



GCC VAT Comparison

Compare VAT rates, registration thresholds, and compliance rules across all GCC countries. Side-by-side analysis of UAE, Saudi, Oman, Qatar, Kuwait, and Bahrain VAT.

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GCC VAT COMPARISON

Side-by-side comparison of VAT regimes across all GCC states.

GCC VAT AT A GLANCE

FEATURE	BAHRAIN	UAE	SAUDI	OMAN	QATAR	KUWAIT
Standard rate	10%	5%	15%	5%	—	—
Implemented	Jan 2019	Jan 2018	Jan 2018	Apr 2021	TBD	TBD
Mandatory threshold	BD 37,500	AED 375K	SAR 375K	OMR 38,500	—	—
Return frequency	Monthly/Qtr	Quarterly	Monthly/Qtr	Quarterly	—	—
Healthcare	Zero-rated	Zero-rated	Exempt	Zero-rated	—	—
Education	Exempt	Zero-rated	Exempt	Exempt	—	—
Real estate	Mixed	Mixed	Exempt	Exempt	—	—

WHAT SETS BAHRAIN APART

HEALTHCARE ZERO-RATING

Bahrain zero-rates healthcare services (unlike Saudi's exemption), allowing providers to recover input VAT — a significant cash flow advantage.

HIGHEST RATE IN GCC (WITH UAE)

Bahrain's 10% rate (increased from 5% in 2022) is tied with UAE at the higher end vs Saudi's 15%. But no CIT makes total tax burden competitive.

MIXED REAL ESTATE TREATMENT

Residential leases are exempt but commercial leases and sales of new commercial properties are standard-rated — creating partial exemption challenges.

OPERATING ACROSS THE GCC?

We provide multi-jurisdiction VAT advisory across the Gulf region.

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