

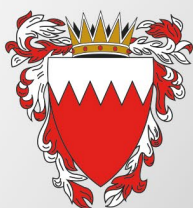
KINGDOM OF BAHRAIN

DMTT ADVANCE PAYMENT MANUAL

JULY 2025

VERSION 1.1

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الجهان الوطني للإيرادات

National Bureau for Revenue

Contents

1.	Manual Overview.....	1
2.	Introduction to DMTT	2
2.1.	Background	2
2.2.	Scope of DMTT	2
2.3.	DMTT payment and advance payment.....	3
2.4.	Exclusions and advance payments	3
3.	Advance Payment Process	3
3.1.	Instructions	4
3.2.	Estimation methodology	5
3.3.	Entry of the Quarterly Tax Liability amount	6
3.4.	Declaration and confirmation.....	7
3.5.	Payment.....	7

1. Manual Overview

The purpose of this Manual is to provide:

- An overview of the procedures in relation to the DMTT advance payment process and system; and
- The support and guidance for Filing Constituent Entities to navigate the National Bureau for Revenue (NBR) online portal and forms for DMTT advance payments

This Manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, kindly contact your NBR Relationship Manager (RM) or refer to the multiple sources available on NBR's website including:

1. DMTT Guides on the NBR website using the following link:
www.nbr.gov.bh/guidelines_and_publications
2. DMTT FAQs using the following link: www.nbr.gov.bh/dmtt_faqs
3. Executive Regulations: Executive Regulation No. 11 of 2024 Regarding the Implementation of Tax on Multinational Enterprises using the following link
www.nbr.gov.bh/media/DMTT_Executive_Regulations_en
4. DMTT Law: Decree-Law No. 11 of 2024 using the following link:
www.nbr.gov.bh/media/Decree_Law_No_11_of_2024_EN
5. You can also contact NBR's Contact Centre via email or hotline, details of which can be found on the NBR website under '[Contact Us](#).'

2. Introduction to DMTT

2.1. Background

In 2018, the Kingdom of Bahrain ('Bahrain') joined the Inclusive Framework of the Organisation for Economic Cooperation and Development ('OECD'). The OECD introduced Pillar 2 as part of its Base Erosion and Profits Shifting 2.0 ('BEPS 2.0') project to establish a global minimum tax rate to ensure that multinationals are taxed at a minimum level in all jurisdictions in which they operate. The agreed minimum tax rate is 15%.

As a member of the Inclusive Framework, Bahrain issued Decree-Law No. 11 of 2024 on 1 September 2024 which introduces the global minimum tax (in the form of a domestic minimum top-up tax ('DMTT')) for Multinational Enterprises (the 'DMTT Law') which takes effect from 1 January 2025. In addition, Bahrain issued Executive Regulation No. 11 of 2024 Regarding the Implementation of Tax on Multinational Enterprises (the 'Executive Regulations').

2.2. Scope of DMTT

The DMTT Law applies to Constituent Entities of a Multinational Enterprise (MNE) Group where those Constituent Entities are located in Bahrain and where the Multinational Enterprise Group meets the EUR 750 million Revenue Test.

The DMTT Law also applies to Joint Ventures (as defined) and their subsidiaries. Joint Venture is an entity which is at least 50% owned by the Multinational Enterprise Group, but whose financial results are reported using the equity method in the Consolidated Financial Statements of the Ultimate Parent Entity of the Multinational Enterprise Group.

Certain entities (Excluded Entities) are not within the scope of the operative provisions of the DMTT Law. However, their revenue is taken into account when determining whether the Multinational Enterprise Group has met the Revenue Test, and such entities may be subject to certain administrative obligations under that Law.

A Multinational Enterprise Group or its Constituent Entities located in Bahrain may benefit from certain 'Safe Harbour' provisions or a 'De Minimis Exclusion' which may allow the Multinational Enterprise Group to reduce the tax due under the DMTT to zero.

