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**Law No. (8) of 2013 ratifying the Agreement Between the Government of The Kingdom of Bahrain and the Government of Korea for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income**

**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 Government of Korea for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income signed in Seoul on 1 May 2012,

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

**Article One**

The Agreement Between the Government of the Kingdom of Bahrain and the Government of Korea for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income signed in Seoul on 1 May 2012, 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: 2 Jumada Al- Awal 1434 A.H.

Corresponding to: 14 March 2013