

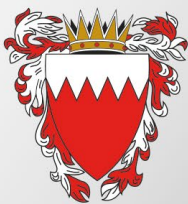
KINGDOM OF BAHRAIN

EXCISE RETURN FILING MANUAL

FILING, PAYMENTS AND REFUNDS

AUG 2023

VERSION 1.1



الجهان الوطني للإيرادات
National Bureau for Revenue

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1. Manual Overview

The purpose of this Manual is to provide Excise payers with:

- An overview of the Excise rules and procedures in the Kingdom of Bahrain in relation to the Excise return process; and
- The necessary guidance to help them navigate the National Bureau for Revenue (NBR) online portal and forms for Excise return filing, payment submission and obtaining refunds.

This Manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, kindly contact your Excise Relationship Manager (RM) or contact NBR's Contact Centre via email or the NBR hotline, details of which can be found under "Contact us" on the NBR website.

2. What is an Excise Return?

Excise return is the official document submitted to NBR summarizing the total Excise due and/or Excise refund for a given Excise period.

Excise due is declared and paid by the owner of the goods, both in case of imported or locally produced goods.

The declaration and payment of dues on Excise goods are done at different stages based on the type of goods.

3. Type of Excise Return Form

Excise return forms are accessed from the NBR portal under “Excise return” tile and can be of the following kinds:

- **Regular return form:** These are the Excise return forms accessible at the end of each Excise period for local producers or storage companies only.
- **Ad-hoc return form:** These are Excise return forms accessible only by importers to be filled in and submitted at any time.

Note: If an entity is both a local producer and importer, it should only submit the regular Excise return form and not both, regular and ad-hoc. The regular Excise return form would contain a consolidated view of all activities conducted by the entity during the Excise period.

Both of the above Excise return forms are identical in look and feel and are filled in an identical manner by any filer who accesses them.

4. Who Should File an Excise Return?

Excise due is declared by the owner of the Excise goods both in case of goods being imported or locally produced:

Imported Excise goods must be declared with Customs at the point of entry if:

- Goods are imported for commercial purposes
- Goods are imported for personal usage but are over the quantity threshold

All Excise products being imported into the Kingdom of Bahrain must be registered on NBR's Excise goods list before importation:

- Any Excise product listed in Excise goods list maintained by NBR is Excisable in nature
- If any product falls under the Excise product category but is not listed on Excise product list, then it must be registered with NBR to be allowed for import into the Kingdom of Bahrain

Locally produced Excise goods must be declared to NBR at the end of every Excise period:

- Local producers must submit Excise return form within 15 days of the end of every Excise period
- Even if no Excisable activity has been conducted during the Excise period, the Excise return form must be filed with NBR
- Such an Excise filing which certifies that no Excise activity has been performed in the Excise period is called a NIL Excise return form
- Filers of NIL Excise returns are mandatorily required to submit proof of no Excise activity as part of the Excise return form

As per Articles (31) & (32) of the Excise Executive Regulations

Figure 1: Importers Excise Filing Return VS. Local Importers Filing Return







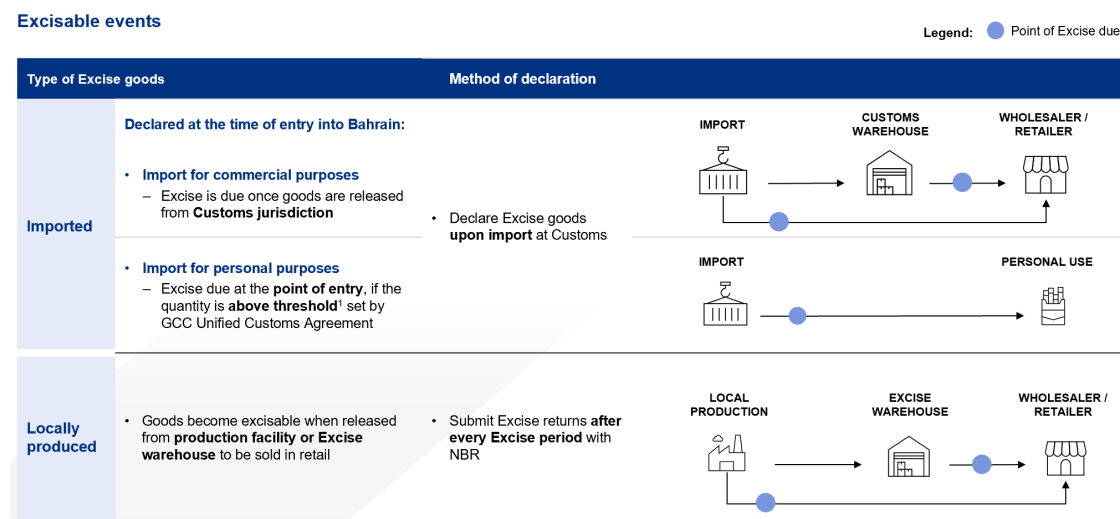
 Imported Excise goods	VS	 Locally produced Excise goods
<ul style="list-style-type: none"> • At the time of entry through Customs into Bahrain 	 When to declare?	<ul style="list-style-type: none"> • After every Excise period (i.e., every 60 days) <ul style="list-style-type: none"> – If no Excise activity is conducted, mandatory to file a NIL return form
<ul style="list-style-type: none"> • Customs declaration form submitted with Customs 	 How to declare?	<ul style="list-style-type: none"> • Excise return form submitted with NBR
<ul style="list-style-type: none"> • No assigned Excise filing period 	 Excise filing period	<ul style="list-style-type: none"> • 15 days from the end of Excise period
<ul style="list-style-type: none"> • Ad-hoc Excise return form with NBR 	 Type of filing accessible	<ul style="list-style-type: none"> • Regular Excise return form with NBR

Figure 2: Excisable events and method of declaration



5. When should an Excise return be submitted?

The declaration of dues on Excise goods is done at different stages based on the type of goods:

- Imported Excise goods must be declared with Customs at the point of entry
- Locally produced Excise goods must be declared to NBR for every Excise period during the Excise filing period

5.1. How are imported Excise goods declared?

Excise goods imported into the Kingdom of Bahrain must be declared with Customs using the Customs declarations form at the point of entry if:

- Goods are imported for commercial purposes
- Goods are imported for personal usage but are over the quantity threshold.

If any goods eligible for Excise have been declared at Customs, then they do not need to be declared once again with NBR

If any goods eligible for Excise have not been declared at Customs, then they must be declared by submitting an ad-hoc filing on NBR portal.

- submitting an ad-hoc filing may result in either:
 - Higher total Excise due, in which case the importer must pay the additional Excise due to NBR.

- Lower total Excise due, in which case the importer can place a request for resulting refund with NBR

As per Article (31) of the Excise Executive Regulations



EXCISE PERIOD

Excise payers (importers) are required to declare any imported excise goods to customs as part of customs declarations at the point of entry. Therefore, importers are not restricted to a specific time period to declare their excise activities



FILING PERIOD

Excise payers (importers) are not restricted to a specific period to submit their Excise return and pay any liabilities to NBR.

Excise payers (importers) would be required to submit ad-hoc Excise filing with NBR (supplement to customs declaration form) in the following cases:

- Report the additional Excise liabilities (resulted in higher debt and was not captured in the customs declaration); and
- Pay Excise due to NBR if in a debit position.
 - Excise Payer shall submit the excise return online using the NBR portal.

Moreover, in the following cases:

- Report Excise deductibles resulting in refund (eg: re-exports); and
- Claim Excise amount from NBR within relevant period if in a credit position.
 - Excise Payer shall fill out the Excise Refund form available on NBR's website to claim excise amount from NBR if in a credit position. Excise payers are required to send the completed form in addition to the required supporting documents to the specified email: excise@nbr.gov.bh.



FILING/PAYMENT DUE DATE

Excise ad-hoc filing is accessible at any time on NBR portal and does not have a specific time to submit it.

If the Excise ad-hoc filing is submitted by the importer and results in an amount due that must be paid to NBR, the importer must pay the Excise due. Otherwise, they will begin to incur late payment and/or other breaches penalties.

5.2. How are locally produced or stored Excise goods declared?

Declaration of locally produced Excise goods is done using the Excise return form that is available on NBR portal

- Registered local producers or storage companies of Excise goods must declare their activities with NBR for every Excise period
- Local producers or storage companies must submit Excise return form and clear any arising liabilities within 15 days of the end of every Excise period
- Even if no Excisable activity has been conducted during the Excise period, the Excise return form must be filed with NBR by the local producers or storage companies as NIL Excise return form

For the first Excise period post registration, the local producer shall submit Excise return for the period starting from the registration date till the end date of that Excise period.

For the final Excise period before Excise deregistration, the local producer shall submit Excise return for the period beginning from start of that Excise period and ending on the date of deregistration as communicated by NBR.

As per Article (32) of the Excise Executive Regulations



EXCISE PERIOD

A specific period for which Excise payers (Local Producers or Storage Companies) are required to keep a record of all their Excise activities and report them in the appropriate filing period.

