KINGDOM OF BAHRAIN

DMTT RETURN FILING MANUAL

AUGUST 2026

VERSION 1.0



الجهاز الوطني للإيرادات

National Bureau for Revenue

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1. Manual Overview

The purpose of this Manual is to provide:

- An overview of the DMTT rules and procedures in the Kingdom of Bahrain in relation to the DMTT returns process; and
- The necessary guidance to help them navigate the National Bureau for Revenue (NBR) online portal and forms for DMTT returns filing, payment submission and obtaining refunds.

This Manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, kindly contact your NBR Relationship Manager (RM) or refer to the multiple sources available on NBR's website including:

1. DMTT Guides on the NBR website using the following link: www.nbr.gov.bh/guidelines_and_publications
2. DMTT FAQs using the following link: www.nbr.gov.bh/dmtt_faqs
3. Executive Regulations: Executive Regulation No. 11 of 2024 Regarding the Implementation of Tax on Multinational Enterprises using the following link www.nbr.gov.bh/media/DMTT_Executive_Regulations_en
4. DMTT Law: Decree-Law No. 11 of 2024 using the following link: www.nbr.gov.bh/media/Decree_Law_No_11_of_2024_EN
5. You can also contact NBR's Contact Centre via email or hotline, details of which can be found on the NBR website under 'Contact Us.'

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2. DMTT Tax Return Overview

DMTT returns are the official documents submitted by the Filing Constituent Entity to NBR summarizing the total DMTT due for a given reporting fiscal year and providing the information NBR needs to evaluate the correctness of a Constituent Entity (CE)'s Top-up Tax liability.

The Filing Constituent Entity is required to submit a questionnaire form and a DMTT Tax Return for a given reporting fiscal year:

- Revenue Test Notification
- DMTT Tax Return

2.1. Revenue Test Notification

The Revenue Test Notification is a questionnaire form designed to determine the revenue threshold for DMTT eligibility and notify NBR if the MNE Group to which the Filing Constituent Entity belongs has met the revenue threshold for the Reporting Fiscal Year.

The revenue threshold is met if the annual revenue of the Multinational Enterprise Group is equal or exceeds EUR 750 million in the Consolidated Financial Statements of the Ultimate Parent Entity for at least two of the four Fiscal Years immediately preceding that Fiscal Year.

If the Revenue Test Notification indicates that the MNE group has not met the revenue threshold for the Fiscal Year, the Filing Constituent Entity may choose not to submit a Tax Return for the Fiscal Year. Any advance payments made for the purposes of DMTT for the Reporting Fiscal Year will be credited to the DMTT account of the Filing Constituent Entity. Excess tax paid may be refunded upon the submission through a refund request by the Filing Constituent Entity or may be set off against any Tax Due for other Fiscal Years or administrative fines due by the Filing Constituent Entity.

2.2. DMTT Tax Return

The DMTT Tax Return is the main instrument for gathering data and information specified for Tax purposes for a particular Fiscal Year. It consists of the three sections:

- Central Filing Notification
- Information Schedule
- Tax Computation Schedule

2.2.1. Central Filing Notification

The Central Filing Notification is a notification submitted by the Filing Constituent Entity to inform NBR that an Information Schedule which adheres to the requirements stipulated in the Model Rules, Administrative Guidance, Commentary and guidelines issued by the OECD will be submitted to a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the

Reporting Fiscal Year. Entities that opt for Central Filing of their Information schedule are not required to fill in the Information Schedule section of the DMTT Tax Return in Bahrain but will be required to submit it in another jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom that will allow it to exchange the GloBE Information Return (GIR) with Bahrain.

2.2.2. Information Schedule

The Information Schedule which includes, where applicable, information related to Constituent Entities, Joint Ventures and Joint Venture Subsidiaries which are members of the Multinational Enterprise Group, and which may be located outside the Kingdom. This schedule must be filled if the MNE Group did not opt for Central Filing of the Information schedule.

2.2.3. Tax Computation Schedule

The Tax Computation Schedule presents a self-assessment of Tax Due to the Bureau for the Fiscal Year.

3. DMTT Tax Return submission obligation

Every Filing Constituent Entity registered for DMTT purposes in the Kingdom of Bahrain is required to submit a Revenue Test Notification for every reporting fiscal year for which they are registered for.

If the MNE Group to which the Filing Constituent Entity belongs is in scope of DMTT for the Reporting Fiscal Year, the Filing Constituent Entity would be required to submit a DMTT Tax Return for the Reporting Fiscal Year.

4. DMTT Tax Return submission deadline

A Filing Constituent Entity shall file a Tax Return to the Bureau for each Reporting Fiscal Year, no later than 15 months from the last day of the Reporting Fiscal Year.

The Reporting Fiscal Year that is the subject of the Tax Return is an accounting period with respect to which the Ultimate Parent Entity of the Multinational Enterprise Group prepares its Consolidated Financial Statements, or, where no Consolidated Financial Statements are prepared, the Gregorian calendar year.

Please note that if the due date falls on an official holiday, then it will be extended to the next working day.

4.1. DMTT Tax Return deadline during the Transition Year

All DMTT returns must be submitted online through the NBR online portal.

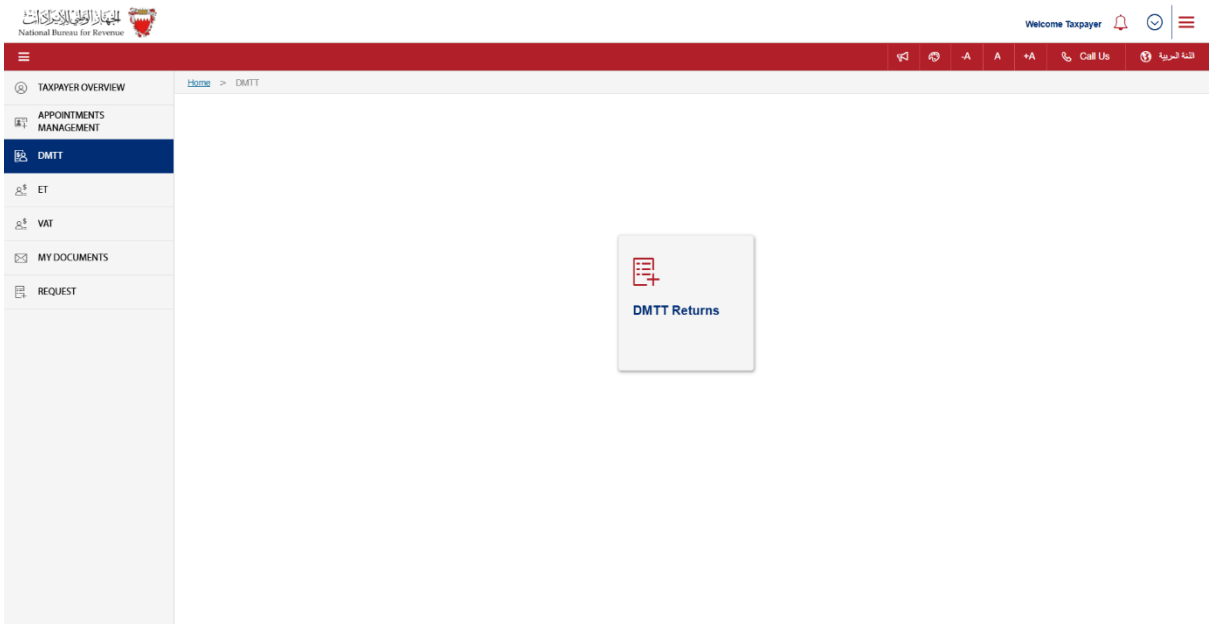
Please refer to the steps below when filing a DMTT return.

Accessing DMTT Returns

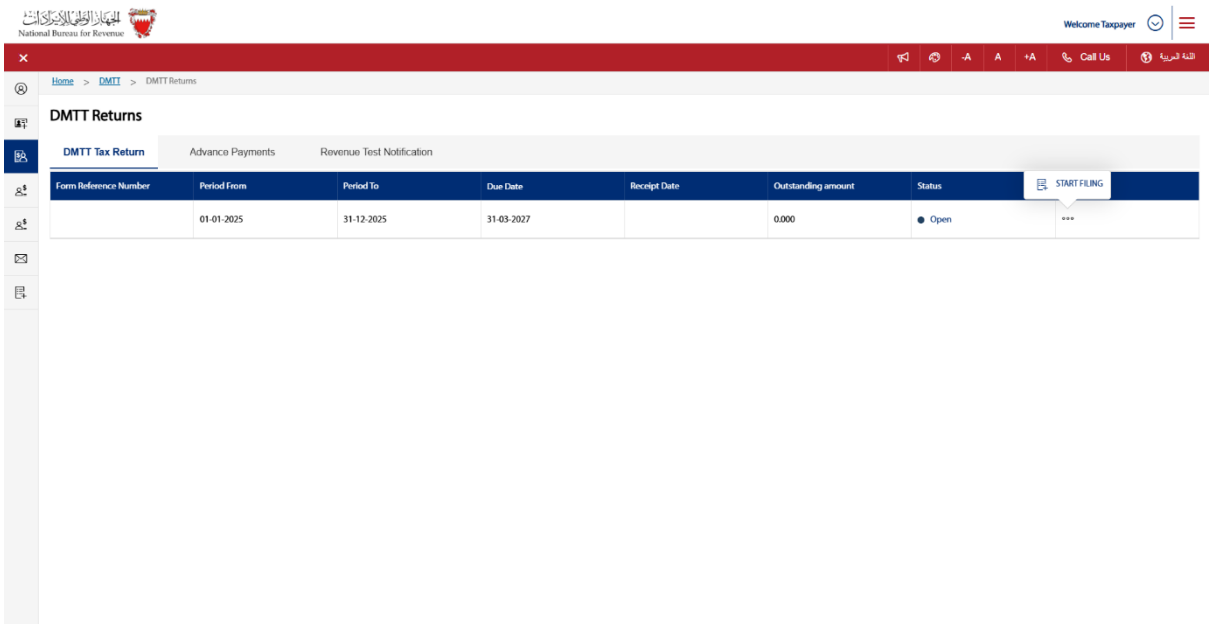
The Filing Constituent Entity should access the Login page on the NBR website using the following link: www.nbr.gov.bh.

Note: The portal should be accessed via Google Chrome for optimal utilization.

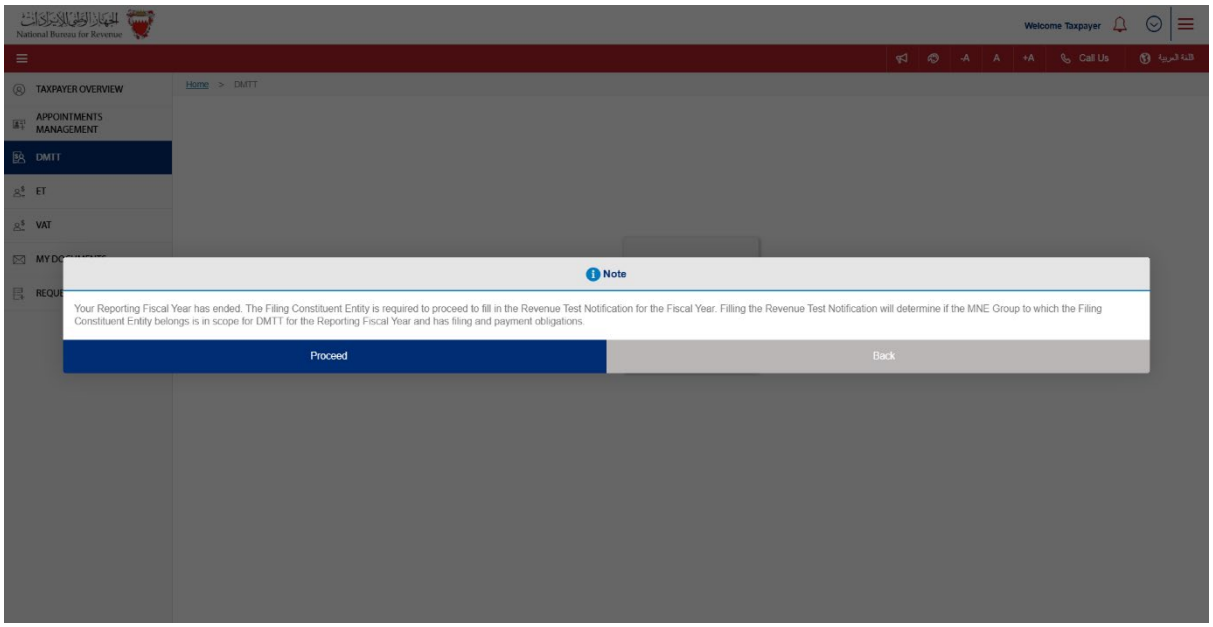
Log in to the portal using your designated User ID and Password (used during registration) and click on “DMTT Returns” from the list available on the left of the portal page.



