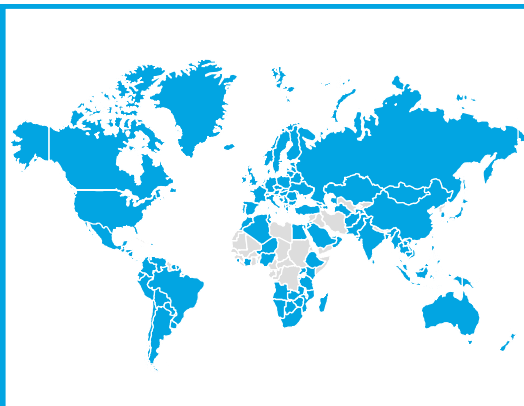


EXPATRIATES

Bahrain

Tax facts for international assignees



INCOME TAX: WHO IS LIABLE

There is no tax on income currently in Bahrain. Accordingly, the need for filing tax returns does not arise.

SOCIAL SECURITY

Social insurance contributions are payable for Bahrainis at a rate of 19% of basic wages of which 12% is the employer's contribution and 7% is the employee contribution.

Unemployment insurance at a rate of 1% is also payable by both Bahrainis and expatriate employees. The base for the calculation of social insurance contributions cannot exceed BD 4,000 per month. In case the salary exceeds BD 4,000 per month, the amount of contribution will be calculated only on BD 4,000.

BREAKING RESIDENCY - EXIT PROCEDURES

Visas will need to be relinquished/cancelled to break residency.

For further information and to register for future updates contact expat@bdo.global

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