There are 6 Excise periods in a year, each with a duration of 2 months (Jan-Feb, Mar-Apr, May-June, July-Aug, Sept-Oct, Nov-Dec)



FILING PERIOD

The 15 days following the end of each Excise period, during which an Excise payer (Local Producer or Storage Company) is required to submit their Excise return and pay any liabilities to NBR.

Excise payer would be required to:

- Report the Excise liabilities, deductibles, re-exports, suspension, & pure exports for that Excise period to NBR;
- Pay Excise due to NBR if in a debit position; and
- Claim Excise amount from NBR or carry forward the excess for subsequent Excise periods if in a credit position.



FILING/PAYMENT DUE DATE

15 days from the end of the filing period. If an Excise payer (Local Producer or Storage Company) submits their returns or has unpaid dues after the due date, they will begin to incur late filing, payment, and/or other breaches penalties.

NBR will send the Excise payer reminders during the filing period to help avoid such penalties. However, it remains the responsibility of each Excise payer to comply with the Excise rules and regulations. Please note that if this day falls on an official holiday, the Excise payer is required to file on the next working day.

6. What information is captured in the Excise return form?

Excise return form captures the following information sections:

6.1. General information

- Excise payer details: CR number, Excise account number, Commercial name etc.
- Type of filing: Regular or Ad-hoc
- Filing period: the filing period for which Excise is being declared
- NIL Excise return: Local producers may choose to submit a NIL return to indicate no Excise activity for the given Excise period

6.2. Excise goods information

Each row in the Excise return form corresponds to an aggregated view of Excise activity conducted on an Excise product. The following information regarding the Excise activity and Excise products is captured in the Excise return form:

- Type of Use: Indicator of the nature of Excise activity conducted on the goods
- Goods being declared must fall under one of the following types of Use values and will have the impact on Excise due as listed below:

Type of Use	Description	Effect on Excise due to NBR
Liabilities	Excise goods which are deemed released to market and hence on which Excise is to be paid	Increase
Deductibles	Excisable raw materials (imported or locally produced) on which Excise dues were paid but then were used to produce finished Excise goods which are released to market	Decrease
Re-exports	Excise goods on which Excise has been paid but which are then exported outside the Kingdom of Bahrain and hence Excise paid can be claimed back	Decrease
Suspension	Excise goods which upon local production or import have been placed under Excise suspension outside Customs jurisdiction	No effect
Pure Exports	Locally produced Excise goods which after production were directly exported outside the Kingdom of Bahrain without ever being released to market	No effect

Details of the product item: Details of the Excise goods being declared are captured using the product code filled in by the Excise filer as mentioned below:

Product details	Description	How it will be generated in the return form?
Product code	Unique NBR-assigned code of the product	To be filled in by the filer
Brand name	Trademark of the product	Auto populated upon entering product code based on the product registration information
Item name	Product description with details like name, SKU unit description etc.	Auto populated upon entering product code based on the product registration information
Product category	Excise goods type – either of Tobacco and derivatives, energy drinks or carbonated drinks	Auto populated upon entering product code based on the product registration information

- Warehouse number: License number of the warehouse from where Excise goods being declared was released to market or were placed under suspension
- Import declaration number: Unique identifier number of the Customs declaration if the product was imported into the Kingdom of Bahrain through Customs
- Export declaration number: Unique identifier number of the Customs declaration if the product was exported outside the Kingdom of Bahrain through Customs
- Data for Excise calculation for each product item:

Data fields	Description
Base price	Retail selling price of the product in BHD
Quantity	Quantity of the product liable to be declared in units
Rate	Excise rate of the product category
Excise due	Calculated Excise due on the product based on the details provided

6.3. Details of total dues

- Total Excise due: Account of total Excise owed based on details filled in Excise liabilities, deductions, re-exports, suspension and pure exports
 - If total Excise due is positive, it translates that the Excise payer must pay dues to NBR and is in a debit position
 - If total Excise due is negative, it translates that the Excise payer is owed money from NBR and is in a credit/refundable position
- VAT/Excise carryforward: Surplus amount in VAT or Excise account that can be used to offset VAT or Excise dues
- Net Excise due (or reclaimed): Amount due from filer if they allow offsetting of Excise dues using any existing carryforward
- Late filing penalty: Penalty imposed if filer fails to submit Excise filings on time - *As per Article (35) of the Excise Executive Regulations*
- Late payment penalty: Penalty imposed if filer has unpaid Excise dues - *As per Article (35) of the Excise Executive Regulations*

6.4. Details for Refund request

Details for refund request is collected from filer if the total Excise due is negative.

If the refund is to be requested, then the following information is necessary to be filled:

1. Excise filer's consent for refund request on Excise credit filed
2. IBAN number: IBAN number of bank account to where refund is to be paid out. Only bank accounts added during Excise registration can be chosen at this stage. Any changes in bank account must be done by amending NBR registration detail

6.5. Additional details

In addition to what was mentioned above, filers can add documents necessary as proof of transaction and to back up information submitted on the return form, (e.g. sales report, stock report etc.)

- Document attachments are mandatory in certain cases (e.g. filing of NIL Excise return, self-amendment etc.)
- Excise filers may also need to upload additional attachments to support the details filled in Excise return form

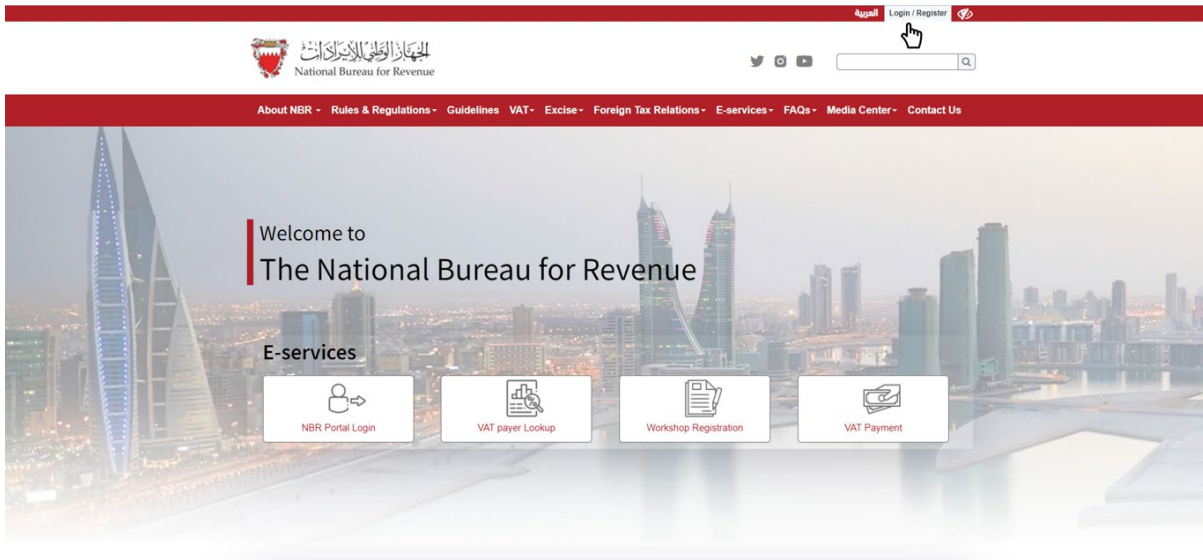
As per Article (32) of the Excise Executive Regulations

7. How should an excise return form be submitted?

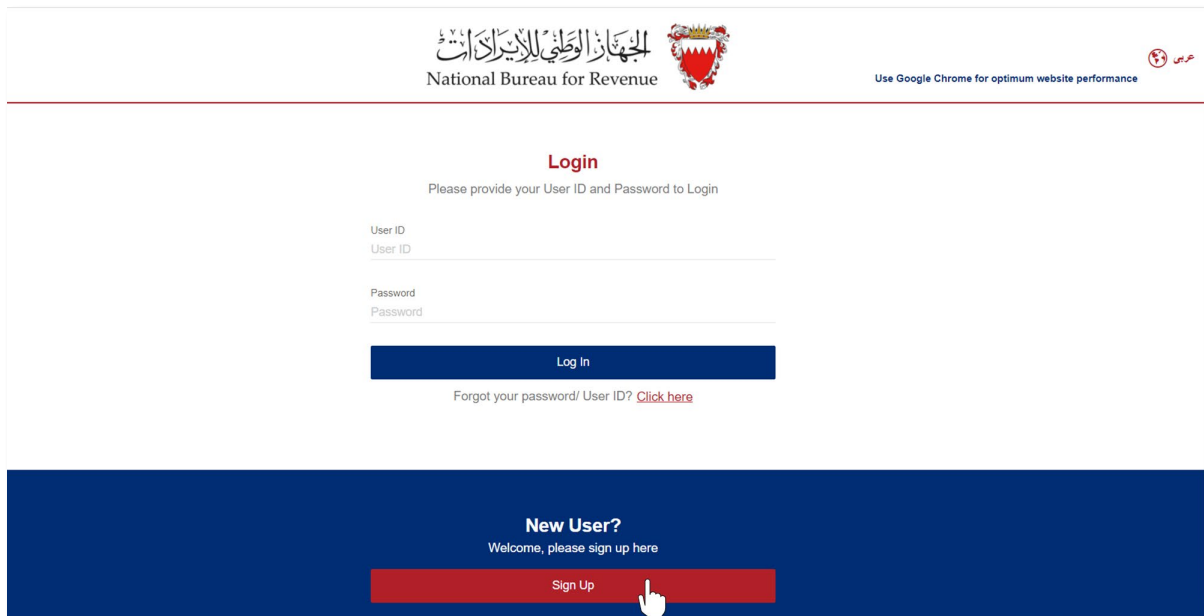
All Excise returns should be submitted online using the NBR portal. Please refer to the steps below when filing an Excise return.

