BAHRAIN TAX GUIDE · AUGUST 2026

DMTT Return Filing

Revenue Test | Information Schedule | Tax Computation

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What This Guide Covers

01

DMTT Return Overview

Return components, scope and filing architecture

Bahrain DMTT Return: Overview

DMTT returns are official documents submitted by the Filing Constituent Entity to the National Bureau for Revenue (NBR), summarising the total DMTT due for a Reporting Fiscal Year and providing the information needed to evaluate Top-up Tax liability.

A registered Filing Constituent Entity must submit a Revenue Test Notification for every reporting fiscal year. Where the MNE Group is in scope, a DMTT Tax Return is also required.

Key Filing Parameters

EUR 750M

Revenue Threshold

At least 2 of the 4 preceding Fiscal Years

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Return Sections

Central Filing · Information · Tax Computation

15 Months

Tax Return Deadline

From the last day of the Reporting Fiscal Year

The DMTT Tax Return consists of the Central Filing Notification, Information Schedule and Tax Computation Schedule.

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Filing Obligations & Deadlines

Who must file, when and through which channel

Filing Framework at a Glance

Bahrain DMTT filing follows a simple sequence: confirm scope, choose the filing path and submit on time.

Revenue Test

Required for each year in which the FCE is registered for DMTT.

Threshold

In scope where UPE revenue is at least EUR 750m in 2 of the 4 prior years.

Return Required

Required where the MNE Group is in scope for the year.

Reporting Year

Use the UPE consolidated period or, if none, the Gregorian calendar year.

Deadline & Portal

File within 15 months after year-end through the NBR portal.

1 Revenue → **2 Filing Path** → **3 Info Schedule** → **4 Tax Return**

The Revenue Test opens the filing path. In-scope groups then complete the return through the Central or Local route.

What Happens After the Revenue Test?

OUT-OF-SCOPE MNE GROUP

Revenue Test Notification - “No”

- Complete the four-year revenue table and submit the Revenue Test Notification. The status becomes “Submitted, Out-of-scope”. The Filing Constituent Entity is not required to submit, and cannot access, the DMTT Tax Return for that Fiscal Year. Any advance payments are added to the DMTT account as Excess Tax Credits.

IN-SCOPE MNE GROUP

Revenue Test Notification - “Yes”

- Submit the Revenue Test Notification. The status becomes “Submitted, In-scope”. The DMTT Tax Return becomes available for the Fiscal Year and must be submitted within the prescribed deadline.

Every year	Registered FCE	4-year test	EUR 750M	CFS evidence

Every registered Filing Constituent Entity must submit a Revenue Test Notification for every Reporting Fiscal Year for which it is registered.

Submission obligation

The Revenue Test Notification determines whether the MNE Group is in scope and whether a DMTT Tax Return is required.

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Revenue Test Notification

Scope determination, supporting data and submission process

Revenue Test Notification: Filing Process

01 Access the obligation

Start filing

- Open the Revenue Test Notification tab after year-end, select the “Open” period, choose the 3-dot action menu and select “Start Filing”.

02 Review MNE Group details

Confirm registration data

- Review the auto-populated Filing Constituent Entity and MNE Group information. Registration details must be amended if incorrect.

03 Complete the Revenue Test

Determine scope

- Answer whether MNE Group revenue is at least EUR 750 million in at least 2 of the 4 preceding Fiscal Years. Out-of-scope groups complete the supporting revenue table.

04 Declaration & submission

Certify and submit

- An authorised contact confirms the information is true and that they are authorised to file. Save Draft or Submit; successful submission is confirmed on screen.

Revenue Test: In Scope vs. Out of Scope

The Filing Constituent Entity must answer whether the MNE Group generated annual revenues equal to or exceeding EUR 750 million in the UPE consolidated financial statements for at least two of the four Fiscal Years immediately preceding the Reporting Fiscal Year.

OUT-OF-SCOPE

Select “No”. Complete the four-year revenue table for each preceding Fiscal Year, including UPE CFS revenue, reporting currency, exchange rate to EUR, exchange-rate source and date, and the UPE consolidated financial statements. After submission, no DMTT Tax Return is required for the Fiscal Year.