Three tabs will be available to the Filing Constituent Entity: DMTT Tax Return, Advance Payments, Revenue Test Notification.

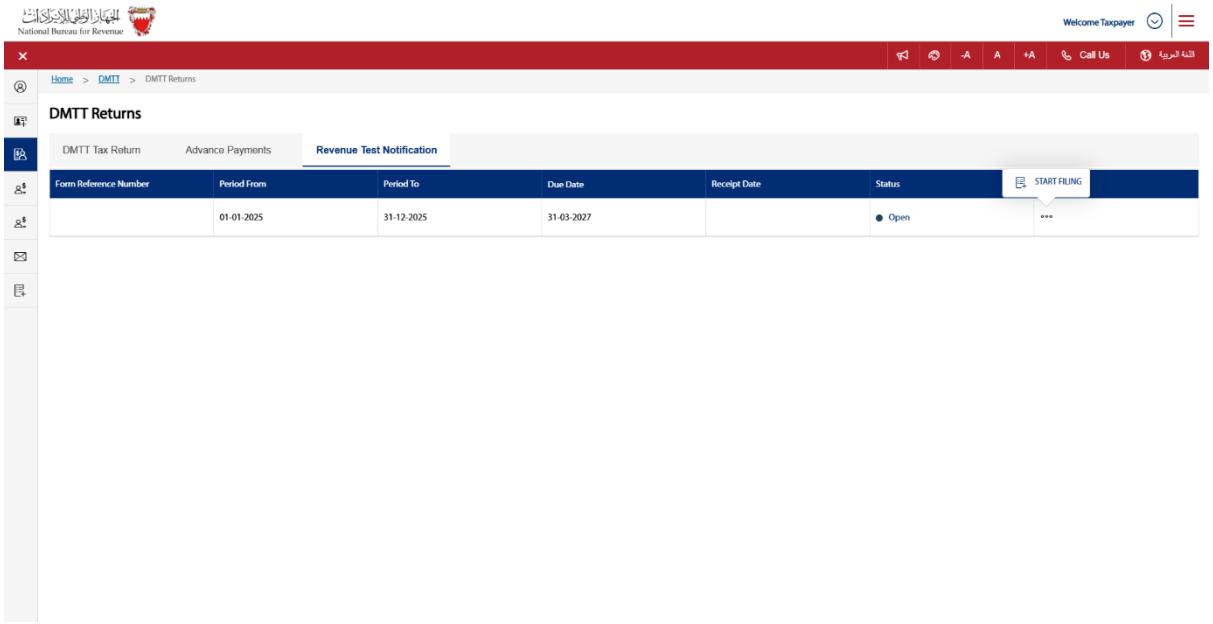


Submitting the Revenue Test Notification

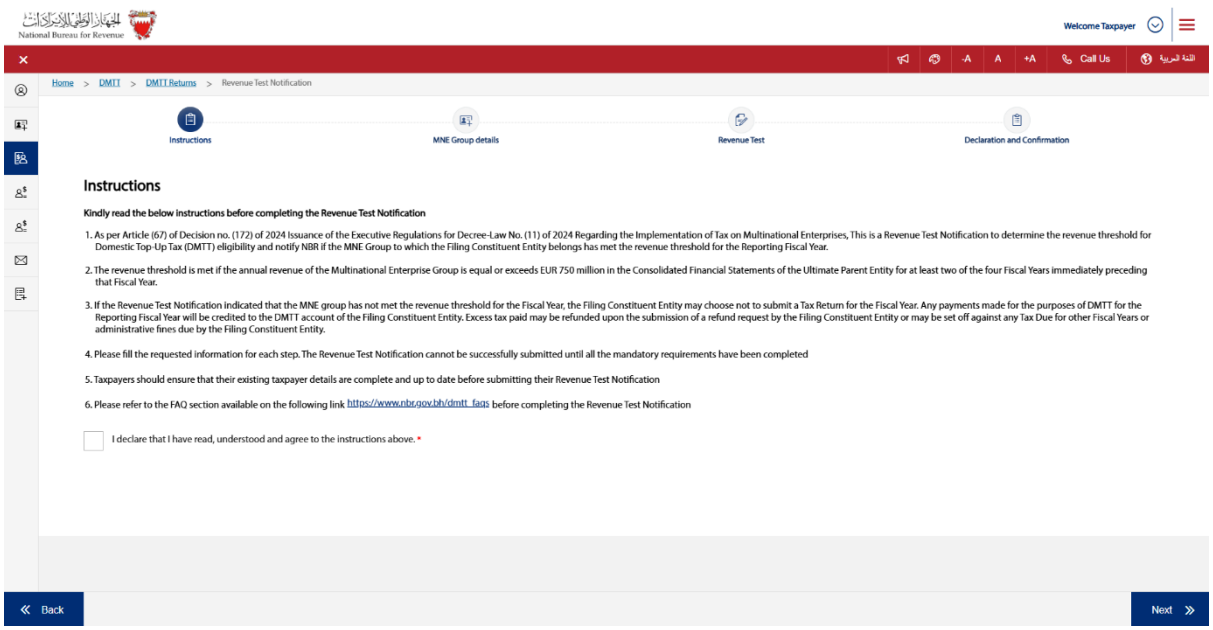


Access the outstanding Revenue Test Notification obligations by clicking on “Revenue Test Notification” tab after the end of the Reporting Fiscal Year. The number displayed at the bottom of this push button (i.e. “1 not filed”) represents the outstanding filing obligations to date.

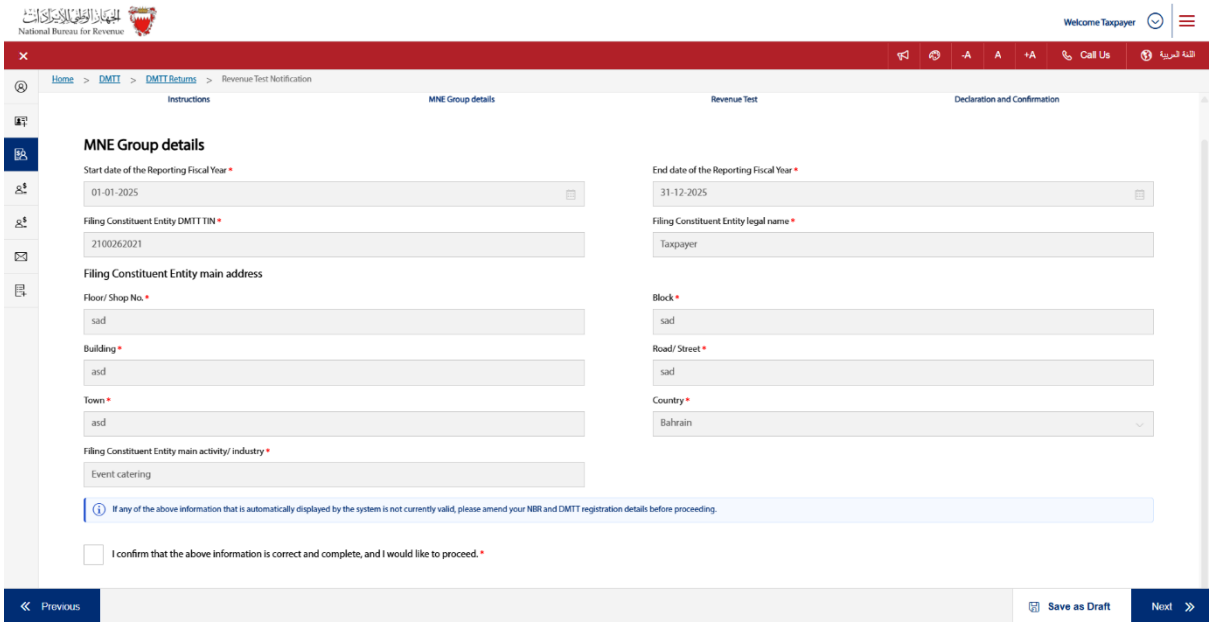
A table containing all Revenue Test Notifications will appear. To initiate the submission of a Revenue Test Notification for a specified period, select the appropriate Revenue Test Notification that is marked as “Open”, click on the 3-dot action button, and select “Start Filing”.



After reviewing the conditions of submitting the Revenue Test Notification, the Filing Constituent Entity must confirm and agree with the instructions to move forward with the form. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner. Click the “Next” button at the bottom right corner to proceed to the next page of the Revenue Test Notification.

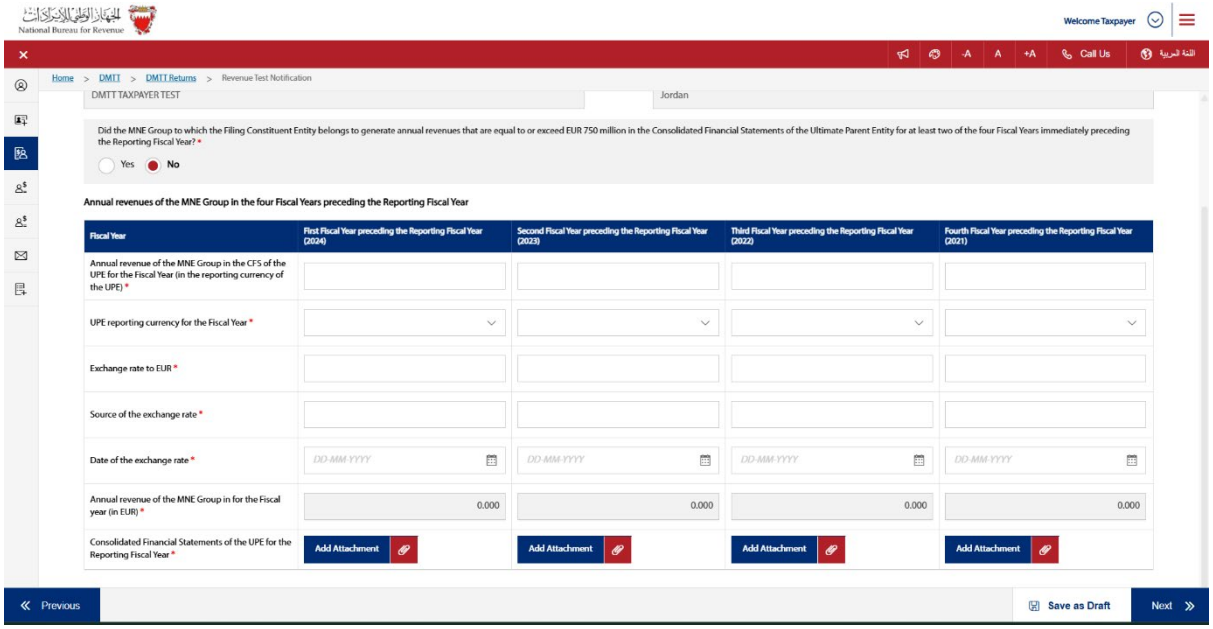


On the “MNE Group Details” page, the Filing Constituent Entity should review the MNE group details to ensure that the correct information is populated. If any adjustments to these details are required or if there is an error in the auto populated information, please amend your NBR/DMTT registration details on the portal. If the Filing Constituent Entity is unable to make the necessary changes to your details via the portal, please contact NBR for assistance through one of the contact channels stated on the NBR website. If the details presented are correct, please confirm that the information is correct by ticking the checkbox. Click the “Next” button at the bottom right corner to proceed to the next page of the Revenue Test Notification.



