

KINGDOM OF BAHRAIN

EXCISE REGISTRATION MANUAL

MAY 2023

VERSION 1.0



الجهان الوطني للإيرادات
National Bureau for Revenue

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1. Purpose of this manual

The purpose of this manual is to provide Excise payers with the necessary guidance needed to navigate the online Excise portal and an overview of different types of applications that Excise payer can submit and required steps to be followed.

This manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines.

2. Excise Registration

Registration for Excise is mandatory for entities involved in commercial production, importing and storage of Excise goods within Bahrain as stipulated in article (7) of Excise Executive Regulation. Entity that is liable for Excise registration must not conduct any excisable activity in Bahrain if they are not registered with NBR for Excise.

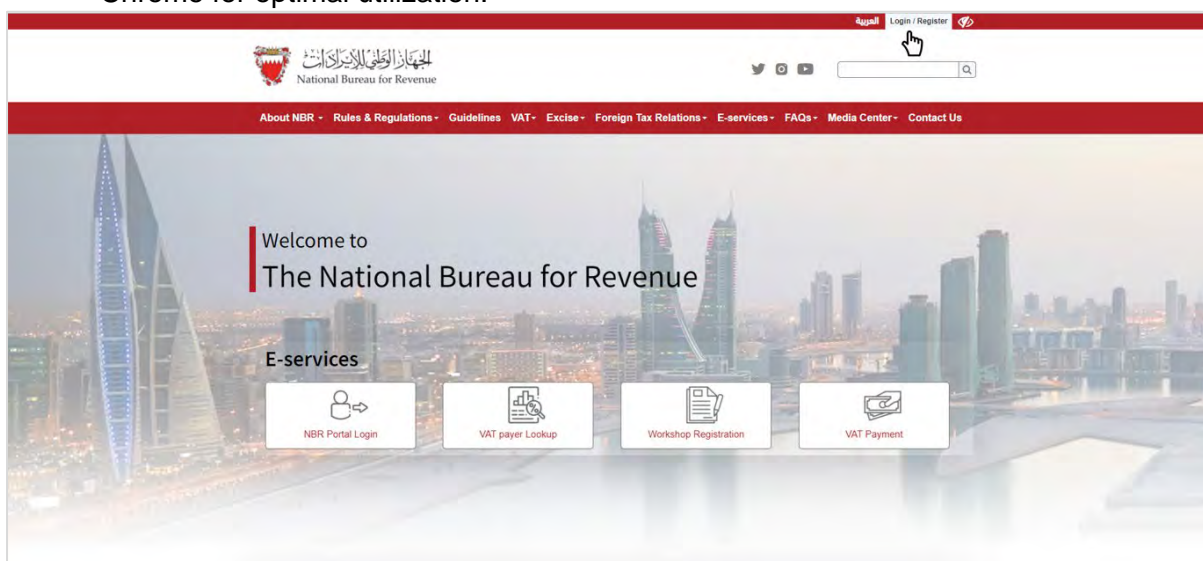
Upon successful Excise registration, the new registrant is provided an Excise registration certificate containing a unique Excise account number for conducting excisable activity.

Excise registration application is submitted by the Excise payer online via NBR portal and must be approved by the NBR. The effective date of registration will be specified in the Excise certificate, after which the Excise payer can conduct any excisable activity. Deregistration can only be executed successfully once all obligations have been cleared by the VAT payer.

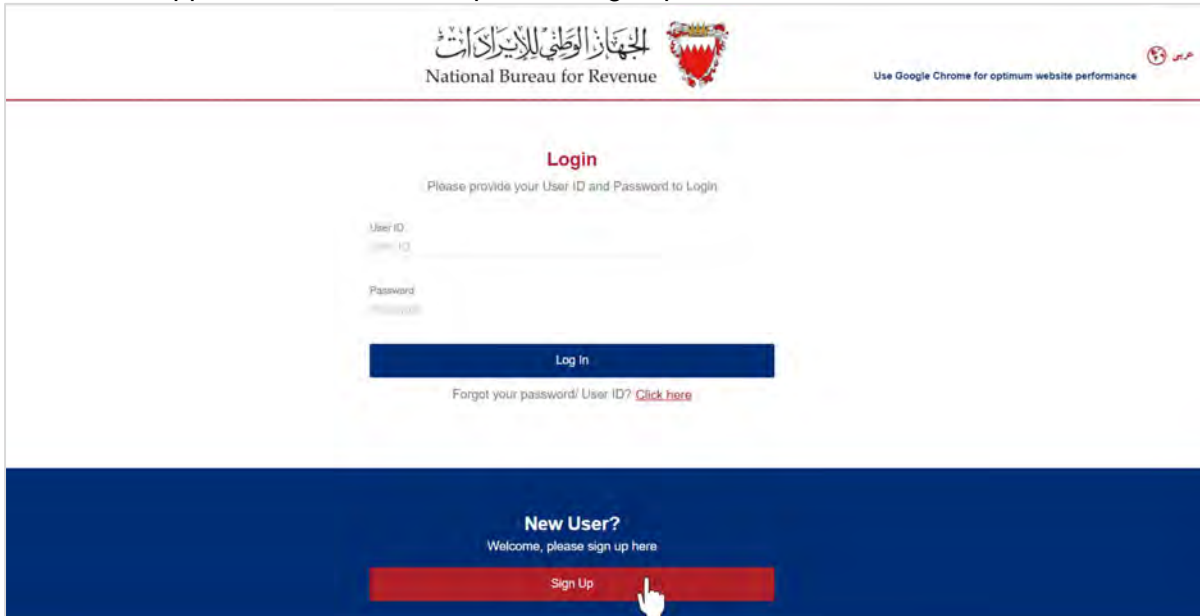
2.1. New Excise Registration

Importer, local producer or storage company who conduct any commercial excisable activity within the Kingdom of Bahrain should register for Excise with NBR. Please refer to the steps below when registering for Excise in Bahrain for the first time.

1. Create a profile by accessing the NBR website using the following link: <https://www.nbr.gov.bh>. The registration portal should be accessed via Google Chrome for optimal utilization.

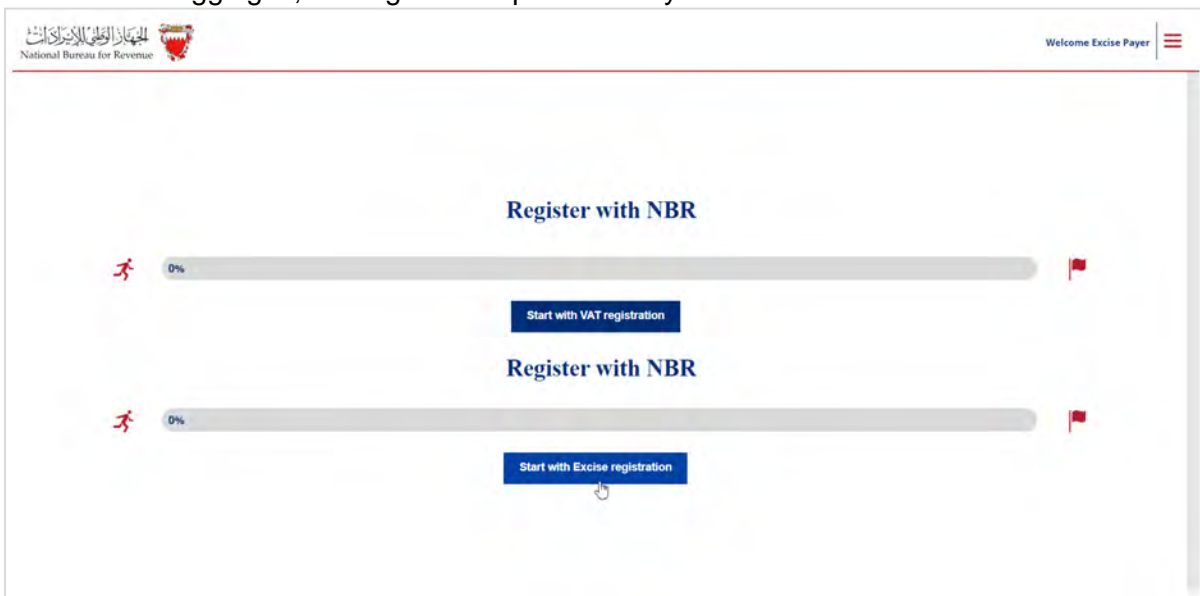


2. The applicant will then be required to sign up for an account.

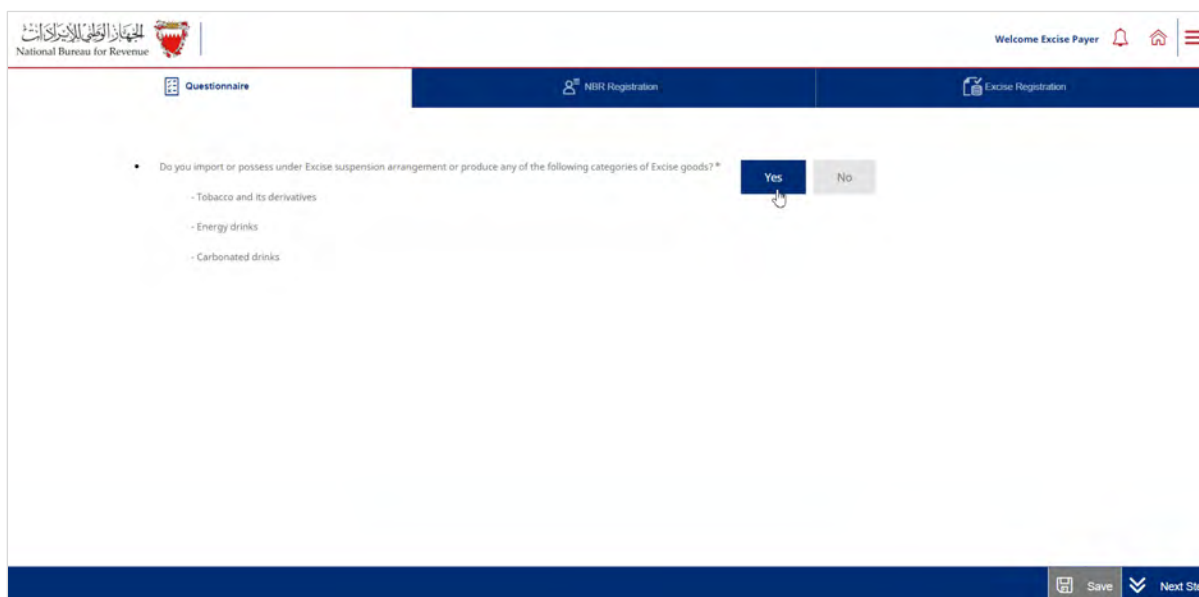


Once the sign-up details have been filled in and confirmed, two emails will be received from the NBR: one will confirm the User ID requested and the other will provide a temporary login password. The user will be prompted to change this temporary password, and upon completion, will be successfully logged in to the portal. If you are already registered with NBR for other obligations (VAT), please skip the above steps.

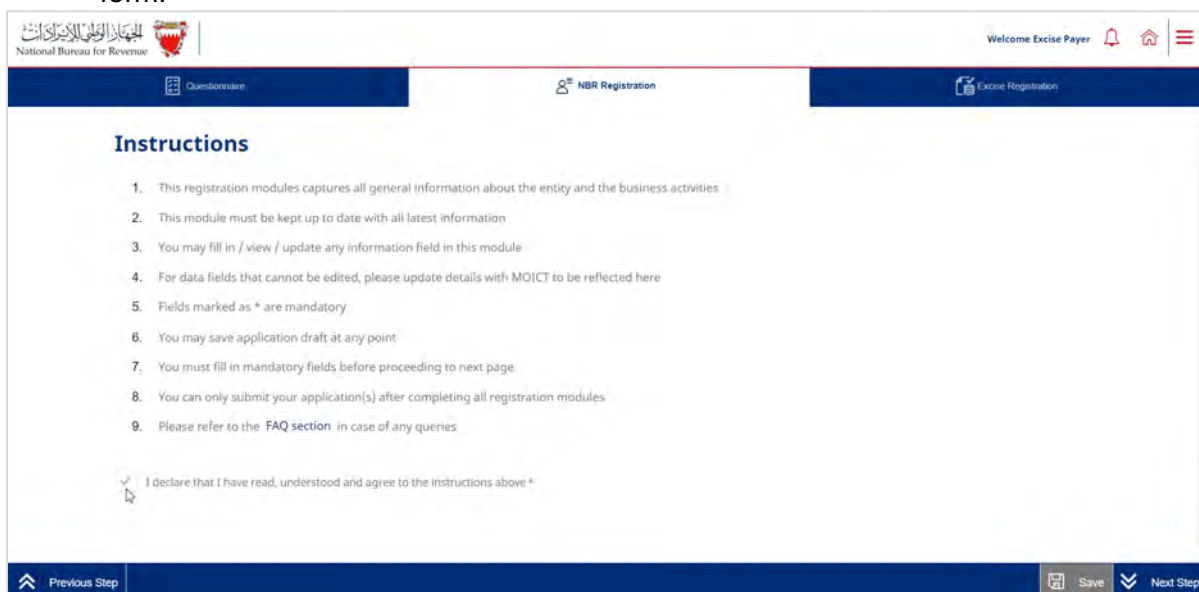
3. After logging in, the registration process may be initiated.



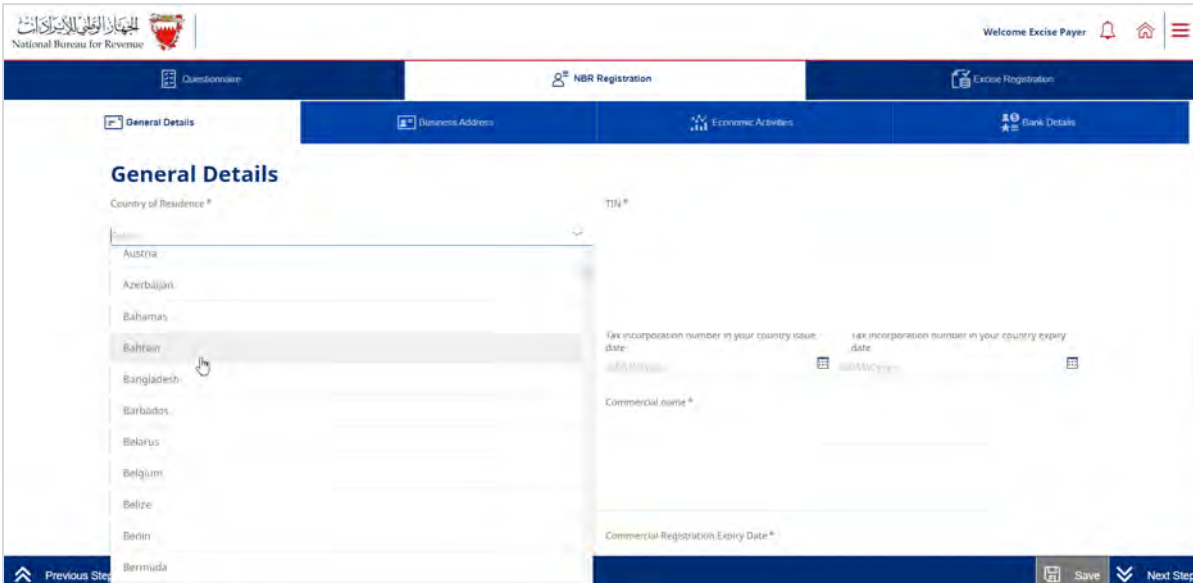
The applicant will be required to answer a question regarding the category of excisable products they are dealing in.



After reviewing the conditions of registering for Excise with the NBR, the applicant must confirm to agree to the instructions; only then the applicant can fill out the application form.



The applicant will be required to fill in the information related to their entity such as identification number, address details, business activity details and they may enter bank account details which are optional.



In the “excise registration” section of the application, the application includes the following sections along with the relevant documents:

- Company details: the applicant will be required to confirm the business activity that is excisable of the activities under their registration.

Required documents:

- Commercial Registration Certificate of all branches engaged in excise activities.

- Bank details – IBAN, bank name and owner, SWIFT code

Required documents:

- Official document issued by the bank that shows the full company name and IBAN.

- Contact details – Phone number, email address, verification of information

Required documents:

- Contact person identification.

- If the contact person is an **authorized signatory** of the Commercial Registration, include a signed letter confirming that the mobile number and email address entered in the contact details section belong to the authorized signatory of the Commercial Registration.

- If the contact person is **not an authorized signatory** of the Commercial Registration, include an authorization letter for the contact person confirming that they are an employee of the company and confirming the contact number and email address provided (this letter must be stamped and signed by an authorized signatory).

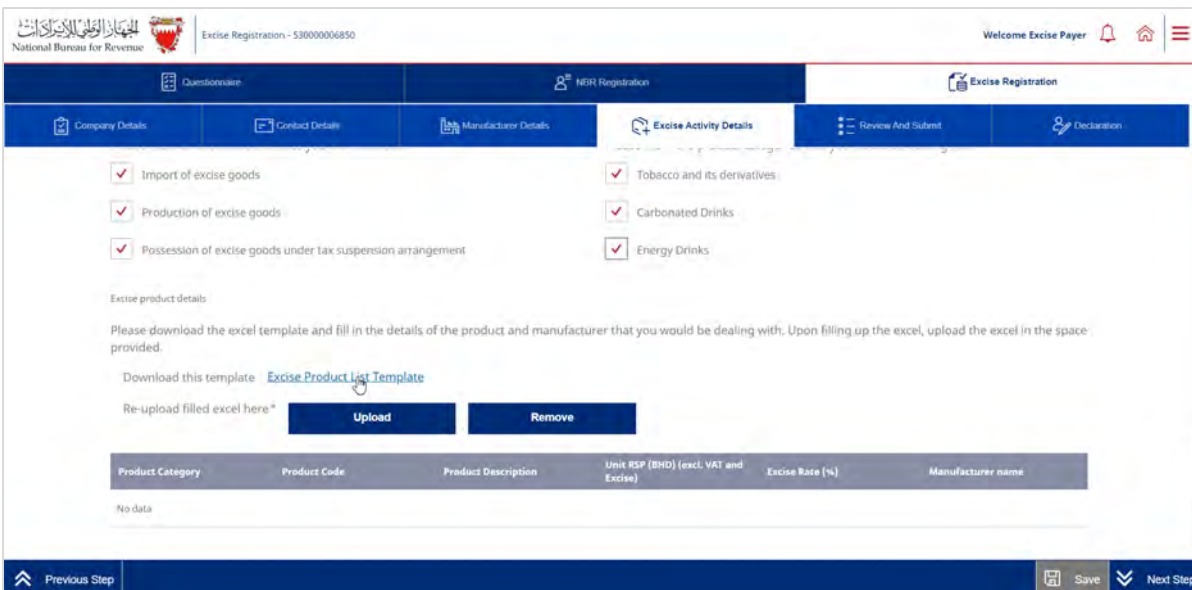
- Manufacturer details: Name, address, contact person name, contact number, email address.

In case excisable goods are manufactured by more than one manufacturer, details of all manufacturers should be added.

- Excise activity details: applicant will be required to confirm the excise activities and excise products categories they will be dealing with

Required documents:

- Applicant will be required to download a specific excel file and fill it with a list of the excisable products they will be dealing with and uploading the completed file.



Import of excise goods
 Production of excise goods
 Possession of excise goods under tax suspension arrangement

Tobacco and its derivatives
 Carbonated Drinks
 Energy Drinks

Excise product details

Please download the excel template and fill in the details of the product and manufacturer that you would be dealing with. Upon filling up the excel, upload the excel in the space provided.

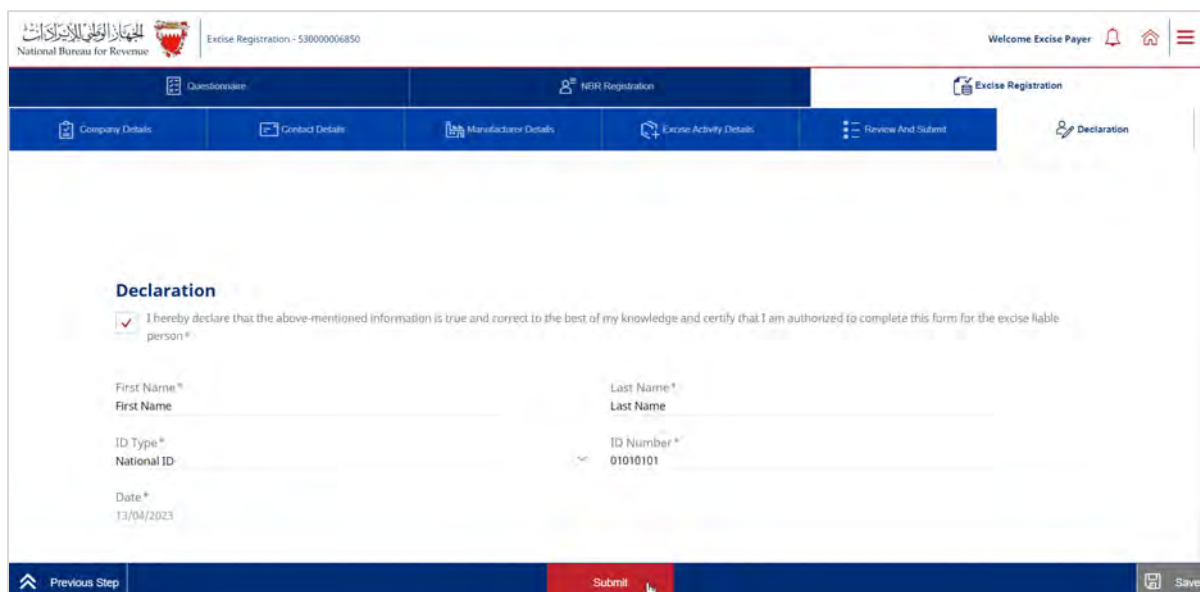
Download this template [Excise Product List Template](#)

Re-upload filled excel here*

Product Category	Product Code	Product Description	Unit RSP (BHD) (excl. VAT and Excise)	Excise Rate (%)	Manufacturer name
No data					

- Review and submit: applicant will be able to review and submit the application and make any changes if required.
- Declaration: the applicant is required to fill and save declaration of correctness of the provided information.

Once completed, the applicant will be able to submit the application.



Declaration

I hereby declare that the above-mentioned information is true and correct to the best of my knowledge and certify that I am authorized to complete this form for the excise liable person*

First Name*
First Name

Last Name*
Last Name

ID Type*
National ID

ID Number*
01010101

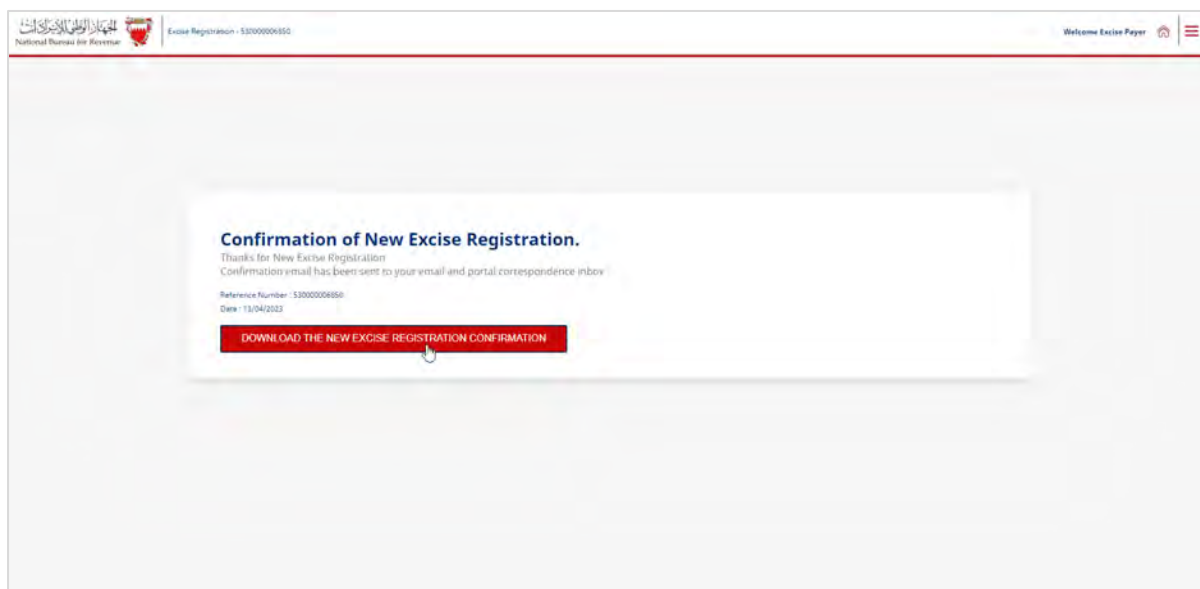
Date*
13/04/2023

Previous Step Submit Save

Note: In each section, the applicant will be required to upload relevant attachments. If the appropriate documents are not included, and/or the requested information has not been filled in correctly, the applicant will be unable to move forward with the application.