Each Multinational Enterprise Group which has entities located in Bahrain within the scope of the DMTT Law must appoint a Filing Constituent Entity who will be responsible for the primary compliance obligations (such as filing and payment of tax) for all of the entities.

Please refer to the DMTT Guides through the following link

(www.nbr.gov.bh/guidelines_and_publications) and Executive Regulation through the following link (www.nbr.gov.bh/media/DMTT_Executive_Regulations_en) for more details on the scope of DMTT.

2.3. DMTT payment and advance payment

The Filing Constituent Entity of an MNE Group in scope of Kingdom of Bahrain's DMTT is responsible for paying the DMTT liability through quarterly advance payments and filing the tax return at the end of the year to pay the remaining balance. Advance payments are expected to happen after each consecutive three-month period starting from the first day of the fiscal year. However, if the total number of months in a Fiscal Year cannot be divided equally into periods of three months each, the final period should be shorter than the preceding three-month periods, with the last period covering the remaining period of the Fiscal Year.

Filing Constituent Entities have 60 days following the end of the advance payment period to declare and settle their advance payment. After 60 days, Filing Constituent Entities can still declare and settle their advance payments for the period, but they might be subject to penalties imposition according to Art. 28 of the Decree-Law No. 11 of 2024.

2.4. Exclusions and advance payments

The election of an exclusion such as 'Transitional Safe Harbour' exclusion, De Minimis' exclusion or exclusion due to 'Initial Phase of International Activity' in the registration process precludes the requirement to declare and settle advance payments. As such, if the Filing Constituent Entity selected 'Yes' in their registration application to the question 'Do you wish to elect the transitional CbCR safe Harbour?', or to 'Do you wish to elect the de minimis exclusion?', or to 'Are you eligible for exclusion for initial phase of international activity?'; it will not be able to access the advance payment filing form nor perform an advance payment. Therefore, should the circumstances of an entity that applied for such exclusions change, and the entity wishes to settle their payments because they are ineligible for the exclusion selected during registration, the entity will have to update their registration details to remove the exclusions.

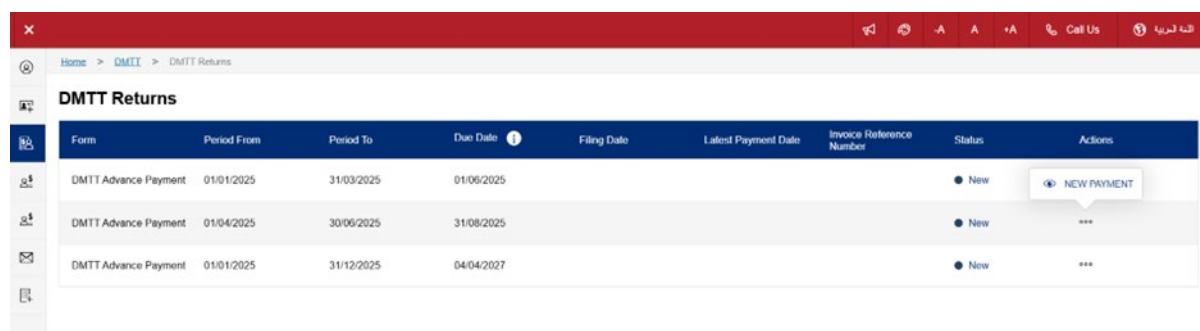
Upon filing the DMTT tax return, if the entity is qualified for an exclusion for the fiscal year, the DMTT liability is deemed to be zero for that year and a refund can be requested for any advance payments made for the same fiscal year.

3. Advance Payment Process

To declare an advance payment, the Filing Constituent Entity should log in to the NBR online portal using the User ID and password.