On the “Revenue Test” page, the Filing Constituent Entity should review the name and location of the Ultimate Parent Entity of the MNE Group to which the Filing Constituent Entity belongs. If any adjustments to these details are required or if there is an error in the auto populated information, please amend your DMTT registration details on the portal. If the Filing Constituent Entity is unable to make the necessary changes to your details via the portal, please contact NBR for assistance through one of the contact channels stated on the NBR website. If the details presented are correct, the Filing Constituent Entity is required to select the appropriate answer to the question “Did the MNE Group to which the Filing Constituent Entity belongs to generate annual revenues that are equal to or exceed EUR 750 million in the consolidated Financial Statements of the Ultimate Parent Entity for at least two of the four Fiscal Years immediately preceding the Reporting Fiscal Year?”

MNE Groups which are out-of-scope for DMTT



If the results of the Consolidated Financial Statements have determined that the MNE Group is out of scope for DMTT for the Reporting Fiscal Year, the Filing Constituent Entity should select "No". A table will appear on the page named "Annual Revenues of the MNE Group in the four Fiscal Years preceding the Reporting Fiscal Year". The Filing Constituent Entity is required to complete this table to proceed with submitting an out-of-scope Revenue Test Notification.

Please find the explanations below for each field to be filled under in the **Annual Revenues of the MNE Group in the four Fiscal Years preceding the Reporting Fiscal Year table.** Kindly note that the fields listed below **must be filled for each of the four Fiscal Years preceding the Reporting Fiscal Year**

- **Annual revenue of the MNE Group in the CFS of the UPE for the Fiscal Year**

The UPE's global consolidated revenues in the reporting currency for the four fiscal years immediately preceding the Reporting Fiscal Year as recorded in the Consolidated Financial Statements.

- **UPE reporting currency for the Fiscal Year**

The currency used by the UPE for reporting in their financial statements during the four fiscal years preceding the Reporting Fiscal Year. The currency is to be selected from the drop-down list.

- **Exchange rate to EUR**

The exchange rate for the currency used by the UPE for reporting in their financial statements to EUR for the four fiscal years preceding the Reporting Fiscal Year. The exchange rate to EUR for every fiscal year must be the average monthly foreign exchange rate for December in the calendar year immediately preceding the Fiscal Year in respect of which the conversion is required.

- **Source of the exchange rate**

The source for the exchange rate of the currency used by the UPE for reporting in their financial statements to EUR for the four fiscal years preceding the Reporting Fiscal Year. Acceptable sources include the Central Bank of Bahrain or any other reasonable source. The Bureau shall publish a list of reliable sources of foreign exchange rates.

- **Date of the exchange rate**

The date on which the exchange rate of the currency used by the UPE for reporting in their financial statements to EUR for the four fiscal years preceding the Reporting Fiscal Year was obtained.

- **Annual revenue of the MNE Group for the Fiscal Year (in EUR)** *(Auto-populated field)*

The UPE's global consolidated revenues for the four fiscal years immediately preceding the Reporting Fiscal Year, automatically converted from the presentation currency to EUR based on the exchange rate inputted by the Filing Constituent Entity for the relevant fiscal year.

- **Consolidated Financial Statements of the UPE for the Fiscal Year**

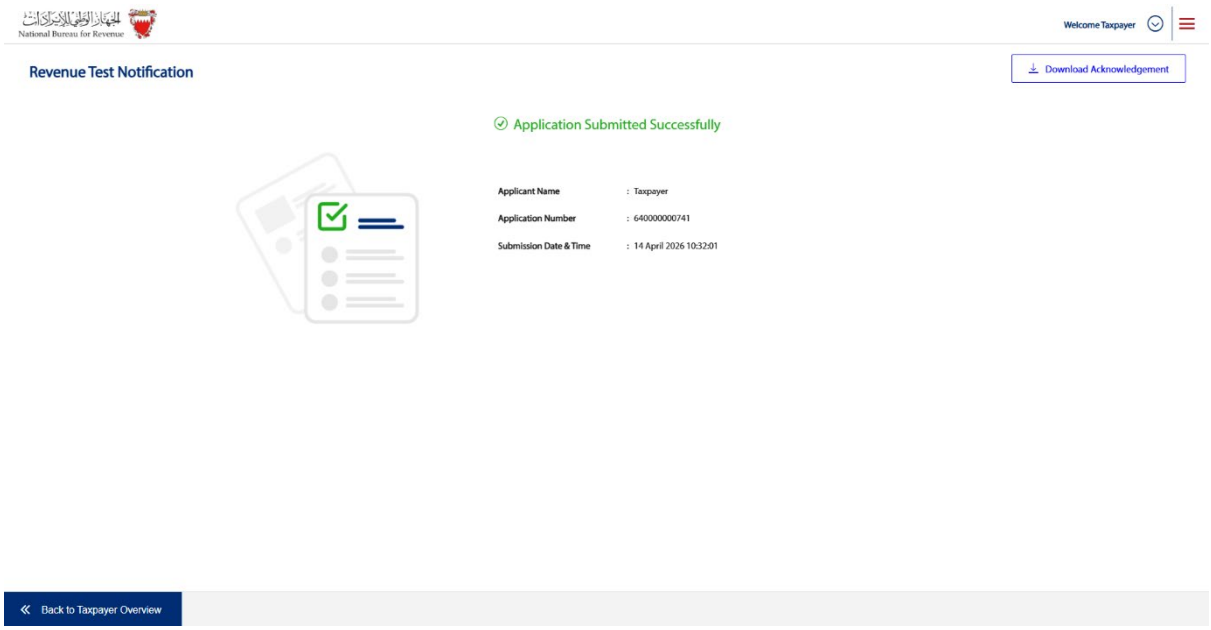
The global consolidated financial statements of the UPE for the four fiscal years immediately preceding the Reporting Fiscal Year. (Maximum file size is 5MB per attachment, with a maximum of 5 attachments).

Once the Filing Constituent Entity have completed the table, click the "Next" button at the bottom right corner to proceed to the next page of the Revenue Test Notification.

Once the Filing Constituent Entity reaches the “Declaration and confirmation” page, the Filing Constituent Entity should provide all required information and select the checkbox to confirm that all the provided information is true and to certify that the designated contact person completing the Revenue Test Notification is authorized to complete this form on behalf of the Filing Constituent Entity.

After filling in the details, the Filing Constituent Entity can either click on ‘Save Draft’ to return to the section later to complete submission or click on ‘Submit’ to make the submission.

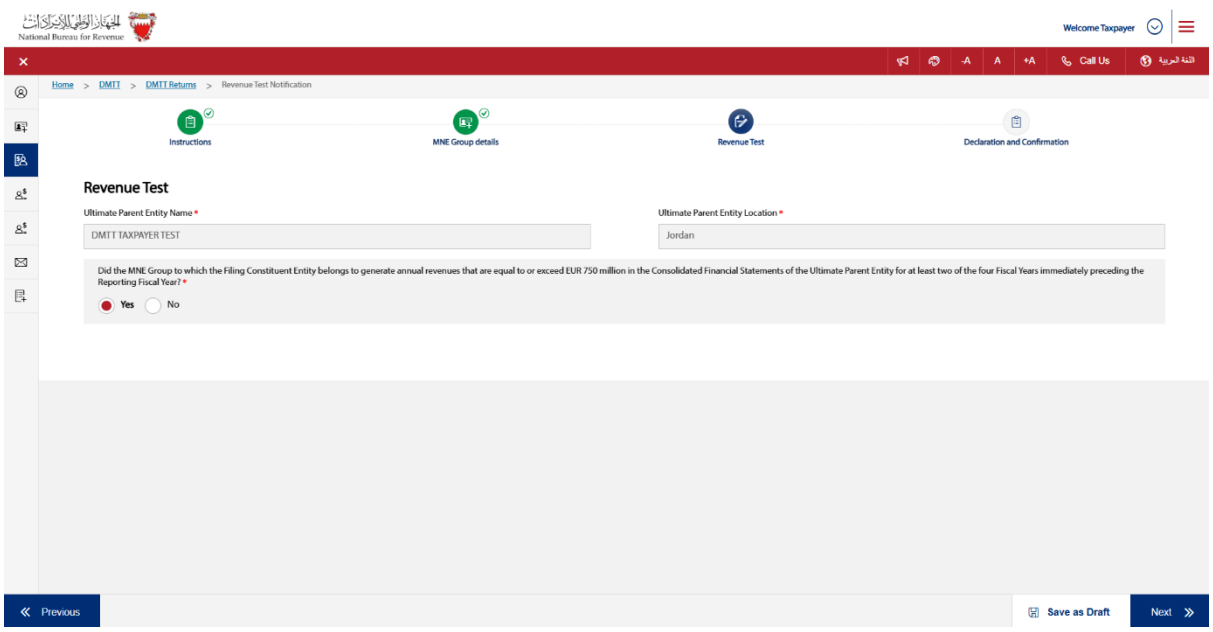
After successful submission, the window below appears. The screen displays ‘Application submitted successfully’.

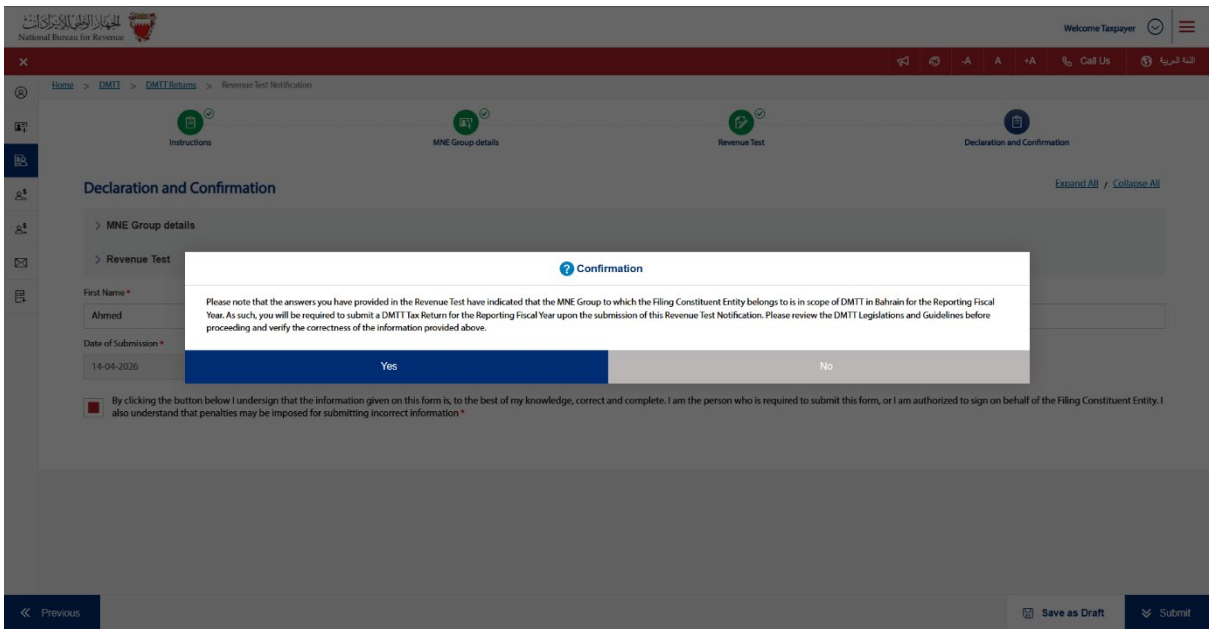


Upon completing the Revenue Test Notification, the Filing Constituent Entity will see the status as ‘Submitted, Out-of-scope’ under the “Revenue Test Notification” section. The Filing Constituent Entity will not be able to access or be required to submit the DMTT Tax Return for the Fiscal Year. Any advance payments made for the Fiscal Year will be added to the DMTT account as Excess tax credits.