IN-SCOPE

Select “Yes”. Proceed to the declaration and confirmation page, submit the Revenue Test Notification, and then access the DMTT Tax Return for the Fiscal Year.

Three Key Checks

Registration data

Check the UPE name/location and MNE Group details; correct registration data where required.

CFS support

For an out-of-scope filing, attach the UPE consolidated financial statements for each of the four preceding Fiscal Years.

Declaration

The designated contact certifies both the truth of the information and authority to submit on behalf of the Filing Constituent Entity.

Revenue Test: Key Data Requirements

The out-of-scope route requires a full four-year revenue support table; the in-scope route proceeds directly to declaration after the revenue test is answered “Yes”.

MNE Group Details

- Review the Reporting Fiscal Year, Filing Constituent Entity details and auto-populated MNE Group information. Where information is incorrect, amend the DMTT registration details on the portal or contact NBR if the changes cannot be made online.

Out-of-Scope Revenue Table

- For each of the four preceding Fiscal Years: UPE annual consolidated revenue; UPE reporting currency; exchange rate to EUR; source and date of the rate; auto-converted annual revenue in EUR; and the UPE consolidated financial statements. The exchange rate must be the average monthly foreign exchange rate for December in the calendar year immediately preceding the Fiscal Year for which conversion is required.

Declaration & Confirmation

- Provide the required contact details and certify that the information is true and that the designated contact person is authorised to complete the form. The return may be saved as a draft or submitted. Successful submission is confirmed on screen.

04

Central vs. Local Filing

How the Information Schedule is delivered to NBR

Central Filing Notification

Use this step to tell NBR whether the Information Schedule will be centrally filed in a QCAA jurisdiction.

Select “Yes”

Central Filing. The Bahrain return can initially include the Tax Computation Schedule only.

Select “No”

Local Filing. Complete the Bahrain Information Schedule before submission.

Decision rule

“Yes” = Central Filing

“No” = Local Filing

Key point: the Central Filing Notification tells NBR how it will receive the GIR.

Central Filing: Required Information

Where Central Filing is selected, the FCE identifies the group, the contacts, the UPE and, where relevant, the DFE.

M MNE Group	C Contacts	U UPE	D DFE	Q QCAA

Key information captured

MNE Group: group name used in the consolidated financial statements

Contacts: up to two contact persons with the relevant identity and contact details.

UPE: name, jurisdiction, address, TIN and, where applicable, local Bahrain TIN.

DFE: equivalent information where NBR will receive the GIR from the DFE jurisdiction, including the relevant TIN and, where applicable, local Bahrain TIN.

QCAA: Central Filing requires the relevant jurisdiction to have a Qualifying Competent Authority Agreement in effect with Bahrain for the Reporting Fiscal Year.

The Central Filing Notification does not file the GIR itself; it confirms where the GIR will be filed and exchanged.

Central Filing: How It Works

Central Filing means the Bahrain return is filed on the expectation that an eligible GIR will later be submitted by the UPE or DFE in a qualifying jurisdiction.

GIR RECEIVED

- NBR receives the GIR through ITIES.
- The GIR populates the Information Schedule in view mode.
- The FCE remains on the Central Filing route.

GIR NOT RECEIVED

- If no GIR is received within 3 months after the submission deadline, the Information Schedule obligation returns.
- The FCE must update the return and complete the Information Schedule.

Yes to Central → Return filed → ITIES check → Populate or reinstate

Filing consequence: Central Filing removes the need for initial Bahrain Information Schedule input only where the GIR is successfully received through ITIES. If the GIR is not received within three months after the DMTT Tax Return submission deadline, the Filing Constituent Entity must revert the Central Filing selection and complete the Information Schedule.

Local Filing

Where the FCE selects “No” to Central Filing, the Information Schedule must be completed in Bahrain before the DMTT Return can be submitted.

Meaning

The Information Schedule is completed directly through the Bahrain DMTT return process.

Schedule

The Bahrain Information Schedule is designed to adhere to the OECD Model Rules, Administrative Guidance, Commentary and related guidelines, and to mirror the GloBE Information Return.

Submission

The Information Schedule must be complete before the DMTT Return can be submitted.

Local filing means the Information Schedule is completed directly through the Bahrain DMTT return process.

Central and Local Filing: Key Distinctions

The routes mainly differ in how the Information Schedule reaches NBR and when Bahrain input is required.