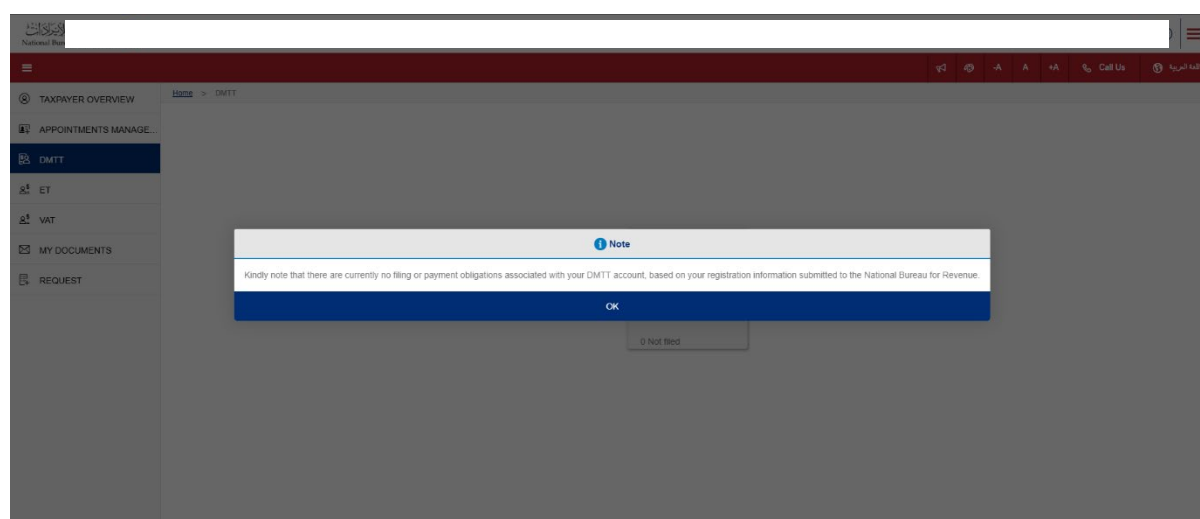
The Filing Constituent Entity should click on 'DMTT' tab on the left side of the screen and select 'DMTT returns'.

Then, provided that no exclusions were elected at the time of registration, the Filing Constituent Entity will be able to click on the three dots under the 'Actions' column in the 'DMTT Advance Payment' rows and then click on 'New Payment'.



Form	Period From	Period To	Due Date	Filing Date	Latest Payment Date	Invoice Reference Number	Status	Actions
DMTT Advance Payment	01/01/2025	31/03/2025	01/06/2025				New	NEW PAYMENT
DMTT Advance Payment	01/04/2025	30/06/2025	31/08/2025				New	***
DMTT Advance Payment	01/01/2025	31/12/2025	04/04/2027				New	***

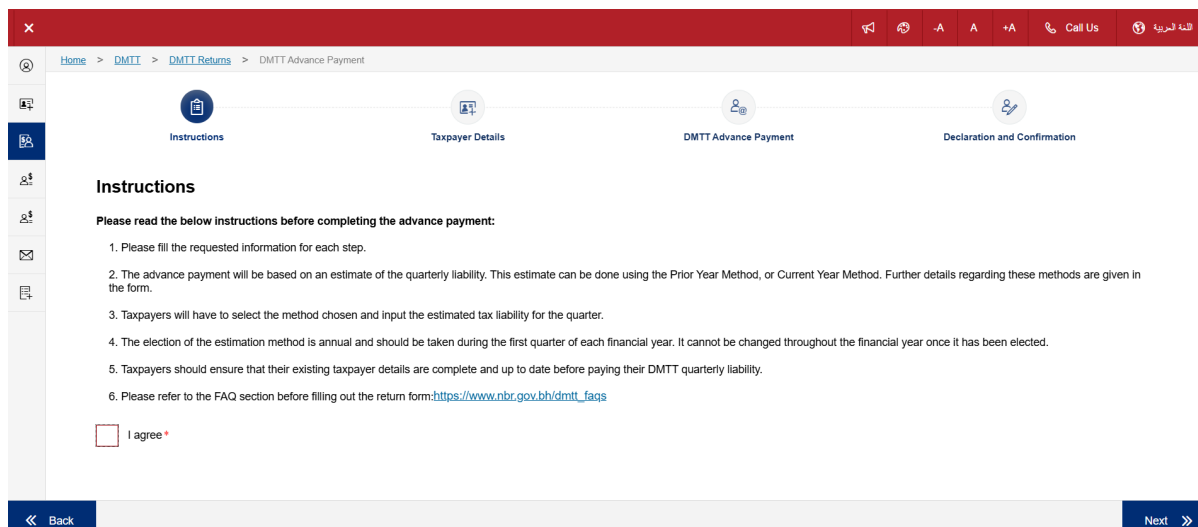
Had the Filing Constituent Entity elected an exclusion, it will not be able to access the 'DMTT returns' table before the annual Tax Return is available for filing. A popup message will be shown indicating no obligation to declare or settle any payment during the submission period of the advance payment.



