Tax Residency Certificate

How to obtain a Tax Residency Certificate (TRC) in Bahrain. Application process, required documents, DTT benefits, and common use cases.

🔷 WHAT IS A TRC?

A Tax Residency Certificate (TRC) is an official document issued by the NBR confirming that a company or individual is tax resident in Bahrain. It is essential for claiming benefits under Bahrain's 46 double taxation treaties.

APPLICATION PROCESS

SUBMIT APPLICATION

Apply through NBR portal (jibayat.bh). Select "Tax Residency Certificate" request type.

ATTACH DOCUMENTS

CR copy, audited financial statements, proof of business activity in Bahrain, lease agreement or office ownership proof.

NBR REVIEW

NBR reviews application within 5-10 working days. May request additional substance evidence. Fee: BD 10 per certificate.

CERTIFICATE ISSUED

TRC issued for specific calendar year. Present to foreign tax authority to claim treaty benefits (reduced WHT, PE protection).

COMMON USE CASES

🇮🇳 India: Reduce WHT on dividends from 20% to 10%

🇬🇧 UK: Claim PE protection for Bahrain HQ

🇫🇷 France: Reduce royalty WHT from 33% to 0%

🇪🇬 Egypt: Reduce service fee WHT from 20% to 10%

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