The application should be saved on an ongoing basis.

The Applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



Confirmation of New Excise Registration.

Thanks for New Excise Registration
Confirmation email has been sent to your email and portal correspondence inbox

Reference Number : 53000006850
Date : 13/04/2023

DOWNLOAD THE NEW EXCISE REGISTRATION CONFIRMATION

NBR shall process the registration application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

In case the new registration application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

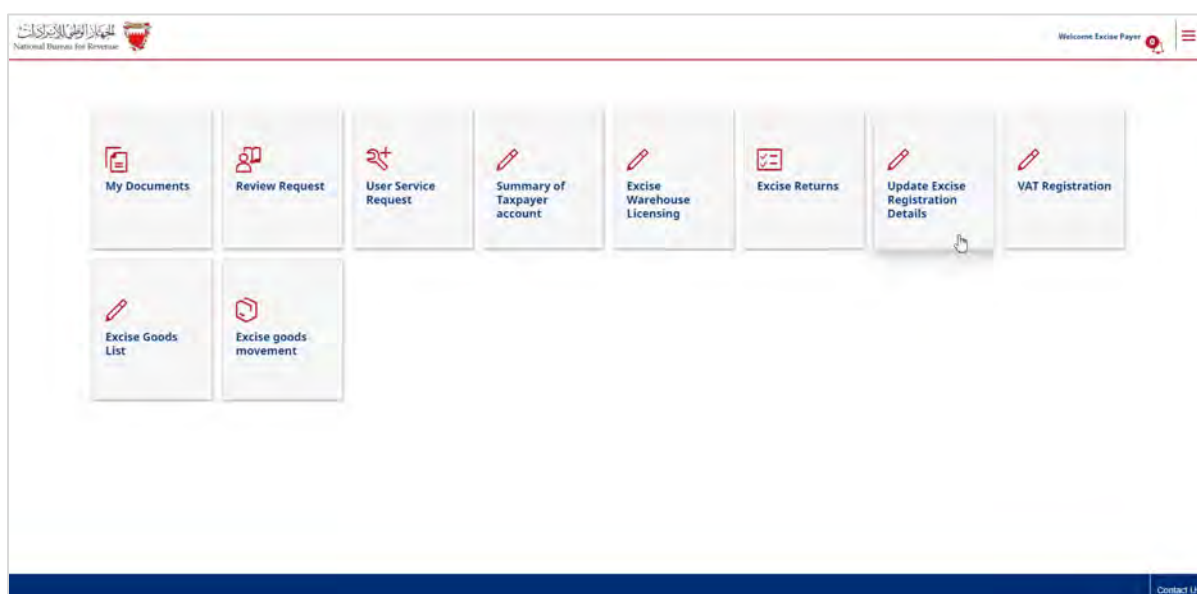
Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore, the applicant should submit another registration application.

4. After the NBR has processed and approved the registration, the applicant should expect to receive SMS and email confirmation of the registration. The Excise registration certificate can be accessed by clicking “My Documents” on the home page of the portal. The certificate is an official confirmation of your Excise registration. If the NBR does not approve an application, the applicant should expect to receive an SMS and email either requesting additional information on the application (which can then be resubmitted) or rejecting the registration application.

2.2. Amendment of registration details

After approval, if there are any changes in the information provided while registering for Excise which related to business activity, the Excise payer should apply for a change request application and changes must be reflected in registration details 30 days prior to the change date. Furthermore, the NBR shall process the change application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the amendment. The Excise payer must ensure the Excise registration details reflect the latest information at all times.

To access the application to amend excise registration details, excise payer should log in to their account on the NBR portal and click on “Update Excise Registration Details” tile:



Then the excise payer can proceed with making the required changes to their excise registration details which will contain a section similar to the initial registration application as detailed in section 2.1 of this manual.

2.3. Excise Deregistration

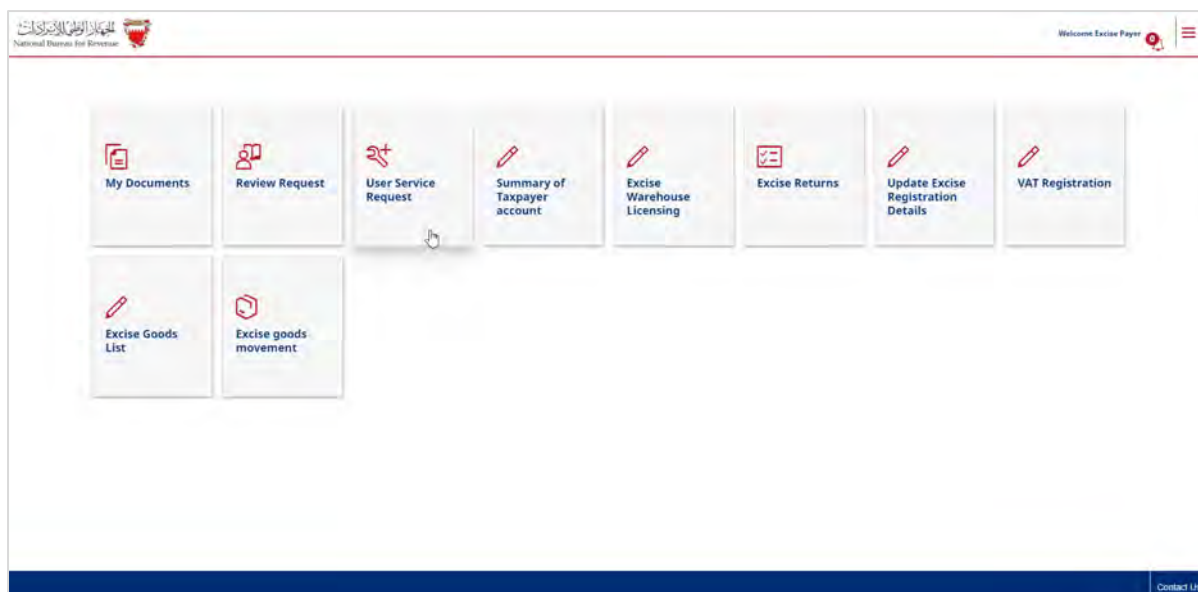
Excise registrant can deregister from Excise at any time by submitting a request on the NBR portal. To proceed with the deregistration application, excise payer must ensure the following is completed:

- All active Excise warehouses registered to the applicant, if any, are cancelled.
- All liabilities pending with NBR are fulfilled (if applicable) whether in a debit/payable position or credit/refund position.

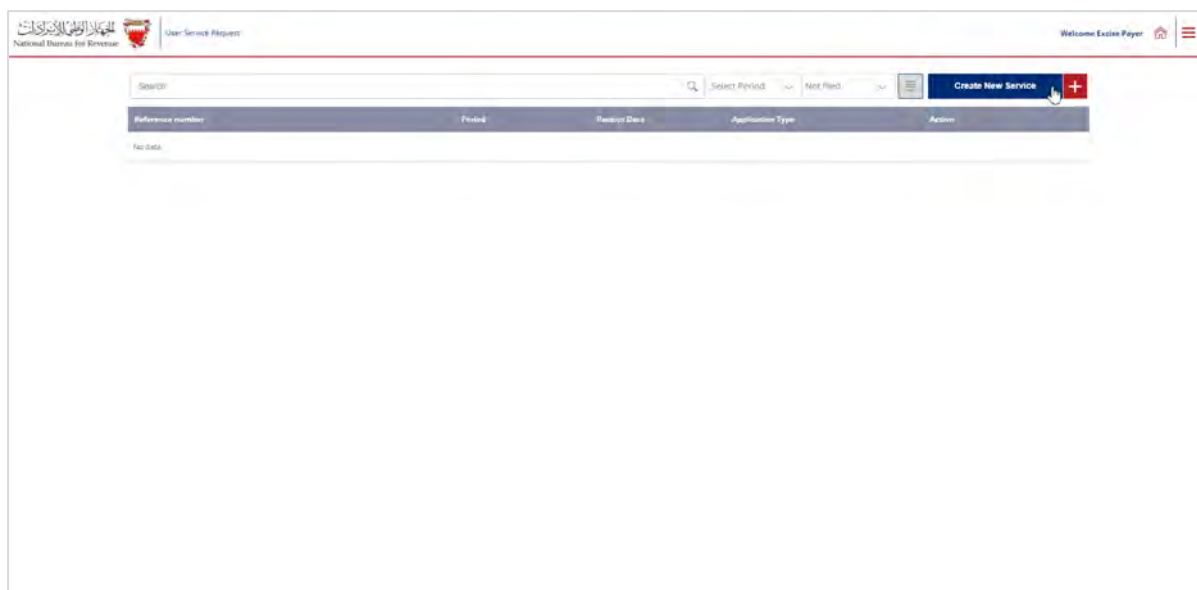
Note: NBR has the right to deregister the excise payer in case any of the activities registered has not been performed for a period of one year from the registration date.

Excise payer can initiate excise deregistration application through the NBR portal by following the below steps:

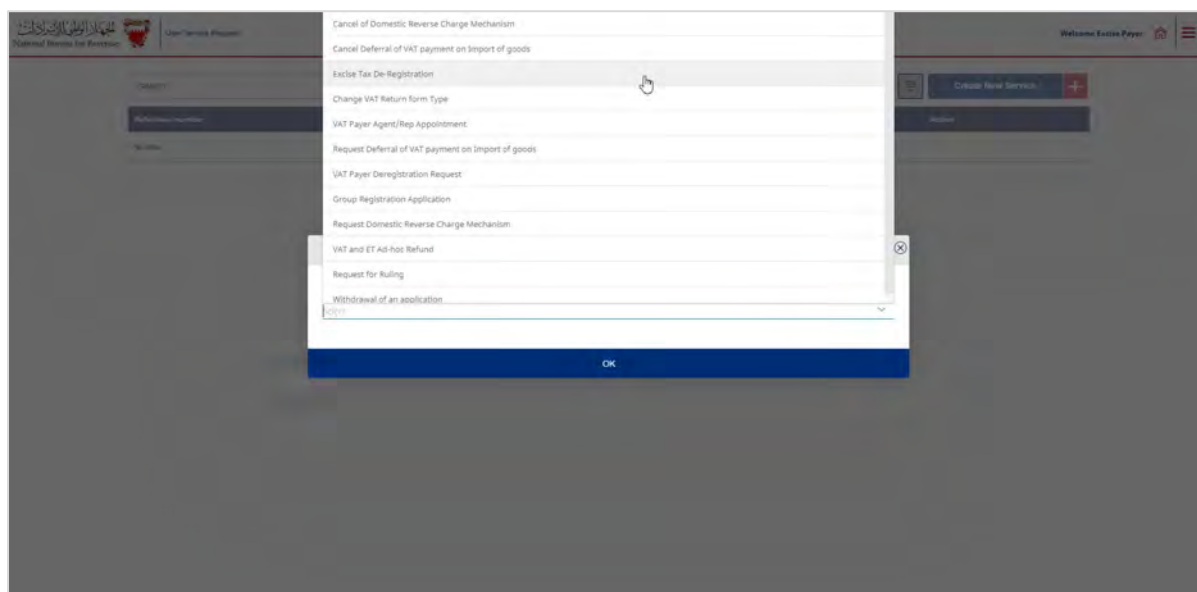
1. Clicking on the “User Service Request” tile.



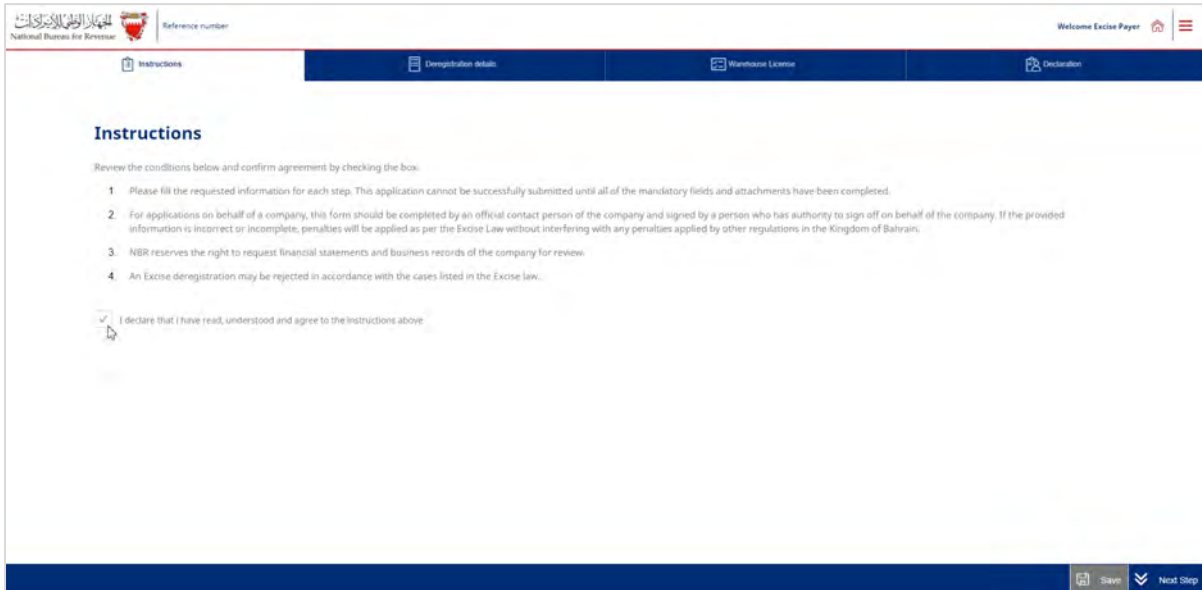
2. Click on the “create new service” button.



3. Select “Excise Tax De-Registration” from the drop-down list.



The applicant will be redirected to the instructions page of the application which they will have to accept in order to proceed to the next step of the application.



Instructions

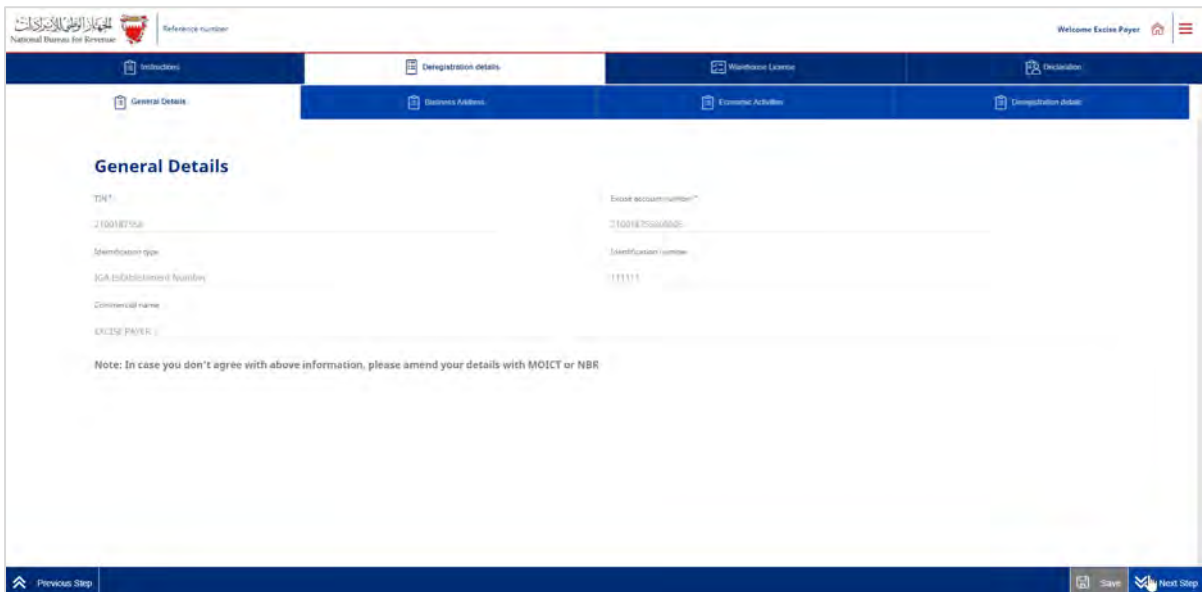
Review the conditions below and confirm agreement by checking the box.

1. Please fill the requested information for each step. This application cannot be successfully submitted until all of the mandatory fields and attachments have been completed.
2. For applications on behalf of a company, this form should be completed by an official contact person of the company and signed by a person who has authority to sign off on behalf of the company. If the provided information is incorrect or incomplete, penalties will be applied as per the Excise Law without interfering with any penalties applied by other regulations in the Kingdom of Bahrain.
3. NBR reserves the right to request financial statements and business records of the company for review.
4. An Excise deregistration may be rejected in accordance with the cases listed in the Excise law.

I declare that I have read, understood and agree to the instructions above.

Save Next Step

The applicant will be able to view the details of their registration.



General Details

TIN: [Field] Excise account number: [Field]

Identification type: [Field] Identification number: [Field]

ICR Establishment Number: [Field] Identification number: [Field]

Commercial name: [Field]

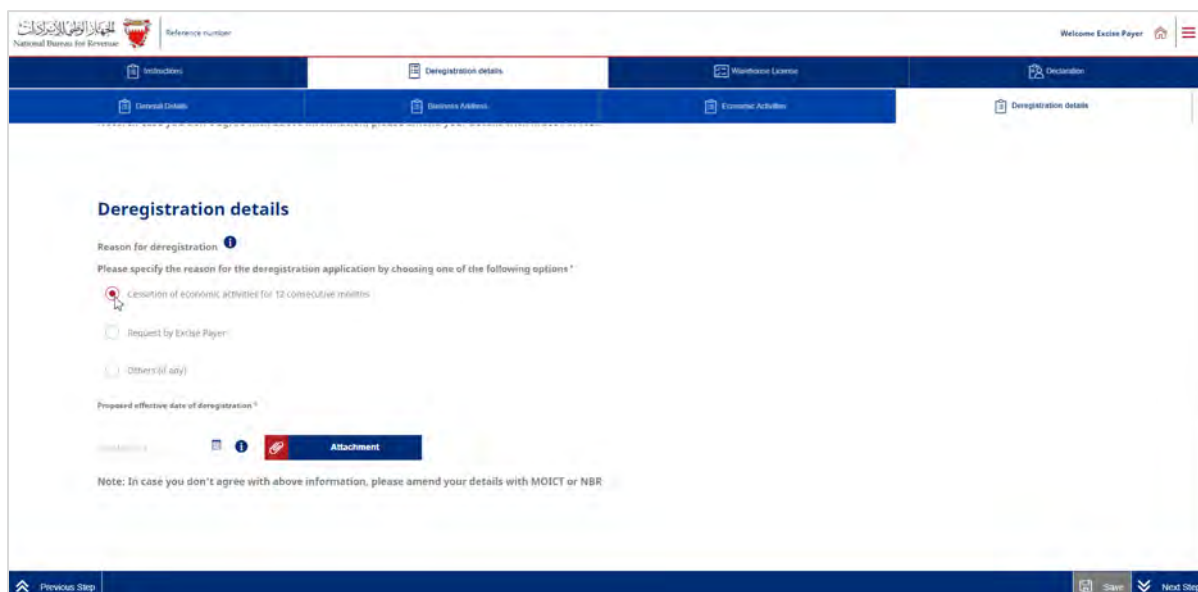
EXCISE PAYER: [Field]

Note: In case you don't agree with above information, please amend your details with MOICT or NBR

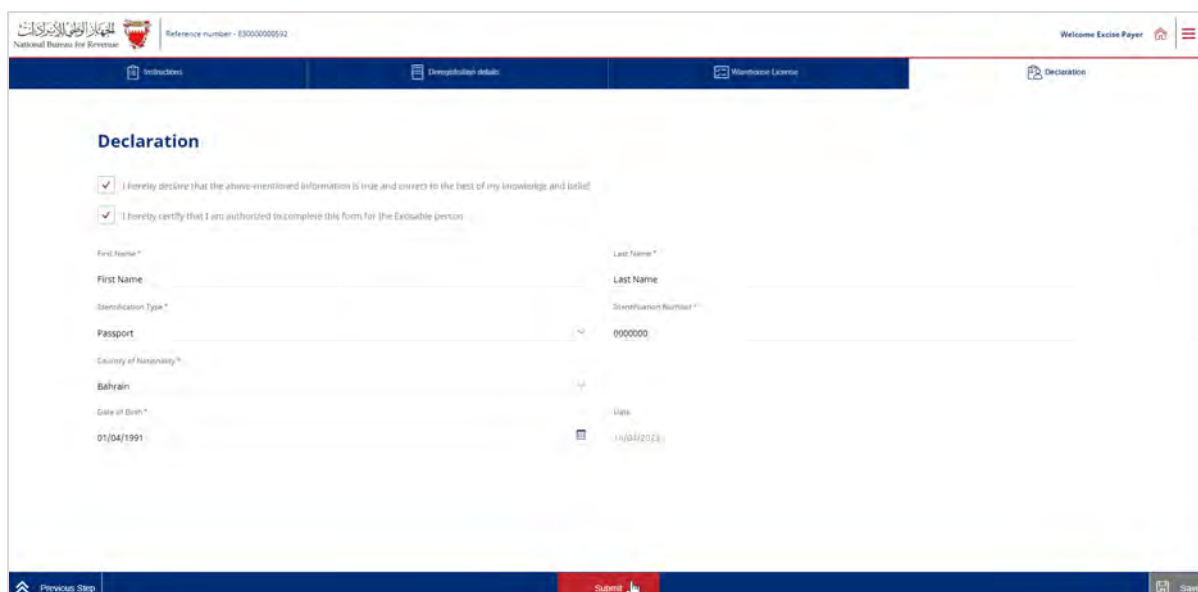
Previous Step Save Next Step

In the “deregistration details” section, the applicant will be required to select a reason for deregistration from the list and upload the supporting documents for the selected reason for deregistration.

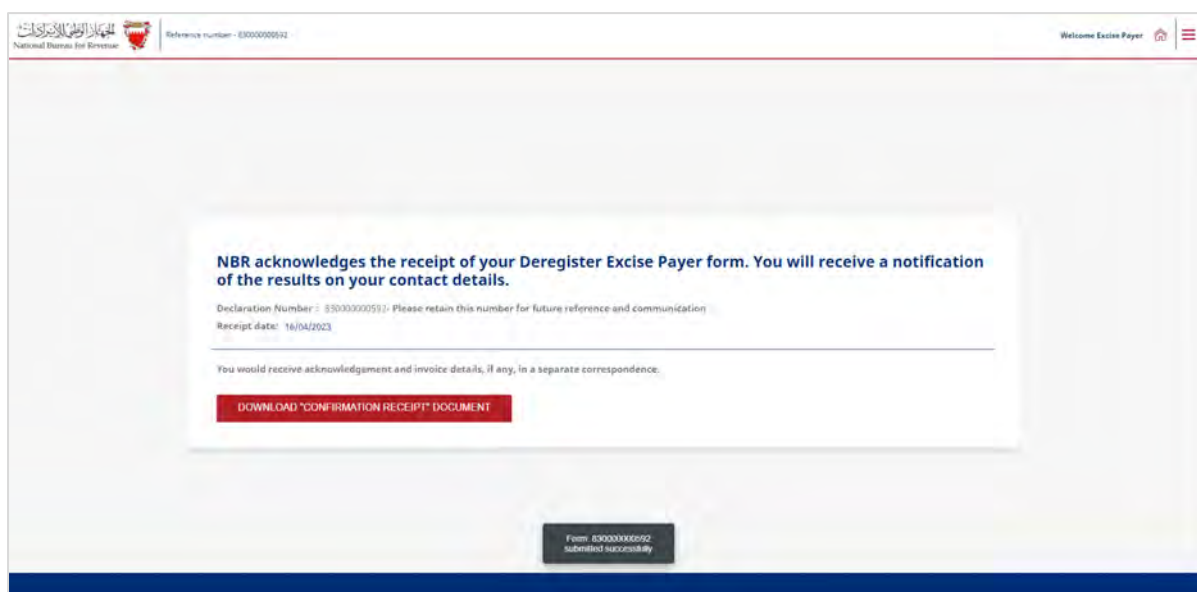
The selected “proposed effective date of deregistration” should not be a date in a previous filing period, for example if an application is submitted in March the selected date cannot be in the month of February.



