**Disclaimer: The official version of the law and any amendments thereto is published in Arabic in the Official Gazette. This version of the law, including amendments thereto, is provided for guidance and easy reference purposes. The Legislation & Legal Opinion Commission does not accept any liability for any discrepancy between this version and the official version as published in the Official Gazette and / or any inaccuracy or errors in the translation.**

**For any corrections, remarks, or suggestions, kindly contact us on translate@lloc.gov.bh**

**Published on the website on May 2024**

**Official Gazette | 75**

Issue: 3354 - Thursday, 22 February 2018

**Law No. (5) 2018 Ratifying the Protocol amending the Convention Between the Government of the Kingdom of Bahrain and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital**

**We, Hamad bin Isa Al Khalifa,**

**King of the Kingdom of Bahrain.**

Having reviewed the Constitution;

Legislative Decree No. (34) of 2001 Ratifying the Convention Between the Government of the Kingdom of Bahrain and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed in Manila on 7 November 2001;

And the amended Protocol for the Convention Between the Government of the Kingdom of Bahrain and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed in Manama on 13 April 2017;

The Shura Council and the Council of Representatives have approved the following Law, which we have ratified and enacted:

**Article One**

The Amended Protocol for the Convention Between the Government of the Kingdom of Bahrain and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed in Manama on 13 April 2017, and attached to this Law, has been ratified.

**Article Two**

The Prime Minister and the Ministers - each within his jurisdiction - shall implement this Law, and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of the Kingdom of Bahrain.**

**Hamad bin Isa Al Khalifa**

Issued at Riffa Palace:

On 3 Jumada al-Akhir 1439 A.H.

Corresponding to: 19 February 2018

**Amended Protocol for the Convention Between the Government of the Kingdom of Bahrain and the Republic of the Philippines for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital**

**Official Gazette | 75**

Issue: 3354 - Thursday, 22 February 2018

The Government of the Kingdom of Bahrain and the Government of the Republic of Philippine, Desiring to amend the Convention between the two Countries for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital, signed in Manila on 7 November 2001, (hereinafter referred to as “the Convention”),

Have agreed as follows:

**Article (1)**

That as of 14 February 2002, the State of Bahrain became known as the Kingdom of Bahrain.

**Article (2)**

The following new Article shall be inserted after Article 26 (Mutual Agreement Procedure) of the Convention:

**"Article 26 (a)"**

**Exchange of Information**

The competent authorities of the Contracting States shall exchange such information as is foreseeably relevant for carrying out the provisions of the Convention or for the administration or enforcement of the domestic laws concerning taxes of every kind and description imposed on behalf of the Contracting States, insofar as the taxation thereunder is not contrary to the Convention. The exchange of information is not restricted by Articles (1) and (2).

Any information received under paragraph (1) by a Contracting State shall be treated as secret in the same manner as information obtained under the domestic laws of that State and shall be disclosed only to persons or authorities, including courts and administrative bodies concerned with the assessment or collection of the enforcement or prosecution in respect of, the determination of appeals in relation to the taxes referred to in paragraph (1), or the oversight of the above. Such persons or authorities shall use the information only for such purposes. They may disclose the information in public court proceedings or in judicial decisions.

In no case shall the provisions of paragraphs (1) and (2) be construed so as to impose on a Contracting State the obligation:

To carry out administrative measures at variance with the laws and administrative practices of that or of the other Contracting State;

To supply information which is not obtainable under the laws or in the normal course of the administration of that or of the other Contracting State;

To supply information which would disclose any trade, business, industrial, commercial, or professional secret or trade process or information, the disclosure of which would be contrary to public policy (ordre public).

If information is requested by a Contracting State in accordance with this Article the other Contracting State shall use its information gathering measures to obtain the requested information, even though that other State may not need such information for its own tax purposes. The obligation contained in the preceding sentence is subject to the limitations of paragraph (3) but in no case shall such limitations be construed to permit a Contracting State to decline to supply information solely because it has no domestic interest in such information.

In no case shall the provisions of paragraph (3) be construed to permit a Contracting State to decline to supply information solely because the information is held by a bank, other financial institution, nominee, or person acting in an agency or a fiduciary capacity or because it relates to ownership interests in a person.

**Article (3)**

Each of the Contracting States shall notify the other through diplomatic channels of the completion of the procedures required by its law for the bringing into force of this Protocol which shall form an integral part of the Convention. This Protocol shall enter into force on the date of the latter of these notifications.

This Protocol shall cease to be effective at such time as the Convention is terminated in accordance with Article (29) of the Convention.

IN WITNESS WHEREOF, the undersigned, being duly authorized thereto by their respective Governments, have signed this Protocol.

Done in duplicate at Manama on 13 April 2017, in the Arabic and English languages, all texts being equally authoritative. In case there is any divergence of interpretation between the Arabic and English texts, the English text shall prevail.

**For**

**For**

**The Government of the Kingdom of Bahrain**

**The Government of the Republic of Philippines**

(There is a handwritten signature)

(There is a handwritten signature)