**Law No. (3) of 2016 ratifying the Agreement Between the Government of The Kingdom of Bahrain and the Republic of Tajikistan regarding the Avoidance of Double Taxation and the Prevention for the Tax Evasion with respect to Taxes on Income[[1]](#footnote-1)**

**We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.**

Having reviewed the Constitution;

And the Agreement Between the Government of The Kingdom of Bahrain and the Republic of Tajikistan regarding the Avoidance of Double Taxation and the Prevention for the Tax Evasion with respect to Taxes on Income, signed in Manama on 28 May 2014;

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

**Article (1)**

The Agreement Between the Government of The Kingdom of Bahrain and the Republic of Tajikistan regarding the Avoidance of Double Taxation and the Prevention For the Tax Evasion with respect to Taxes on Income, signed in Manama on 28 May 2014, and attached to this Law, has been ratified.

**Article (2)**

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 Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

Issued in Riffa Palace:

On: 17 Rabi’ al-Thani 1437 A.H.

Corresponding to: 27 January 2016

1. This is an unofficial translation and in the event of any conflict or discrepancy between the English text and the Arabic text, the Arabic text shall prevail. [↑](#footnote-ref-1)