The application should be saved on an ongoing basis. Once completed, the applicant will be able to submit the application.



The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



NBR shall process the cancellation application within fifteen days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

In case the deregistration application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore the applicant should submit another deregistration application.

3. Update of Excise Goods List

The Excise goods list maintained by NBR is a detailed list of all excisable products permitted to be circulated as Excise goods within the Kingdom of Bahrain.

The Excise goods list is periodically updated by NBR to reflect the latest price and product information.

Any Excisable activity must be conducted exclusively on Excise products listed in the Excise goods list.

If the importer, local producer or storage company wishes to deal with additional products which fall under the Excise product categories that are not listed on the Excise goods list, they must request NBR to add the new products to the Excise goods list before dealing with such products. Such entities must not import or produce or store unregistered Excise goods before NBR has registered the products on the Excise goods list.

The types of amendments done on the Excise goods list by NBR can be any of the following:

- **New product registration:** Inclusion of a new Excisable product to the Excise goods list along with all associated details.

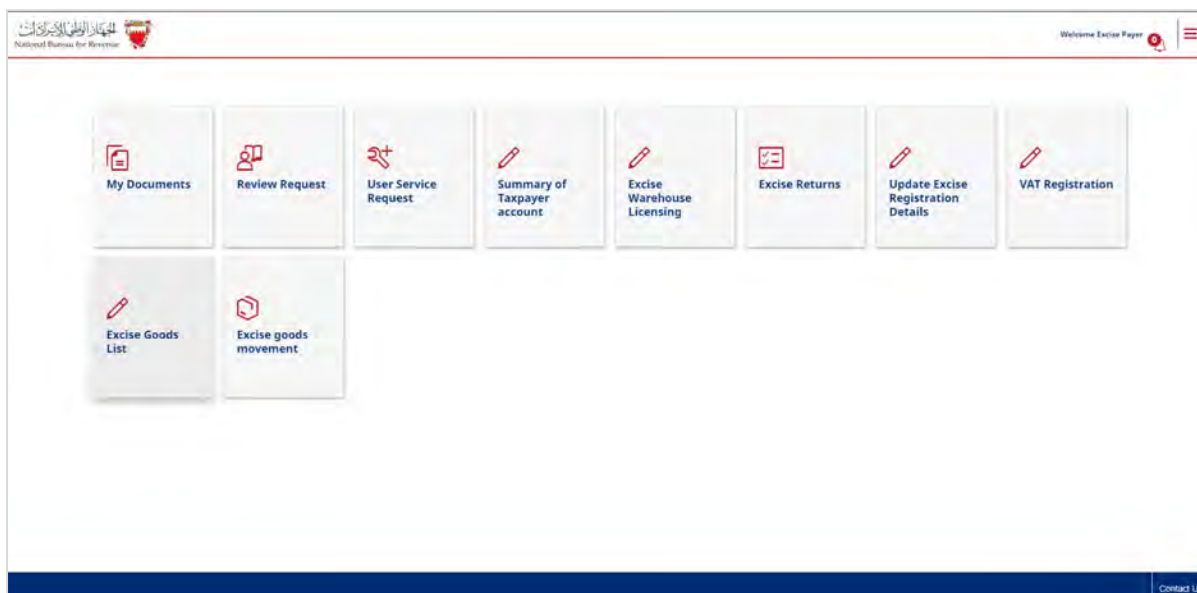
- **Price/product details update:** Amendment of the existing product details including or exclusively the base price of Excise products.

Processes related to update of the excise goods list are detailed below:

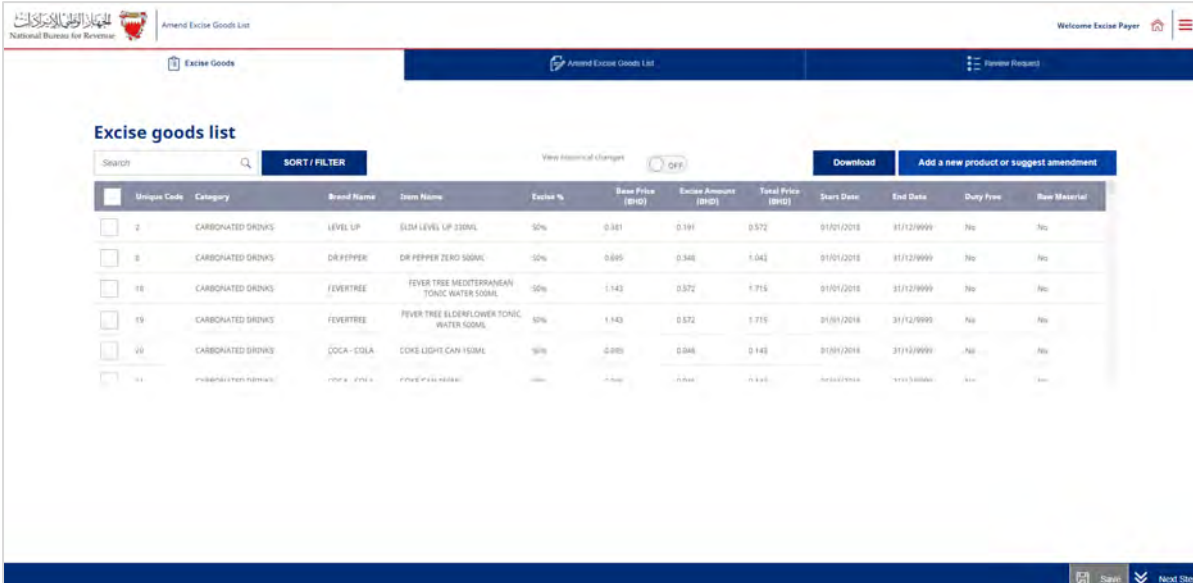
3.1. New Product Registration

Excise payer can add one or more products to the Excise goods list. Please refer to the steps below when registering a new Excise product:

1. Clicking on the “Excise Goods List” tile.



2. The applicant will be redirected to the following screen where they will be required to click on “Add a new product or suggest amendment” button.



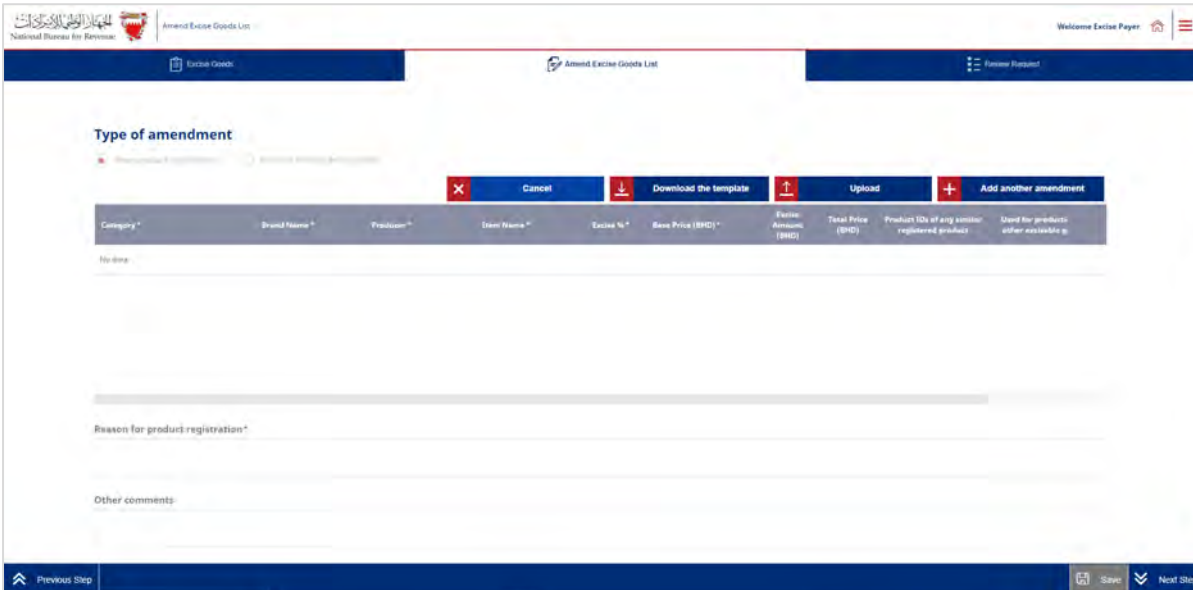
Excise goods list

Search: SORT / FILTER View historical changes: OFF Download Add a new product or suggest amendment

Unique Code	Category	Brand Name	Item Name	Excise %	Base Price (BHD)	Excise Amount (BHD)	Total Price (BHD)	Start Date	End Date	Duty Free	Raw Material
2	CARBONATED DRINKS	LEVEL UP	SLM LEVEL UP 330ML	50%	0.361	0.181	0.572	01/01/2018	01/12/9999	No	No
8	CARBONATED DRINKS	DR PEPPER	DR PEPPER ZERO 500ML	50%	0.695	0.348	1.043	01/01/2018	01/12/9999	No	No
18	CARBONATED DRINKS	FEVERTREE	FEVER TREE MEDITERRANEAN TONIC WATER 500ML	50%	1.143	0.572	1.715	01/01/2018	01/12/9999	No	No
19	CARBONATED DRINKS	FEVERTREE	FEVER TREE ELDERFLOWER TONIC WATER 500ML	50%	1.143	0.572	1.715	01/01/2018	01/12/9999	No	No
60	CARBONATED DRINKS	COCA-COLA	COKE LIGHT CAN 330ML	50%	0.685	0.343	1.048	01/01/2018	01/12/9999	No	No
11	PHARMACEUTICALS	PIRAZINAMIDE	PIRAZINAMIDE	0%	0.000	0.000	0.000	01/01/2018	01/12/9999	No	No

Save Next Step

3. The applicant is required to select “New product registration”.



Type of amendment

New product registration Amendment of existing products

Cancel Download the template Upload Add another amendment

Category*	Brand Name*	Product*	Item Name*	Excise %*	Base Price (BHD)*	Excise Amount (BHD)	Total Price (BHD)	Product IDs of any similar registered product	Used for products other available in
No data									

Reason for product registration*

Other comments:

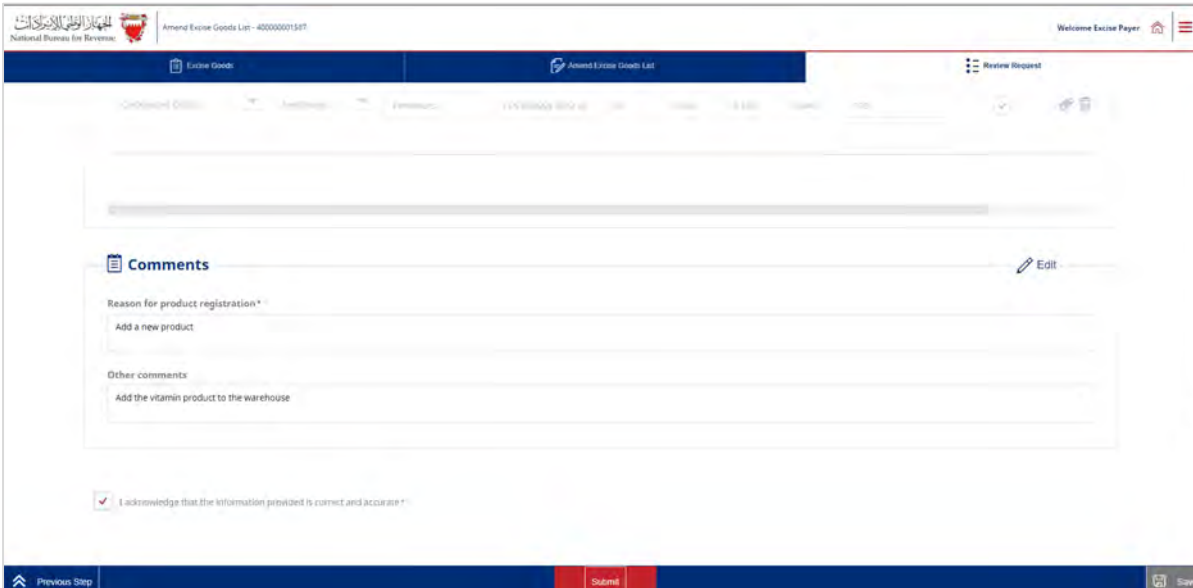
Previous Step Save Next Step

Then they are required to add new products by selecting one of the following options:

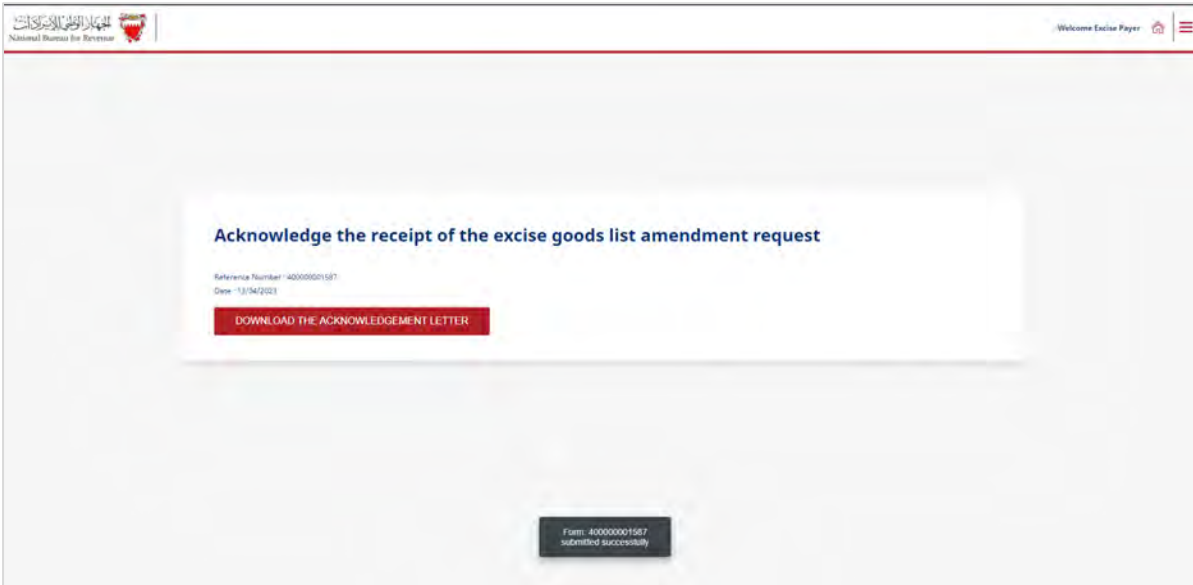
- **Bulk addition** by clicking on “**Download the template**”, filing the excel template with details of products intended for registration and uploading the excel template to the portal.
- **Addition by single product** by clicking on “**add another amendment**” and manually entering details of the products intended for registration.

Note: the applicant will be able to submit a request for a maximum of 100 products per one application and will only be able to submit a new application once the previous application is approved by NBR.

After adding the products to the application, the applicant will be required to review and submit the request.



The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



NBR shall process the new product registration application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

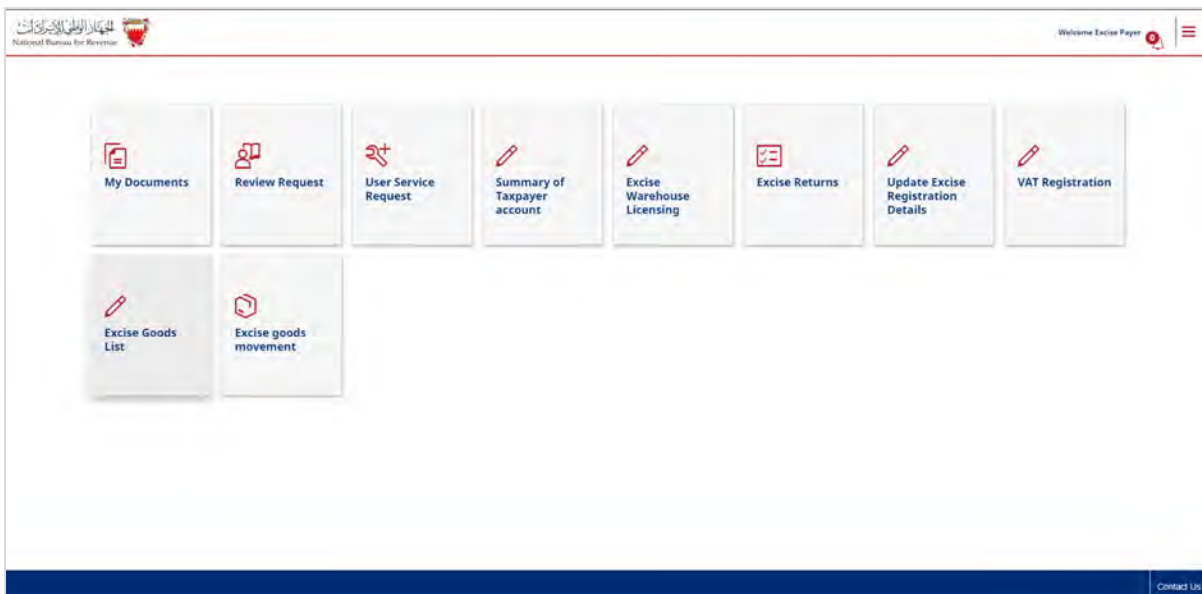
In case the new product registration application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore, the applicant should submit another new product registration application.

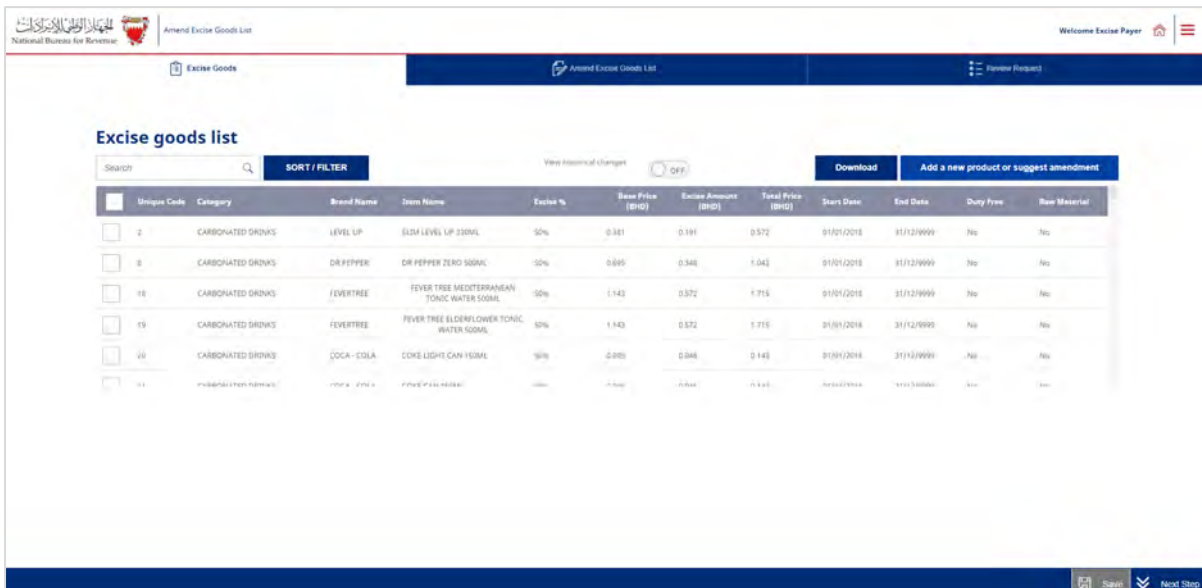
3.2. Price/Product Details Update

Excise payer can update product details/price for one or more products in the Excise goods list by following the steps below:

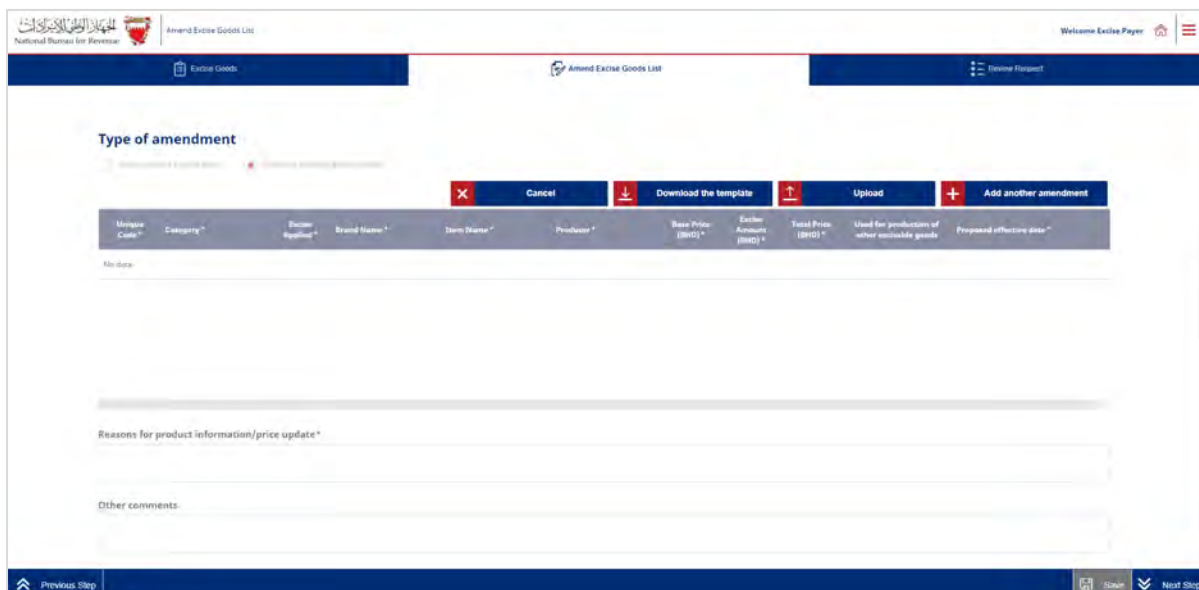
1. Clicking on the “Excise Goods List” tile.



2. Applicant will be redirected to the following screen where they will be required to click on “Add a new product or suggest amendment” button.

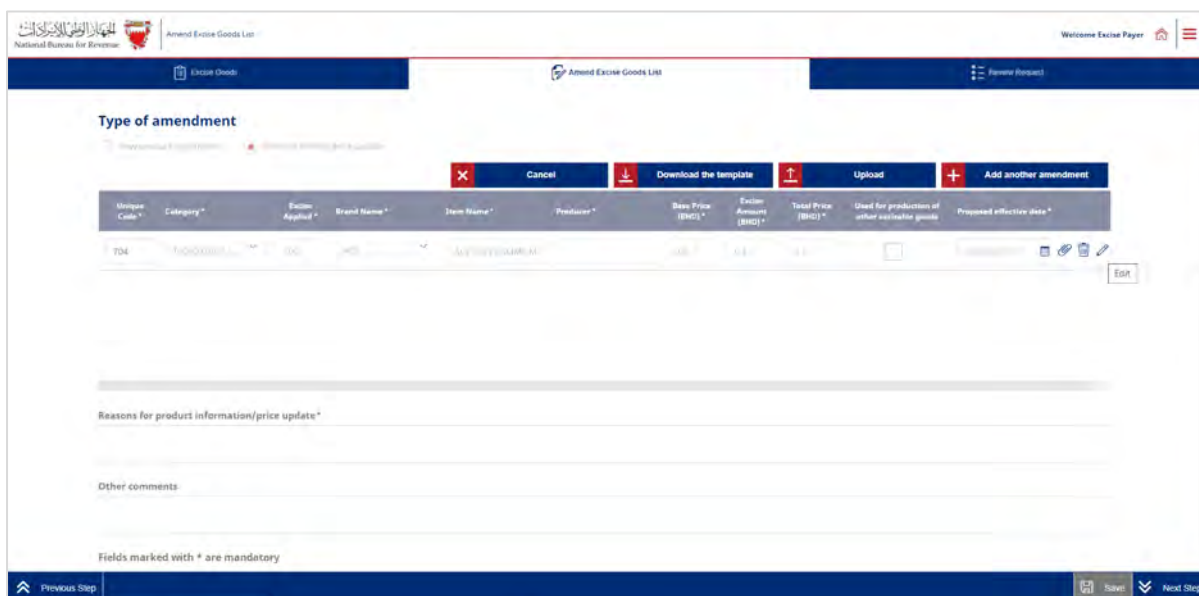


3. Applicant is required to select “Product details/ price update”.



Then they are required to add new products by selecting one of the following options:

- **Bulk update** by clicking on “**Download the template**”, filing the excel template with details of products intended for amendment and uploading the excel template to the portal.
- **Update by single product** by clicking on “**add another amendment**” and manually entering details of the products intended for amendment.
 - In this option, the applicant will be required to manually enter the “unique code” of the product, then they will click “edit” button to proceed with the amendment as shown below.

