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**Legislative Decree No. (8) of 2001 ratifying the Convention Between the Government of The State of Bahrain and the Government of the Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income**

We, Hamad bin Isa Al Khalifa, Emir of the State of Bahrain.

Having reviewed the Constitution;

Emiri Order No. (4) of 1975;

And the Convention Between the Government of The State of Bahrain and the Government of the Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed in the Rabat in the Kingdom of Morocco on 2 Muharram 1421 A.H., corresponding to 7 April 2000;

And upon the submission of the Minister of Finance and National Economy,

After consulting the Shura Council,

And after the approval of the Council of Ministers,

Hereby Decree the following Law:

**- Article One-**

The Convention Between the Government of The State of Bahrain and the Government of the Morocco for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income, signed in the Rabat in the Kingdom of Morocco on 2 Muharram 1421 A.H, corresponding to 7 April 2000, attached to this Law, has been ratified.

**- Article Two-**

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

**Emir of the State of Bahrain**

**Hamad bin Isa Al Khalifa**

Issued on:

**On 6 Dhu Al-Qi'dah 1421 A.H.**

**Corresponding to 31 January 2001**