**Law No. (6) of 2018 ratifying the Protocol amending the Agreement Between the Government of the Kingdom of Bahrain and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income[[1]](#footnote-1)**

**We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.**

Having reviewed the Constitution,

Legislative Decree No. (32) of 2001 ratifying the Agreement Between the Government of the Kingdom of Bahrain and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income,

And the Protocol amending the Agreement Between the Government of the Kingdom of Bahrain and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income, signed in Manama on 25 April 2017,

The Shura Council and the Council of Representatives have approved the following law, which we have ratified and enacted:

**Article One**

The Protocol amending Protocol for the Agreement Between the Government of the Kingdom of Bahrain and the Government of the Kingdom of Thailand for the Avoidance of Double Taxation and the Prevention of Tax Evasion with respect to Taxes on Income, signed in Manama on 25 April 2017, and attached to this Law, has been ratified.

**Article Two**

The Prime Minister and the ministers - each within his jurisdiction - shall implement this Law, and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of the Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa**

Issued in Riffa palace:

On 25 Jumada al-Akhir 1439 A.H.

Corresponding to: 13 March 2018

1. This is an unofficial translation and in the event of any conflict or discrepancy between the English text and the Arabic text, the Arabic text shall prevail. [↑](#footnote-ref-1)