3.1. Instructions

The Filing Constituent Entity should read and familiarize themselves with the detailed list of instructions before the start of the DMTT advance payment process and select the '*I Agree*' check box at the bottom left-hand side of the screen to proceed to the next section.

All mandatory fields on the form will be indicated by a red asterisk (*).



Home > DMTT > DMTT Returns > DMTT Advance Payment

Instructions Taxpayer Details DMTT Advance Payment Declaration and Confirmation

Instructions

Please read the below instructions before completing the advance payment:

1. Please fill the requested information for each step.
2. The advance payment will be based on an estimate of the quarterly liability. This estimate can be done using the Prior Year Method, or Current Year Method. Further details regarding these methods are given in the form.
3. Taxpayers will have to select the method chosen and input the estimated tax liability for the quarter.
4. The election of the estimation method is annual and should be taken during the first quarter of each financial year. It cannot be changed throughout the financial year once it has been elected.
5. Taxpayers should ensure that their existing taxpayer details are complete and up to date before paying their DMTT quarterly liability.
6. Please refer to the FAQ section before filling out the return form: https://www.nbr.gov.bh/dmtt_faq

☐ I agree *

« Back Next »

3.2. Estimation methodology

According to Article (70) of the Executive Regulation and Decree Law No. (11) of 2024 regarding the Implementation of Domestic Minimum Top-up Tax (DMTT) in the Kingdom of Bahrain, the advance payment should be made in accordance with one of the estimation methodologies proposed by the National Bureau for Revenue, which are the Prior Year Method or the Current Year Method.

In particular:

- **The Prior Year Method** consists of estimating the Tax as the prorated amount of the previous fiscal year's DMTT liability with respect to the quarter for which the payment is being made. This method can be selected only if the previous year's liability has been filed¹.
- **The Current Year Method** consists of estimating the Tax as the difference between the reasonable estimate of the Tax that would be due from the beginning of the Fiscal Year until the end of the quarter for which the payment is made; and the sum of the payments already made for the previous periods. As such, if Filing Constituent Entities have already made payments in the previous periods, only the incremental amount is required for the current period advance payment.

The Filing Constituent Entity will be requested to select the methodology they wish to adopt to calculate its advance payment through the drop-down under the 'Estimation methodology' field, selecting either the '**Prior Year Method**', or the '**Current Year Method**'. The Filing Constituent Entity will have to maintain documentation to evidence how each advance tax payment was computed. This would include detailed workings of the reasonable estimate of the Tax for the previous Fiscal Year or current Fiscal Year to date, based on the methodology chosen. This documentation should be readily accessible and presented to the NBR upon request.

The methodology chosen during the first payment remains valid and applicable for the Fiscal Year. As such, once the 'Estimation methodology' is selected for the first time in the year, and the advance payment form is submitted, this methodology applies to all the following quarterly advance payments

¹ Excluding the Transition Year as per the Article (70) Payment of Tax of the Executive Regulation and Decree law No. (11) of 2024 Regarding the Implementation of Domestic Minimum Top-up Tax (DMTT)

of this Fiscal Year. An amendment to the methodology is permitted, but solely for the first submitted advance payment of the Fiscal Year. Once amended, the revised methodology will apply to subsequent advance payments within the same Fiscal Year, including those already filed and submitted for this same Fiscal Year, which will be automatically updated accordingly.



