

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.

None of Bahrain's agreements comply with the minimum standard or are subject to a complying instrument.

Bahrain indicated in its response to the Peer Review questionnaire that it is currently working towards signing the MLI in 2020.

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

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Bahrain.

Bahrain is encouraged to implement the minimum standard in its agreements.

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	Barbados	No	N/A	No	N/A	
4	Bangladesh*	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	
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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