MNE Groups which are in-scope for DMTT

If the results of the Consolidated Financial Statements have determined that the MNE Group is in scope for DMTT for the Reporting Fiscal Year, the Filing Constituent Entity should select “Yes”. Click the “Next” button at the bottom right corner to proceed to the next page of the Revenue Test Notification.

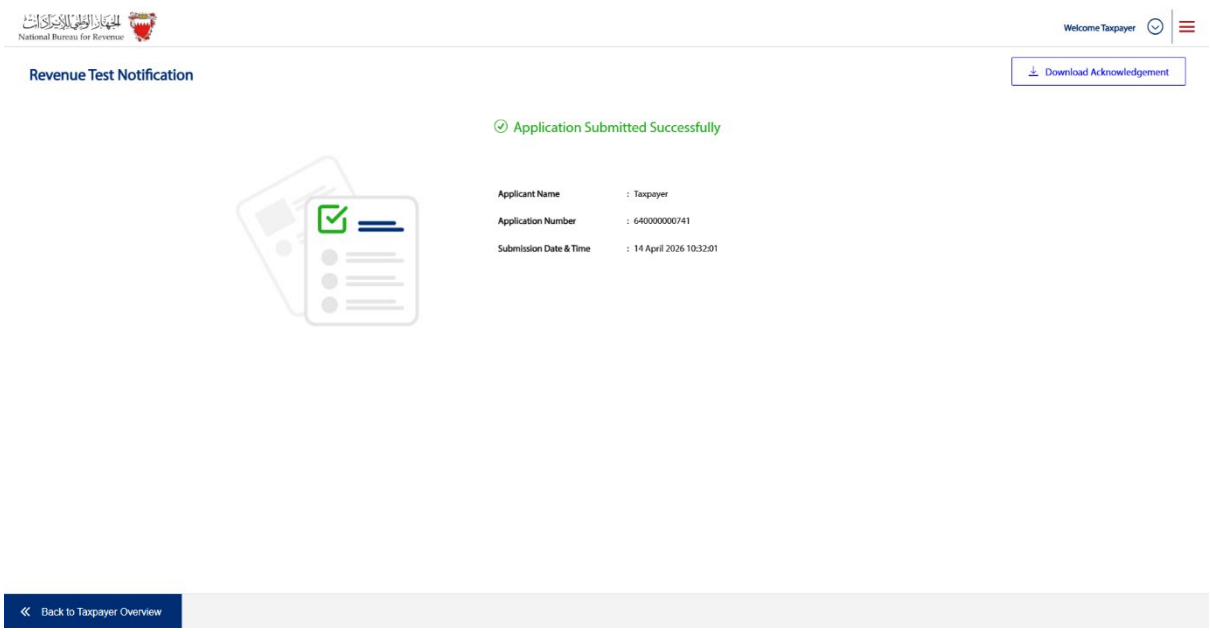




Once the Filing Constituent Entity reaches the “Declaration and confirmation” page, the Filing Constituent Entity should provide all required information and select the checkbox to confirm that all the provided information is true and to certify that the designated contact person completing the Revenue Test Notification is authorized to complete this form on behalf of the Filing Constituent Entity.

After filling in the details, the Filing Constituent Entity can either click on ‘Save Draft’ to return to the section later to complete submission or click on ‘Submit’ to make the submission.

After successful submission, the window below appears. The screen displays ‘Application submitted successfully’.

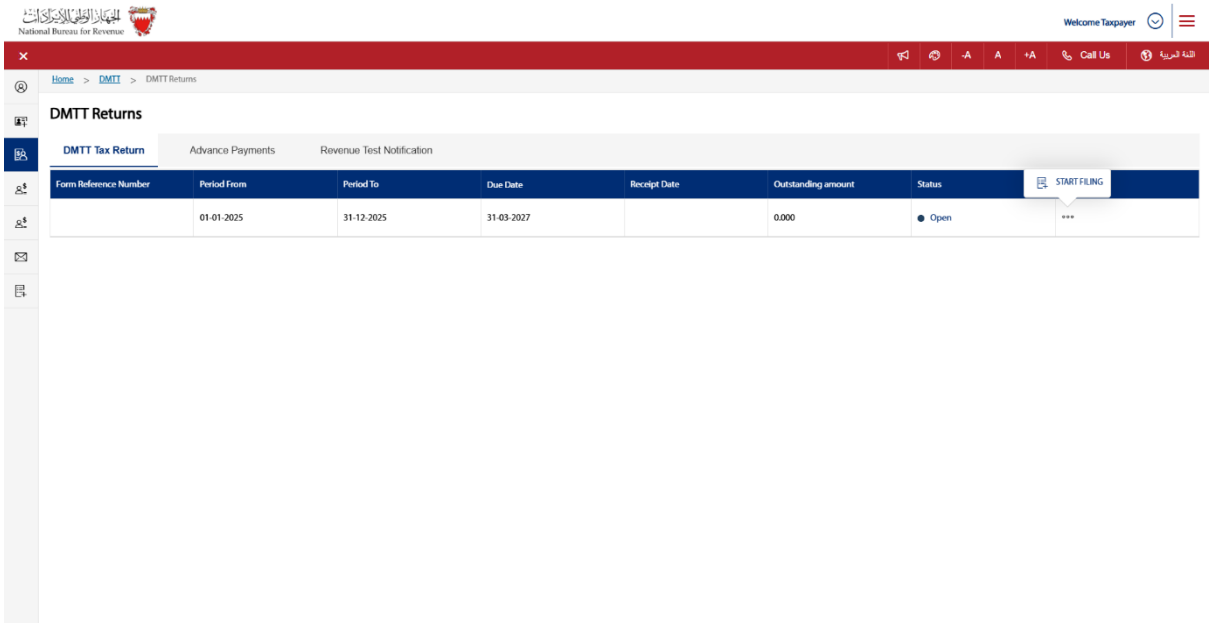


Upon completing the Revenue Test Notification, the Filing Constituent Entity will see the status as 'Submitted, In-scope' under the "Revenue Test Notification" section. The Filing Constituent Entity will be able to access the DMTT Tax Return for the Fiscal Year and must submit it within the prescribed deadline.

Submitting the DMTT Tax Return

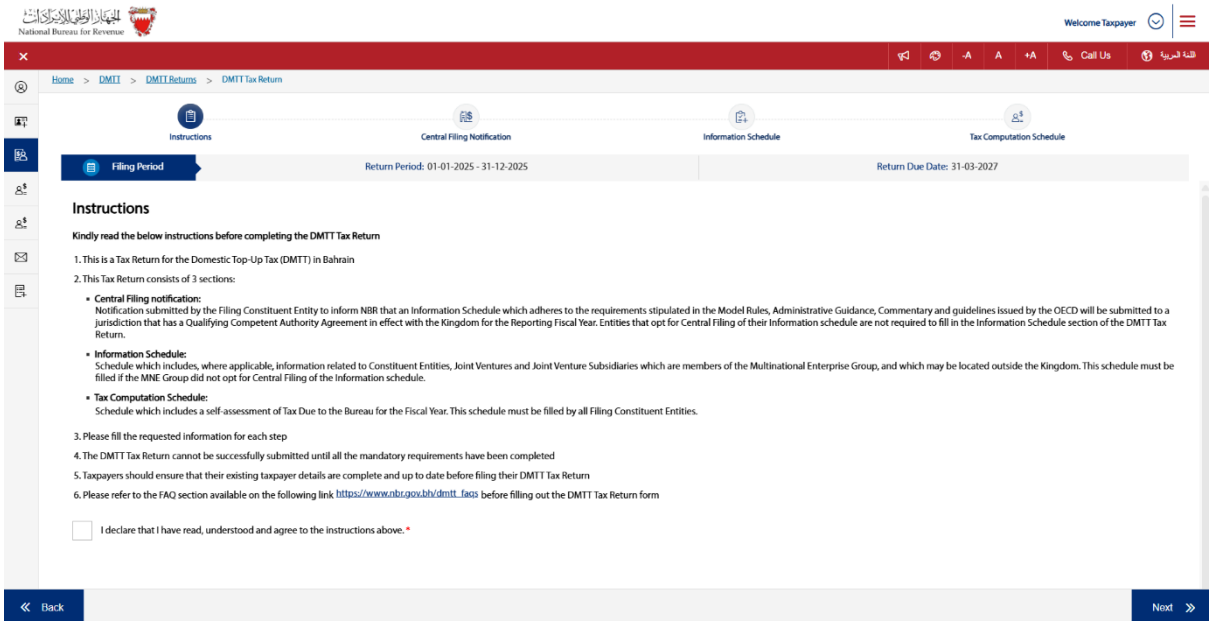
Access the outstanding DMTT Tax Return obligations by clicking on "DMTT Tax Returns" tab after the end of the Reporting Fiscal Year. The number displayed at the bottom of this push button (i.e. "1 not filed") represents the outstanding filing obligations to date.

A table containing all DMTT Tax Returns will appear. To initiate the filing of a DMTT Tax Return for a specified period, select the appropriate DMTT Tax Return that is marked as "Open", click on the 3-dot action button, and select "Start Filing".



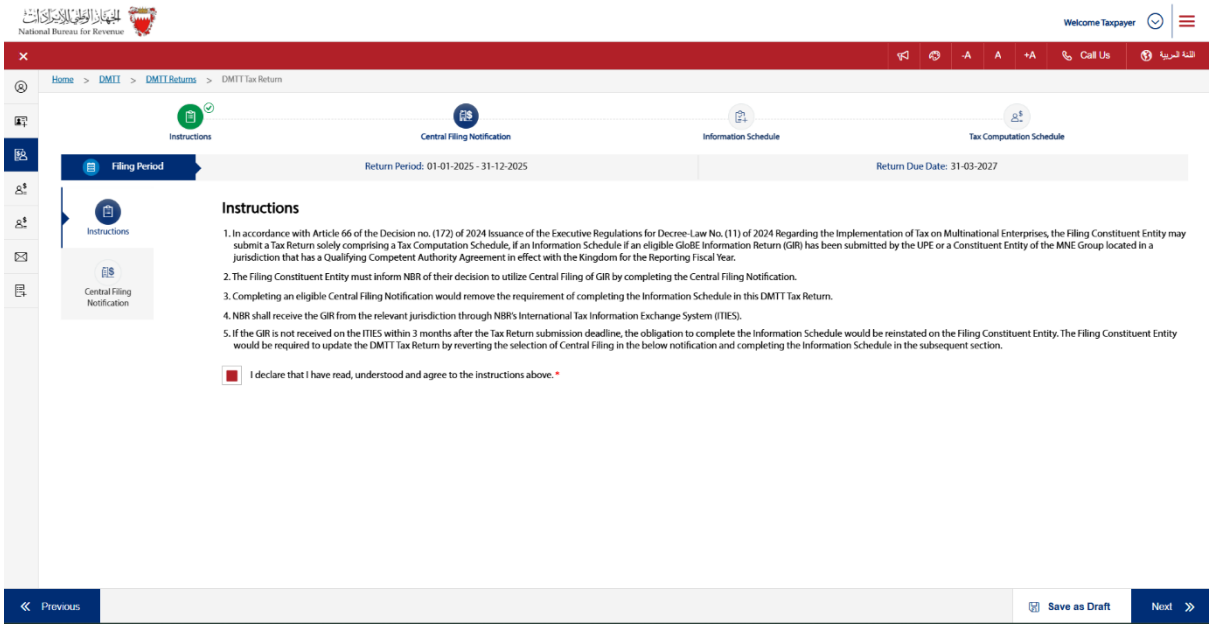
Populating the DMTT Tax Return form

After reviewing the conditions of submitting the DMTT Tax Return form, the Filing Constituent Entity must confirm and agree with the instructions; only then can the Filing Constituent Entity move forward with the form. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner.