DMTT Advance Payment

Instructions:

You are required to select your estimation method prior to inputting your quarterly liability. The estimation method can be one of the two options below:

- **Prior Year Method:** This methodology consists in estimating your previous fiscal year's total liability (i.e., following OECD Pillar II GloBE calculations), to be paid in instalments of 25% each quarter. The amount to be inputted in the form will be that of the 25% share of your annual liability. In case your quarter is shorter than 3 months, the instalment should be calculated at the pro-rata of the number of days (i.e., number of days in the quarter divided by 90-day period). Please note that your calculations and payments should be done in accordance with Article 70: Payment of Tax of the DMTT Executive Regulations.
- **Current Year Method:** This methodology consists in estimating your current quarter's tax liability (i.e., following OECD Pillar II GloBE calculations) for your current fiscal year. Please note that your calculations and payments should be done in accordance with Article 70: Payment of Tax of the DMTT Executive Regulations

No field can be empty, and all fields must be filled to process the payment. If you have no reported values or if you are not eligible to advance payments, type 0.

DMTT Quarterly Tax Due

Estimation Methodology *

Select



Quarterly Tax Liability (BHD) *

1,000,000

3.3. Entry of the Quarterly Tax Liability amount

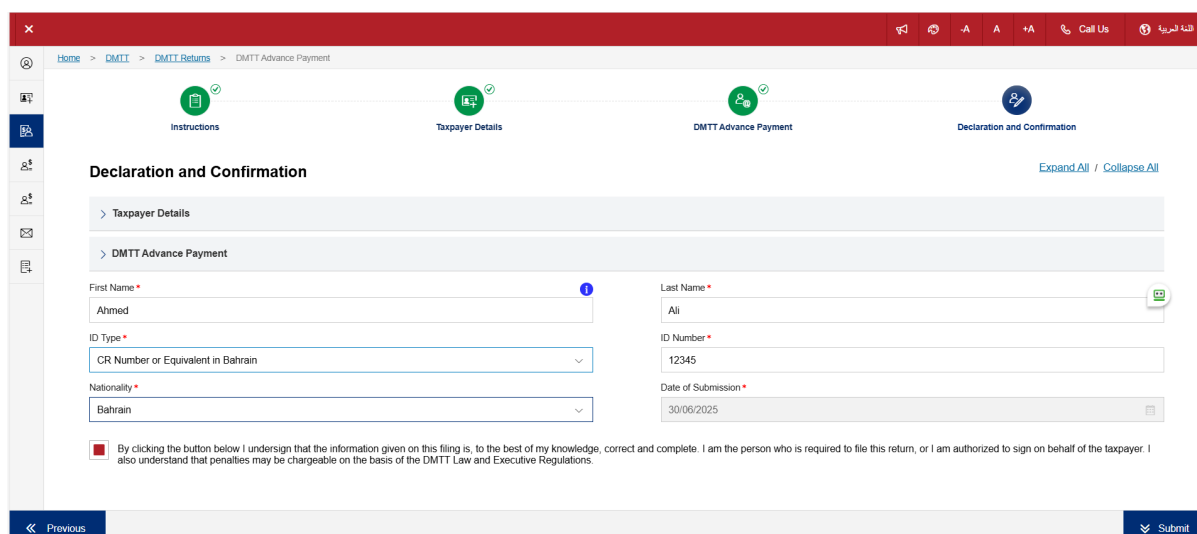
Once the Filing Constituent Entity has selected the estimation methodology, it shall enter the estimated Tax amount in the field 'Quarterly Tax Liability (BHD)'. The amount entered is the amount that the Filing Constituent Entity will be paying through NBR's designated channels of payment using the reference number generated by the submission of the form. The Filing Constituent Entity may declare '0' where no amount is due for the quarter. In the absence of any submitted advance payment (e.g., the Filing Constituent Entity did not file the form, or elected an exclusion), the filing will be treated as a '0' declaration, implying that the DMTT Group has no DMTT due for the quarter. Should the Tax Return indicate otherwise, late payment penalties may apply.