Accessing the Excise return form

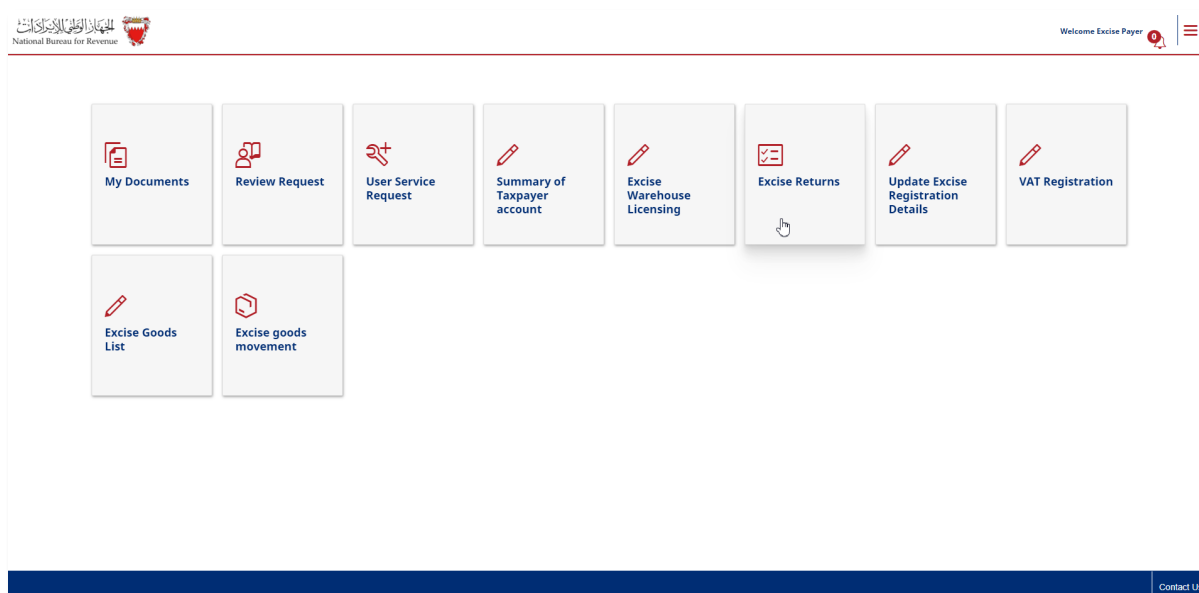
Access the Login page on the NBR website using the following link: <https://www.nbr.gov.bh/>. Please note that the portal should be accessed via Google Chrome for optimal utilization.



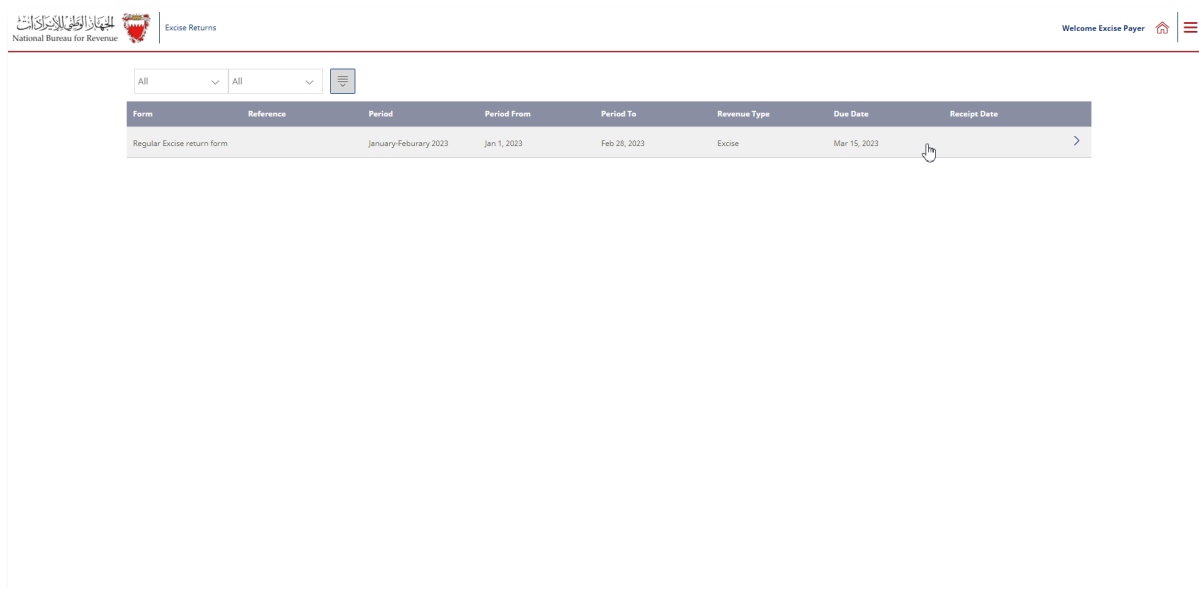
Log in to the portal using your designated User ID and Password (used during registration).



Access your outstanding filing obligations by clicking on “Excise Returns” on the homepage.



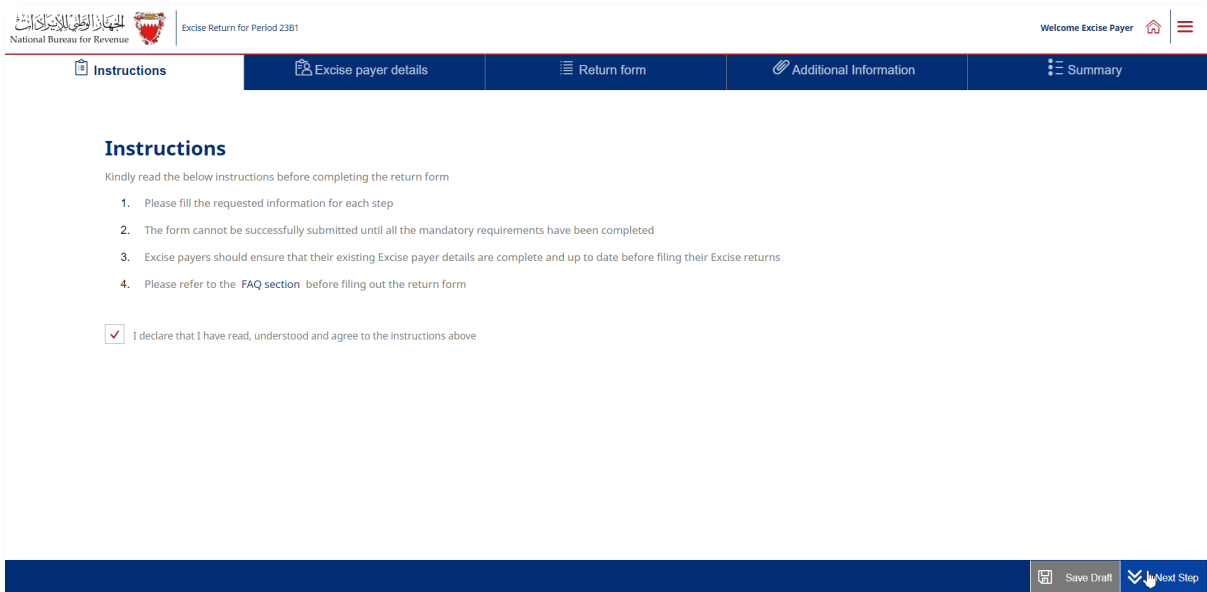
Filter your “Excise Return Forms” by selecting “Not Filed” from the drop-down menu at the top right corner of the screen. To initiate the return, select the appropriate Excise return form from the list of outstanding filing obligations.



Filling in the Excise return form

After reviewing the conditions for submitting your Excise return form, you must confirm that you agree with the instructions; only then you can move forward with the form. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner.

How should an excise return form be submitted?