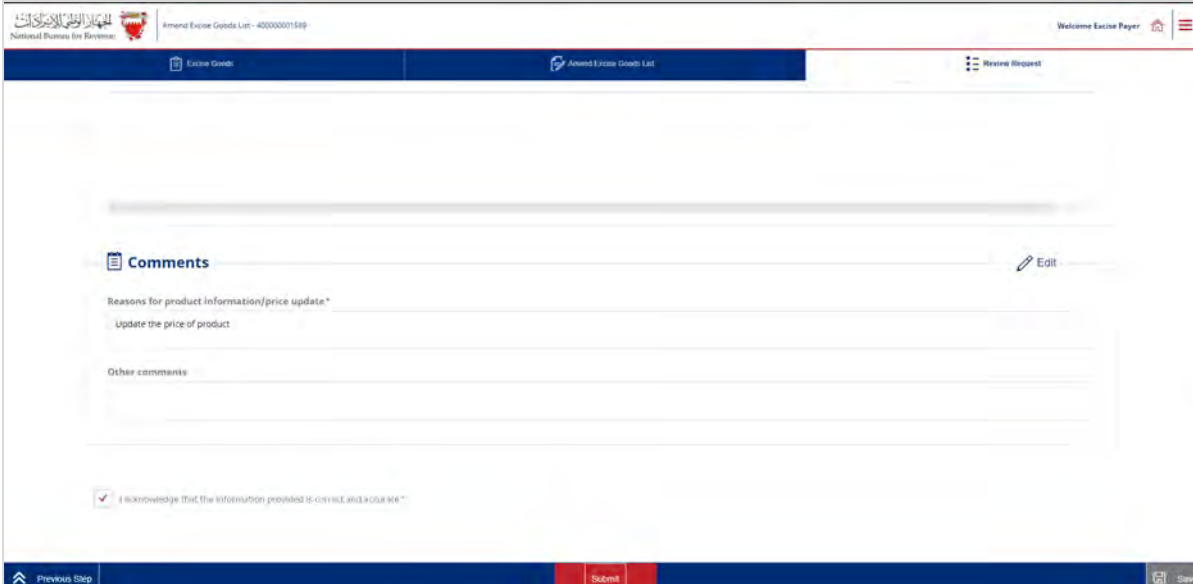


In any “Price/Product Detail Update” request, only the following will be editable and may be updated:

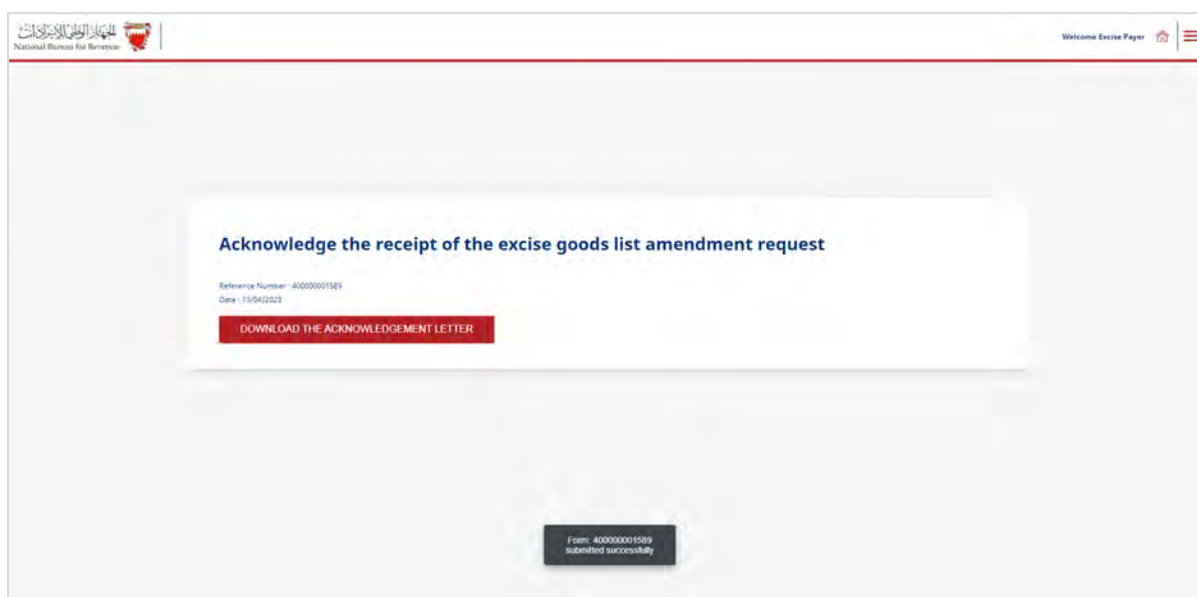
- Brand
- Producer
- Item name
- Base price
- Proposed date of update

Note: applicant will be able to submit a request for a maximum of 100 products per one application and will only be able to submit a new application once the previous application is approved by NBR.

After adding the products to the application, the applicant will be required to review and submit the request.



The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



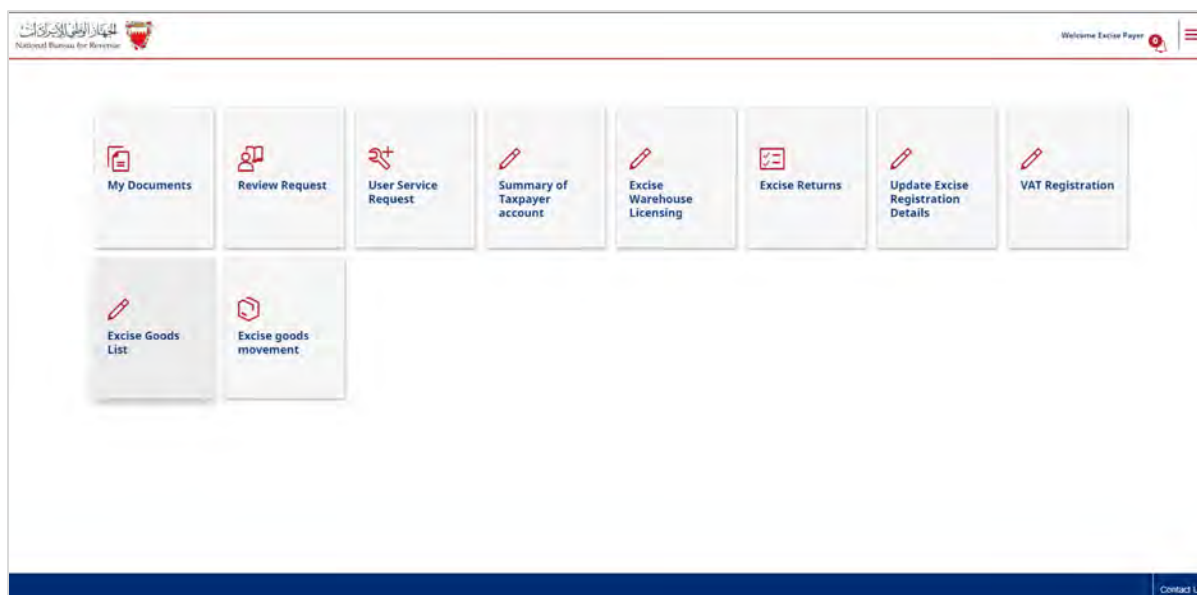
NBR shall process the new product registration application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

In case the new product registration application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore, the applicant should submit another new product registration application.

3.3. Access and viewing of Excise goods list

The latest Excise goods list can be accessed on NBR [website](#) by the general public. Additionally, Excise payers can also access the Excise goods list from their NBR portal by clicking on “Excise Goods List” tile.



While accessing the Excise goods list, a selective view of the products can be created by using functionalities like search/filter/sort available. In particular:

- **Search:** Allows to search and display products using any of the values input by the user – Unique Product Code, Product Category, Brand Name, and Item Name
- **Filter:** Allows to view a filtered list of Excise products based on the parameters chosen by – Unique Product Code, Product Category, Brand Name, Item Name, Excise % applied, Base Price, Excise Amount, and Total Price.
- **Sort:** Allows to sort the entire or filtered Excise goods list of products in an ascending or descending order based on parameters selected by user – Base price, Excise amount, Total Price, and Unique Product Code.

Along with viewing the Excise goods list, the filtered or entire list of Excise products can be downloaded in PDF.

4. Excise Warehouses

Excise warehouses are designated establishments permitted by NBR for production, transfer or storage of locally produced or imported Excise goods without attracting Excise dues.

Goods placed in an Excise warehouse fall under Excise suspension arrangement and hence are not liable for Excise during the period they are housed in the Excise warehouse.

Excise goods become liable for Excise the moment they are released from Excise warehouses and hence must be declared, and Excise must be paid on such goods.

The following conditions must be satisfied for successful approval of Excise warehouse license:

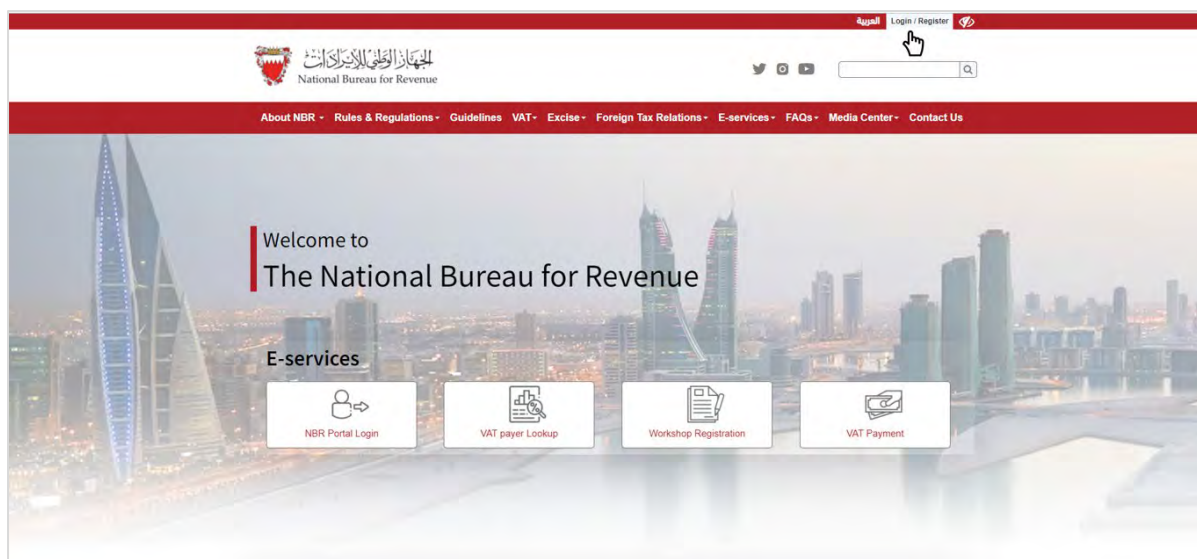
- The entity owning the establishment to be licensed must be registered for Excise

- Location of the establishment must be within the Kingdom of Bahrain but outside Bahrain Customs jurisdictions.
- If the establishment is involved in production of Excise goods and registered with MOIC, it must have an active Industrial license issued by MOIC.

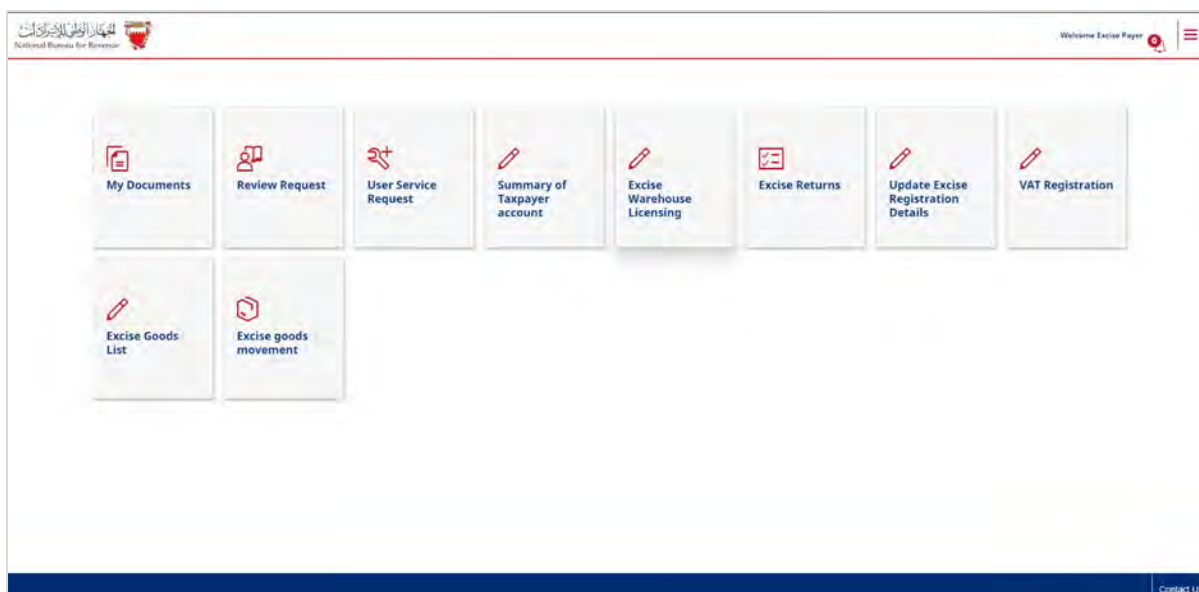
4.1. Applying for a new Excise warehouse license

Please refer to the steps below when applying for an excise warehouse license for the first time.

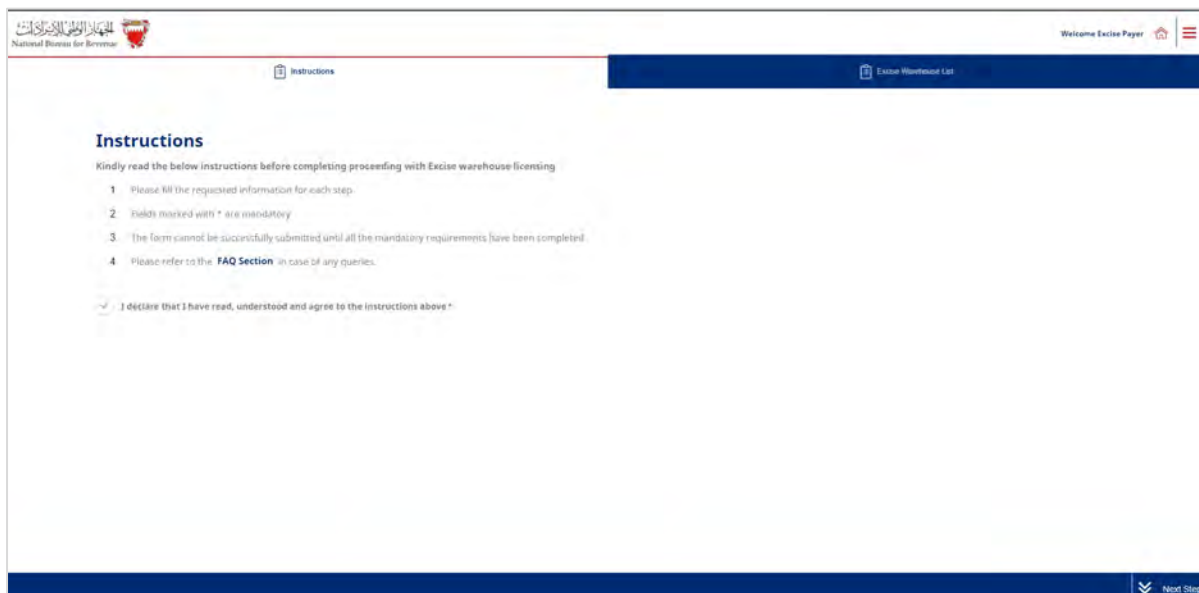
1. Log in to your account by accessing the NBR website using the following link:
<https://www.nbr.gov.bh/>



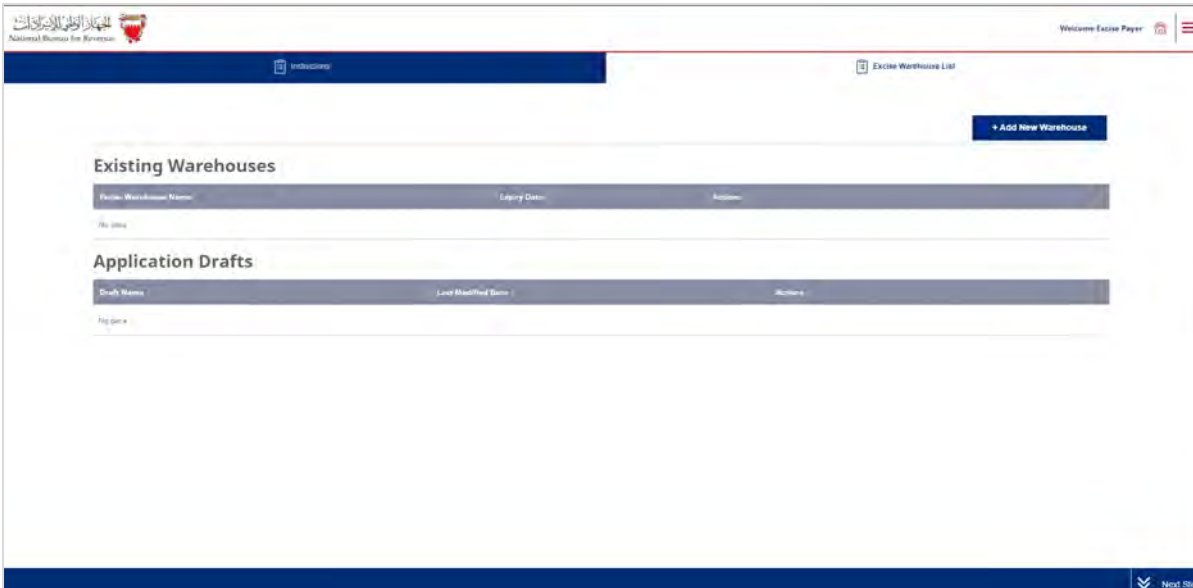
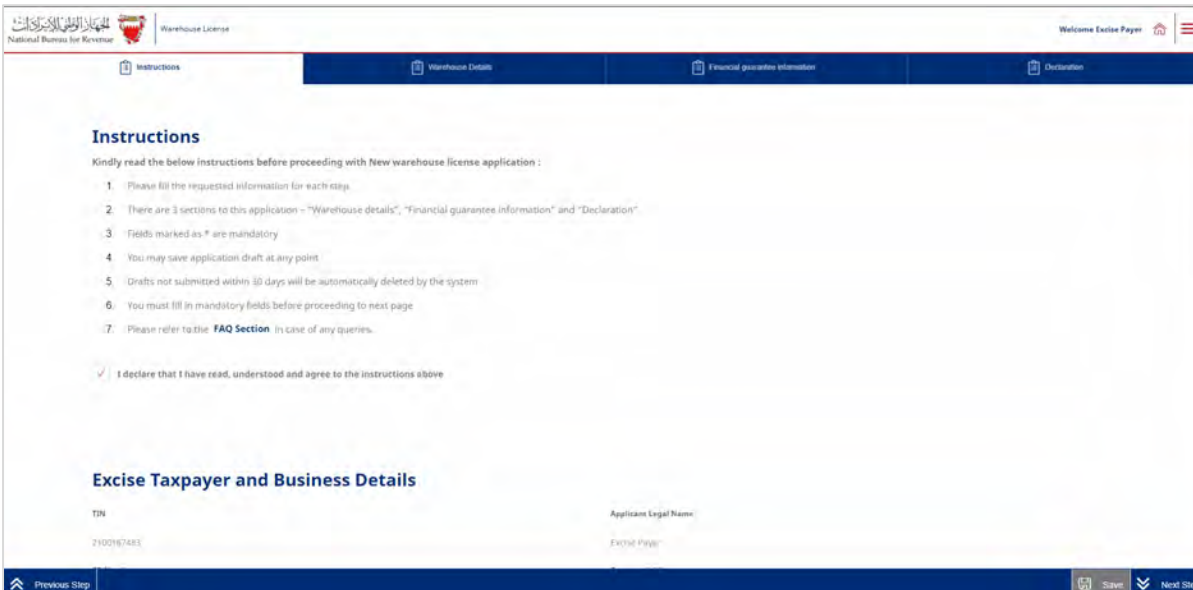
2. Upon logging in, please click on the “Excise warehouse licensing” tile to initiate the application.



3. After reviewing the conditions of excise warehouse licensing, the applicant must confirm to agree to the instructions; only then the applicant can fill out the application form.



4. The applicant must click on the “add new warehouse” button to proceed with the application.

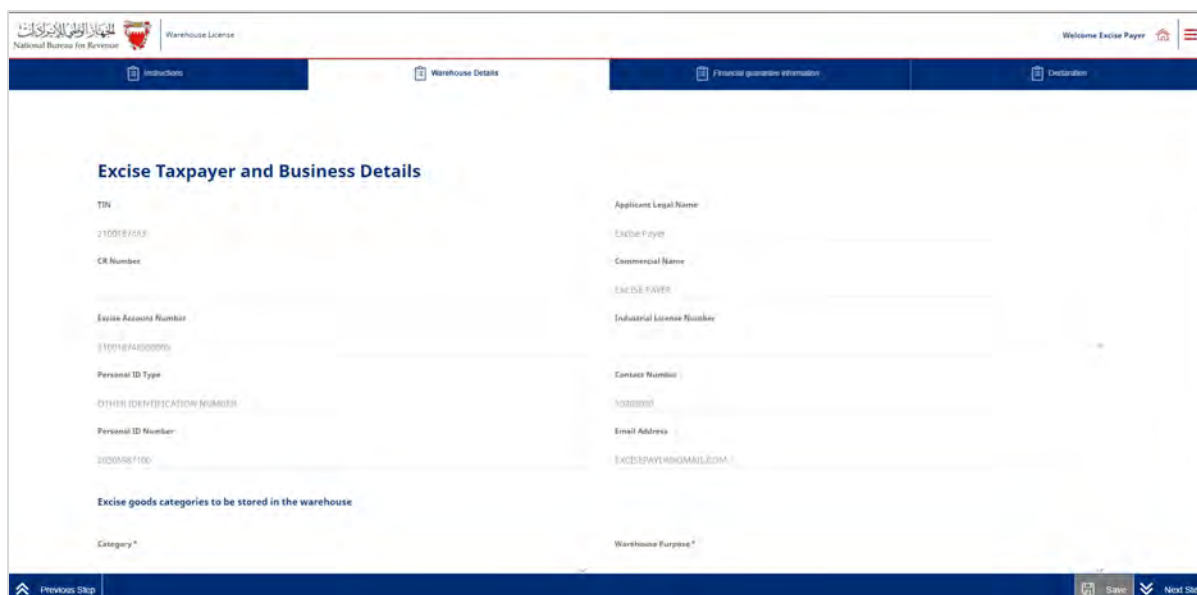



As shown in the instructions page above, the application includes the following three sections along with the relevant documents:

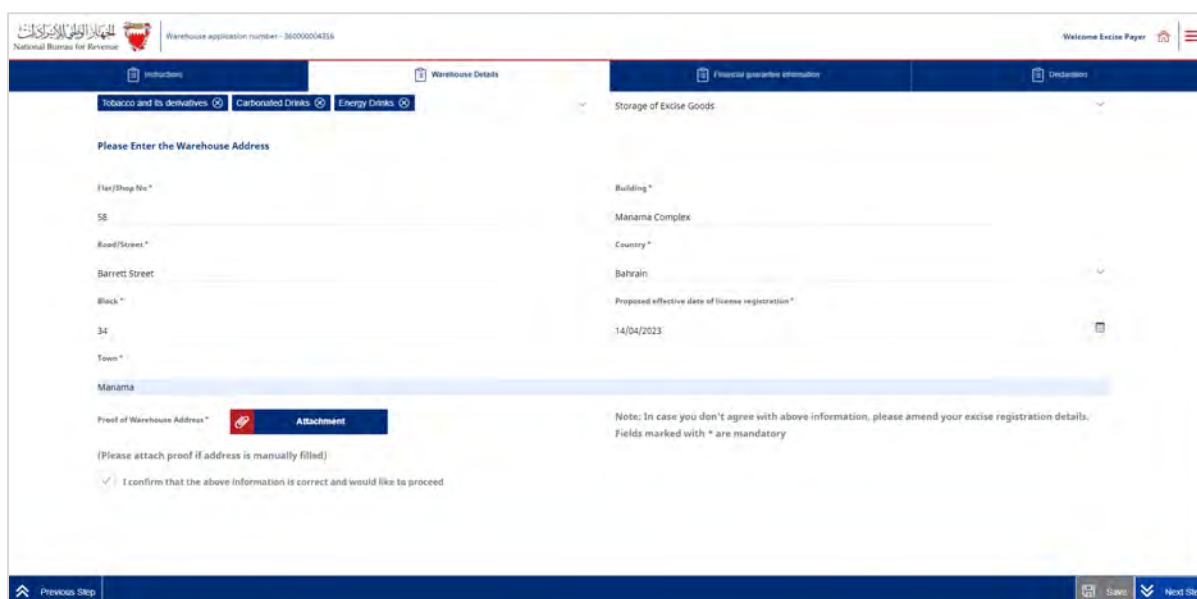
- Warehouse details: excise payer details, categories of products intended to be held at the warehouse & warehouse address.

