

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

Currently, 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 Foreign Tax Relation Directorate (FTRD) page of the National Bureau for Revenue website sets out Certificate of Residence (COR) Guidelines which are used by the FTRD to assess COR requests.

(See: [National Bureau For Revenue - Certificates of Residence for Tax Purpose \(COR\) \(nbr.gov.bh\)](http://nbr.gov.bh))

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

Currently, 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 Foreign Tax Relation Directorate (FTRD) page of the National Bureau for Revenue website sets out Certificate of Residence (COR) Guidelines which are used by the FTRD to assess COR requests.

(See: [National Bureau For Revenue - Certificates of Residence for Tax Purpose \(COR\) \(nbr.gov.bh\)](http://nbr.gov.bh))

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

Not Applicable

Section IV – Contact point for further information

All COR requests and supporting documents must be sent by mail, e-fax or email in either Arabic or English to:

Foreign Tax Relations Directorate
National Bureau for Revenue
Bahrain World Trade Center, West Tower
P.O. Box 17555
Manama
Kingdom of Bahrain

Tel No: +973 17502322
e-Fax No: +973 17910098
E-mail: FTR@nbr.gov.bh