Instructions

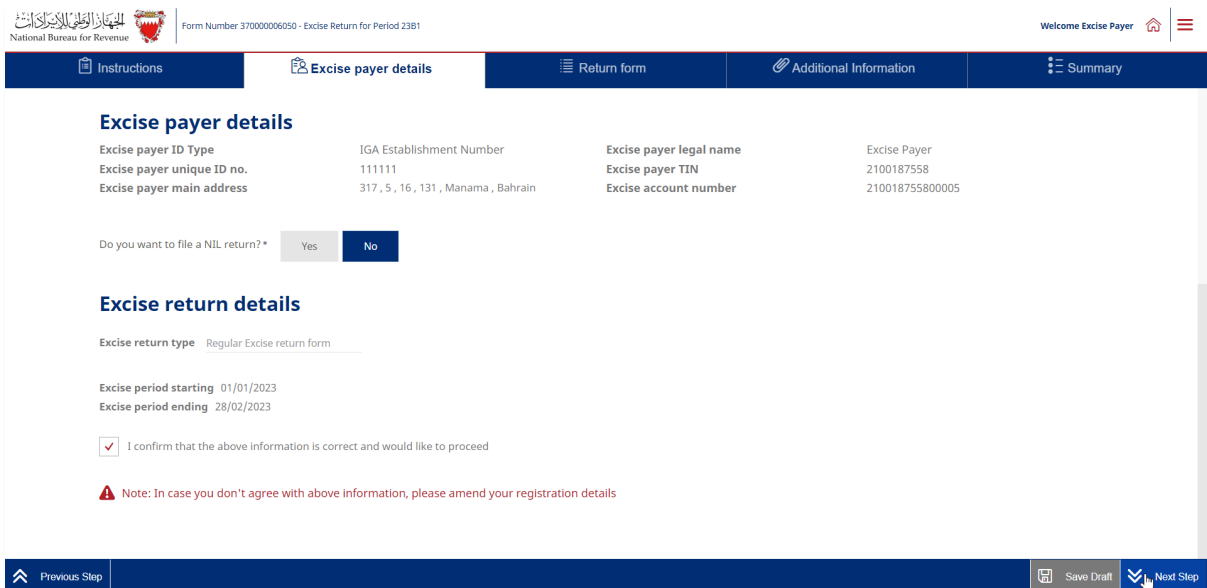
Kindly read the below instructions before completing the return form

1. Please fill the requested information for each step
2. The form cannot be successfully submitted until all the mandatory requirements have been completed
3. Excise payers should ensure that their existing Excise payer details are complete and up to date before filing their Excise returns
4. Please refer to the **FAQ section** before filling out the return form

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

Save Draft Next Step

You should then review and, where necessary, amend your Excise payer and return details before continuing with the form. If you need to make any adjustments to these details, please proceed to “Update Excise Payer Details” on the homepage of the portal. If unable to make the necessary changes to your details via the portal, please contact NBR for assistance through one of the contact channels stated on the NBR website.



Excise payer details

Excise payer ID Type	IGA Establishment Number	Excise payer legal name	Excise Payer
Excise payer unique ID no.	111111	Excise payer TIN	2100187558
Excise payer main address	317, 5, 16, 131, Manama, Bahrain	Excise account number	210018755800005

Do you want to file a NIL return? *

Excise return details

Excise return type: Regular Excise return form

Excise period starting: 01/01/2023
Excise period ending: 28/02/2023

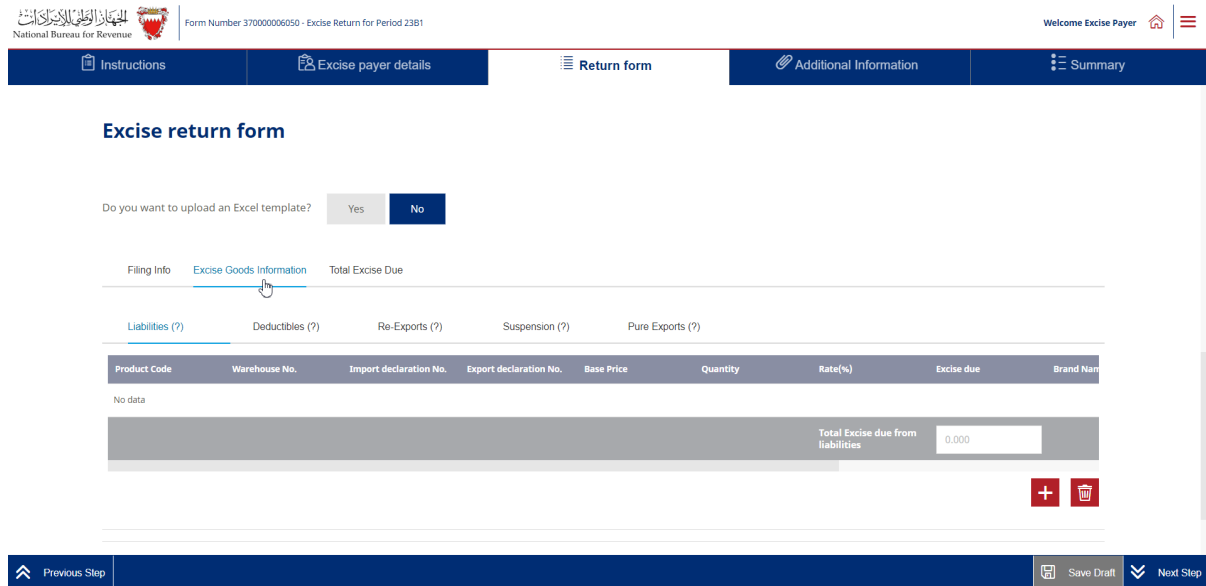
I confirm that the above information is correct and would like to proceed

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

Previous Step Save Draft Next Step

Fill in the “Return Form” section using the appropriate amounts” applicable to the return period.

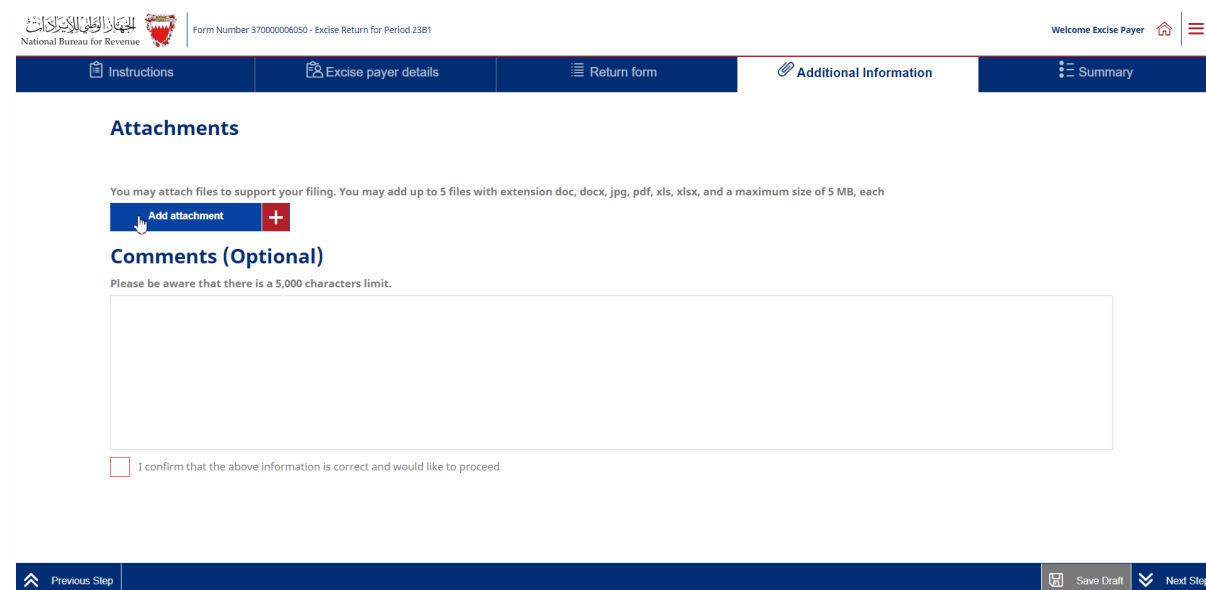
How should an excise return form be submitted?



Please refer to the FAQs in Section 12 of this Manual for additional information regarding the Excise return and/or contact your RM or NBR’s Contact Centre.