Required documents:

- Proof of warehouse address.



The screenshot shows the 'Excise Taxpayer and Business Details' form. It includes fields for TIN (2100187033), CR Number, Excise Account Number (110118744500000), Personal ID Type (OTHER IDENTIFICATION NUMBER), Personal ID Number (21000587100), Applicant Legal Name (Excise Payer), Commercial Name (EXCISE PAYER), Industrial License Number, Contact Number (10200000), Email Address (EXCISEPAYER@MILLEDM...), and Warehouse Purpose. A section for 'Excise goods categories to be stored in the warehouse' has a 'Category' field. Navigation buttons 'Previous Step', 'Save', and 'Next Step' are visible at the bottom.

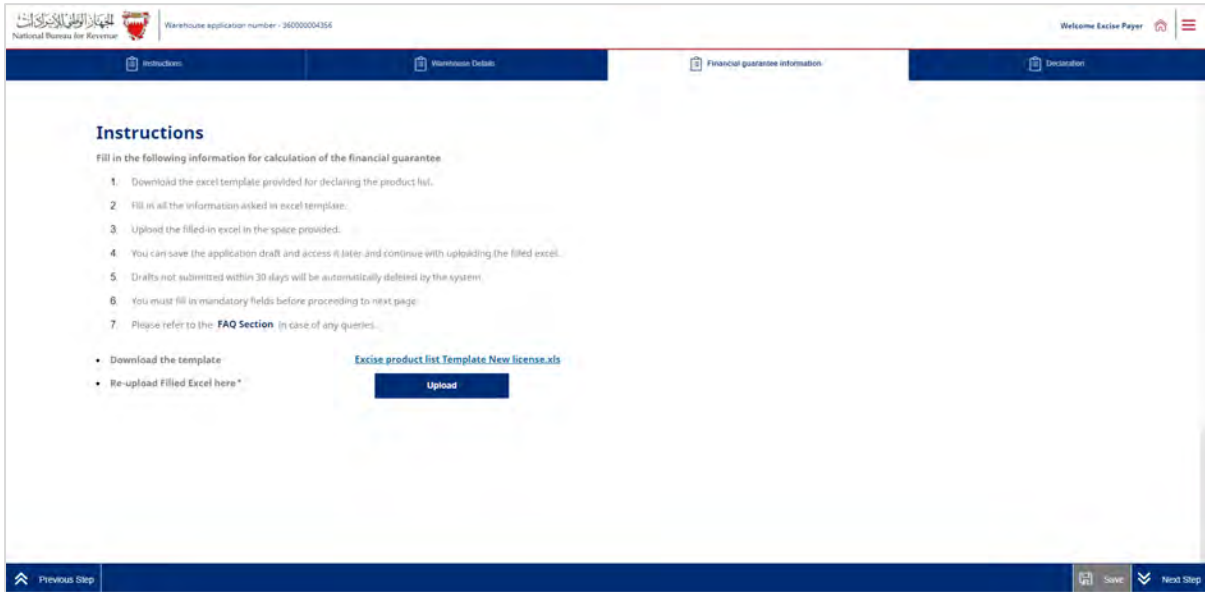


The screenshot shows the 'Please Enter the Warehouse Address' form. It includes fields for Floor/Shop No* (58), Road/Street* (Barrett Street), Block* (34), Town* (Manama), Building* (Manama Complex), Country* (Bahrain), and Proposed effective date of license registration* (14/04/2023). There is an 'Attachment' button for 'Proof of Warehouse Address*' and a confirmation checkbox: 'I confirm that the above information is correct and would like to proceed'. A note states: 'Note: In case you don't agree with above information, please amend your excise registration details. Fields marked with * are mandatory'. Navigation buttons 'Previous Step', 'Save', and 'Next Step' are visible at the bottom.

- Financial guarantee information: details of products intended to be held at the warehouse.

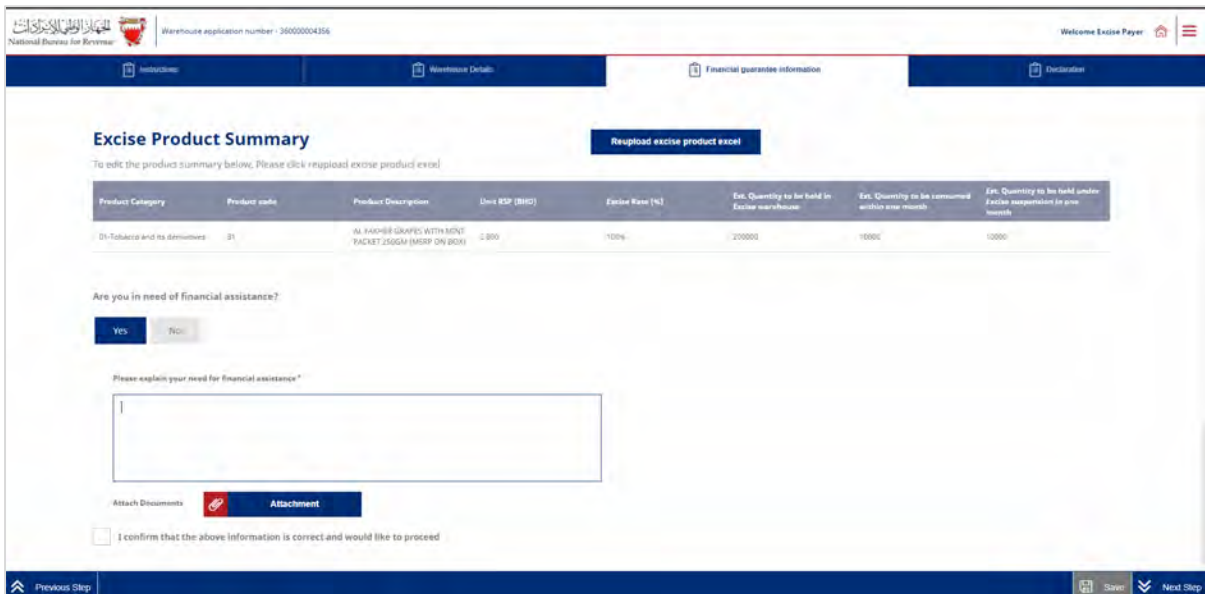
Required documents:

- Applicant to download a specific template from the application, fills the template with information related to the products intended to be held at the warehouse and uploads it to the portal.



The applicant will be able to review the product details and may ask NBR for financial assistance related to the financial guarantee amount. If the applicant asks NBR for financial assistance, they have to provide sufficient reasoning for their request.

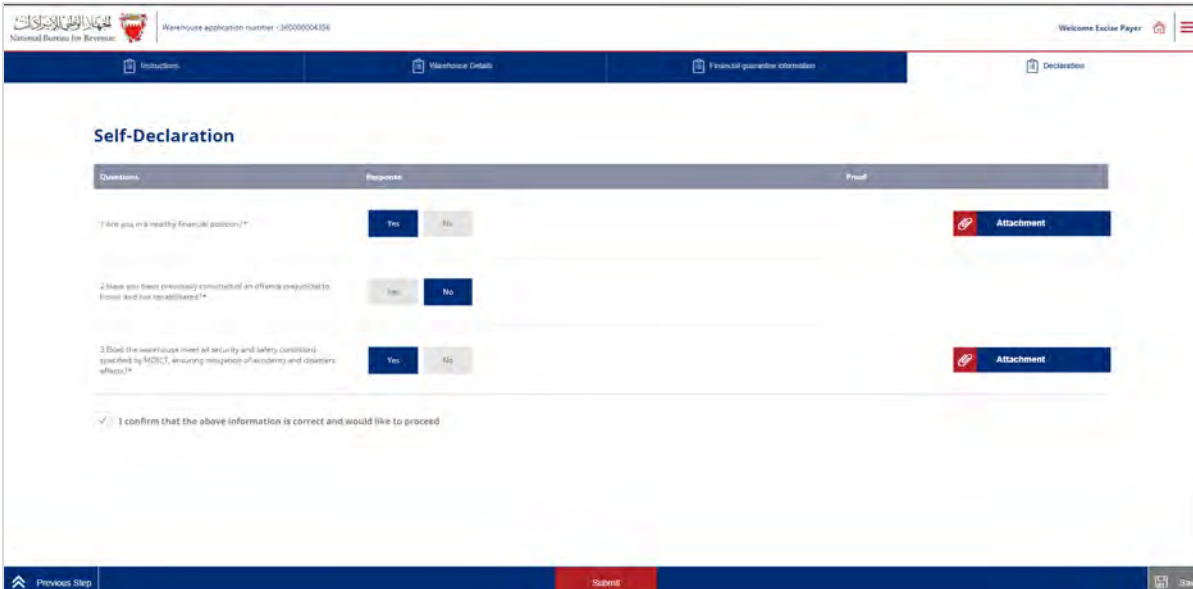
The final decision on granting assistance lies with NBR, and if approved, translates into a discount on the calculated amount of financial guarantee.



- **Declaration:** The applicant answers questions and provides documents related to the questions.

Required documents:

- Proof of financial position, such as audited financial statement or inhouse financial statements.
- Proof the warehouse meets all security and safety conditions, such as certification by civil defense.
- Applicant must not have been sentenced to a crime against honor and honesty.



Warehouse application number :36000004324

Welcome Excise Payer

Instructions Warehouse Details Financial guarantee information Declaration

Self-Declaration

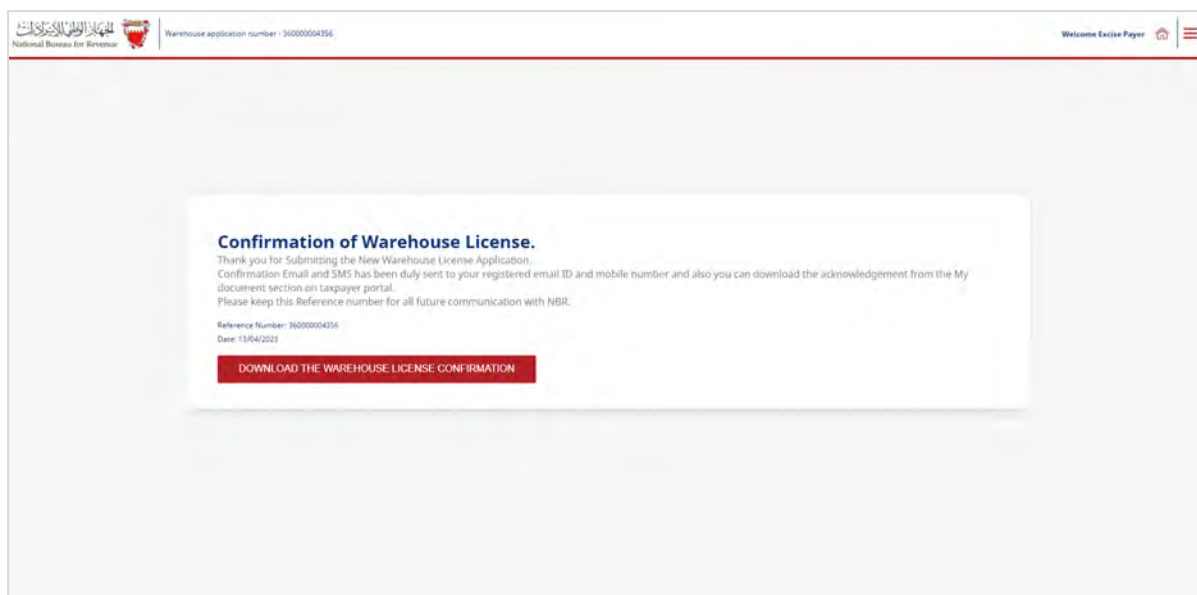
Questions	Response	Proof
1 Are you in a healthy financial position?*	<input type="radio"/> Yes <input type="radio"/> No	Attachment
2 Have you been previously convicted of an offence registered in force and not re-allowed?*	<input type="radio"/> Yes <input type="radio"/> No	
3 Does the warehouse meet all security and safety conditions specified by MDSCT, ensuring mitigation of accidents and disasters effects?*	<input type="radio"/> Yes <input type="radio"/> No	Attachment
<input checked="" type="checkbox"/> I confirm that the above information is correct and would like to proceed		

Previous Step Submit Save

In each section, the applicant will be required to upload relevant attachments. If the appropriate documents are not included, and/or the requested information has not been filled in correctly, the applicant will be unable to move forward with the application.

The application should be saved on an ongoing basis.

Once completed, the applicant will be able to submit the application. The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



NBR shall process the registration application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

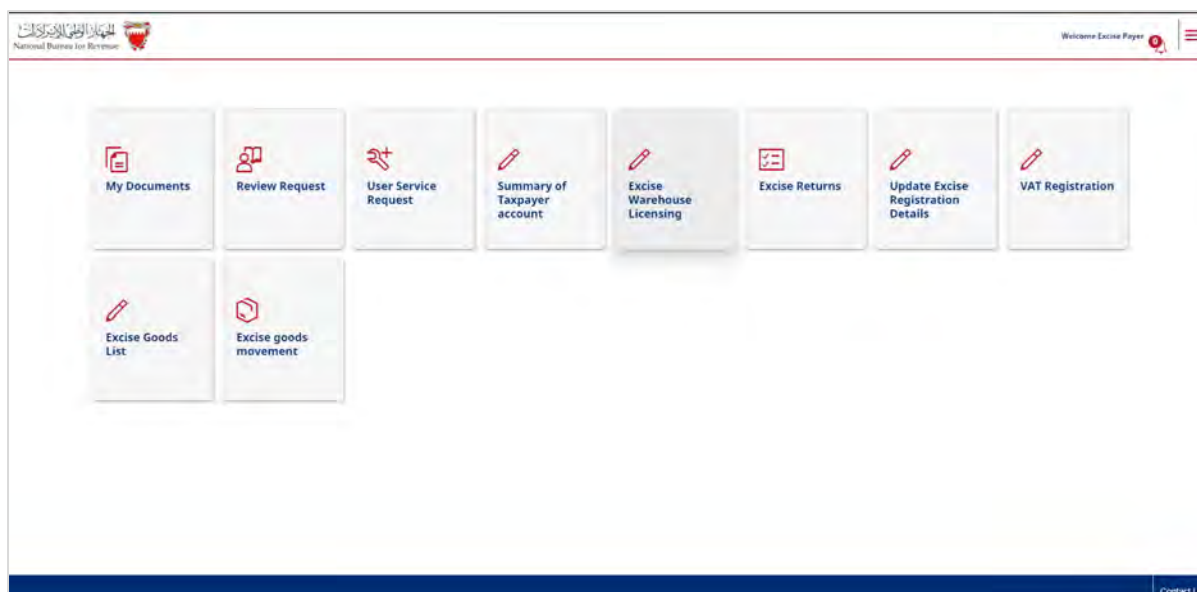
In case the new registration application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore, the applicant should submit another registration application.

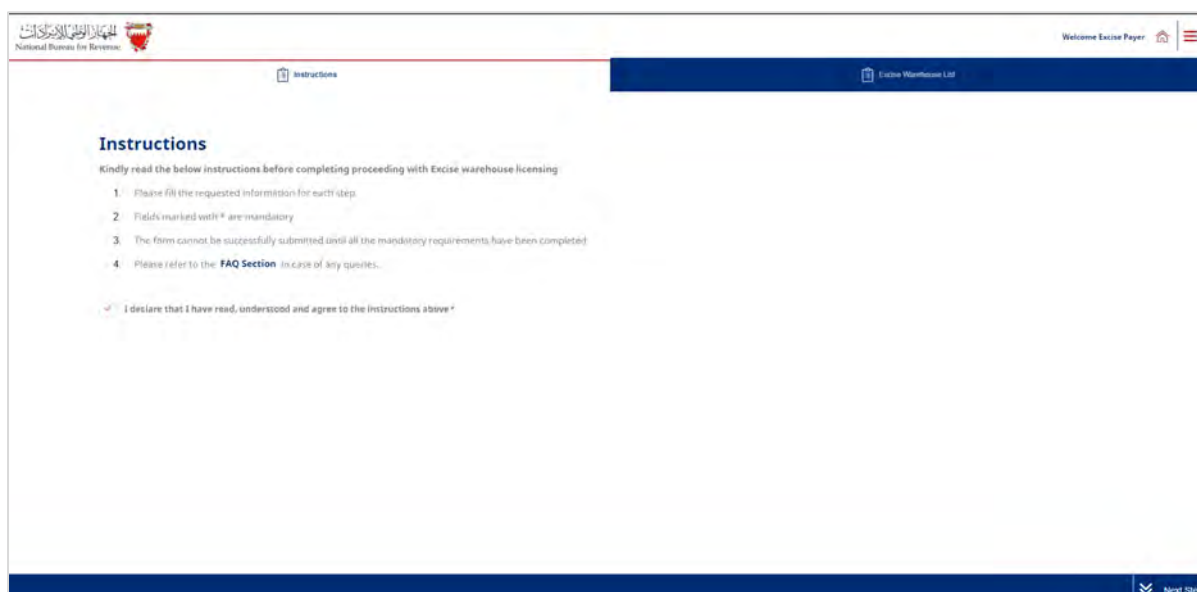
4.2. Renewal of Excise warehouse license

The renewal of license application can be initiated within a period of **90 days** before expiry of the current license, and Licensee can initiate renewal of application through the NBR portal by following the below steps:

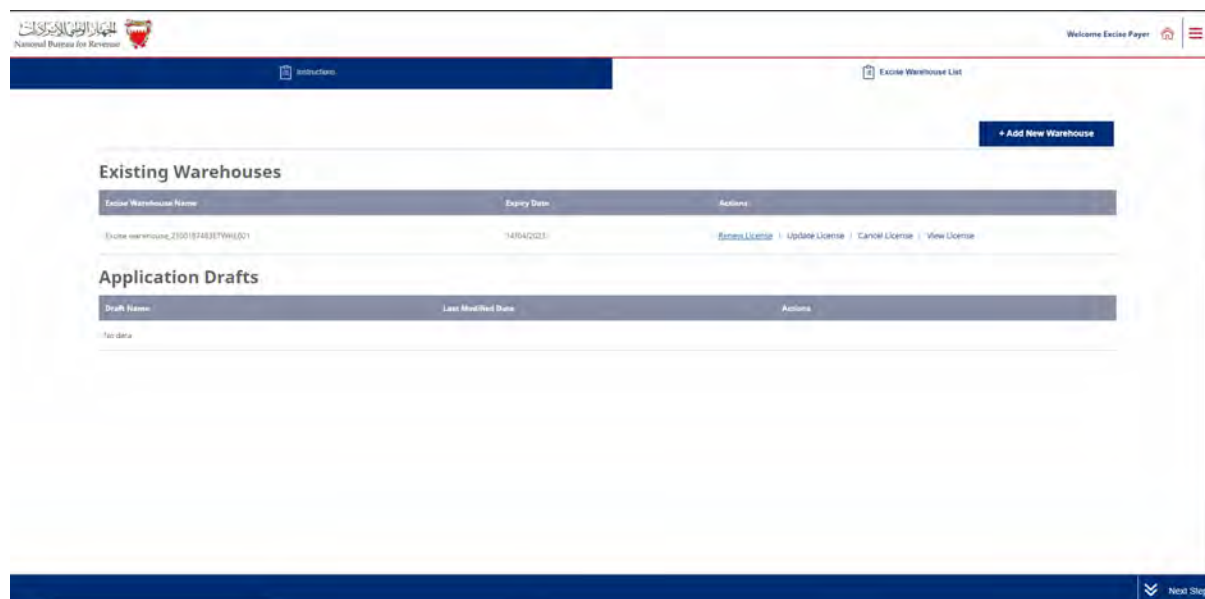
1. Clicking on the “Excise warehouse licensing” tile.



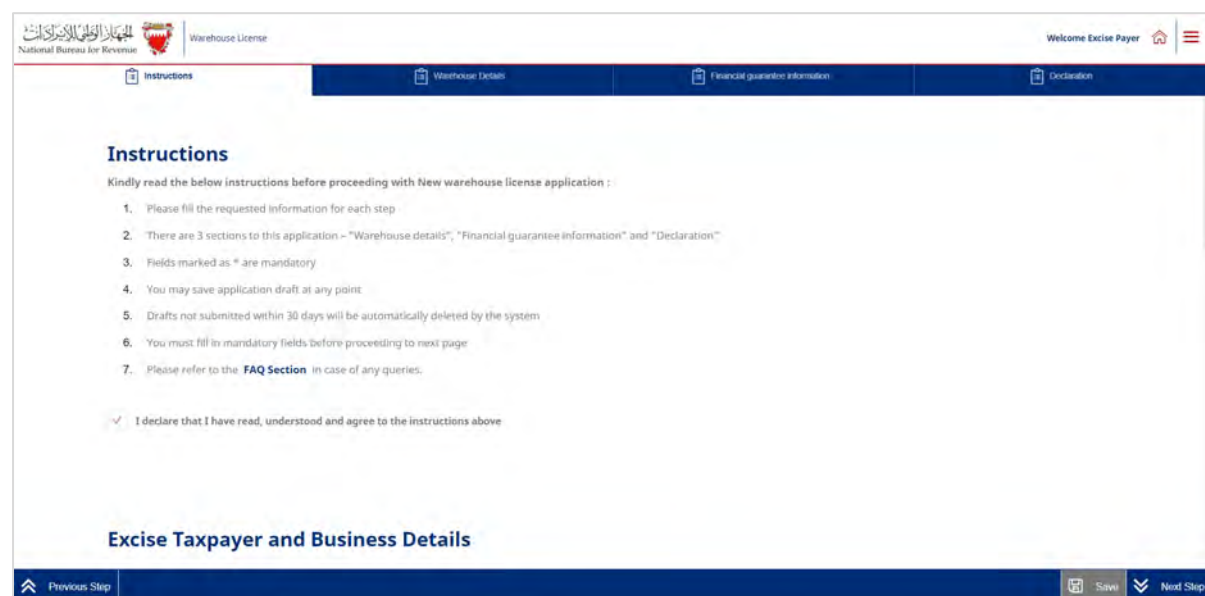
2. After reviewing the conditions of excise warehouse licensing, the applicant must confirm to agree to the instructions; only then the applicant can fill out the application form.



3. The following screen will appear showing details of warehouses under the excise payer’s account. To renew warehouse license, excise payer should click on “Renew license” action.

