ESR Filing Guide

Step-by-step guide to filing your Economic Substance Regulations (ESR) return in Bahrain. Deadlines, qualifying criteria, and filing requirements.

WHO MUST FILE?

All Bahrain-registered entities conducting relevant activities must file an ESR annual return. The nine relevant activities are:

FILING PROCESS

INITIAL NOTIFICATION

Within 3 months of year-end, submit the ESR Notification Form via the MOICT portal confirming whether you conduct a relevant activity.

ANNUAL RETURN

Within 6 months of year-end, file the detailed ESR Annual Return with financial data, employee count, operating expenditure, and premises details.

ASSESSMENT

MOICT reviews submissions. Entities must demonstrate adequate employees, expenditure, and physical premises in Bahrain for the relevant activity.

PENALTIES FOR NON-COMPLIANCE

First year failure

Subsequent year + potential strike-off

Executive Notice: Official publication prepared by Yasmi Co Advisory & Consultation for general commercial guidance. Consult our licensed tax team for entity-specific advice.

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