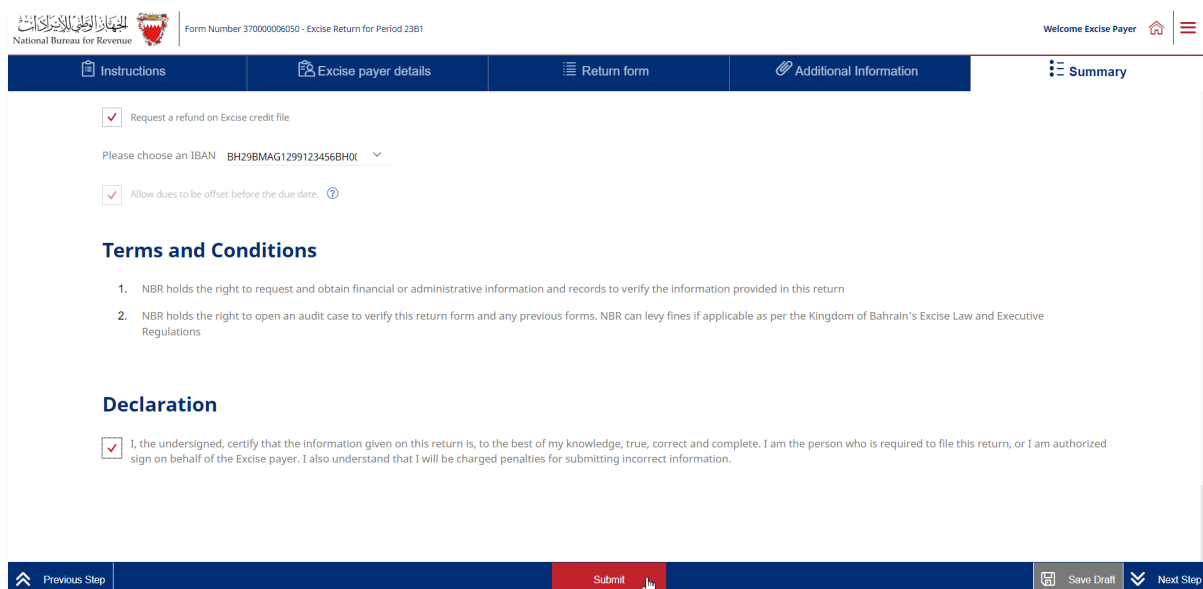
After filling out your Excise return, you will be redirected to the “Additional Information” section (optional). Here you can submit supplementary information (e.g. invoices, payment information or customs declarations) to NBR. If deemed necessary, NBR reserves the right to request additional information.

Note that if you are submitting a modification of your Excise return, you may be required to upload relevant documents.



Submitting the Excise return form

Once the return form is completed and you have agreed to the declaration, you will be able to review and submit your form. Note that if your draft form is not submitted within 15 days, it will be automatically erased from the portal.



The screenshot shows the 'Return form' step in the portal. The top navigation bar includes 'Instructions', 'Excise payer details', 'Return form', 'Additional Information', and 'Summary'. The main content area contains the following elements:

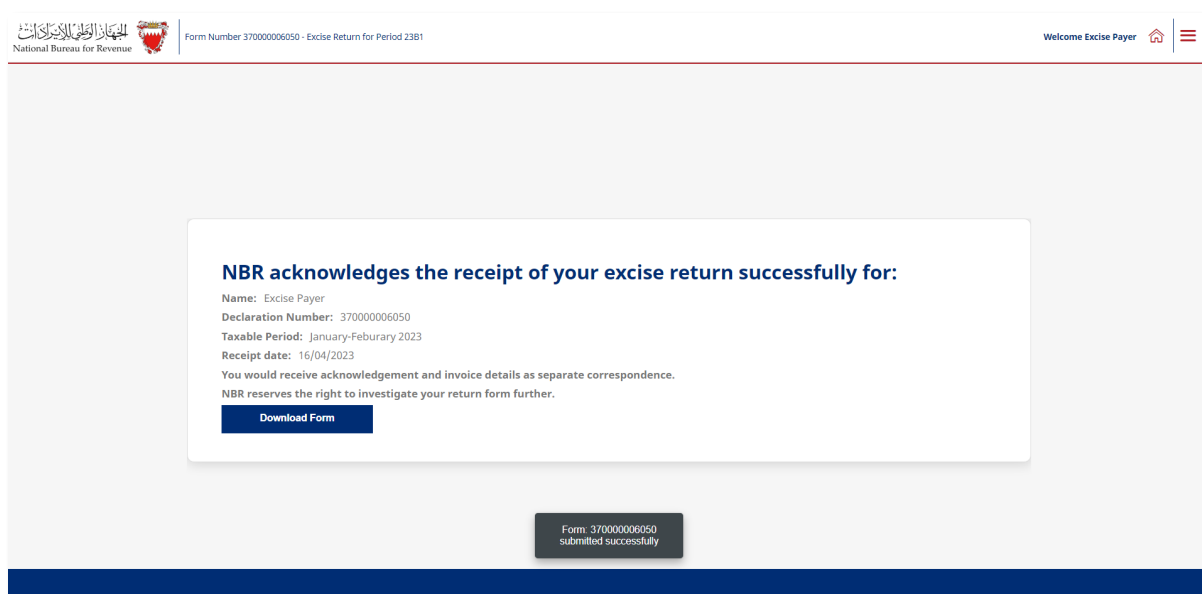
- Request a refund on Excise credit file
- Please choose an IBAN: BH29BMAG1299123456BH00
- Allow dues to be offset before the due date.
- Terms and Conditions**
 - NBR holds the right to request and obtain financial or administrative information and records to verify the information provided in this return
 - NBR holds the right to open an audit case to verify this return form and any previous forms. NBR can levy fines if applicable as per the Kingdom of Bahrain's Excise Law and Executive Regulations
- Declaration**

I, the undersigned, certify that the information given on this return is, to the best of my knowledge, true, correct and complete. I am the person who is required to file this return, or I am authorized sign on behalf of the Excise payer. I also understand that I will be charged penalties for submitting incorrect information.

The bottom navigation bar includes 'Previous Step', 'Submit', 'Save Draft', and 'Next Step'.

Once the form is submitted, you will be redirected to a page confirming the successful submission of your form. There you can view your submission and access your “Confirmation receipt,” an acknowledgment letter of successful submission. You should also expect to receive an SMS and email confirming your submission.

Kindly note that if you have filed a debit return you should also receive a bill breaking down your liability. If you have excess credit from a previous period, and that credit was used to offset your filed debit (in full or in part), you should also expect to receive an offsetting letter under “My documents” on the portal.



The screenshot shows the NBR portal interface. At the top left, there is the National Bureau for Revenue logo and the text 'Form Number 37000006050 - Excise Return for Period 23B1'. At the top right, it says 'Welcome Excise Payer' with a home icon and a menu icon. The main content area features a white box with the following text:

NBR acknowledges the receipt of your excise return successfully for:

Name: Excise Payer
 Declaration Number: 37000006050
 Taxable Period: January-February 2023
 Receipt date: 16/04/2023

You would receive acknowledgement and invoice details as separate correspondence.
 NBR reserves the right to investigate your return form further.

Below this text is a blue button labeled 'Download Form'. At the bottom center of the page, there is a dark grey box with the text: 'Form: 37000006050 submitted successfully'.

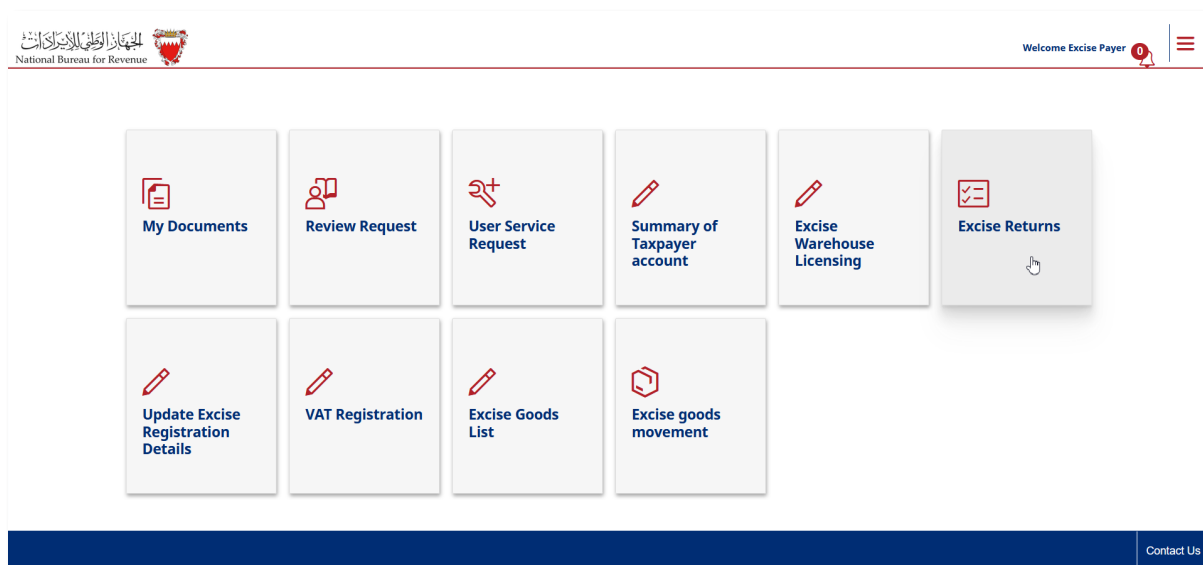
8. How can Excise returns be modified?

