

Bahrain

A. Progress in the implementation of the minimum standard

Bahrain has 44 tax agreements in force, as reported in its response to the Peer Review questionnaire.

Bahrain signed the MLI in 2020, listing its non-compliant bilateral agreements.

Bahrain further indicated that bilateral negotiations would be used with respect to several agreements.¹⁵

Bahrain is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁶

The agreements that will be modified by the MLI will come into compliance with the minimum standard once the provisions of the MLI take effect.

B. Implementation issues

Bahrain's listed agreements under the MLI will start to be compliant after Bahrain's ratification of the MLI. Bahrain is encouraged to ratify the MLI as soon as possible.

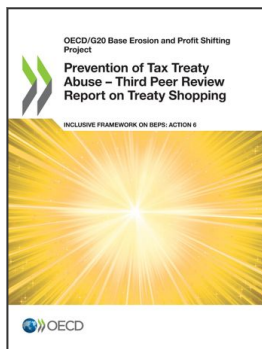
Summary of the jurisdiction response - Bahrain

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Algeria*	No	N/A	No	N/A	
2	Austria	No	N/A	No	N/A	
3	Bangladesh*	No	N/A	No	N/A	
4	Barbados	No	N/A	No	N/A	
5	Belarus*	No	N/A	No	N/A	
6	Belgium	No	N/A	No	N/A	
7	Bermuda	No	N/A	No	N/A	
8	Brunei Darussalam	No	N/A	No	N/A	
9	Bulgaria	No	N/A	No	N/A	
10	China (People's Republic of)	No	N/A	No	N/A	
11	Cyprus*	No	N/A	No	N/A	
12	Czech Republic	No	N/A	No	N/A	
13	Egypt	No	N/A	No	N/A	
14	Estonia	No	N/A	No	N/A	
15	France	No	N/A	No	N/A	
16	Georgia	No	N/A	No	N/A	
17	Hungary	No	N/A	No	N/A	
18	Iran*	No	N/A	No	N/A	

¹⁵ On 23 November 2019, Bahrain signed an agreement with Switzerland. The agreement is compliant with the minimum standard both has not yet been ratified.

¹⁶ 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).

19	Ireland	No	N/A	No	N/A	
20	Isle of Man	No	N/A	No	N/A	
21	Jordan	No	N/A	No	N/A	
22	Korea	No	N/A	No	N/A	
23	Lebanon*	No	N/A	No	N/A	
24	Luxembourg	No	N/A	No	N/A	
25	Malaysia	No	N/A	No	N/A	
26	Malta	No	N/A	No	N/A	
27	Mexico	No	N/A	No	N/A	
28	Morocco	No	N/A	No	N/A	
29	Netherlands	No	N/A	No	N/A	
30	Pakistan	No	N/A	No	N/A	
31	Philippines*	No	N/A	No	N/A	
32	Portugal	No	N/A	No	N/A	
33	Seychelles	No	N/A	No	N/A	
34	Singapore	No	N/A	No	N/A	
35	Sri Lanka	No	N/A	No	N/A	
36	Sudan*	No	N/A	No	N/A	
37	Syrian Arab Republic*	No	N/A	No	N/A	
38	Tajikistan*	No	N/A	No	N/A	
39	Thailand	No	N/A	No	N/A	
40	Turkey	No	N/A	No	N/A	
41	Turkmenistan*	No	N/A	No	N/A	
42	United Kingdom	No	N/A	No	N/A	
43	Uzbekistan*	No	N/A	No	N/A	
44	Yemen*	No	N/A	No	N/A	



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