

**Middle East & Africa · Tax stamps on excise goods**

Bahrain, Qatar, Oman

The smaller Gulf states follow the Saudi and UAE model. Bahrain requires active digital stamps on all tobacco in the local market since 24 December 2023. Qatar launched digital stamps in 2022. Oman bans unstamped tobacco since February 2023 and is extending stamps to soft and energy drinks after several postponements.

THE REGIME

SYSTEM	GCC digital tax stamps
CODE ON THE PRODUCT	Digital tax stamps activated in the national system
AGGREGATION	No.

STEPS FOR A SUPPLIER

- ☐ Hold the licence of a manufacturer or importer of excise goods.
- ☐ Order stamps from the authority for each batch: GCC digital tax stamps.
- ☐ Apply a stamp to every unit before release and activate it in the system.
- ☐ Keep stock and reports in line: unstamped goods can be seized.

ON THE LINE, BEFORE THE FIRST SHIPMENT

- ☐ The data in the code is agreed: GTIN, serial number, batch, expiry date or crypto tail, as the rules for your product group require.
- ☐ A verifier has graded printed samples (ISO/IEC 15415 for 2D codes) before the first shipment.
- ☐ A camera after the printer reads every code at line speed, and packs with an unreadable code are rejected.
- ☐ Records show which code went on which pack, case and pallet, ready for the report to the system.

DATES AHEAD

No announced dates.

SOURCES

1. Freyr: Bahrain final phase: <https://csra.freyrsolutions.com/the-national-bureau-of-revenue-has-announced-the-imminent-implementation-of-the-final-phase-of-the-distinctive-mark-system-digital-stamp>
2. KPMG: Bahrain waterpipe tobacco: <https://advisory.kpmg.us/us/en/home/insights/2023/03/tnf-bahrain-mandatory-digital-stamps-for-waterpipe-tobacco-products.html>
3. Gulf News: Oman enforces digital tax stamps: <https://gulfnews.com/business/tax-news/oman-enforces-digital-tax-stamps-on-excise-goods-1.500046183>
4. Gulf News: Oman soft and energy drinks to 1 Jan 2026: <https://gulfnews.com/business/tax-news/omans-tax-authority-postpones-digital-tax-stamps-on-soft-and-energy-drinks-to-january-1-2026-1.500324798>
5. The Peninsula: Qatar digital tax stamp: <https://thepeninsulaqatar.com/article/24/10/2022/gta-announces-launch-of-digital-tax-stamp-implementation>

Current version and all sources:
2dtracker.com/country/gulf.html

Typical steps. This is not legal advice: check the regulation itself.