- Excise filers can access submitted Excise return forms on NBR portal. Amendment of Excise return forms can be done by editing the submitted Excise return forms.
- Amendment of Excise filing overwrites the existing Excise filing and the latest Excise filing submitted is considered by NBR for all purposes.
- Based on the latest version of Excise filing submitted, filer may be due for Excise penalties if certain conditions are met.
- Excise filer can revise the total Excise due on the submitted Excise filing either upwards (resulting in addition to Excise due from filer) or in certain cases downwards (resulting to decrease in Excise due by Excise payer).
- After submission of amended Excise filing, filer shall be able to view and access the latest Excise filing reflecting the updated information.
- Please note that excise returns under audit cannot be amended.

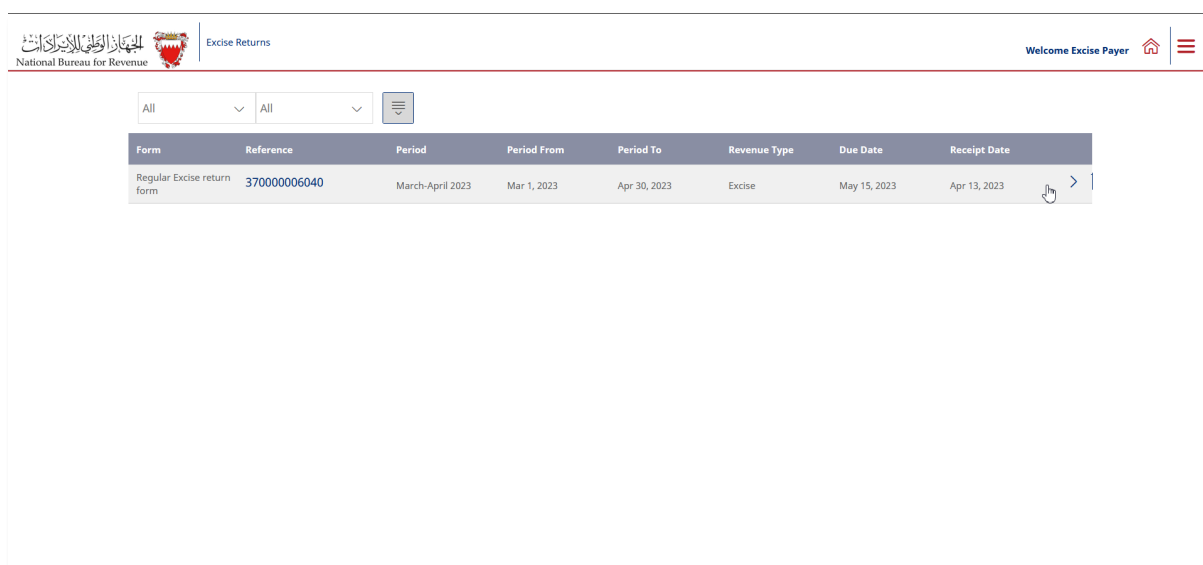
To initiate a self-amendment, the Excise payer must access the original Excise return on the NBR online portal.

Accessing the original Excise return form

Log in to NBR portal, then access your filing obligations and history by clicking on “Excise Returns”.

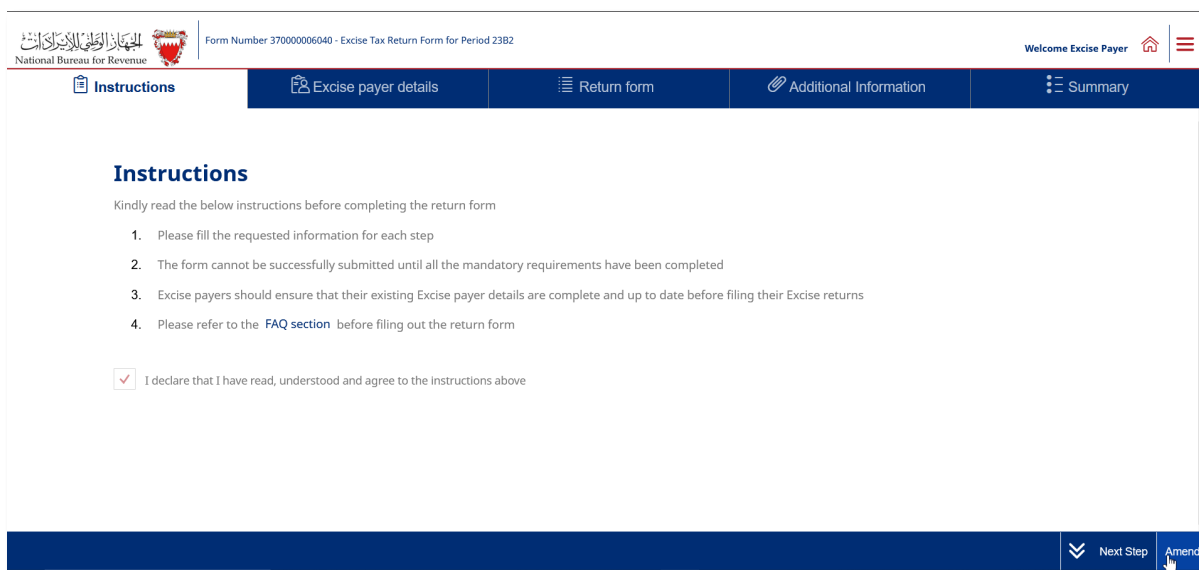


You will then be redirected to a page containing all the outstanding Excise returns (i.e. not yet filed). Filter your “Excise Return Forms” to access previous filings by selecting “Billed” from the drop-down menu at the top right corner of the screen and select the excise return for which you would like to submit the self-amendment.

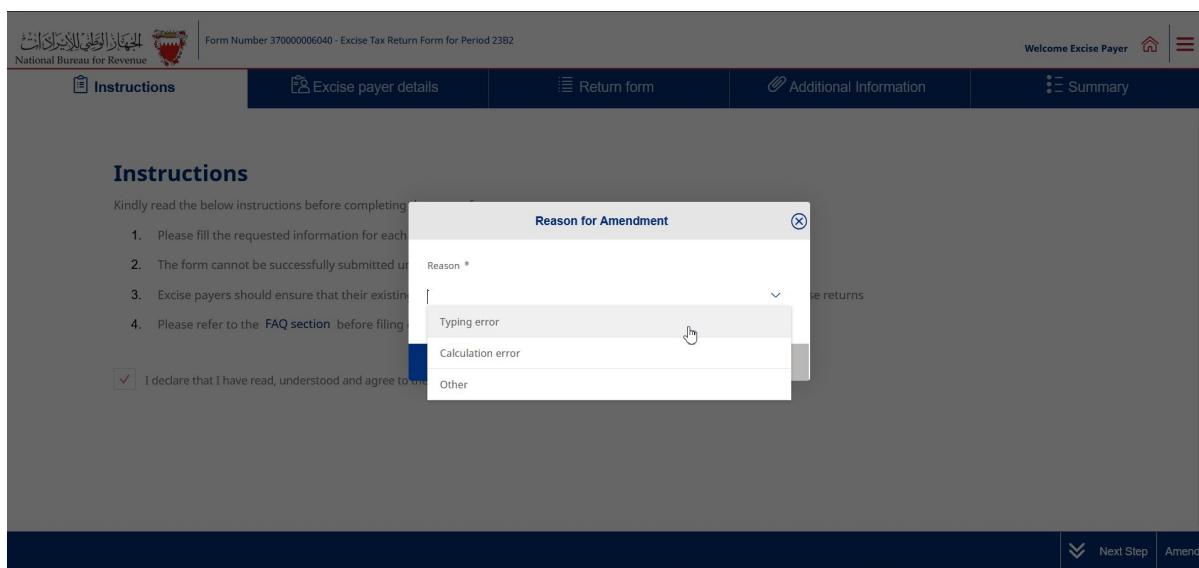


Amending the Excise return

Once you have accessed the Excise return, notice that you will be unable to make any modifications until you have clicked the amend button at the bottom right corner. Kindly ensure that you have all the necessary information to complete the self-amendment, as you will be unable to save the progress.



