (and come into compliance with the minimum standard) once the provisions of the MLI take effect.

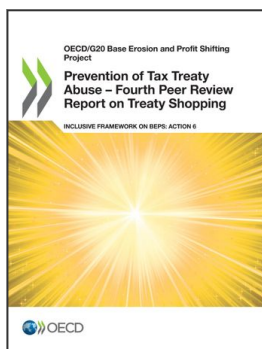
Summary of the jurisdiction response - Bahrain

	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	No	Yes MLI	PPT
5	Belarus	No	No	PPT
6	Belgium	No	Yes MLI	PPT
7	Bermuda	No	No	PPT
8	Brunei Darussalam	No	No	PPT
9	Bulgaria	No	Yes MLI	PPT
10	China (People's Republic of)	No	Yes MLI	PPT
11	Cyprus*	No	Yes MLI	PPT
12	Czech Republic	No	No	PPT

¹⁶ Bahrain has also concluded an agreement with Switzerland, which entered into force on 27 July 2021. Therefore, as of that date, Bahrain has 45 tax agreements in force. The agreement with Switzerland complies with the minimum standard.

¹⁷ 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).

13	Egypt	No	Yes MLI	PPT
14	Estonia	No	Yes MLI	PPT
15	France	No	Yes MLI	PPT
16	Georgia	No	No	PPT
17	Hungary	No	Yes MLI	PPT
18	Iran*	No	No	PPT
19	Ireland	No	Yes MLI	PPT
20	Isle of Man	No	Yes MLI	PPT
21	Jordan	No	Yes MLI	PPT
22	Korea	No	Yes MLI	PPT
23	Lebanon*	No	No	PPT
24	Luxembourg	No	Yes MLI	PPT
25	Malaysia	No	Yes MLI	PPT
26	Malta	No	Yes MLI	PPT
27	Mexico	No	Yes MLI	PPT
28	Morocco	No	Yes MLI	PPT
29	Netherlands	No	Yes MLI	PPT
30	Pakistan	No	Yes MLI	PPT
31	Philippines*	No	No	PPT
32	Portugal	No	Yes MLI	PPT
33	Seychelles	No	Yes MLI	PPT
34	Singapore	No	Yes MLI	PPT
35	Sri Lanka	No	No	PPT
36	Sudan*	No	No	PPT
37	Syrian Arab Republic*	No	No	PPT
38	Tajikistan*	No	No	PPT
39	Thailand	No	No	PPT
40	Turkey	No	Yes MLI	PPT
41	Turkmenistan*	No	No	PPT
42	United Kingdom	No	Yes MLI	PPT
43	Uzbekistan*	No	No	PPT
44	Yemen*	No	No	PPT



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