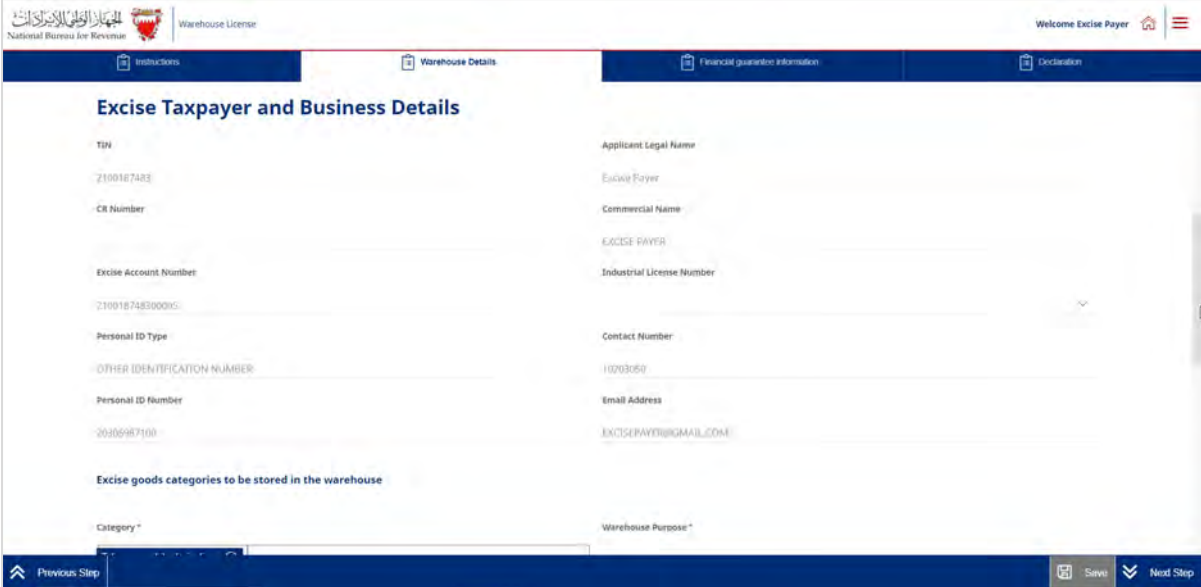


4. New application to renew license will be created, the applicant will be required to receive instructions to proceed to the next section of the application.



Applicant will be required to review details of warehouse registration and may amend information specific to the warehouse such as categories of products held at the warehouse, and warehouse address.

NBR requires applicants to provide supporting documents for all changes made to the warehouse license.



Excise Taxpayer and Business Details

TIN: 2100187483

CR Number: [Empty]

Excise Account Number: 210018748300005

Personal ID Type: OTHER IDENTIFICATION NUMBER

Personal ID Number: 20205987100

Applicant Legal Name: Excise Payer

Commercial Name: EXCISE PAYER

Industrial License Number: [Empty]

Contact Number: 10203050

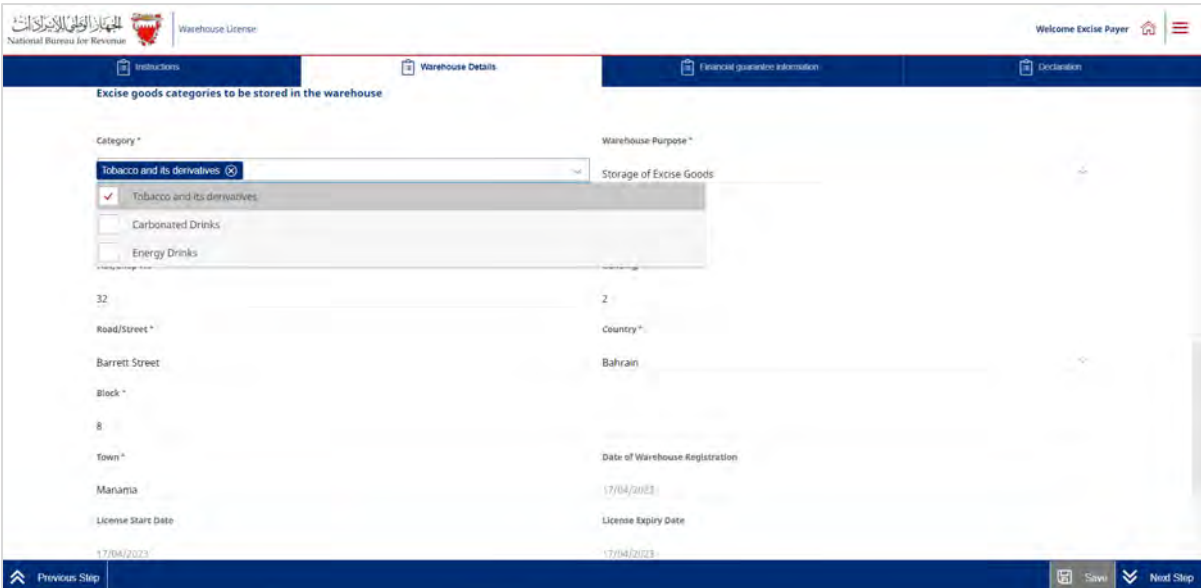
Email Address: EXCISEPAYER@GMAIL.COM

Excise goods categories to be stored in the warehouse

Category * [Empty] Warehouse Purpose * [Empty]

Buttons: Previous Step, Save, Next Step

Once the excise payer confirms warehouse details are accurate, they may proceed to the next section of the application by clicking on “next step” button.



Excise goods categories to be stored in the warehouse

Category * [Dropdown: Tobacco and its derivatives] Warehouse Purpose * [Empty]

Tobacco and its derivatives

Carbonated Drinks

Energy Drinks

Storage of Excise Goods: [Empty]

32 Road/Street * Barrett Street

Black * [Empty]

8 Town * Manama

License Start Date: 17/04/2023

Country * Bahrain

Date of Warehouse Registration: 17/04/2023

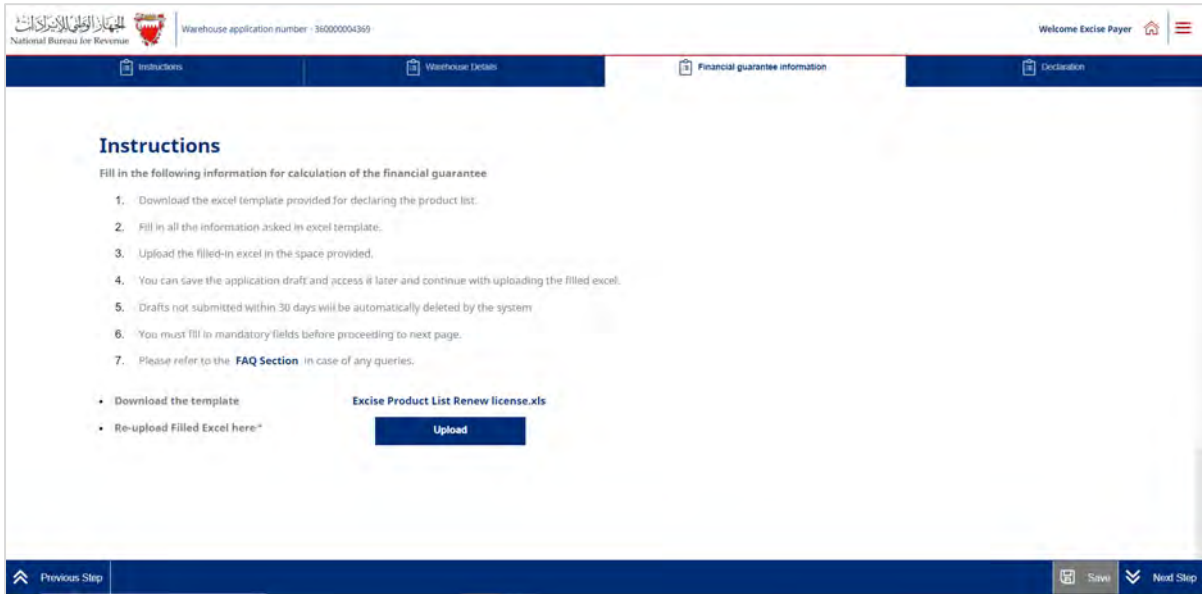
License Expiry Date: 17/04/2023

Buttons: Previous Step, Save, Next Step

In Financial guarantee information section, the applicant will be required to provide details of products to be held at the warehouse.

Required documents:

- Applicant to download a specific template from the application, fills the template with information related to the products to be held at the warehouse and uploads it to the portal.



Instructions

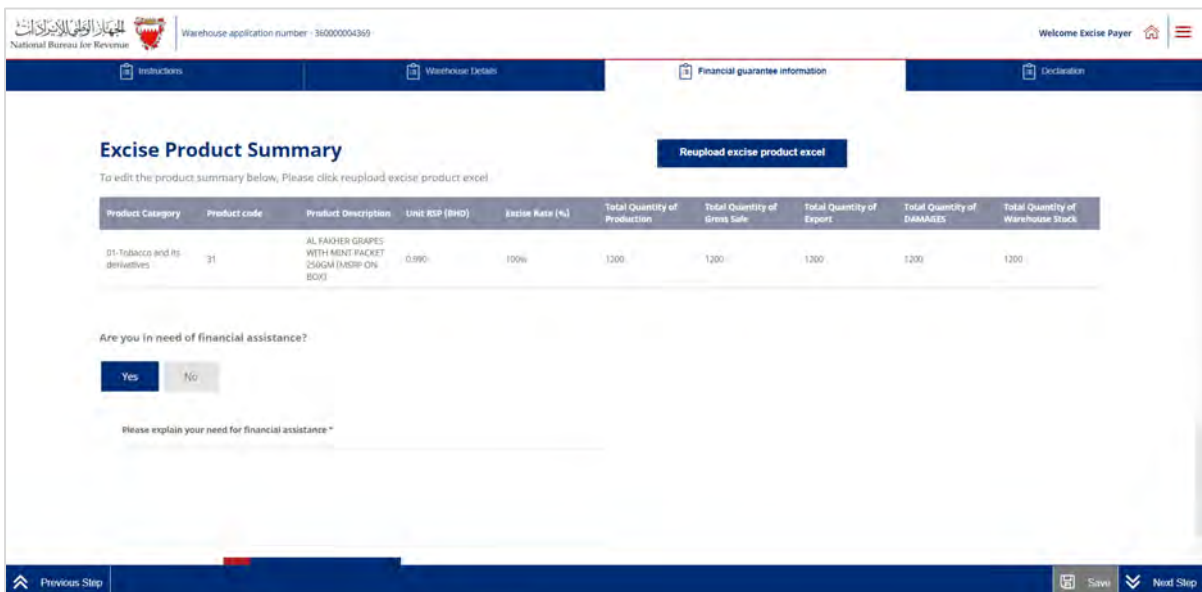
Fill in the following information for calculation of the financial guarantee

1. Download the excel template provided for declaring the product list.
2. Fill in all the information asked in excel template.
3. Upload the filled-in excel in the space provided.
4. You can save the application draft and access it later and continue with uploading the filled excel.
5. Drafts not submitted within 30 days will be automatically deleted by the system
6. You must fill in mandatory fields before proceeding to next page.
7. Please refer to the **FAQ Section** in case of any queries.

- Download the template [Excise Product List Renew license.xls](#)
- Re-upload Filled Excel here*

The applicant will be able to review the product details and may ask NBR for financial assistance related to the financial guarantee amount. If the applicant asks NBR for financial assistance, they have to provide sufficient reasoning for their request.

The final decision on granting assistance lies with NBR, and if approved, translates into a discount on the calculated amount of financial guarantee.



Excise Product Summary

To edit the product summary below, Please click reupload excise product excel

Product Category	Product code	Product Description	Unit RSP (BHD)	Excise Rate (%)	Total Quantity of Production	Total Quantity of Gross Sale	Total Quantity of Export	Total Quantity of DAMAGES	Total Quantity of Warehouse Stock
01-Tobacco and its derivatives	31	AL FAJHER GRAPES WITH MINT PACKET 250GM (MSTP ON BOX)	0.990	100%	1200	1200	1200	1200	1200

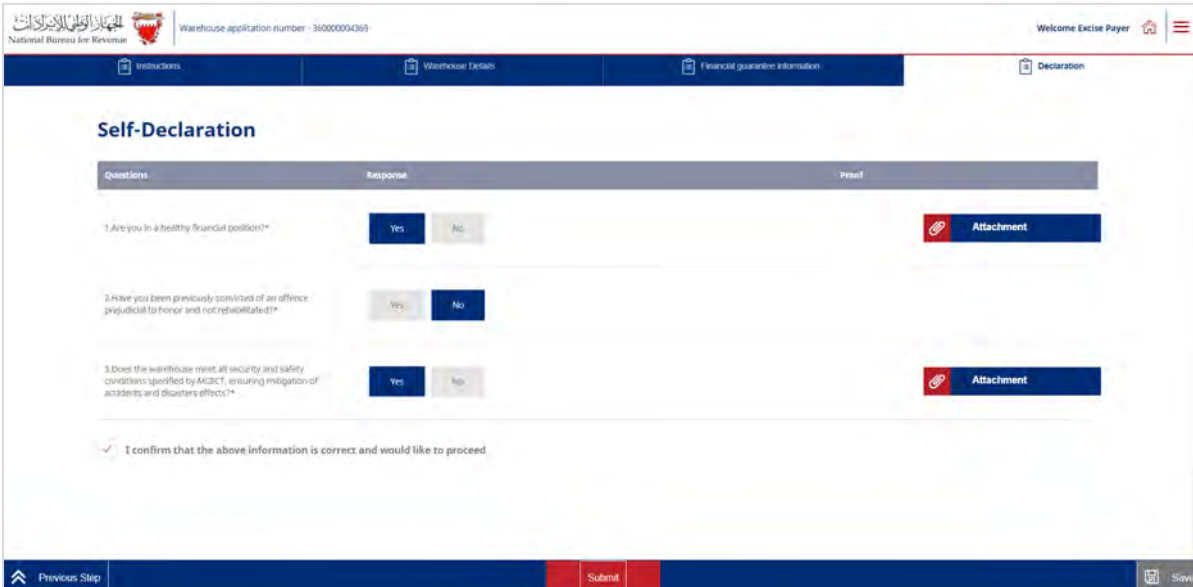
Are you in need of financial assistance?

Please explain your need for financial assistance*

In Declaration section the applicant will be required to answer questions and provide documents related to the questions.

Required documents:

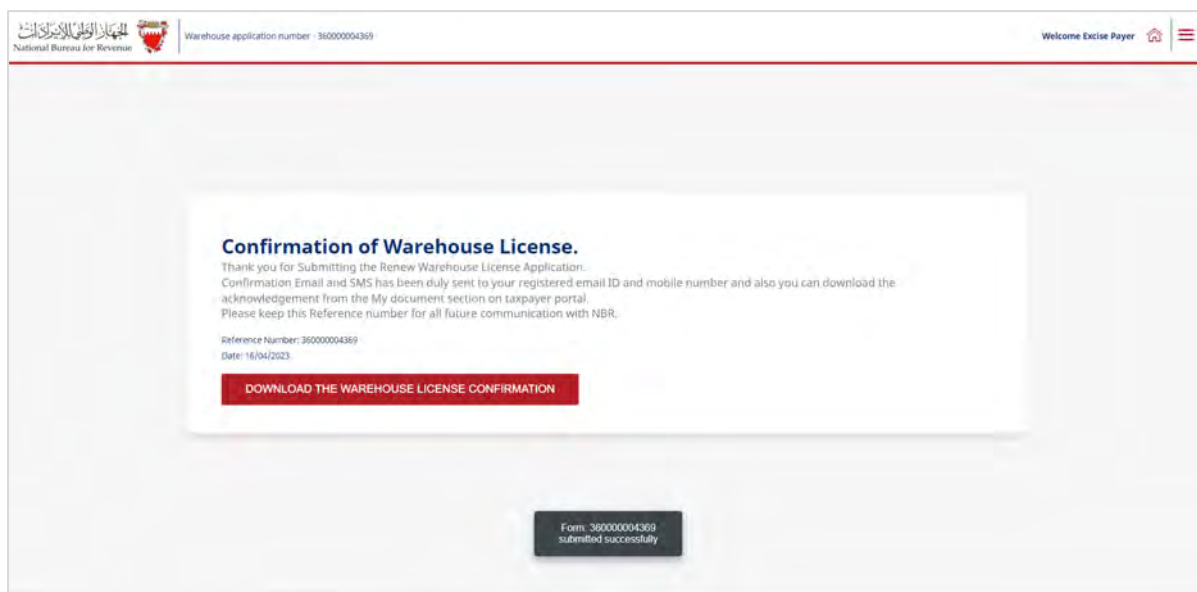
- Proof of financial position, such as audited financial statement or inhouse financial statements.
- Proof the warehouse meets all security and safety conditions, such as certification by civil defense.



In each section, the applicant will be required to upload relevant attachments. If the appropriate documents are not included, and/or the requested information has not been filled in correctly, the applicant will be unable to move forward with the application.

The application should be saved on an ongoing basis.

Once completed, the applicant will be able to submit the application. The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



NBR shall process the registration application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

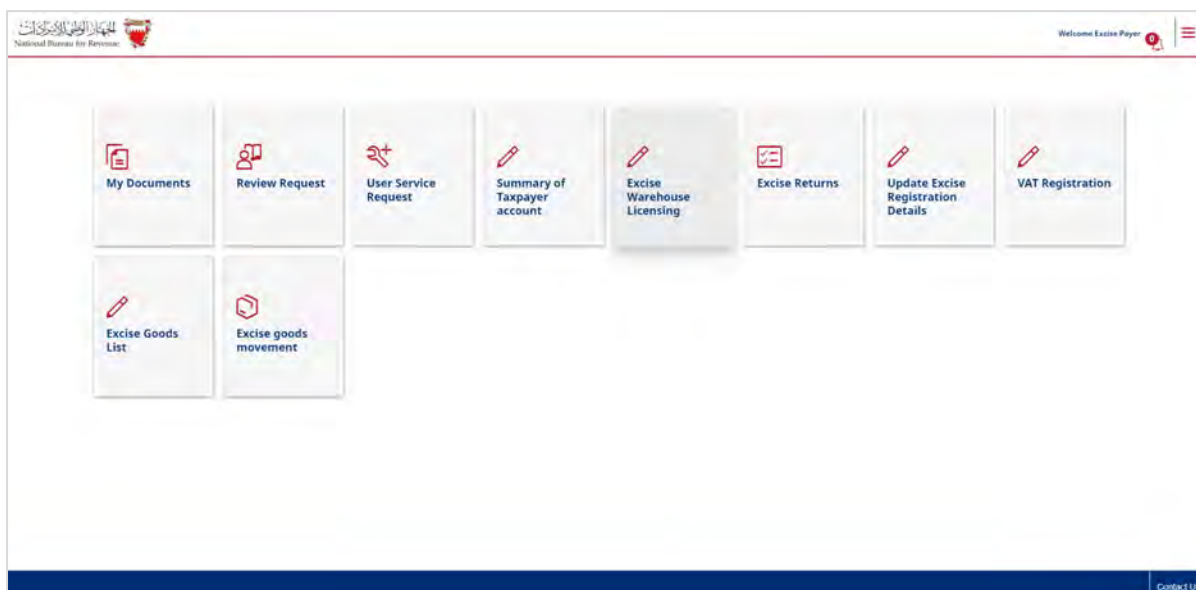
If Excise warehouses are not renewed before expiry, then the license stands expired and the establishment is no longer qualified as an Excise suspension arrangement.

Not being classified as an Excise suspension arrangement entails that all Excise goods in the warehouse become liable for Excise as soon as the license expires.

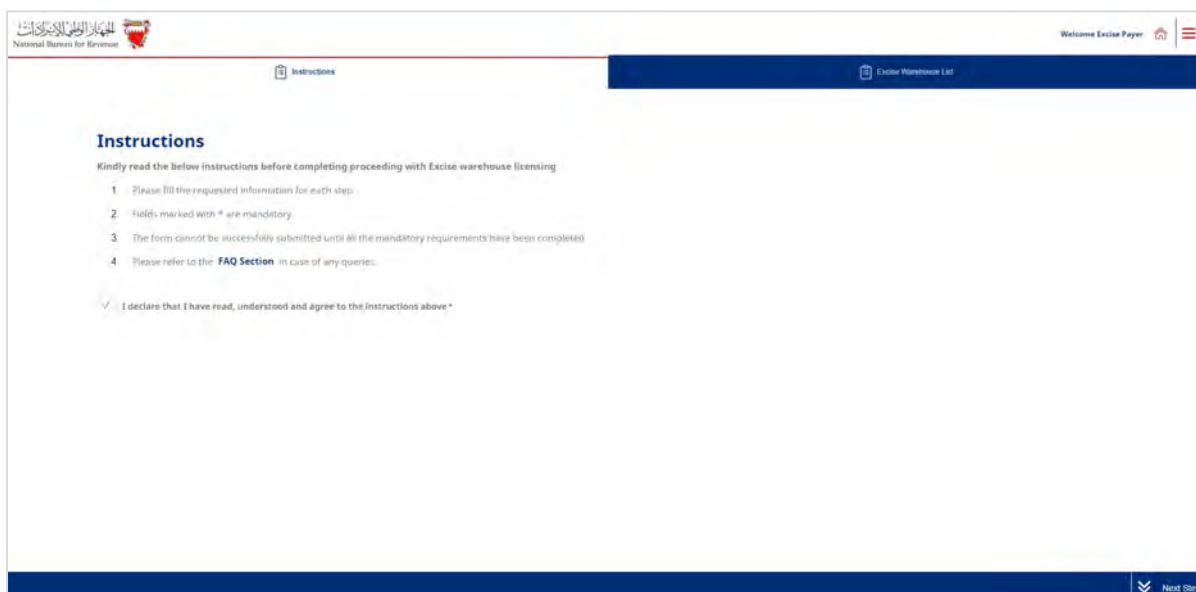
4.3. Amendment of Excise warehouse license details

The licensee must ensure the Excise warehouse license details always reflect the latest information regarding business activities of the warehouse. Licensee may choose to change their license details at any point by logging onto the NBR portal and following the below steps:

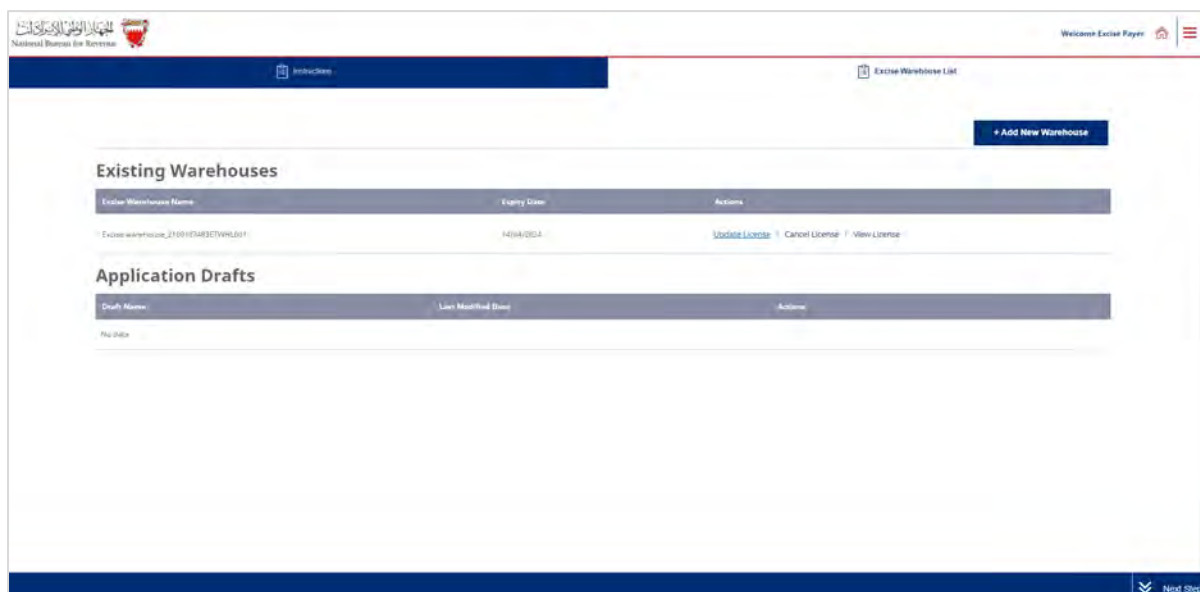
1. Clicking on the “Excise warehouse licensing” tile



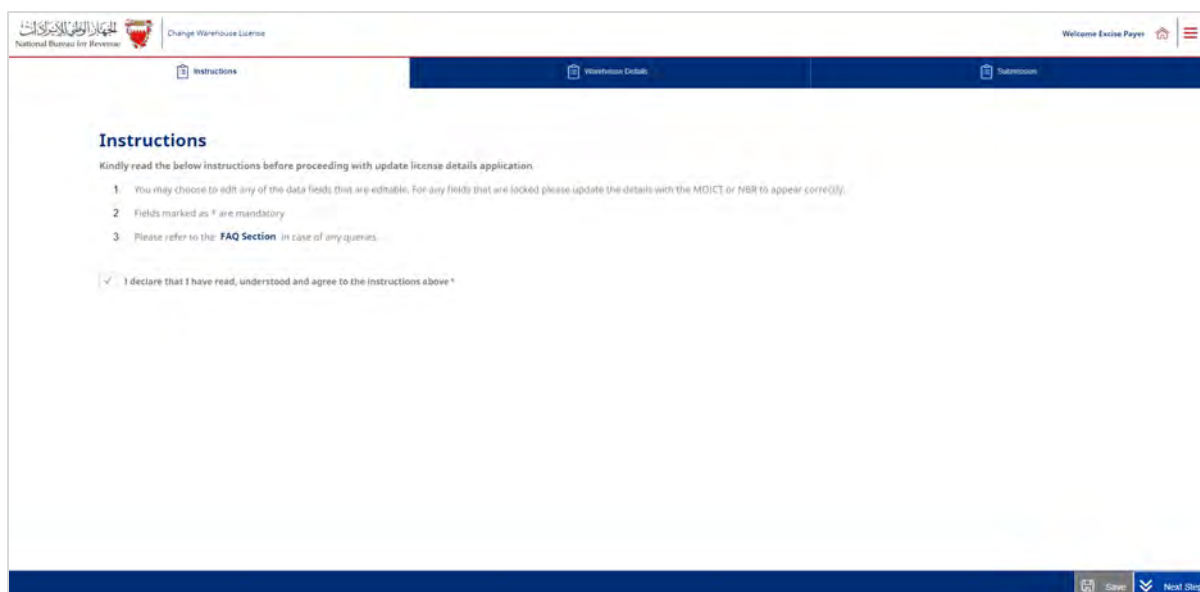
2. After reviewing the conditions of excise warehouse licensing, the applicant must confirm to agree to the instructions; only then the applicant can fill out the application form.