Central Filing

Information Schedule filed in another jurisdiction with a QCAA in effect with Bahrain. The Bahrain return may initially contain the Tax Computation Schedule only.

Local Filing

Information Schedule completed in Bahrain before the DMTT Return can be submitted. The FCE chooses the full GIR or a Bahrain-specific Local DMTT Information Schedule.

Full GIR Option

The UPE or DFE submits the complete GIR covering standardised data across jurisdictions.

Local DMTT Information Schedule

A Bahrain-only schedule covering domestic DMTT data, local GloBE computations and top-up tax payable.

Source of IS	Central: overseas GIR	Local: Bahrain input
Timing	Central route may defer Bahrain Information Schedule input; Local route requires it before submission.	

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Information Schedule

GIR, local DMTT data and XML filing requirements

Information Schedule: Filing Options

The Information Schedule is the second section of the DMTT Tax Return. It mirrors the GloBE Information Return and is required where the Filing Constituent Entity has selected Local Filing.

FULL GIR	LOCAL DMTT INFORMATION SCHEDULE

GloBE Information Return (GIR): submitted by the Filing Constituent Entity in its capacity as UPE or DFE. It captures standardised information across all jurisdictions in which the MNE Group operates, including jurisdictional GloBE income or loss, covered taxes, effective tax rates and top-up tax allocations. NBR will exchange the GIR with jurisdictions with taxing rights where a Qualifying Competent Authority Agreement is in effect.

Local DMTT Information Schedule: a Bahrain-specific submission limited to the local GloBE computations and DMTT data needed to calculate the MNE Group's Bahrain liability. It is used locally and is not exchanged with other jurisdictions.

XML Upload Requirements

The Filing Constituent Entity must prepare and file the Information Schedule in XML format and fully comply with the OECD GIR XML schema.

Validation checklist

Use the OECD GIR XML schema.

Complete all mandatory fields and validations.

Check the prescribed structure, naming conventions and data formats.

Resolve structural errors before upload.

After upload / technical fallback: Once a schema-valid XML file is uploaded, its content is auto-populated and available in view mode within the Information Schedule. If technical issues prevent the generation of an appropriate XML file, NBR may, upon request, allow manual population through the portal input form.

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Tax Computation Schedule

Tax Computation Schedule

The Tax Computation Schedule serves as the charging mechanism for DMTT. The annual DMTT bill is generated based on the amounts entered in this Schedule, and the Filing Constituent Entity is required to declare the annual DMTT amount for every subgroup that has appointed it.

1 Return Currency & Exchange Rate

Choose the return currency — the CFS presentation currency or BHD. If not BHD, enter the average Fiscal Year exchange rate, its source and date.

2 Subgroup Data

Report annual Bahrain DMTT for the relevant subgroup tables, including Constituent Entities, Stateless Entities, Investment / Insurance Investment Entities and Minority-Owned Constituent Entities.

3 Liability Calculation & Submission

Review exclusions, advance payments and available credits. Confirm the final amount, complete the declaration and submit.

Corrections from previous Fiscal Years are tracked separately where Additional Current Tax has arisen.

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Filing Examples

How the Tax Computation Schedule operates in common scenarios

Example 1 - Standard Constituent Entity Group

- A group of Constituent Entities is the only Bahrain subgroup and has appointed Filing Constituent Entity A. During the Fiscal Year, FCE A made BHD 9,000 of advance payments. The Information Schedule shows Bahrain Top-up Tax of BHD 10,000.

Key Figures

BHD 10,000	BHD 9,000	BHD 700
Total Bahrain DMTT due	Advance payments	Final amount payable

Calculation

- Report BHD 10,000 in reporting currency and BHD; no currency conversion is required. Exclusions from DMTT amount due: BHD 0.

Credits

- Remaining amount after advance payments: BHD 1,000. Credits carried forward: BHD 300. Credits applied: BHD 300.

Result

- DMTT amount payable for the Tax Return: BHD 700. A positive amount results in a bill and payment obligation.

Example 2 - MNE Group with a Joint Venture in Bahrain

- The MNE Group has a Constituent Entity subgroup and a Joint Venture subgroup in Bahrain. Each subgroup has a different Filing Constituent Entity. Both Information Schedules include both subgroups for reconciliation, but each Filing Constituent Entity remains liable only for the subgroup it represents.

