Gulf states

Investing in Bahrain

VAT of 10% since 2022, a 15% minimum tax on large multinational groups since 2025, full foreign ownership in most sectors and a 10-year golden residency. Property ownership and free zones are being verified.

Key facts for investors

Criterion	Value	Details as in the source
Corporate tax	15% for large multinational groups[1]	Domestic Minimum Top-up Tax: levied on Bahrain entities of multinational groups with global revenue of EUR 750 million or more in at least two of the four preceding financial years, for financial years starting on or after 1 January 2025. We have not yet verified the position of other companies.
VAT	10%[2]	The standard rate since 1 January 2022, after starting at 5% on 1 January 2019.
Foreign ownership	100% in most sectors[3]	The Commercial Companies Law allows full foreign ownership in most activities, with sector exceptions including some trading, government contracting and oil and gas activities, according to the Economic Development Board.
Investment legal framework	Commercial Companies Law of 2001[3]	The framework governing foreign ownership of companies, as amended, according to the Economic Development Board.
Foreign property ownership	*Under verification*	
Investor residency	10-year golden residency[4]	Issued by Nationality, Passports and Residence Affairs for BD 300 for ten years (plus a BD 5 application fee). Categories include non-resident retirees with a basic pension of BD 4,000 or more. The property-value condition was recently changed and we have not yet verified the new amount from an official text.
Free & economic zones	*Under verification*	

Official bodies

- **Bahrain Economic Development Board** — Investment promotion · www.bahrainedb.com
- **National Bureau for Revenue** — VAT and taxes · www.nbr.gov.bh

Sources

1. National Bureau for Revenue — Domestic Minimum Top-up Tax FAQs (in Arabic) (page last updated 19 November 2026)
2. National Bureau for Revenue — What is VAT? (in Arabic) (page last updated 19 November 2026)
3. Bahrain Economic Development Board — Investor Questions on Bahrain's Regulations (5 December 2025)
4. Bahrain eGovernment portal — Golden Residency application (Ministry of Interior, in Arabic) (accessed 22 November 2026)

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