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**Law No. (10) of 2016 Ratifying the Convention between the Kingdom of Bahrain and the Republic of Portugal for the Avoidance of Double Taxation and the Prevention of Fiscal 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 Convention between the Kingdom of Bahrain and the Republic of Portugal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed in the city of Manama on 26 May 2015;

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

**Article (1)**

The Convention between the Kingdom of Bahrain and the Republic of Portugal for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income signed in the city of Manama on 26 May 2015, 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 the Kingdom of Bahrain

Hamad bin Isa Al Khalifa

Issued at Riffa Palace on: 4 Shaaban 1437 A.H.

Corresponding to: 11 May 2016