3. The following screen will appear showing details of warehouses under the excise payer’s account. To update warehouse details, excise payer should click on “update license” action.

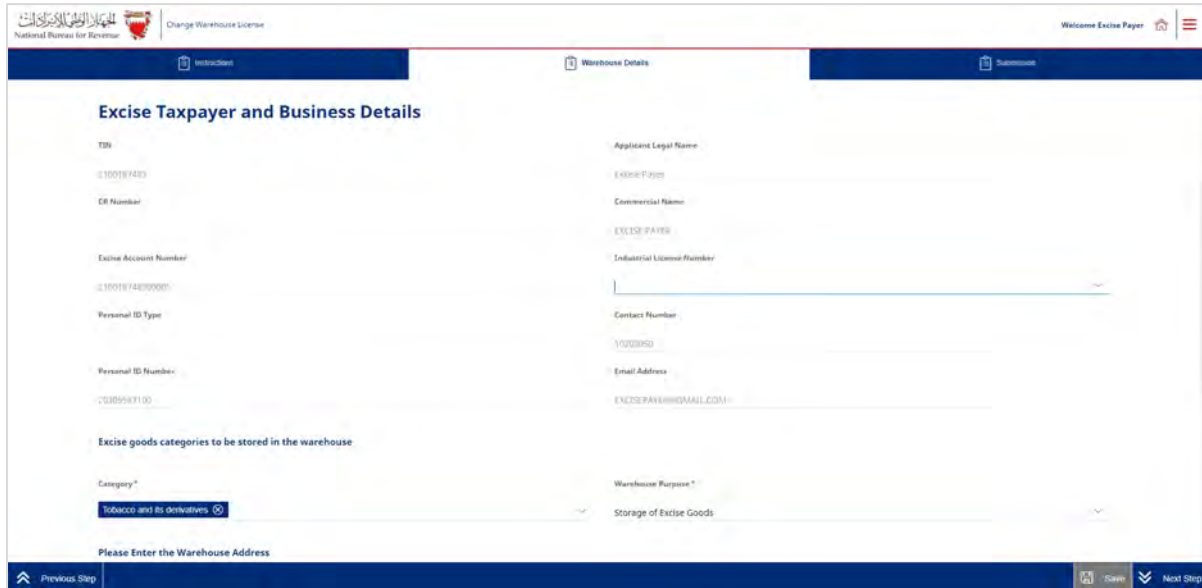


4. New application to update license details will be created, the applicant will be required to receive instructions to proceed to the next section of the application.



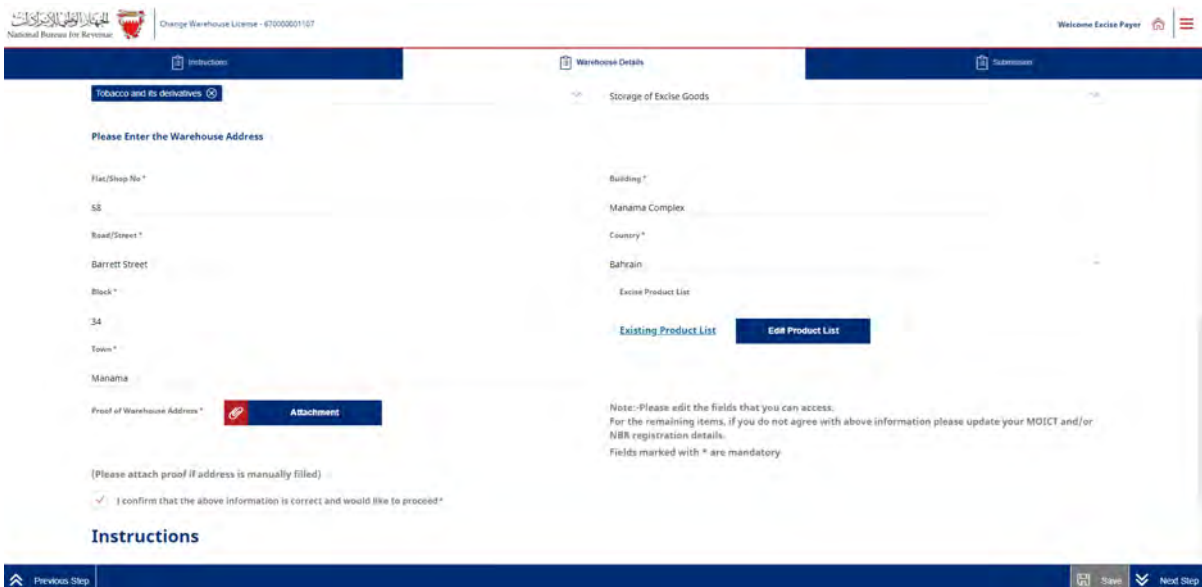
The applicant will be able to amend information specific to the warehouse such as industrial license number, category of products held at the warehouse, warehouse purpose, warehouse address and details of products held at the warehouse.

NBR requires applicants to provide supporting documents for all changes made to the warehouse license.



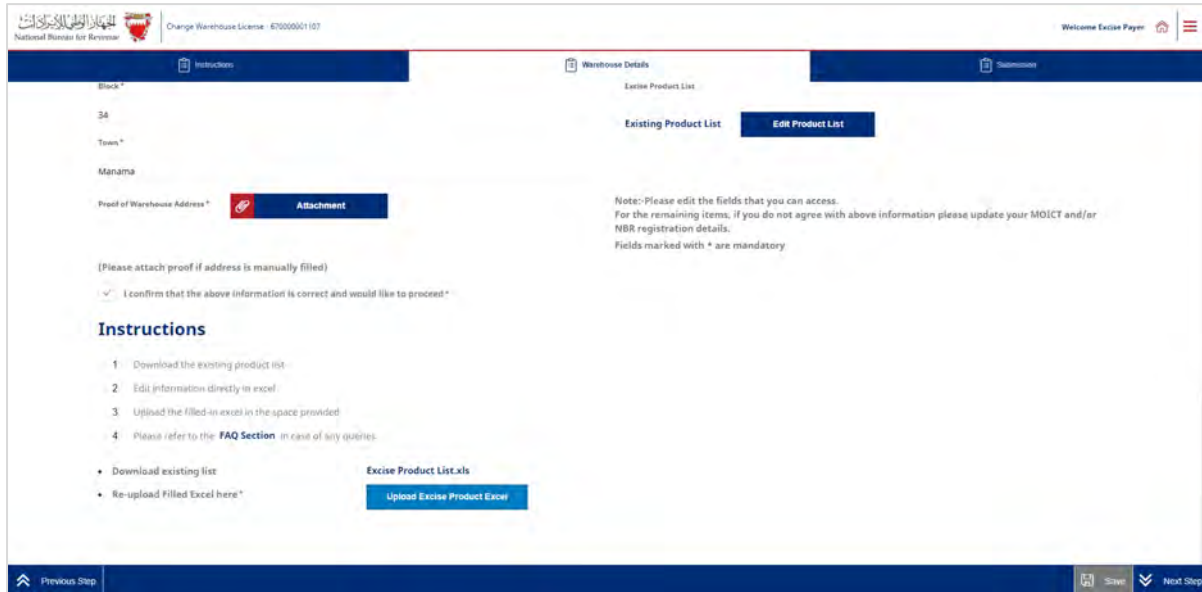
The screenshot shows the 'Excise Taxpayer and Business Details' section of the 'Change Warehouse License' form. It includes fields for TIN, CR Number, Excise Account Number, Personal ID Type, Personal ID Number, Applicant Legal Name, Email Address, Warehouse Purpose, and Storage of Excise Goods. A dropdown menu for 'Excise goods categories to be stored in the warehouse' is set to 'Tobacco and its derivatives'. The form is part of a multi-step process with 'Previous Step' and 'Next Step' buttons.

In case the applicant would like to amend details of products held at the warehouse, they must click on “Edit product list”, download excel file, make the requested amendments and upload the amended excel file.



The screenshot shows the 'Storage of Excise Goods' section of the 'Change Warehouse License' form. It includes fields for Warehouse Address (Flat/Shop No, SS, Road/Street, Block, Town, Manama), Building, Manama Complex, Country, and Bahrain. There is a section for 'Excise Product List' with an 'Edit Product List' button. A note states: 'Note:- Please edit the fields that you can access. For the remaining items, if you do not agree with above information please update your MOICT and/or NBR registration details. Fields marked with * are mandatory.' The form is part of a multi-step process with 'Previous Step' and 'Next Step' buttons.

only registered excise products will be accepted as part of the amendments. If an excise product is not registered with NBR, the applicant will have to apply to register the product then they will be able to include it as part of the products under their warehouse.



Change Warehouse License: 47000001107

Welcome Excise Payer

Warehouse Details

Block*
SA
Town*
Manama
Proof of Warehouse Address* **Attachment**

(Please attach proof if address is manually filled)

I confirm that the above information is correct and would like to proceed*

Instructions

1. Download the existing product list
2. Edit information directly in excel
3. Upload the filled-in excel in the space provided
4. Please refer to the **FAQ Section** in case of any queries

• Download existing list **Excise Product List.xls**
• Re-upload Filled Excel here* **Upload Excise Product Excel**

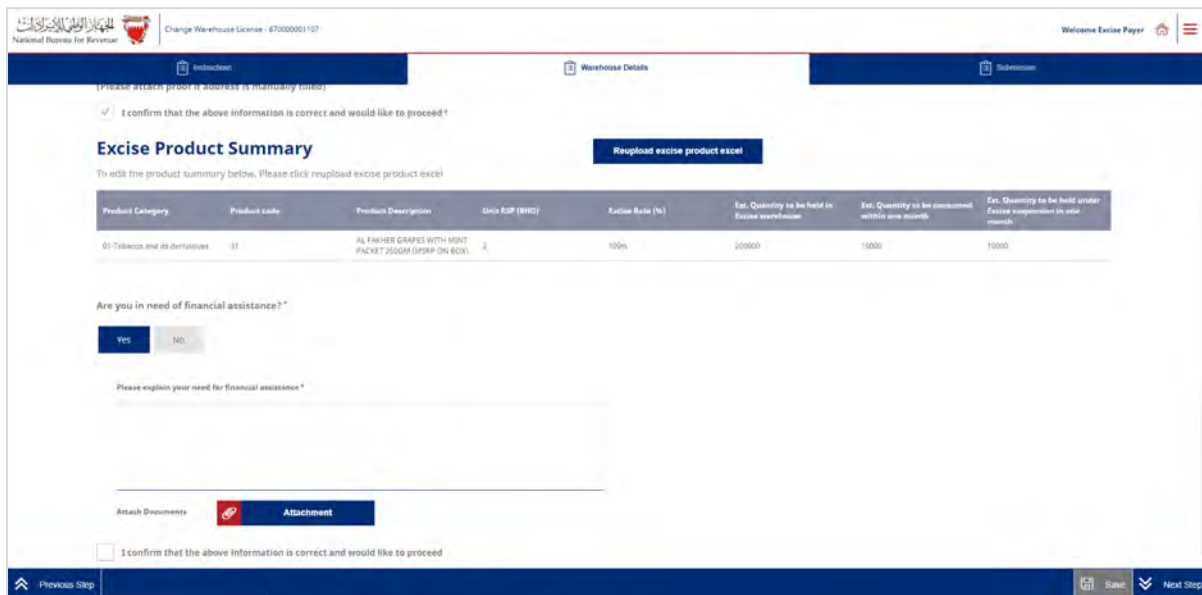
Note: Please edit the fields that you can access.
For the remaining items, if you do not agree with above information please update your MOICT and/or NBR registration details.
Fields marked with * are mandatory

Previous Step Save Next Step

Note: changes to products details, may lead to recalculation of financial guarantee.

The applicant will be able to review the product details and may ask NBR for financial assistance related to the financial guarantee amount. If the applicant asks NBR for financial assistance, they have to provide sufficient reasoning for their request.

The final decision on granting assistance lies with NBR, and if approved, translates into a discount on the calculated amount of financial guarantee.



Change Warehouse License: 47000001107

Welcome Excise Payer

Warehouse Details

(Please attach proof if address is manually filled)

I confirm that the above information is correct and would like to proceed*

Excise Product Summary **Reupload excise product excel**

To edit the product summary below, please click reupload excise product excel

Product Category	Product Code	Product Description	Duty RDP (BHD)	Excise Rate (%)	Est. Quantity to be held in Excise warehouse	Est. Quantity to be consumed within one month	Est. Quantity to be held under Excise compensation in one month
01: Tobacco and its derivatives	01	AL FAKHER CIGARETTES WITH MINT PACKET 20000 (GROSS WT. 800G)		100%	10000	10000	10000

Are you in need of financial assistance?*

Yes **No**

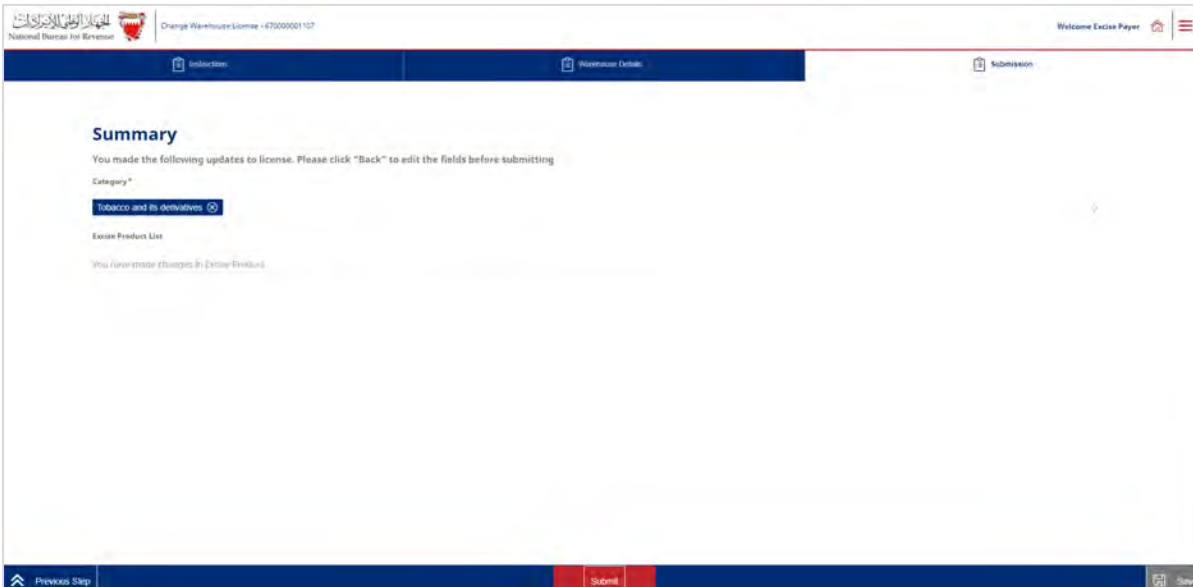
Please explain your need for financial assistance*

Attachment

I confirm that the above information is correct and would like to proceed*

Previous Step Save Next Step

Once completed, the applicant will be able to submit the application.



Summary

You made the following updates to license. Please click "Back" to edit the fields before submitting

Category*

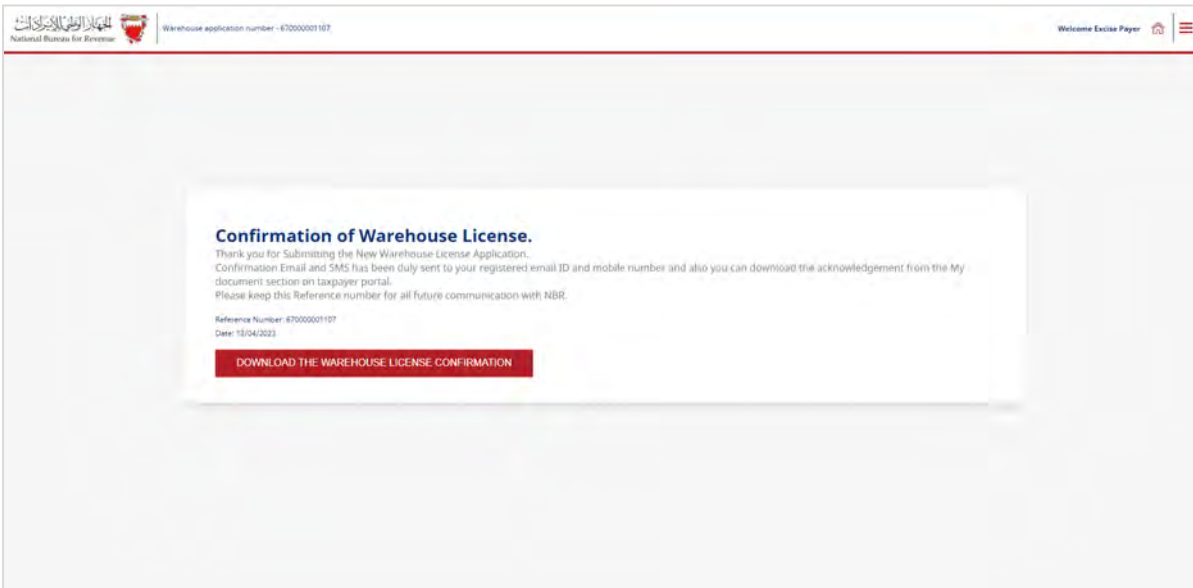
Tobacco and its derivatives

Excise Products List

You have made changes in Excise Product

Previous Step Submit Save

The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



Confirmation of Warehouse License.

Thank you for Submitting the New Warehouse License Application.
 Confirmation Email and SMS has been duly sent to your registered email ID and mobile number and also you can download the acknowledgement from the My document section on taxpayer portal.
 Please keep this Reference number for all future communication with NBR.

Reference Number: 67000001107
 Date: 13/04/2023

DOWNLOAD THE WAREHOUSE LICENSE CONFIRMATION

The Excise payer should apply for a warehouse change request application and changes must be reflected in warehouse details 30 days prior to the change date. Furthermore, the NBR shall process the change application within thirty days from the date of its submission and shall notify the applicant of its decision to approve or reject the amendment. The Excise payer must ensure the Excise warehouse registration details reflect the latest information at all times.

4.4. Cancellation of warehouse license

Licensee can initiate cancellation of Excise warehouse by submitting application on the NBR portal. To proceed with warehouse cancellation application, applicant must settle any outstanding liabilities (if applicable) whether in a debit/payable position or credit/refund position.