Filing Constituent Entity A

- Constituent Entity DMTT: BHD 10,000. Joint Venture DMTT: BHD 11,000, but the full BHD 11,000 is entered in the exclusions field because it is payable by FCE B. Advance payments: BHD 9,000. Credits applied: BHD 300. Final payable: BHD 700.

Filing Constituent Entity B

- Joint Venture DMTT: BHD 11,000. Constituent Entity DMTT: BHD 10,000, but the full BHD 10,000 is excluded because it is payable by FCE A. Advance payments: BHD 10,000. Credits applied: BHD 200. Final payable: BHD 800.

Reconciliation Principle

- All subgroups in the Information Schedule are reflected in the Tax Computation Schedule. The exclusions field removes liabilities that are allocated to another Filing Constituent Entity, so each Filing Constituent Entity pays only the DMTT for the subgroup it represents.

Example 3 - Exclusion Reduces Top-up Tax to Zero

A group of Constituent Entities is the only Bahrain subgroup. Filing Constituent Entity A made BHD 9,000 of advance payments and elected the De Minimis Exclusion in its Information Schedule, reducing Bahrain Top-up Tax to zero.

BHD 0

Bahrain DMTT due

BHD 9,000

Advance payments

BHD -9,000

Excess Tax Credits

How the subgroup is reported

- Report Bahrain DMTT amount due in reporting currency: BHD 0; Bahrain DMTT amount due in BHD: BHD 0; exclusions from DMTT amount due in BHD: BHD 0.

Important distinction

- The exclusions field is used only for DMTT amounts attributed to other Filing Constituent Entities. It is not used where an Exclusion or Safe Harbour reduces the Top-up Tax amount.

Result

- Total Bahrain DMTT due is BHD 0. Advance payments exceed the liability by BHD 9,000, so the Tax Return shows BHD -9,000 and the amount is made available as Excess Tax Credits.

Payments, Credits & Corrections

Amounts Payable and Excess Tax Credits

Credits carried forward from previous periods are shown in the liability calculation and may be applied to the remaining liability.

NBR may set off excess tax paid against tax due for other Fiscal Years or administrative fines.

A positive final amount produces a bill and is payable no later than 15 months from the last day of the Reporting Fiscal Year.

A negative final amount is added to the DMTT account as Excess Tax Credits.

+
Payable amount generates a bill

15 months
Statutory payment deadline

–
Negative amount becomes Excess Tax Credits

Corrections from Previous Year(s)

Additional Current Tax can arise where prior-year Effective Tax Rate and Tax Due are recomputed because of adjustments to Adjusted Covered Taxes or Constituent Entity Income or Loss. No amendment to the previous Tax Return is required.

Any Additional Current Tax captured in the current Reporting Fiscal Year Information Schedule is also recorded in the "Corrections from previous year(s)" table. The table is for tracking; the Additional Current Tax itself is included in the subgroup liability through the normal Tax Computation Schedule process.

After submission, the Filing Constituent Entity receives a PDF confirmation in My Documents and, where applicable, a bill letter showing the amount payable and any penalties incurred.

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Conclusion & Action Framework

A practical sequence for completing the Bahrain DMTT return

DMTT Return Filing: Action Framework

The filing process is sequential: the Revenue Test Notification determines scope; an in-scope MNE Group then completes the Central Filing Notification, the Information Schedule where required, and the Tax Computation Schedule before final declaration and submission.

1. Confirm the Filing Constituent Entity registration data and Reporting Fiscal Year.
2. Determine whether the MNE Group meets the EUR 750 million revenue threshold. If the group is out of scope, prepare the four-year UPE revenue table and supporting consolidated financial statements.
3. Where the MNE Group is in scope, determine whether Central Filing or Local Filing will be used.
4. If Local Filing applies, prepare a schema-valid XML Information Schedule.
5. Reconcile all Bahrain subgroups and the relevant Filing Constituent Entity appointments.
6. Confirm the return currency, applicable exchange rate, advance payments and available credits.
7. Review the final liability, complete the authorised declaration and retain the portal confirmation and, where applicable, the bill letter.

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