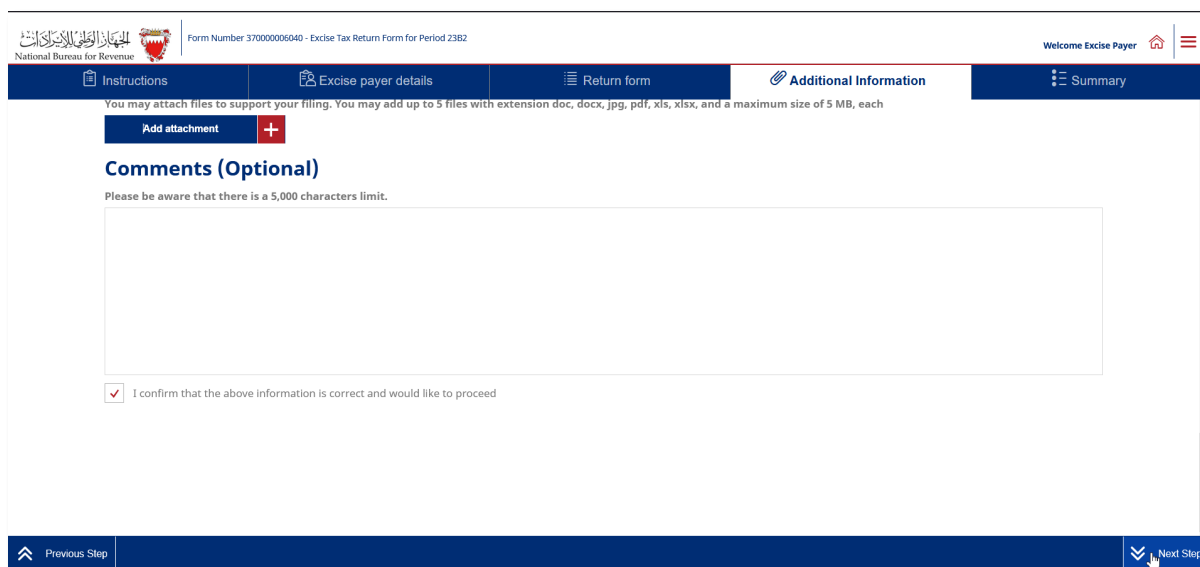
Click on the drop down and choose the most applicable reason for amending the return.



After confirming the “Instructions” and “Excise payer details” sections, complete the necessary amendments on the “Return form”.

In addition to the information contained in the original Excise Return, a self-amendment should include a description of the amended amounts, the original amounts, the differences as a result and the reason for the modification. This information can be uploaded as attachments or written in the “Additional notes” box found in the “Additional Information” section of the application.

How can Excise returns be modified?



Form Number 37000006040 - Excise Tax Return Form for Period 2382

Welcome Excise Payer

Instructions | Excise payer details | Return form | Additional Information | Summary

You may attach files to support your filing. You may add up to 5 files with extension doc, docx, jpg, pdf, xls, xlsx, and a maximum size of 5 MB, each

Add attachment +

Comments (Optional)

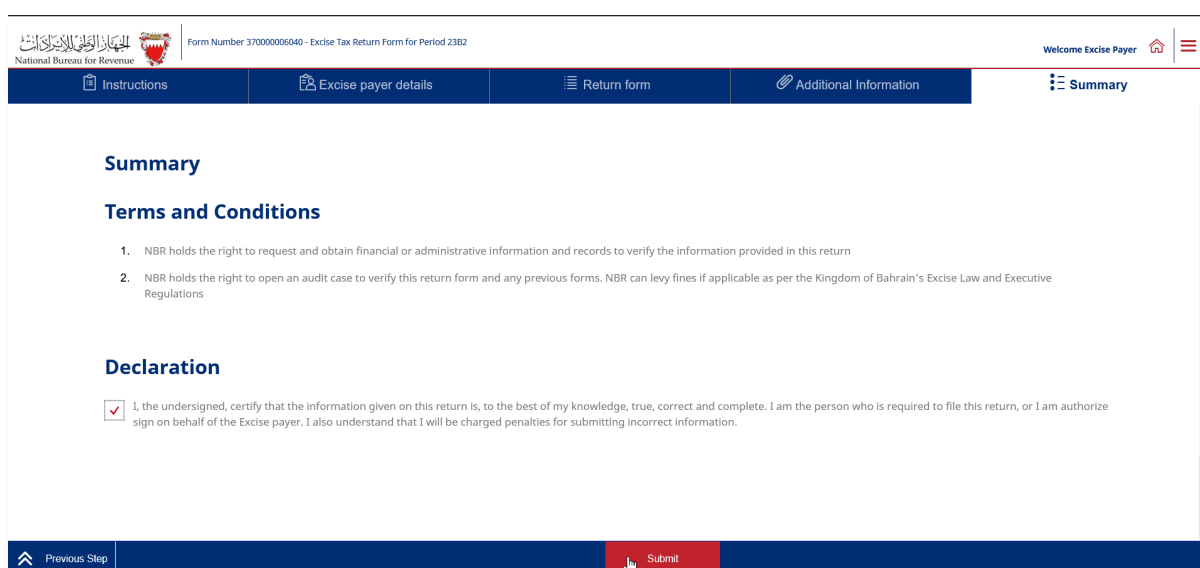
Please be aware that there is a 5,000 characters limit.

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

Previous Step | Next Step

Submitting the self-amendment

Once the form is completed and after agreeing to the declaration, you will be able to review and submit your self-amendment.



Form Number 37000006040 - Excise Tax Return Form for Period 2382

Welcome Excise Payer

Instructions | Excise payer details | Return form | Additional Information | Summary

Summary

Terms and Conditions

1. NBR holds the right to request and obtain financial or administrative information and records to verify the information provided in this return
2. NBR holds the right to open an audit case to verify this return form and any previous forms. NBR can levy fines if applicable as per the Kingdom of Bahrain's Excise Law and Executive Regulations

Declaration

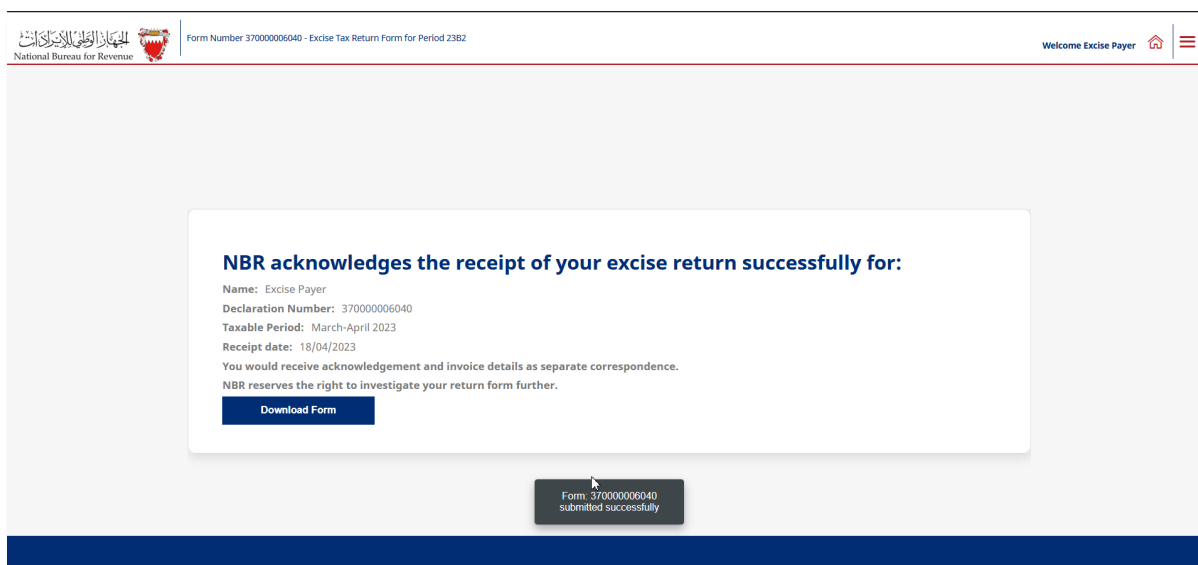
I, the undersigned, certify that the information given on this return is, to the best of my knowledge, true, correct and complete. I am the person who is required to file this return, or I am authorize sign on behalf of the Excise payer. I also understand that I will be charged penalties for submitting incorrect information.

Previous Step | Submit

You will then be redirected to a page confirming the successful submission of your self-amendment; there you will be able to view your submission and access the successful submission acknowledgment form. You should also expect to receive an SMS and email confirming your submission.

Kindly note that if you have filed a debit return, you should also receive a bill in “My Documents” breaking down your liability. If you have excess credit from a previous period, and that credit was used to offset your filed debit (in full or in part), you should expect to receive an offsetting letter under “My documents” on the portal as well.

What should an Excise payer do if in a debit/payable position?



The screenshot shows the NBR Excise Payer portal interface. At the top, there is a header with the National Bureau for Revenue logo and the text 'Form Number 37000006040 - Excise Tax Return Form for Period 2382'. A 'Welcome Excise Payer' message is visible in the top right corner. The main content area displays a confirmation message: 'NBR acknowledges the receipt of your excise return successfully for:'. Below this, the following details are listed: Name: Excise Payer, Declaration Number: 37000006040, Taxable Period: March-April 2023, and Receipt date: 18/04/2023. A note states: 'You would receive acknowledgement and invoice details as separate correspondence. NBR reserves the right to investigate your return form further.' A 'Download Form' button is present. At the bottom of the page, a dark blue banner contains the text: 'Form: 37000006040 submitted successfully'.