Central Filing Notification

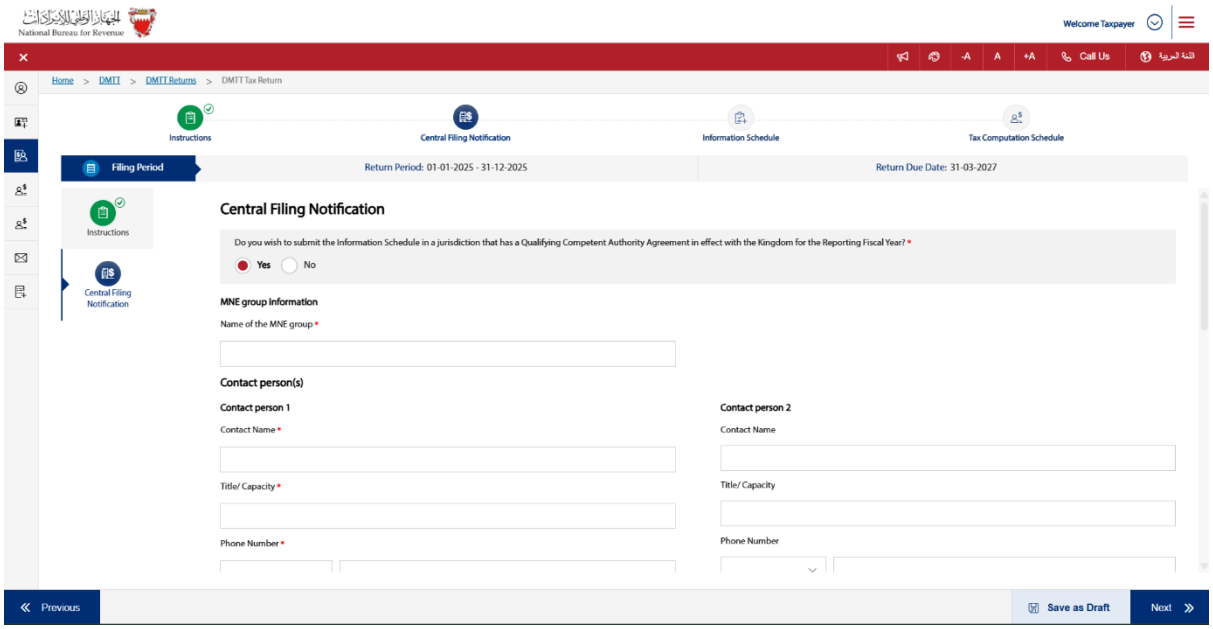
The first section of the DMTT Tax Return form consists of the Central Filing Notification. After reviewing the conditions of the Central Filing Notification, the Filing Constituent Entity must confirm and agree with the instructions; only then can the Filing Constituent Entity move forward with the form. Click the “Next” button at the bottom right corner to proceed to the next page of the Central Filing Notification.



On the “Central Filing Notification” page, the Filing Constituent Entity is required to select the appropriate answer on the question “Do you wish to submit the Information Schedule in a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year?”.

MNE Groups opting for Central Filing

If the Filing Constituent Entity wishes to opt for Central Filing of its Information Schedule (GloBE Information Return), please select “Yes” on the question “Do you wish to submit the Information Schedule in a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year?”.



If the Filing Constituent Entity selected ‘Yes’ to Central Filing, the Filing Constituent Entity will be required to fill in the following sub-sections:

MNE Group Information

This sub-section consists of the field(s) identifying the MNE Group**:**

- **Name of the MNE Group**

The name of the MNE Group that is commonly used in the preparation of the Consolidated Financial Statements.

Contact persons(s)

This sub-section consists of the field(s) identifying the contact person(s) of the Filing Constituent Entity. NBR will communicate with this contact person if any issues concerning the central filing of the Information Schedule arise. The Filing Constituent Entity may add up to 2 contact persons**:**

- **Contact Name**

The full name of the designated contact person for the Filing Constituent Entity.

- **Job description**

The job description/ designation of the contact person for the Filing Constituent Entity.

- **ID Type**

The type of identification to prove the identity of the designated contact person for the Filing Constituent Entity.

- **ID Number**

The ID number associated with the ID type selected.

- **Country**

The country of nationality of the contact person designated by the Filing Constituent Entity. This is to be selected from the drop-down list.

- **E-mail address**

The E-mail address of the contact person for the Filing Constituent Entity.

- **Phone number**

The phone number of the contact person for the Filing Constituent Entity.

- **Mobile number**

The mobile number of the contact person for the Filing Constituent Entity.

UPE Information

This sub-section consists of the field(s) identifying the UPE of the MNE Group to which the Filing Constituent Entity belongs to. Kindly note that the information entered in this sub-section must match the input provided in the equivalent field in the UPE's GloBE Information Return (GIR)**:**

- **Name**

The name of the UPE of the MNE Group to which the Filing Constituent Entity belongs to.

- **Jurisdiction**

The 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the UPE is located for GloBE purposes. The jurisdiction can be selected from the drop-down list.

- **Address**

The address of the UPE in the jurisdiction selected in the field above.

- **TIN**

The TIN of the UPE used for purposes of Covered Taxes in the jurisdiction where the UPE is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number. This is the same TIN as the TIN that is contained in Table 1.3.1.4 of the GloBE Information Return.

- **TIN of the UPE in the local jurisdiction (if different, and if any)** (*Optional*)

The TIN (if any) issued to the UPE by NBR in Bahrain. This is the same TIN as the TIN that is contained in Table 1.3.1.5 of the GloBE Information Return.

Designated Filing Entity Information (*Optional*)

This sub-section consists of the field(s) identifying the Designated Filing Entity (DFE) of the MNE Group to which the Filing Constituent Entity belongs to. If NBR will receive the GloBE Information Return via Exchange of Information from the jurisdiction of a DFE (instead of that of the UPE), provide information for the DFE. Kindly note that the information entered in this sub-section must match the input provided in the equivalent field in the GloBE Information Return (GIR)**:**

- **Name**

The name of the DFE of the MNE Group to which the Filing Constituent Entity belongs to.

- **Jurisdiction**

The 2-character alphabetic country code based on the ISO 3166-1 Alpha 2 standard for the jurisdiction where the DFE is located for GloBE purposes. The jurisdiction can be selected from the drop-down list.

- **Address**

The address of the DFE in the jurisdiction selected in the field above.

- **TIN**

The TIN of the DFE used for purposes of Covered Taxes in the jurisdiction where the DFE is located for GloBE purposes or, where a TIN is unavailable, a functional equivalent, such as a business/company registration code/number. This is the same TIN as the TIN that is contained in Table 1.3.1.4 of the GloBE Information Return.

- **TIN of the DFE in the local jurisdiction (if different, and if any)** (*Optional*)

The TIN (if any) issued to the DFE by NBR in Bahrain. This is the same TIN as the TIN that is contained in Table 1.3.1.5 of the GloBE Information Return.

After completing the relevant fields of the Central Filing Notification, click the “Next” button at the bottom right corner to proceed to the next page of the DMTT Tax Return.

Selecting this option allows the Filing Constituent Entity to submit a Tax Return solely comprising a Tax Computation Schedule, with the expectation that an eligible GloBE Information Return (GIR) will be submitted by the UPE or a Constituent Entity (DFE) of the MNE Group located in a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year.

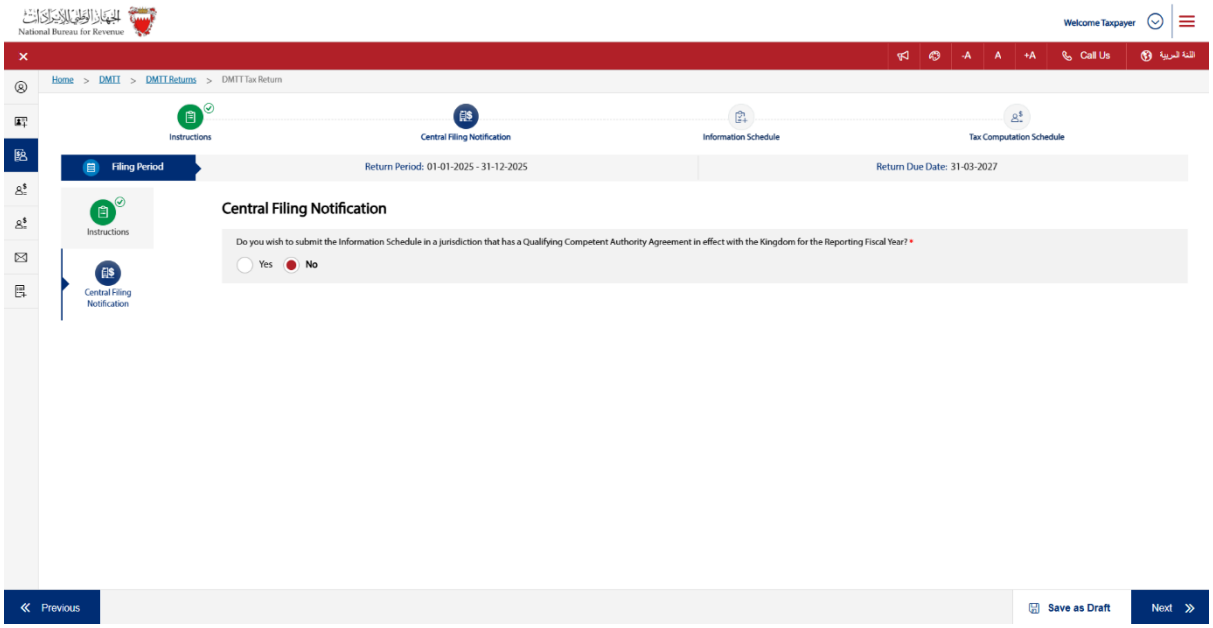
NBR shall receive the GIR from the relevant jurisdiction through NBR’s International Tax Information Exchange System (ITIES). Upon receiving the GIR, it will be populated in the Information Schedule section of the DMTT Tax Return and accessible to the Filing Constituent Entity in view-mode only.

If the GIR is not received on the ITIES within 3 months after the Tax Return submission deadline, the obligation to complete the Information Schedule would be reinstated on the Filing Constituent Entity. The Filing Constituent Entity would be required to update the DMTT Tax Return by reverting the selection of Central Filing and completing the Information Schedule in the subsequent section.

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MNE Groups opting for Local Filing

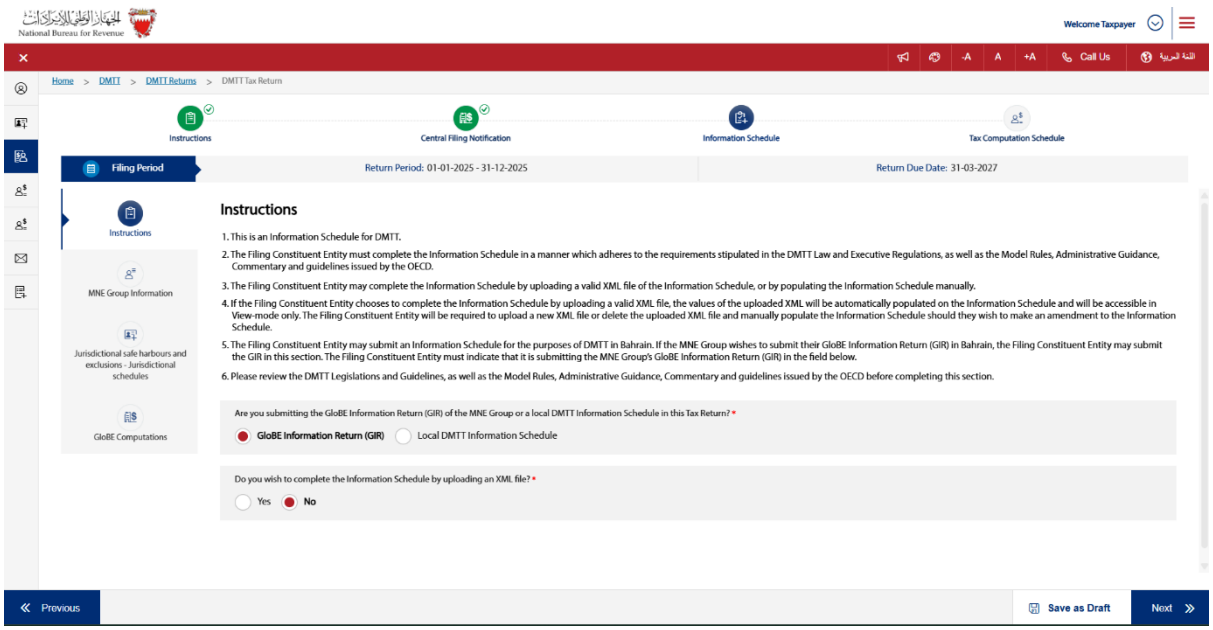
If the Filing Constituent Entity wishes to opt for Local Filing of your Information Schedule to NBR, please select “No” on the question “Do you wish to submit the Information Schedule in a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year?”. No further input would be required on the Central Filing Notification if “No” is selected.