An amendment to the 'Quarterly Tax Liability (BHD)' field will be permitted only within the 60-day payment window applicable to the respective advance payment. Where a payment has already been made against the reference number, only adjustments to a higher amount will be allowed. If no payment has been made, the field may be amended to reflect a higher or lower amount than what was originally submitted.

The Filing Constituent Entity can settle the tax liability in full or through partial payments. Nonetheless, the 'Quarterly Tax Liability' as reported in the payment form should be settled in its entirety within the prescribed deadline to avoid incurring penalties.

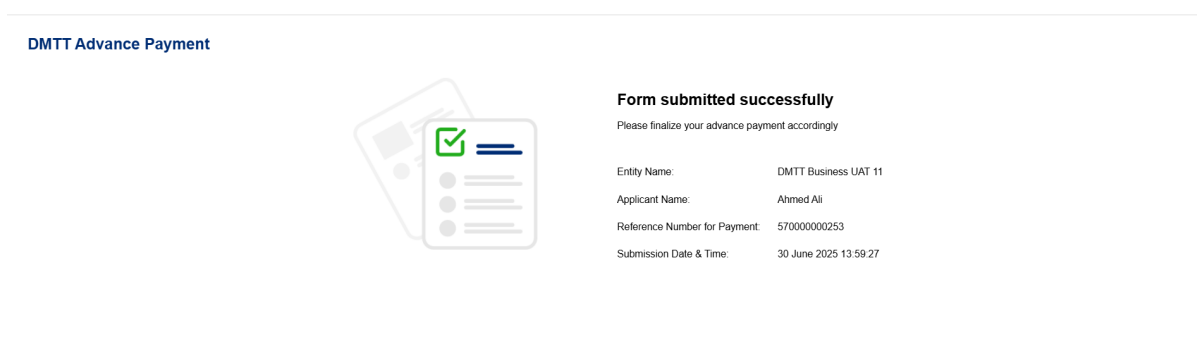
3.4. Declaration and confirmation

The Filing Constituent Entity should provide all required information and select the check box to confirm that all the information provided is true, and to certify that the designated contact person completing the advance payment form is authorized to complete this form on behalf of the Filing Constituent Entity.



The screenshot shows the 'Declaration and Confirmation' step of the DMTT Advance Payment process. The form includes fields for Taxpayer Details (First Name, Last Name, ID Number, CR Number or Equivalent in Bahrain, Nationality) and a Date of Submission. A checkbox at the bottom indicates the user's agreement to the terms and conditions. The form is titled 'Declaration and Confirmation' and has a 'Submit' button at the bottom right.

Post successful submission, the below window appears. The screen displays 'Form submitted successfully' and a reference number is generated for the purpose of payment.



The screenshot shows the 'Form submitted successfully' confirmation screen. It displays the following information:

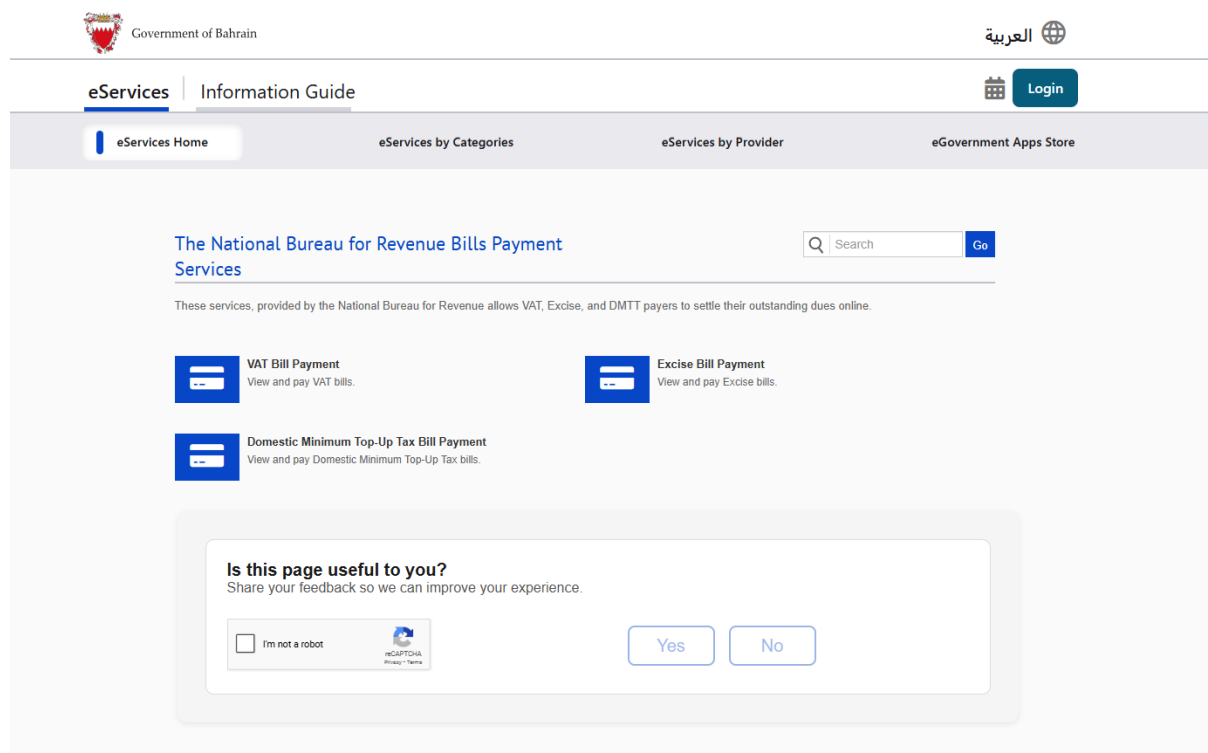
- Entity Name:** DMTT Business UAT 11
- Applicant Name:** Ahmed Ali
- Reference Number for Payment:** 57000000253
- Submission Date & Time:** 30 June 2025 13:59:27

The screen also includes a 'DMTT Advance Payment' header and a 'Form submitted successfully' message with a checkmark icon.

Upon completing the Advance Payment form, the Filing Constituent Entity will see the status of the advance payment as 'Pending Payment', until the full amount is settled, under the DMTT returns overview.

3.5. Payment

Advance Payment liabilities can be settled through the Kingdom of Bahrain's National Portal (Bahrain.bh) or via Fawateer payment services using the reference number received upon submission of the payment form. Filing Constituent Entities need to click on the 'Domestic Minimum Top-up Tax Bill Payment' to settle their payment.



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The National Bureau for Revenue Bills Payment Services


These services, provided by the National Bureau for Revenue allows VAT, Excise, and DMTT payers to settle their outstanding dues online.


VAT Bill Payment
 View and pay VAT bills.


Excise Bill Payment
 View and pay Excise bills.


Domestic Minimum Top-Up Tax Bill Payment
 View and pay Domestic Minimum Top-Up Tax bills.