9. What should an Excise payer do if in a debit/payable position?

If the total Excise due filed is positive, an Excise payer is in a net debit/payable position and must pay dues to NBR. There are currently two payment channels to pay any outstanding balance. The first is through the Kingdom of Bahrain's National Portal (Bahrain.bh) via Debit or Credit Cards, and the second is through "Fawateer" service.

Kingdom of Bahrain's National Portal (Bahrain.bh)

An Excise payer can make payments through the Kingdom of Bahrain's National Portal (Bahrain.bh) – VAT/Excise Bills Payment Service. This service allows Excise payers to view their billed amounts and settle payments electronically without the use of cash or a physical card.

The Excise payer will have to enter the bill number and the corresponding Excise account number to view the bill, then Excise payer should enter the amount to be paid, contact details and debit/credit card information.

For more information on Bahrain.bh portal service, Excise payers can refer to the official Kingdom of Bahrain's National Portal website.

"Fawateer" service

There are three ways in which an Excise payer can settle the dues to NBR:

1. ONLINE AND MOBILE BANKING

An Excise payer should access the online bank portal or mobile app and input the required information.

What should an Excise payer do if in a debit/payable position?

If unsure of the amount owed to NBR, the Excise payer will have the option to enquire about the bill amount online before payment.

For more information on the online banking method, Excise payers should reach out to their respective banks.

2. BENEFITPAY MOBILE APPLICATION

An Excise payer can also make payments through the BenefitPay application by downloading it on their smartphone. The app allows the Excise payer to settle payments electronically without the use of cash or a physical card.

If unsure of the amount owed to NBR, the Excise payer will have the option to enquire about the bill amount online before payment.

For more information on BenefitPay and participating banks, Excise payers can refer to the official Benefit Company website. Please note that this app is intended for individuals and not corporations.

3. BANK BRANCH

An Excise payer also has the option to pay the amount due to NBR by visiting bank branch. This can be done by filling out a standard Fawateer form and submitting it to the bank.

For more information, Excise payers can reach out to their respective banks for availability and location.

In any case, the following information (found on an Excise payer's bill as shown in the example below) must be included in the payment:

- Excise bill number
- Excise account number
- Excise amount due as stated on the Excise invoice



Bill number: 370000005996 رقم الفاتورة:

Date of bill: 16/05/2023 تاريخ الفاتورة:


 الجهاز الوطني للإيرادات
 National Bureau for Revenue

Bill breakdown - تفاصيل الفاتورة

Excise payer name: Tester Demo 1 اسم الخاضع للانتقائية:

Excise payer address: Flat/Shop No. 1, Building 1, Road/Street 1, 1, Block 1, Bahrain عنوان الخاضع للانتقائية:

Other Identification Number: 3401760 رقم تعريفي آخر:

Excise account no.: 210018710300005 رقم حساب الانتقائية:

Please find below a breakdown of your bill. You may proceed to pay any outstanding balance by the due date using the bill number through available payment channels.⁽¹⁾

الرجاء الإطلاع على تفاصيل الفاتورة المبينة أدناه وسداد المبالغ في تاريخ استحقاق السداد المُحدد باستخدام رقم الفاتورة من خلال قنوات السداد المتاحة.⁽¹⁾

Bill number رقم الفاتورة	Transaction description وصف العملية	Start date of Excise Period تاريخ بداية فترة الانتقائية	End date of Excise Period تاريخ نهاية فترة الانتقائية	Payment due date تاريخ استحقاق السداد	Outstanding amount due المبلغ المستحق واجب السداد
370000005996	Excise الانتقائية	01/03/2023	30/04/2023	21/04/2023	BHD 1,000.000
	Excise Late Payment Penalty غرامة التأخر في سداد الانتقائية	01/03/2023	30/04/2023	22/04/2023	BHD 50.000
	Total amount إجمالي المبلغ				BHD 1,050.000

Kindly allow sufficient time for processing of your selected payment method to ensure payments for any outstanding amount are received by NBR by the payment due date to avoid any late payment administrative penalties.

For further information, please contact the National Bureau for Revenue on 80008001. This document is extracted from the automated system and does not need to be signed.

الرجاء مباشرة عملية السداد قبل وقت كافي لاستكمال الإجراءات اللازمة لطريقة السداد التي قمت باختيارها، والتأكد من استلام الجهاز الوطني للإيرادات لأي مبلغ مستحق في تاريخ استحقاق السداد لتجنب فرض أي غرامات إدارية للتأخر في السداد.
لمزيد من المعلومات، يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001. هذه الوثيقة مستخرجة من النظام الآلي ولا تحتاج للتوقيع.

(1) You may pay through payment services at Bahrain.bh, or Fawateer services available through your e-banking, bank branches or BenefitPay app.

(1) يتعين عليك سداد مستحقات الانتقائية من خلال الدفع عبر Bahrain.bh أو باستخدام خدمة فواتير من خلال الخدمات المصرفية الإلكترونية أو فرع البنك الخاص بك أو تطبيق BenefitPay.

Kindly note that if an Excise payer inputs incorrect details (i.e. Excise bill number or Excise account number) or an amount which is greater than the amount due, the transaction will be rejected.

Once the payment is submitted, the Excise payer will receive a notification of successful payment via SMS and email. An official letter of receipt can also be found under "My Documents" on the NBR portal.

For all the above methods, the amount due can be paid in full or in part. If the amount owed was paid in full, the Excise payer will receive an updated bill with zero outstanding amounts due. If the amount owed was partially paid, the Excise payer will receive a new bill on the NBR portal with the remaining amount owed.

If an Excise payer faces any issues with the above payment methods, he should contact NBR through his dedicated Relationship Manager (RM) or through the Contact Centre.

10. What should an Excise payer do if in a credit/refund position?

If the total Excise due filed is negative, an Excise payer is in a net credit/refundable position and is entitled to be reimbursed by NBR. On the return form, if the total Excise due is negative, the option for “Refund information” will appear in the “Summary” section.

An Excise payer will have the following options:

1. Yes – Request a refund of the amount from NBR (the Excise payer will also be required to specify the receiving IBAN), or;
2. No – Carry forward the amount and use it as a credit to offset Excise/VAT liabilities in future Excise/VAT periods.

An Excise payer can submit a refund request to claim back any excess Excise that he previously chose to carry forward.

Also note that NBR has the right to offset excess recoverable input Excise against any administrative fines, Excise or VAT due until the excess is depleted.

11. What are the different NBR assessments made for Excise payers by NBR?

There are three kinds of NBR assessments:

- **Estimated assessments:** These are Excise filings which are generated 15 days after the closing of Excise filing period for local producers who failed to submit Excise filings for that period
- The issued estimated assessment is treated like any Excise filing submitted by the filer for all purposes including accrual of penalties and posting of Excise due on Excise payer’s account
- Excise filers are notified of the issued estimated assessment and are expected to access and self-amend the estimated assessment to reflect actual values to avoid increase in penalties

- **NBR reassessment:** NBR may audit a submitted Excise filing (regular or ad-hoc) and if found to be inaccurate can amend the original Excise filing to reflect the revised amounts. Such a revised Excise filing issued by NBR on a submitted Excise filing is called NBR reassessment
- Any additional dues resulting from the NBR reassessment along with associated penalties are posted on the Excise payer's account which must be paid by the due date mentioned on the payment bill
- **NBR assessment:** NBR may audit one or more Custom declaration(s) submitted by the importer and if found to be incorrect can issue a fresh Excise filing accounting for the difference in dues identified. Such an Excise filing issued by NBR on one or more Customs declaration(s) is called an NBR assessment
- Any additional dues resulting from the final NBR assessment along with associated penalties are posted on the Excise payer's account which must be paid by the due date mentioned on the payment bill

As per Article (33) of the Excise Executive Regulations

12. Frequently Asked Questions (FAQs)

1. Which return form does the Excise payer have to file?

Excise returns will be available to the Excise payer to file in the "Excise Returns" section tagged with the due date of each.

2. Can an Excise payer file a zero return?

In periods where no activity subject to Excise has taken place, an Excise return should still be filed even if zero transactions are reported. This so-called 'Nil' return is still subject to the standard filing deadlines.

3. What is the purpose of drop down above returns list?

To allow searching for a return by its filing status.

4. How can an Excise payer amend the Excise returns that are submitted?

Submitted Excise Returns are available for amendment under the following path on the NBR Portal.

Excise Payer Login > Excise returns > Filter for Billed returns > Open relevant Excise return > Click on 'Amend' on the bottom right.

5. Can an Excise Payer view or download the attachments of a submitted Excise return?

Yes, attachments can be downloaded by Excise payer in display mode of Excise Return.

6. What is the Excise return reference number?

It is an identifier (a number composed of 12 digits shown at the top of the return) for NBR correspondence related to that Excise return.

7. What is the basic information page at the beginning of each Excise return; how may the Excise payer change it?

This is the Excise Payer profile information. This can be changed using the “Update Excise Payer Details” function on the homepage.