Click the “Next” button at the bottom right corner to proceed to the next page of the DMTT Tax Return. Selecting this option will require the Filing Constituent Entity to complete the Information Schedule before the Filing Constituent Entity can submit the DMTT Tax Return to the NBR.

Information Schedule

The second section of the DMTT Tax Return form consists of the Information Schedule. The Information Schedule in Bahrain has been designed to adhere to the requirements stipulated in the Model Rules, Administrative Guidance, Commentary and guidelines issued by the OECD and mirror the GloBE Information Return. The Information Schedule is only required to be filled by entities that have selected “No” on the question “Do you wish to submit the Information Schedule in a jurisdiction that has a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year?”



The Filing Constituent Entity can refer to the information below for an explanation of the fields on the first page of the Information Schedule:

- **Are you submitting the GloBE Information Return (GIR) of the MNE Group or a local DMTT Information Schedule in this Tax Return?**

This question requires the Filing Constituent Entity to declare whether it would submit an Information Schedule for domestic DMTT purposes or its full GloBE Information Return. Two options are available:

  - **GloBE Information Return (GIR)**: The Filing Constituent Entity, in its capacity as the UPE or DFE of the MNE Group, will submit the complete GloBE Information Return (GIR), capturing standardized data across all jurisdictions in which the MNE Group operates, including jurisdictional computations of GloBE income or loss, covered taxes, effective tax rates, and top-up tax allocations in accordance with the requirements stipulated in the Model Rules, Administrative Guidance, Commentary and guidelines issued by the OECD. If the Filing Constituent Entity has selected this option, NBR will exchange the submitted GloBE Information Return with all jurisdictions with taxing rights that have a Qualifying Competent Authority Agreement in effect with the Kingdom for the Reporting Fiscal Year. Kindly review the Foreign Tax Relations section of the NBR's website to access the latest updates on the Kingdom's active Competent Authority Agreements to determine if NBR would be able to exchange your GIR with the relevant jurisdictions with taxing rights.
  - **Local DMTT Information Schedule:** The Filing Constituent Entity, in its capacity as the Local Filing Entity, will submit a Bahrain-specific return limited to Domestic Minimum Top-up Tax (DMTT) data, capturing local GloBE computations and top-up tax payable required to calculate the MNE Group's DMTT liability in Bahrain, without requiring full disclosure of the MNE Group's global GIR information, except where necessary to complete the calculation of DMTT. This return will be used locally for DMTT purposes and will not be exchanged with other jurisdictions.

- **Upload XML file** (*Attachment*)

The Filing Constituent Entity must prepare and file its Information Schedule in XML format and must fully comply with the OECD GIR XML schema. The submitted file must be schema-valid, adhere to the prescribed structure, naming conventions, and data formats, and include all mandatory fields and validations as defined in the schema.

An uploaded file that does not meet the schema requirements, including files with structural errors, missing required elements, or invalid data types, will be rejected by the system and an error message will be displayed.

Once a schema-complaint XML file is uploaded, its content will be auto-populated and accessible in view-mode in the following pages of the Information Schedule.

Kindly find a list of resources that may assist you with the computation of the DMTT liability and the preparation of your XML file:

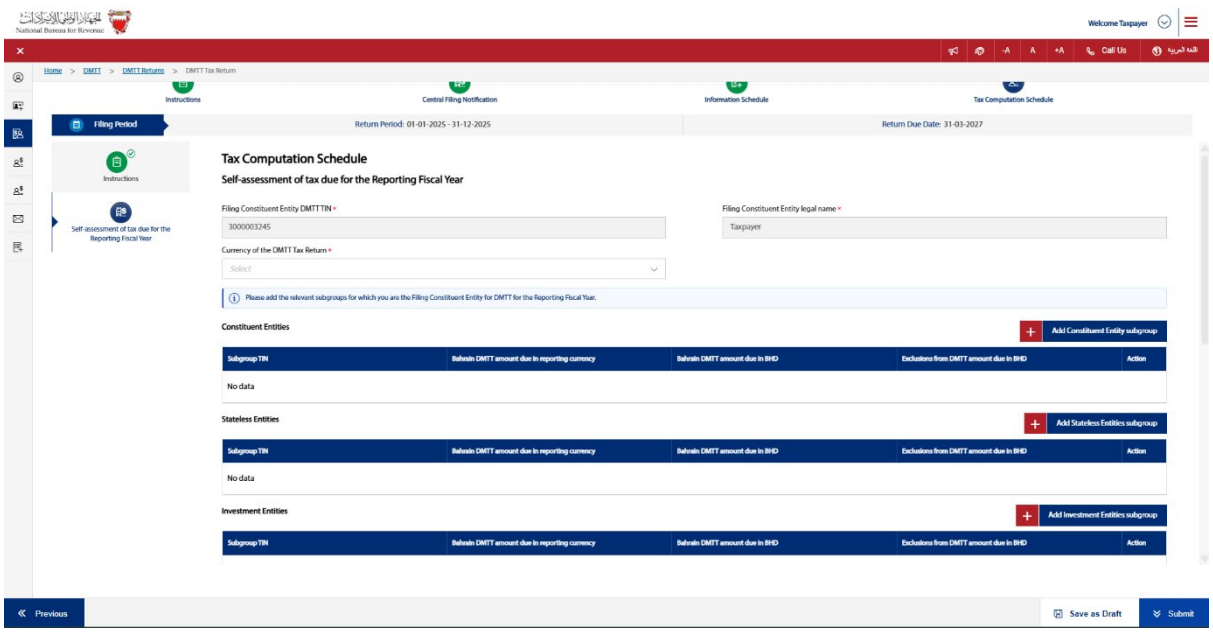
- **DMTT Computation Guide:** This guide sets out general principles relating to the computation of the Domestic Minimum Top-up Tax (DMTT). You may access it at https://www.nbr.gov.bh/publications/view/dmtt_computation_guide.
- **GloBE Information Return (Pillar Two) Guide:** This official OECD webpage allows you to download the official GloBE Information Return (GIR) guide. You may access it at GloBE Information Return (Pillar Two) Guide
- **GloBE Information Return (Pillar Two) XML Schema:** This official OECD webpage allows you to download the official XML Schema package and access the relevant guidance regarding the schema and its implementation. You may access it at GloBE Information Return (Pillar Two) XML Schema

If the Filing Constituent Entity encounters technical issues with generating an appropriate XML file for the Information Schedule, NBR may, upon the request, allow the Filing Constituent Entity to manually populate the Information Schedule through the input form available on the portal. Kindly contact NBR for further assistance.

Once a schema-complaint XML file is uploaded, its content will be auto-populated and accessible in view-mode in the following pages of the Information Schedule. After successfully uploading a valid XML file, click the “Next” button at the bottom right corner to proceed to through the pages of the Information Schedule and onto the next section of the DMTT Tax Return.

Tax Computation Schedule

The third section of the DMTT Tax Return form consists of the Tax Computation Schedule. The Tax Computation Schedule will serve as the charging mechanism for DMTT. The annual DMTT bill will be generated based on the amounts entered in this Schedule. The Filing Constituent Entity is required to declare the annual DMTT amount for every sub-group that has appointed the Filing Constituent Entity.



On the “Tax Computation Schedule” page, the Filing Constituent Entity is required to complete the following fields to determine the final payable liability for the Reporting Fiscal Year:

- **Filing Constituent Entity DMTT TIN** (*auto-populated and non-editable*)

The unique Tax Identification Number assigned to the Filing Constituent Entity of the MNE Group for DMTT purposes.

- **Filing Constituent Entity Legal Name** (*auto-populated and non-editable*)

The registered legal name of the Filing Constituent Entity of the MNE Group.

- **Currency of the DMTT Tax Return**

The currency used to undertake the QDMTT computations in Section 3 of the Information Schedule, which is either the presentation currency of the Consolidated Financial Statements or the local currency (BHD). The currency can be selected from the drop-down list.

- **Exchange rate of the Currency to BHD** (*conditional*)

The exchange rate of the currency of the DMTT Tax Return to BHD. This field is mandatory if the currency selected in “Currency of the DMTT Tax Return” is not “BHD”. The exchange rate used must be the average foreign exchange rate for the Fiscal Year.

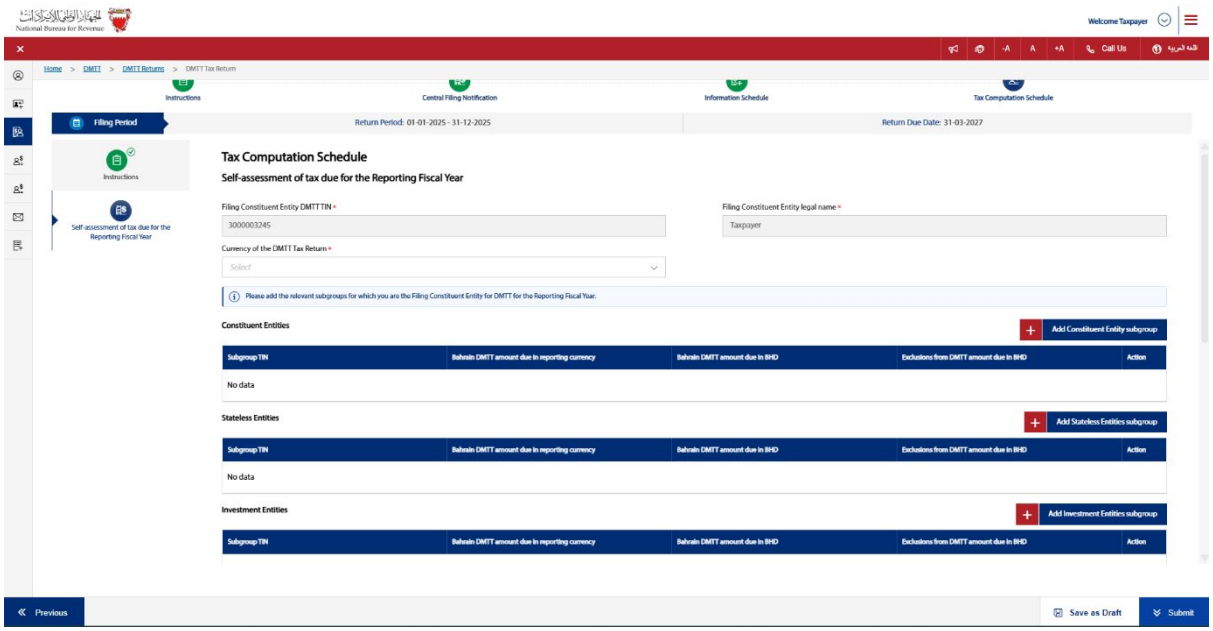
- **Source of the exchange rate**

The source for the current exchange rate for the currency used by the Filing Constituent Entity within the Information Schedule. Acceptable sources include the Central Bank of Bahrain or any other reasonable source, provided the same source is used consistently.

- **Date on which exchange rate was obtained**

The date on which this exchange rate was obtained from the source.