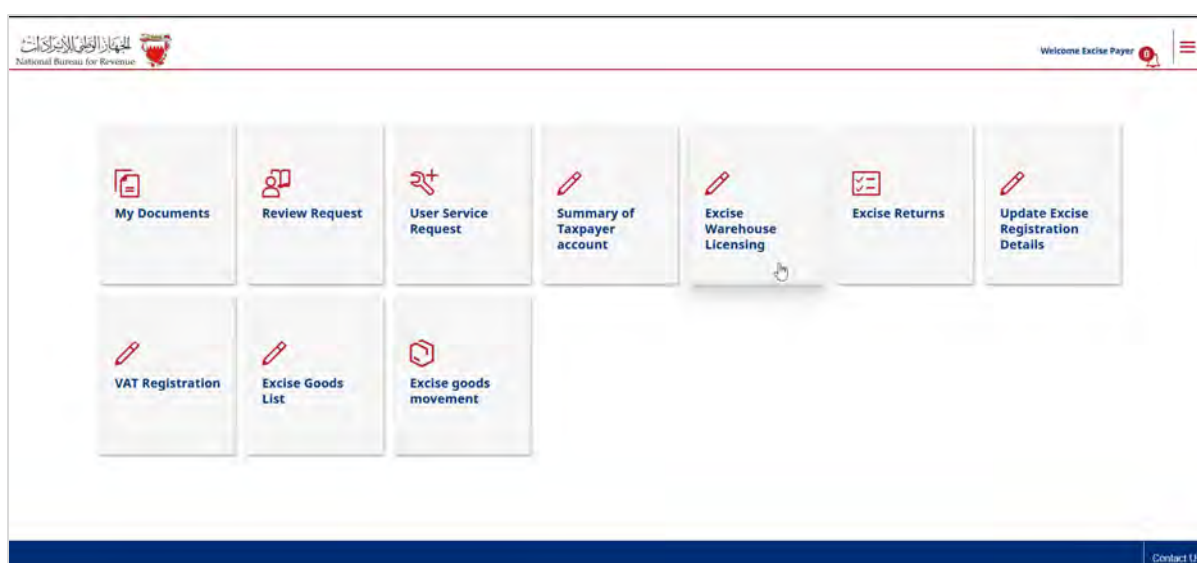
If any of the following conditions are satisfied, then the Excise warehouse license must be cancelled:

- Failure to use the Excise warehouse for the purpose it is licensed for, for a period exceeding 90 days
- Expiry of CR of the license applicant's company

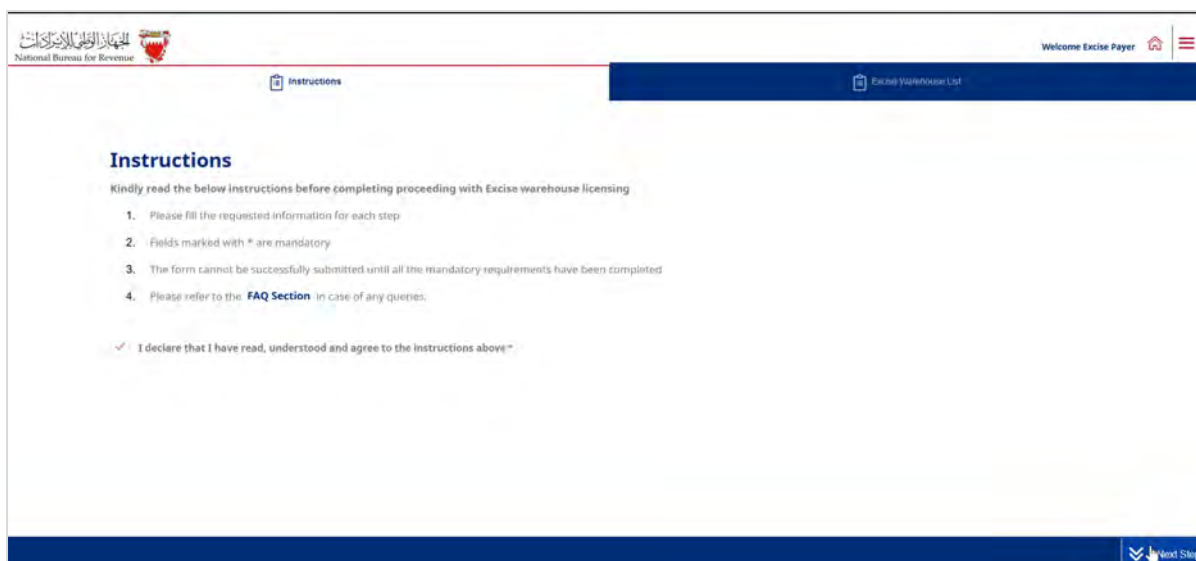
Note: NBR holds the right to cancel Excise warehouse license of any licensee. The licensee shall be notified of the reason for license cancellation if such a decision is taken by NBR

Licensee can initiate cancellation of warehouse license application through the NBR portal by following the below steps:

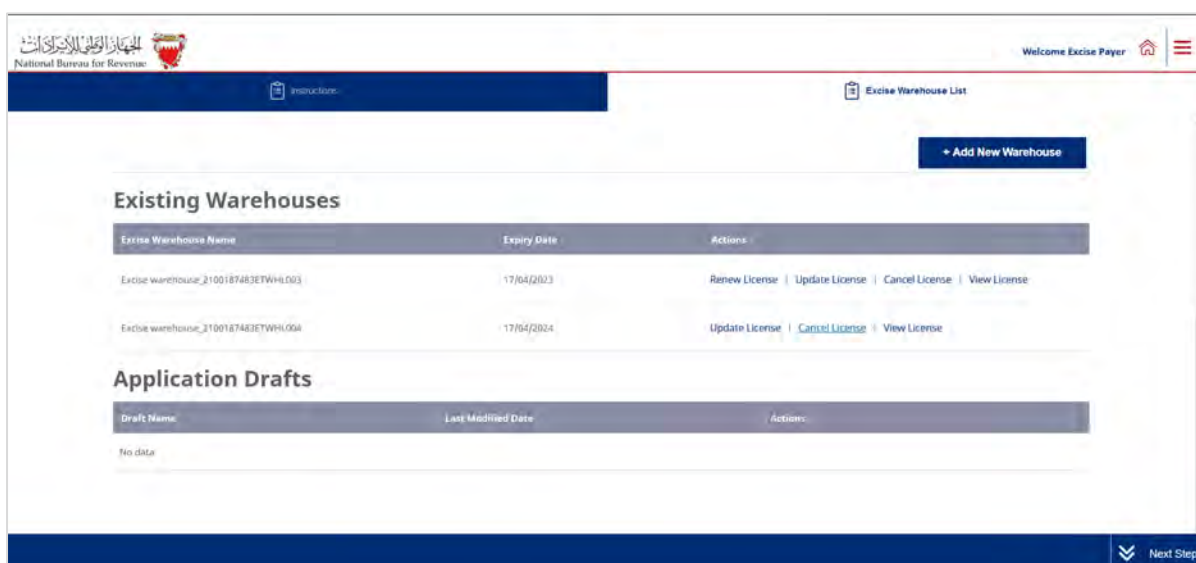
4. Clicking on the “Excise warehouse licensing” tile



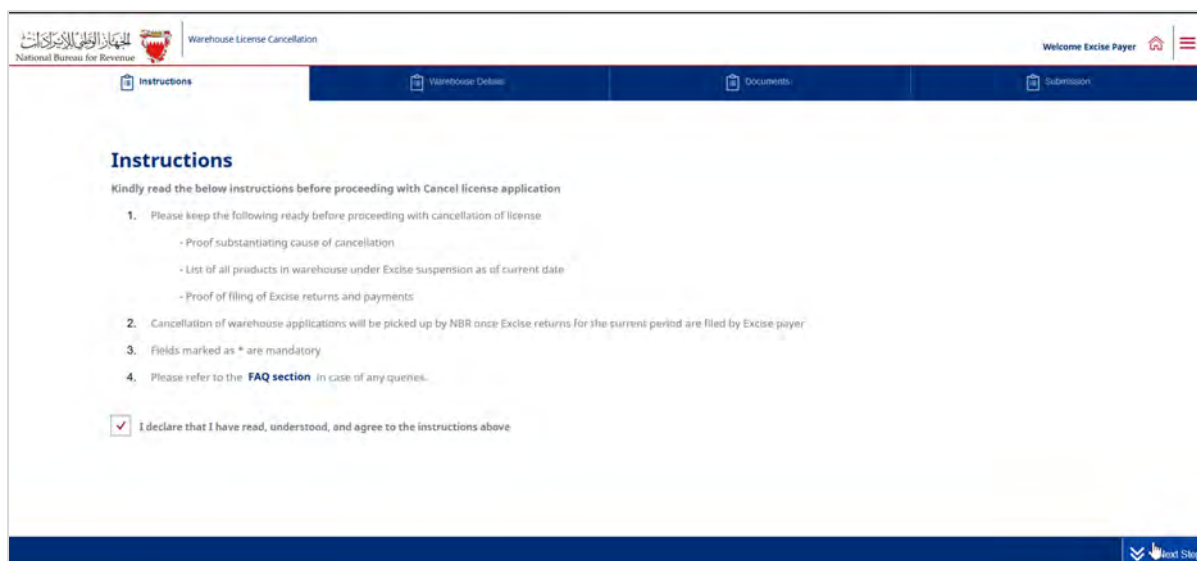
5. After reviewing the conditions of excise warehouse licensing, the applicant must confirm to agree to the instructions; only then the applicant can fill out the application form.



6. The following screen will appear showing details of warehouses under the excise payer’s account. To cancel warehouse license, excise payer should click on “Cancel license” action.



7. A new application to cancel license will be created, applicant will be required to receive instructions to proceed to the next section of the application.



Warehouse License Cancellation

Welcome Excise Payer

Instructions

Kindly read the below instructions before proceeding with Cancel license application

1. Please keep the following ready before proceeding with cancellation of license
 - Proof substantiating cause of cancellation
 - List of all products in warehouse under Excise suspension as of current date
 - Proof of filing of Excise returns and payments
2. Cancellation of warehouse applications will be picked up by NBR once Excise returns for the current period are filed by Excise payer
3. Fields marked as * are mandatory
4. Please refer to the **FAQ section** in case of any queries.

I declare that I have read, understood, and agree to the instructions above

Next Step

The following screen will be displayed with the details of the warehouse license.



Warehouse License Cancellation

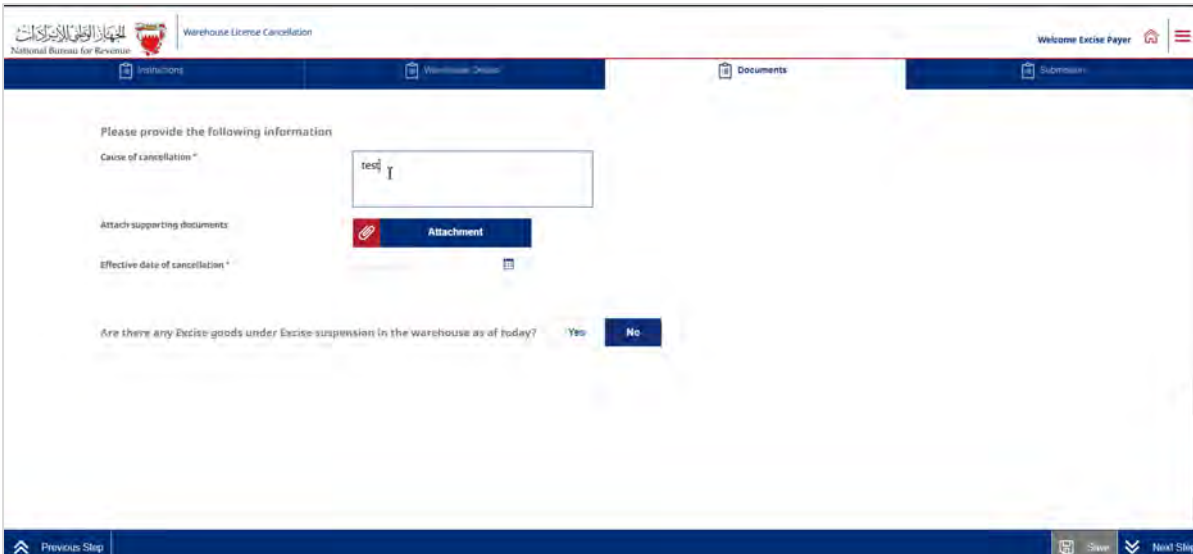
Welcome Excise Payer

Warehouse Details

TIN	2100187483	Applicant Legal Name	EXCISE PAYER
CR Number	21001874830005	Commercial Name	EXCISE PAYER
Excise Account Number	21001874830005	Industrial License Number	
Personal ID Type	Other Identification Number	Contact Number	10203056
Personal ID Number	20305987100	Email Address	EXCISEPAYER@GMAIL.COM
Contact Details		Job Description	
Name of Contact	Excise Payer	Email Address	EXCISEPAYER@GMAIL.COM
Contact Number	10203056		
Warehouse Details		Start of Licensing Period	17/04/2023
Warehouse Number	2100187483@TWEL003	Date of Warehouse Expiry	17/04/2023
Date of Warehouse Registration	17/04/2023		
Warehouse Purpose	Storage of Goods	Excise Goods Categories to be stored in the warehouse	Tobacco and its derivatives
Warehouse Address		Existing Product List	Existing Product Lists
Flat/Shop No.	17		
Block	6		
Building	2		
Road/Street	Barrett Street		
County	Mansama		

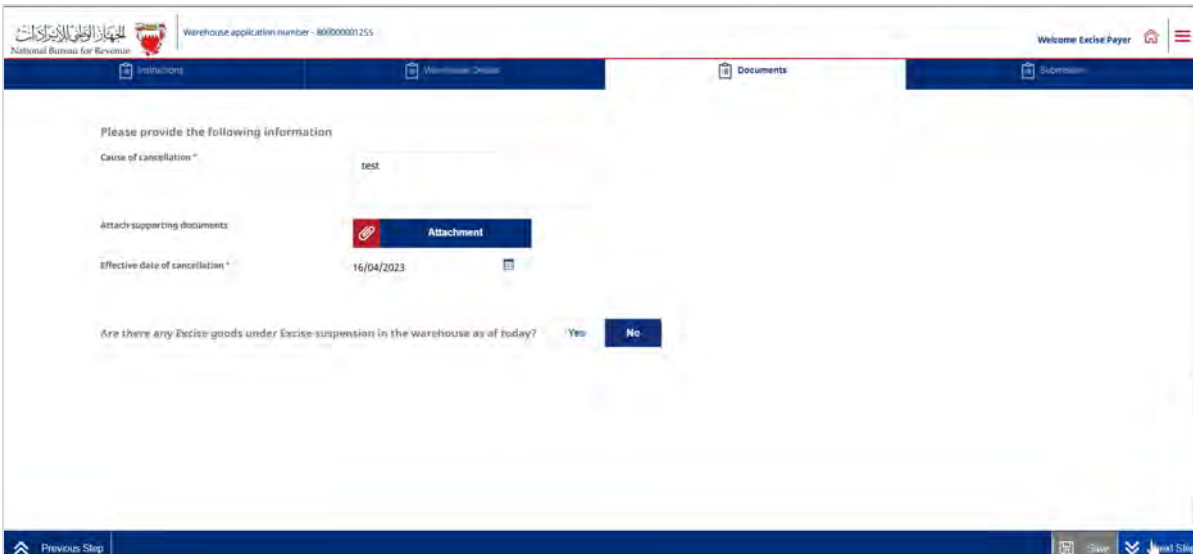
Previous Step Save Next Step

Applicant will be required to fill in the relevant section with details of cause of cancellation and attach supporting documents for the cause of cancellation.

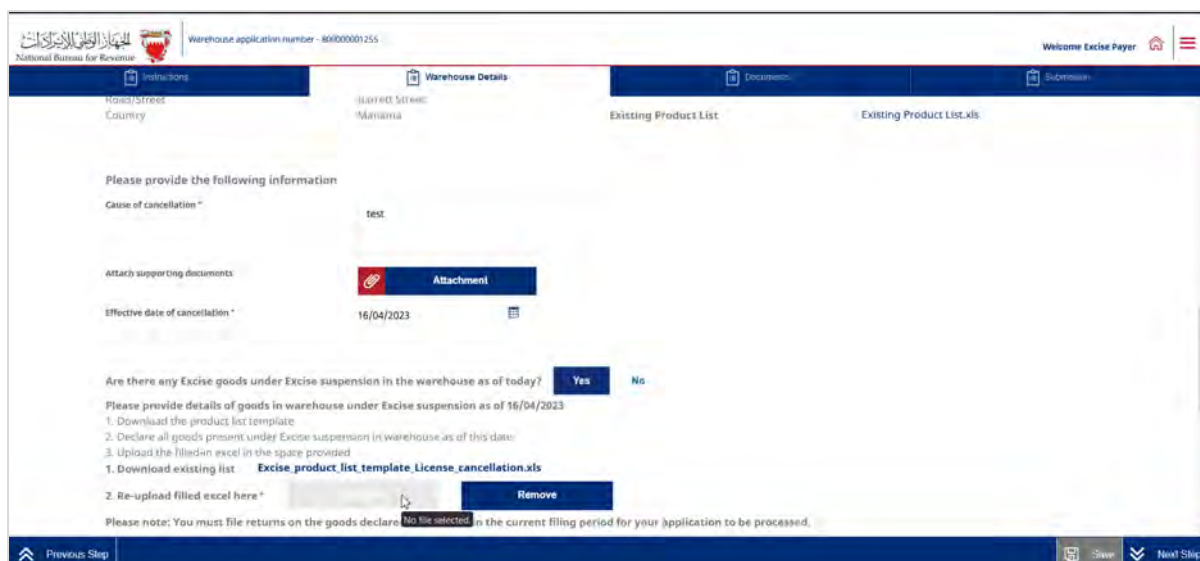


Applicant will be required to answer the following question “Are there any Excise goods under Excise suspension in the warehouse as of today?”

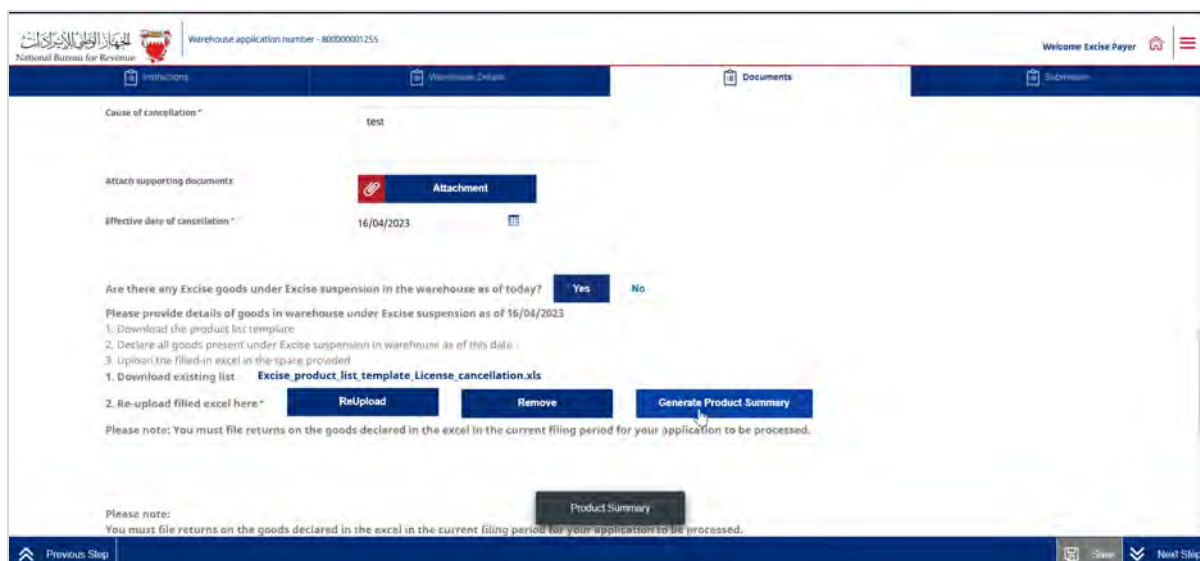
- If the answer is “No”, no further documentation will be required



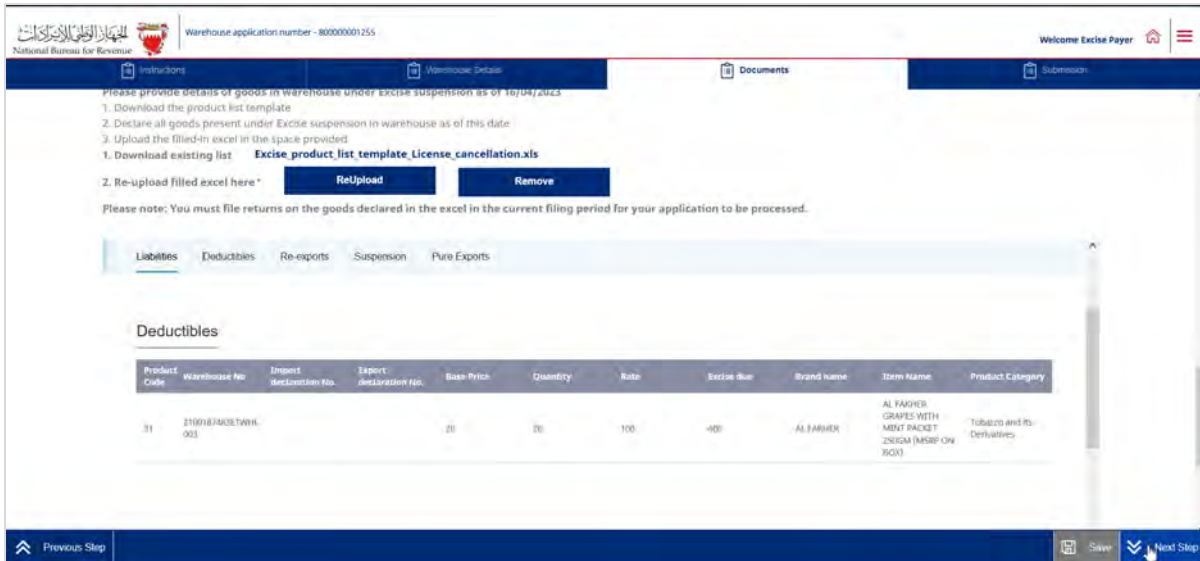
- If the answer is “Yes”, the applicant will be required to download the specific excel file and fill it with details of the goods held under suspension arrangement.



Upon uploading the excel file, the applicant may click on “Generate product summary” button to view summary of the products entered in the excel file.

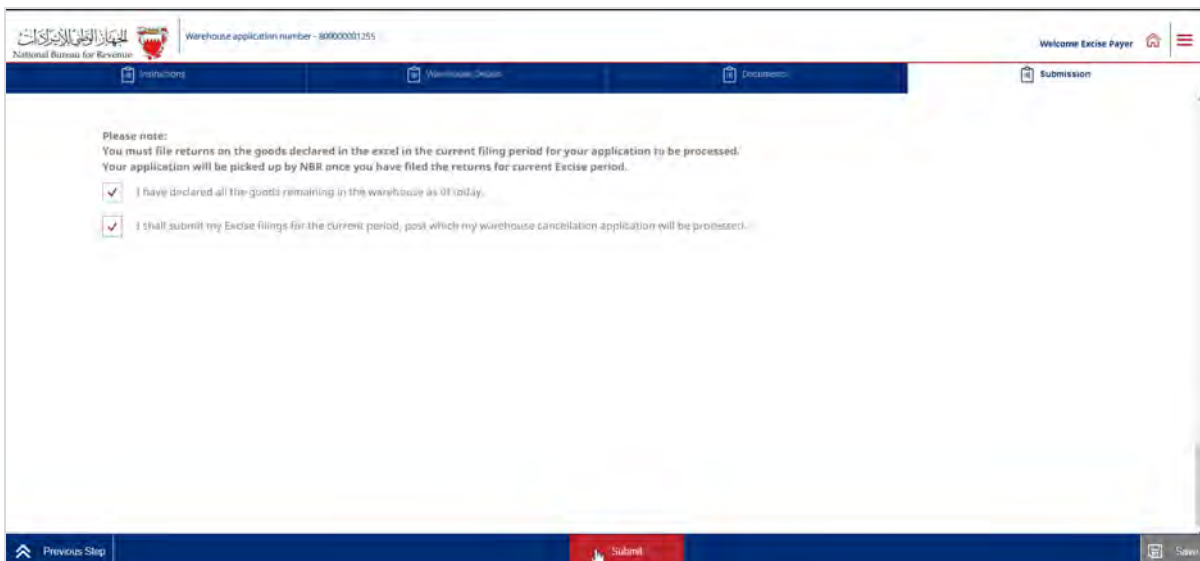


Applicant will be able to review the product summary through the below screen, they may click on the next step to proceed to the next section of the application.

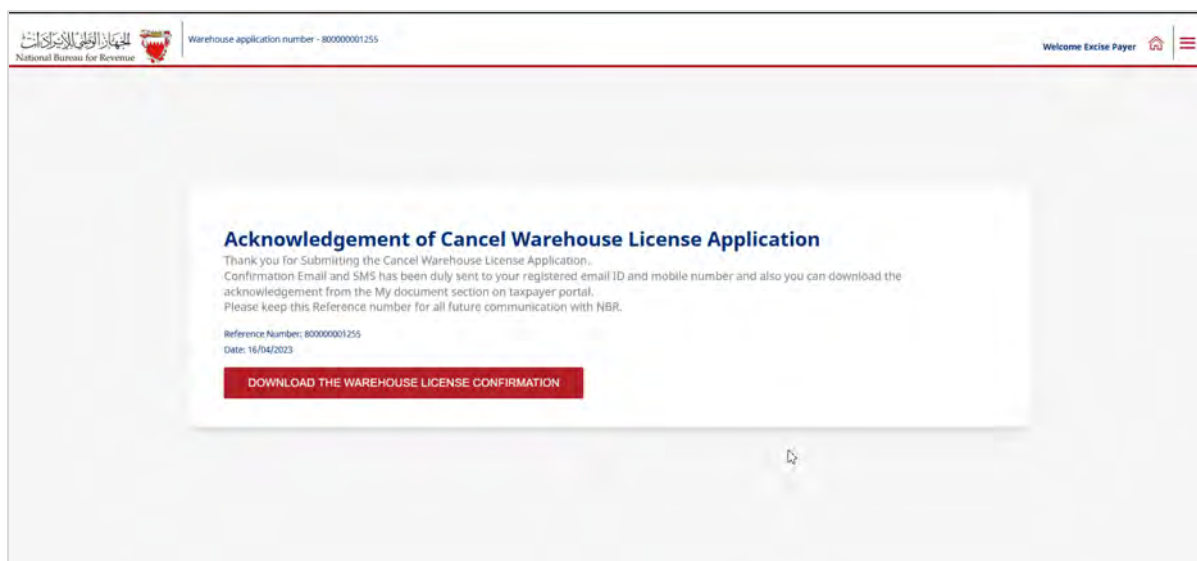


In each section, the applicant will be required to upload relevant attachments. If the appropriate documents are not included, and/or the requested information has not been filled in correctly, the applicant will be unable to move forward with the application.

The application should be saved on an ongoing basis. Once completed, the applicant will be able to submit the application.



The applicant will then be redirected to a page that confirms the successful submission of the application as shown below. There the applicant can view the submission or access the form which acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



NBR shall process the cancellation application within fifteen days from the date of its submission and shall notify the applicant of its decision to approve or reject the application.

In case the cancellation application has been rejected for additional required information, the applicant should review the comments, attach the required additional documents, and amend the entered data if the request requires that.

Note: The applicant can modify the application and resubmit within 30 calendar days from the date of rejecting the application for further amendments. Otherwise, the system will auto cancel the application due to failure to submit it on time and therefore, the applicant should submit another cancellation application.