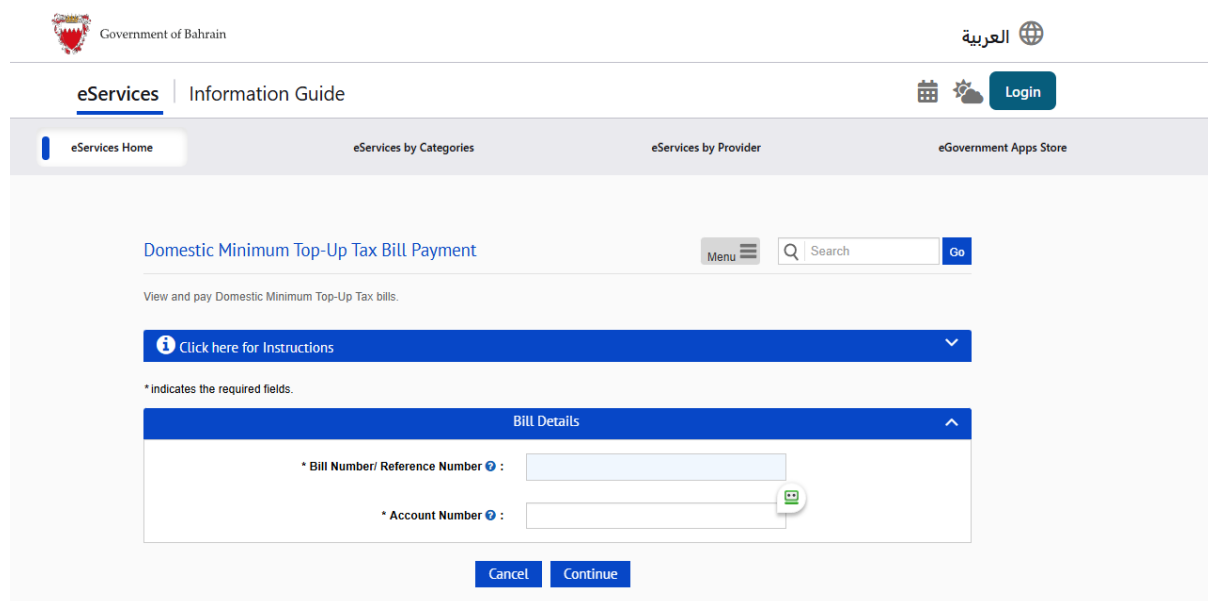
Is this page useful to you?
Share your feedback so we can improve your experience.

☐ I'm not a robot 

Yes No

Kingdom of Bahrain's National Portal (Bahrain.bh)

These two fields will be mandatorily requested to access the advance payment information: the reference number of the advance payment form, as well as the Filing Constituent Entity's account number.



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Domestic Minimum Top-Up Tax Bill Payment

View and pay Domestic Minimum Top-Up Tax bills.

[Click here for Instructions](#)

* Indicates the required fields.

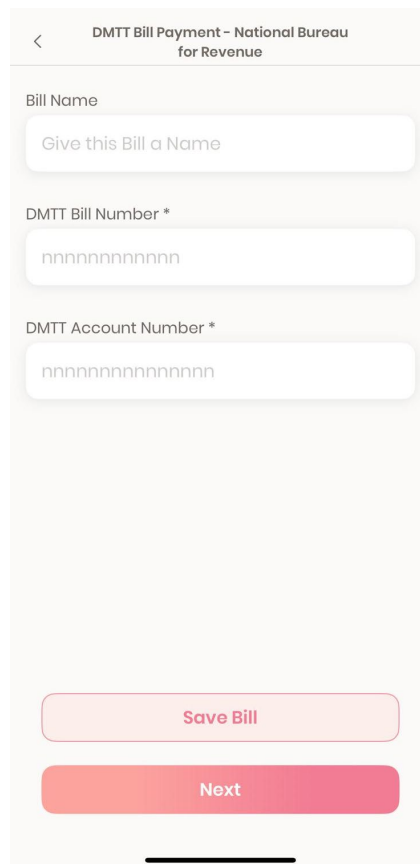
Bill Details

* Bill Number/ Reference Number :

* Account Number :

Cancel Continue

Kingdom of Bahrain's National Portal (Bahrain.bh)



The screenshot shows a mobile application interface for 'DMTT Bill Payment - National Bureau for Revenue'. At the top, there is a back arrow and the title. Below the title, there are three input fields: 'Bill Name' with a placeholder 'Give this Bill a Name', 'DMTT Bill Number *' with a placeholder of ten '0's, and 'DMTT Account Number *' with a placeholder of ten '0's. At the bottom, there are two buttons: a light pink 'Save Bill' button and a darker pink 'Next' button.

Fawateer's BenefitPay application

The payment amount will have to be entered once the advance payment information is displayed. This payment amount cannot exceed the amount input in the form under the field 'Quarterly Tax Liability (BHD)'.

Once the payment is successful, a notification will be sent by NBR with confirmation of the payment for the period concerned.