Subgroups data



This subsection requires the Filing Constituent Entity to input the annual DMTT liability captured in their Information Schedule for every subgroup of the MNE Group in Bahrain. This subsection consists of 4 tables:

- **Constituent Entities**: This table is dedicated to capturing the liability of each subgroup of standard constituent entities of the MNE Group within Bahrain as recorded in the Information Schedule. Joint Ventures and Joint Venture Subsidiaries of the MNE Group, whose liability is calculated as if they were Constituent Entities of a separate Multinational Enterprise Group and the Joint Venture was the Ultimate Parent Entity of that Group, must be included in this table.
- **Stateless Entities**: This table is dedicated to capturing the liability of each Stateless Entity located in the Kingdom pursuant to Paragraph D of Article 8 of the Law. The liability of each Stateless Entity is calculated on a standalone basis and must be recorded in a separate row.
- **Investment Entities:** This table is dedicated to capturing the liability of each Investment Entity or Insurance Investment Entity located in the Kingdom pursuant to the provisions of Article 59 of the Executive Regulations. The liability of each Investment Entity or Insurance Investment Entity is calculated on a standalone basis and must be recorded in a separate row.
- **Minority-Owned Constituent Entities**: This table is dedicated to capturing the liability for Constituent Entities that are members of a Minority-owned Subgroup. The liability of each Minority-owned Subgroup is calculated as if those Constituent Entities were a separate Multinational Enterprise Group and must be recorded in a separate row.

The Filing Constituent Entity must include all subgroups that are included in the Information Schedule. If a Joint Venture or Joint Venture Subsidiary exists in Bahrain and has appointed a different Filing Constituent Entity, the liability of this JV subgroup must be included in the Constituent Entities table, but will not be included in the final liability payable. The Filing Constituent Entity will only be liable for the DMTT amount allocated to the subgroups for which it was appointed.

If the Filing Constituent Entity is filing on behalf of a JV subgroup, the Filing Constituent Entity must include all subgroups that are included in the Information Schedule. However, the Filing Constituent Entity will only be liable for the DMTT amount allocated to the JV subgroup for which it was appointed.

To add a subgroup to a table, click on '+ Add' and fill in the following information:

- **Subgroup TIN**

The unique Tax Identification Number of the Entity or Subgroup that is being added to the table.

- **Bahrain DMTT amount due in Reporting Currency**

The annual amount due for the entity or subgroup that is recorded in Section 3.3 of the Information Schedule. The amount due must include both the QDMTT amount for the Fiscal Year and any Additional Current Top-Up Tax that arose for Bahrain.

- **Bahrain DMTT amount due in BHD**

The amount declared in "Bahrain DMTT amount due in Reporting Currency" converted to BHD. The Filing Constituent Entity must convert the amount due using the exchange rate entered in "Exchange rate of the Currency to BHD". If the Reporting Currency used is BHD, the same amount declared in "Bahrain DMTT amount due in Reporting Currency" must be inputted in this field.

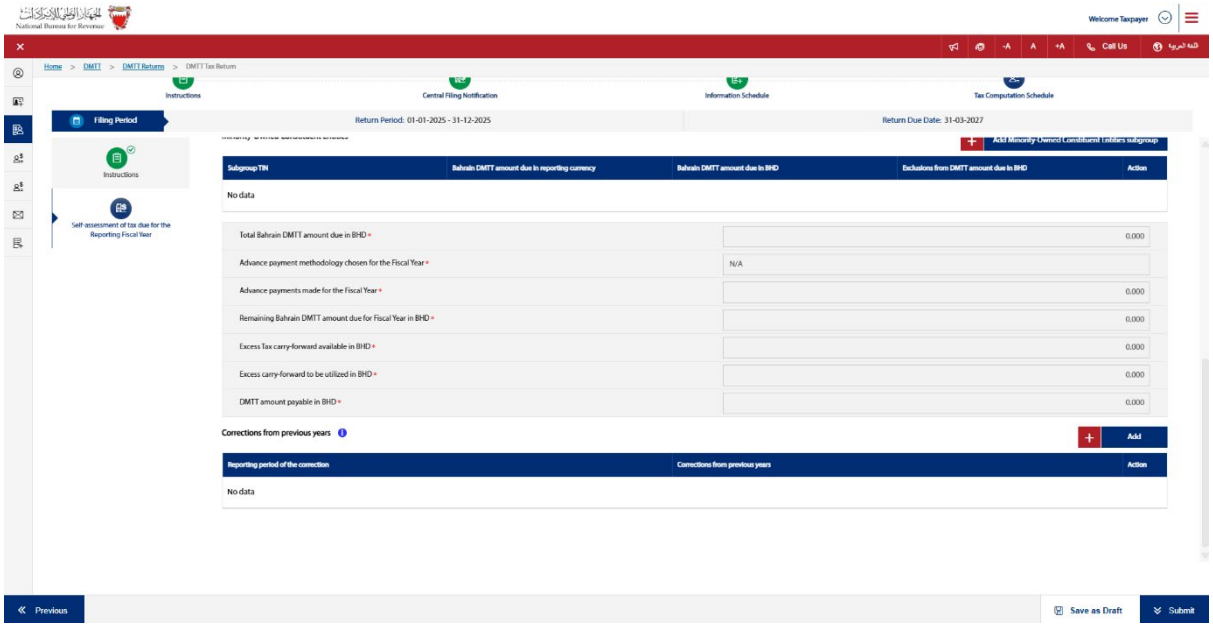
- **Exclusions from DMTT amount due in BHD**

This field is dedicated to the exclusion of the liability of subgroups that have not appointed the Filing Constituent Entity. This allows the Filing Constituent Entity to exclude DMTT amounts payable by other Filing Constituent Entities.

    - If the Filing Constituent Entity is appointed for the constituent entities of the MNE Group, this field must be used to record the DMTT amount of all JV subgroups covered by other Filing Constituent Entities. The amount entered in this field must match the Bahrain DMTT amount due in BHD.

If the Filing Constituent Entity is appointed a JV subgroup of the MNE Group, this field must be used to record the DMTT amount of all other subgroups covered by other Filing Constituent Entities. The amount entered in this field must match the Bahrain DMTT amount due in BHD.

Liability Calculation



This subsection displays the final liability calculation and amount payable by the Filing Constituent Entity. The Filing Constituent Entity must review the figures in each field to ensure their correctness, and make amendments to the 4 subgroup tables where necessary:

- **Total Bahrain DMTT amount due in BHD** (*auto-populated and non-editable*)

The total tax liability for the constituent entities of the MNE Group that have appointed the Filing Constituent Entity for the Reporting Fiscal Year. This field is automatically calculated as follows:

Sum of all inputs provided in "Bahrain DMTT amount due in BHD" ***minus*** *Sum of all inputs provided in "Exclusions from DMTT amount due in BHD"*

- **Advance payment methodology chosen for the Fiscal Year** (*auto-populated and non-editable*)

The advance payment methodology selected by the Filing Constituent Entity for the Reporting Fiscal Year.

- **Advance payments made for the Fiscal Year** (*auto-populated and non-editable*)

The sum of advance payments made by the Filing Constituent Entity for the Reporting Fiscal Year.

- **Remaining Bahrain DMTT amount due for Fiscal Year in BHD** (*auto-populated and non-editable*)

The remaining tax liability due after deducting the advance payments made for the fiscal year. A negative value will be displayed if advance payments are made in excess of the Total Bahrain DMTT amount due in BHD, which would result in Excess Tax Credits.

- **DMTT credits carried forward from previous period(s) in BHD** (*auto-populated and non-editable*)

The current Excess Tax Credits balance available in the DMTT account of the Filing Constituent Entity.

- **DMTT credits applied to this Tax Return in BHD** (*auto-populated and non-editable*)

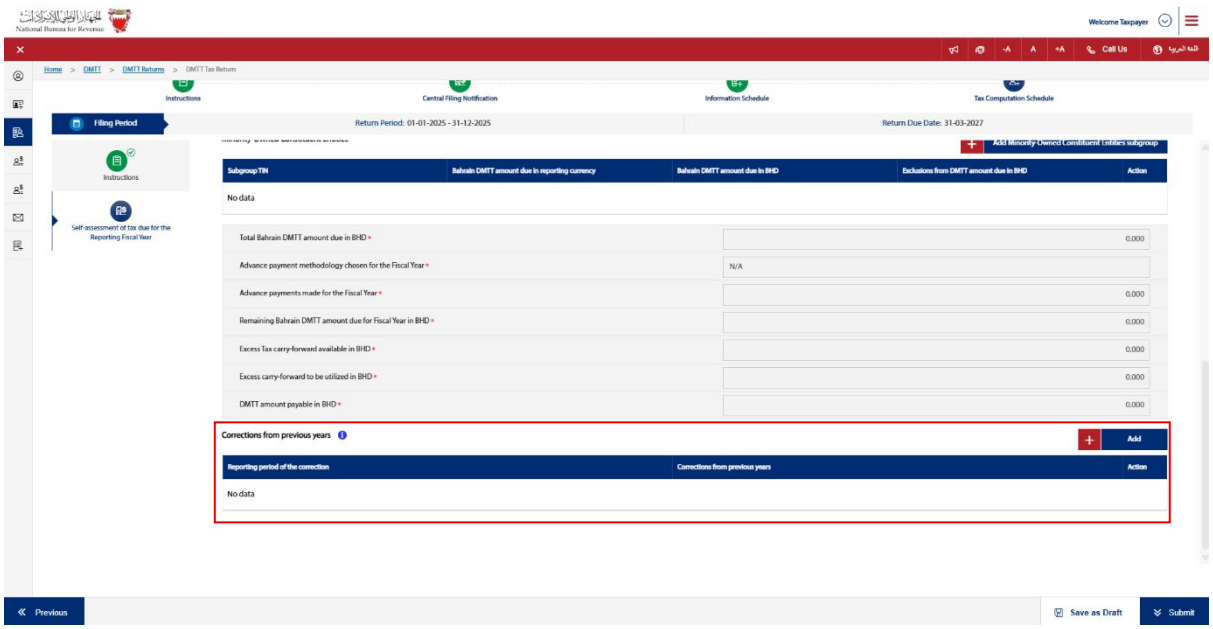
The amount of Excess Tax Credits that will be used to offset the remaining tax liability. As per the provisions of Paragraph E of Article 71 of the Executive Regulations, the Bureau may set off excess Tax paid by a Filing Constituent Entity against any tax due for other fiscal years or administrative fines due until the excess Tax paid is exhausted. Upon the submission of the DMTT Tax Return, the Filing Constituent Entity will receive a PDF file in 'My Documents' section of the portal confirming the amount of credits used to offset the liability (if credits were used).

- **DMTT amount payable (or reclaimed) for this Tax Return in BHD** (*auto-populated and non-editable*)

The final tax liability payable by the Filing Constituent Entity for the Reporting Fiscal Year after the deduction of advance payments (if any) and DMTT credits (if any).

  - **Positive value:** A positive value will be displayed in this field if the *"Total Bahrain DMTT amount due in BHD"* exceeds *"Advance payments made for the Fiscal Year"*. This represents the final tax liability payable for the Reporting Fiscal Year. Upon submission of the DMTT Tax Return, a liability will be payable by the Filing Constituent Entity and a bill letter will be added to "My Documents". Any tax liability generated by the DMTT Tax Return is payable to the Bureau later than 15 months from the last day of the Reporting Fiscal Year.
  - **Negative value:** A negative value will be displayed in this field if *"Advance payments made for the Fiscal Year"* exceed *"Total Bahrain DMTT amount due in BHD"*. Upon submission of the DMTT Tax Return, any excess tax paid for the Fiscal Year would be added to the DMTT account as Excess Tax Credits.

Corrections from previous year(s)



Additional Current Tax arises where the DMTT Law and Executive Regulations require or allow for a re-computation of the Effective Tax Rate and Tax Due for a previous Fiscal Year. A re-computation is typically required or allowed because of adjustments to Adjusted Covered Taxes or Constituent Entity Income or Loss (or both) for a previous Fiscal Year. Where the Adjusted Covered Taxes for a previous Fiscal Year are recalculated, any excess amount of tax that arises from the re-computation is deemed to be Additional Current Tax in the current or previous Fiscal Year where relevant. In these circumstances, no adjustments to the Tax Return are required for the previous Fiscal Year.

Any additional current tax arising that has been captured in the Information Schedule for the Reporting Fiscal Year must be recorded in the "*Corrections from previous year(s)"* table. To add a record to a table, click on '+ Add' and fill in the following information:

- **Reporting period of the correction**

The Fiscal Year for which the additional current tax arose. The period may be selected from the drop-down list of all fiscal years for the taxpayer within the scope of DMTT.

- **Corrections from previous year**

The additional current tax that arose for the relevant period. The sum of the additional top-up tax for all subgroups that have selected the Filing Constituent Entity must be reported.

Once added, a record in this table will not impact the tax liability of the Filing Constituent but will be used for tracking purposes. Any additional current tax that arises must be captured in the Information Schedule and reported in the Tax Computation Schedule as part of the tax liability of the sub-group per standard procedure.

Declaration and confirmation

Once the Filing Constituent Entity reaches the "Declaration and confirmation" page, the Filing Constituent Entity should provide all required information and select the checkbox to confirm that all the provided information is true and to certify that the designated contact person completing the DMTT Tax Return is authorized to complete this form on behalf of the Filing Constituent Entity.

After filling in the details, the Filing Constituent Entity can either click on 'Save Draft' to return to the section later to complete submission or click on 'Submit' to make the submission.

After successful submission, the window below appears. The screen displays 'Application submitted successfully'.

Upon completing the DMTT Tax Return the Filing Constituent Entity will see the status as 'Submitted' under the "DMTT Tax Return" section with the amount payable (if any) populated in the "Outstanding amount" column. The Filing Constituent Entity will receive a PDF confirmation of their submission in "My Documents" section of the portal, and a bill letter highlighting the amount payable, including any penalties that may have been incurred (if any).

5. DMTT Tax Computation Schedule submission examples

5.1. Standard Group of Constituent Entities

The following DMTT scenario involves a group of Constituent Entities operating in Bahrain. These ***Constituent Entities are the only subgroup of the MNE Group*** in Bahrain. The group of Constituent Entities has ***appointed Filing Constituent Entity A*** for DMTT purposes.

During the Reporting Fiscal Year, Filing Constituent Entity A paid BHD 9,000 in advance payments. At the end of the Reporting Fiscal Year, Filing Constituent Entity A completed its Information Schedule, which showed a Top-up Tax amount of BHD 10,000 in Bahrain. The Filing Constituent Entity records the top-up tax amount of the Constituent Entities in its *Tax Computation Schedule* in the following manner:

1. The Filing Constituent Entity adds the subgroup of Constituent Entities in the "Constituent Entities" table and reports the following figures:

- **Bahrain DMTT amount due in reporting currency:** BHD 10,000
- **Bahrain DMTT amount due in BHD:** BHD 10,000
    - *No currency conversion is required, as the computations were performed in BHD.*
- **Exclusions from DMTT amount due in BHD:** BHD 0

2. The Filing Constituent Entity then reviews the final calculation table for the DMTT liability for the Reporting Fiscal Year:

- **Total Bahrain DMTT amount due in BHD:** BHD 10,000
    - *This figure represents the total DMTT liability generated for the Reporting Fiscal Year.*
- **Advance payments made for the Fiscal Year:** BHD 9,000
    - *This figure represents the total advance payments made for the Reporting Fiscal Year.*
- **Remaining Bahrain DMTT amount due for the Fiscal Year in BHD:** BHD 1,000
    - *This figure represents the outstanding amount due after deducting the advance payments made. A negative amount will be displayed if advance payments exceed the DMTT liability for the Reporting Fiscal Year.*
- **DMTT credits carried forward from previous period(s) in BHD:** BHD 300
    - *This figure represents the available amount of Excess Tax Credits in the DMTT account of the Filing Constituent Entity.*

- **DMTT credits applied to this Tax Return in BHD:** BHD 300
    - *This figure represents the amount of Excess Tax Credits applied against the outstanding amount due.*
- **DMTT amount payable (or reclaimed) for this Tax Return in BHD:** BHD 700
    - *This figure represents the final amount payable or reclaimable after deducting advance payments and any available Excess Tax Credits. If the amount is positive, a bill will be generated, and payment of the outstanding amount will be required. If the amount is negative, Excess Tax Credits will be made available to the Filing Constituent Entity.*

5.2. MNE Group with a JV in Bahrain

*The following DMTT scenario involves a **group of Constituent Entities and a Joint Venture operating in Bahrain**. UPE A is the Ultimate Parent Entity of both the Constituent Entities and the Joint Venture. However, for DMTT purposes, the Constituent Entities and the Joint Venture are registered separately and have different Filing Constituent Entities.*

*For the purposes of this example, **Filing Constituent Entity A** is assigned to the group of Constituent Entities, while **Filing Constituent Entity B** is assigned to the Joint Venture.*

During the Reporting Fiscal Year, Filing Constituent Entity A paid BHD 9,000 in advance payments, while Filing Constituent Entity B paid BHD 10,000 in advance payments.

*When preparing the Information Schedule, Filing Constituent Entity A must include information relating to both the Constituent Entity subgroup and the Joint Venture subgroup in the Information Schedule. Filing Constituent Entity B must do the same. Accordingly, both Filing Constituent Entities include information relating to **both the Constituent Entity subgroup and the Joint Venture subgroup** in the Information Schedule for reconciliation and administrative purposes. However, each **Filing Constituent Entity remains liable only for the DMTT attributable to the subgroups it represents.** In the Information Schedule, the group of Constituent Entities has a DMTT liability of BHD 10,000, while the Joint Venture has a DMTT liability of BHD 11,000.*

Filing Constituent Entity A Tax Return

Filing Constituent Entity A records the top-up tax amount of the Constituent Entities it represents in its Tax Computation Schedule in the following manner:

1. *Filing Constituent Entity A adds the subgroup of Constituent Entities in the "Constituent Entities" table and reports the following figures:*

- ***Bahrain DMTT amount due in reporting currency:** BHD 10,000*
- ***Bahrain DMTT amount due in BHD:** BHD 10,000*
- ***Exclusions from DMTT amount due in BHD:** BHD 0*

2. *Filing Constituent Entity A adds the Joint Venture subgroup (Represented by Filing Constituent Entity B) in the "Constituent Entities" table and reports the following figures:*

- ***Bahrain DMTT amount due in reporting currency:*** *BHD 11,000*
- ***Bahrain DMTT amount due in BHD:*** *BHD 11,000*
- ***Exclusions from DMTT amount due in BHD:*** *BHD 11,000*
    - *Filing Constituent Entity A indicates that a DMTT liability has arisen for this subgroup; however, the amount is excluded from its liability because it is imposed on a different Filing Constituent Entity.*

3. *The Filing Constituent Entity then reviews the final calculation table for the DMTT liability for the Reporting Fiscal Year:*

- ***Total Bahrain DMTT amount due in BHD:*** *BHD 10,000*
    - *This figure represents the total DMTT liability generated for the Reporting Fiscal Year. This figure excludes the liability of the Joint Venture.*
- ***Advance payments made for the Fiscal Year:*** *BHD 9,000*
- ***Remaining Bahrain DMTT amount due for the Fiscal Year in BHD:*** *BHD 1,000*
- ***DMTT credits carried forward from previous period(s) in BHD:*** *BHD 300*
    - *This figure represents the available amount of Excess Tax Credits in the DMTT account of the Filing Constituent Entity A.*
- ***DMTT credits applied to this Tax Return in BHD:*** *BHD 300*
- ***DMTT amount payable (or reclaimed) for this Tax Return in BHD:*** *BHD 700*

Filing Constituent Entity B Tax Return

Filing Constituent Entity B records the top-up tax amount of the Joint Venture it represents in its Tax Computation Schedule in the following manner:

1. *Filing Constituent Entity B adds the Joint Venture Subgroup in the "Constituent Entities" table and reports the following figures:*

- ***Bahrain DMTT amount due in reporting currency:*** *BHD 11,000*
- ***Bahrain DMTT amount due in BHD:*** *BHD 11,000*
- ***Exclusions from DMTT amount due in BHD:*** *BHD 0*

2. *Filing Constituent Entity B adds the subgroup of Constituent Entities (Represented by Filing Constituent Entity A) in the "Constituent Entities" table and reports the following figures:*

- ***Bahrain DMTT amount due in reporting currency:*** *BHD 10,000*
- ***Bahrain DMTT amount due in BHD:*** *BHD 10,000*
- ***Exclusions from DMTT amount due in BHD:*** *BHD 10,000*
    - *Filing Constituent Entity B indicates that a DMTT liability has arisen for this subgroup; however, the amount is excluded from its liability because it is imposed on a different Filing Constituent Entity.*

3. *The Filing Constituent Entity then reviews the final calculation table for the DMTT liability for the Reporting Fiscal Year:*

- ***Total Bahrain DMTT amount due in BHD:*** *BHD 11,000*
    - *This figure represents the total DMTT liability generated for the Reporting Fiscal Year. This figure excludes the liability of the group of Constituent Entities.*
- ***Advance payments made for the Fiscal Year:*** *BHD 10,000*
- ***Remaining Bahrain DMTT amount due for the Fiscal Year in BHD:*** *BHD 1,000*
- ***DMTT credits carried forward from previous period(s) in BHD:*** *BHD 200*
    - *This figure represents the available amount of Excess Tax Credits in the DMTT account of the Filing Constituent Entity B.*
- ***DMTT credits applied to this Tax Return in BHD:*** *BHD 200*
- ***DMTT amount payable (or reclaimed) for this Tax Return in BHD:*** *BHD 800*

5.3. MNE Group with an Exclusion that reduces top-up tax to 0

The following DMTT scenario involves a group of Constituent Entities operating in Bahrain. These Constituent Entities are the only subgroup of the MNE Group in Bahrain. The group of Constituent Entities has appointed Filing Constituent Entity A for DMTT purposes.

During the Reporting Fiscal Year, Filing Constituent Entity A paid BHD 9,000 in advance payments. At the end of the Reporting Fiscal Year, Filing Constituent Entity A completed its Information Schedule and elected the ***De Minimis Exclusion*** for the group of Constituent Entities operating in Bahrain. The Filing Constituent Entity completes the Tax Computation Schedule as follows

1. The Filing Constituent Entity adds the subgroup of Constituent Entities in the "Constituent Entities" table and reports the following figures:

- **Bahrain DMTT amount due in reporting currency:** BHD 0

- *The Filling Constituent Entity has selected an Exclusion that reduces the top-up tax amount to 0.*

- **Bahrain DMTT amount due in BHD:** BHD 0

- **Exclusions from DMTT amount due in BHD:** BHD 0

  - *This field is used solely to report DMTT amounts attributed to other Filing Constituent Entities and should not be used where an Exclusion or Safe Harbour is elected.*

2. The Filing Constituent Entity then reviews the final calculation table for the DMTT liability for the Reporting Fiscal Year:

- **Total Bahrain DMTT amount due in BHD:** BHD 0

  - *No top-up tax has arisen in Bahrain for the Reporting Fiscal Year because of an Exclusion that reduces the top-up tax amount to 0.*

- **Advance payments made for the Fiscal Year:** BHD 9,000

  - *This figure represents the total advance payments made for the Reporting Fiscal Year.*

- **Remaining Bahrain DMTT amount due for the Fiscal Year in BHD:** BHD -9,000

  - *A negative figure is displayed as advance payments exceed the DMTT liability for the Reporting Fiscal Year.*

- **DMTT credits applied to this Tax Return in BHD:** BHD 0

- **DMTT amount payable (or reclaimed) for this Tax Return in BHD:** BHD -9,000

  - *The advance payments made during the Reporting Fiscal Year are granted to the Filing Constituent Entity as Excess Tax Credits.*