

# KINGDOM OF BAHRAIN

## VAT RETURN FILING MANUAL DURING TRANSITION PERIOD OF THE STANDARD VAT RATE CHANGE (APPLICABLE FOR VAT PERIODS 21DEC, 21Q4 AND ANNUAL 2021)

FILING, PAYMENTS AND REFUNDS

DECEMBER 2021

VERSION 1.0



الْجِهَانُ الْوَطْنِي لِلْإِيرَاكَاتِ  
National Bureau for Revenue

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## 1. MANUAL OVERVIEW

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

- An overview of the VAT rules and procedures in Bahrain in relation to the VAT return process during the transitional period with the change in standard rate from 5% to 10%; and
- The necessary guidance to help them navigate the National Bureau for Revenue's (NBR) online portal and VAT return filing forms, making payments and apply for 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 VAT Relationship Manager (RM) or refer to "[Guidelines](#)" on the NBR website. You can also contact NBR's Contact Centre via email or the VAT hotline, details of which can be found under "[Contact us](#)" on the NBR website.



What is a VAT return?

## 2. WHAT IS A VAT RETURN?

A VAT return is the official document submitted to the NBR summarising the total output VAT due and input VAT recoverable for a given VAT period.

### OUTPUT VAT

The VAT amount charged by a VAT payer on supplies (sales) of goods or services subject to VAT (including deemed supplies and those subject to the reverse charge mechanism). Output VAT is payable to the NBR, generally by the person making the supply.

### INPUT VAT

The VAT incurred by a VAT payer on any goods or services subject to VAT which are purchased or imported for the purpose of his business.

Refer to the “VAT period, VAT return and payment” section of the VAT General Guide for additional information on output VAT, recoverable input VAT and the calculation of a VAT payer’s net VAT position.



Who should file a VAT return?

### 3. WHO SHOULD FILE A VAT RETURN?

Every VAT payer registered for VAT purposes in the Kingdom of Bahrain is required to assess his net VAT position for a given VAT period. This information should then be reported on a periodic basis in a VAT return.

Even if a VAT payer has not made any supplies or purchases and has not imported goods or services into Bahrain during a given VAT period, he is required to submit a VAT return if he is registered for VAT with NBR.

The VAT return should only be submitted by the VATable person or, if applicable, another person who has been authorised by NBR to act on behalf of the VAT payer such as a registered VAT Agent or VAT Representative.



## 4. WHEN SHOULD A VAT RETURN BE SUBMITTED?

The volume of a VAT payer's annual supplies subject to VAT determines when he is required to register for VAT and begin filing returns, as well as how often he is required to file returns.



### VAT PERIOD

A VAT period is the period for which a VATable person is required to:

- **Account for output VAT** due to the NBR; and
- **Account for input VAT** from the NBR



### FILING PERIOD

The month following the end of each VAT period, during which a VAT payer is required to submit his VAT return and pay any liabilities to NBR.

A VAT payer is required to:

- Report the output VAT due and input VAT recoverable for that VAT period to NBR.
- Pay output VAT due to the NBR if in a debit position; and
- Claim recoverable input VAT from the NBR or carry forward the excess for subsequent VAT periods if in a credit position.



### FILING/PAYMENT DUE DATE

A VAT return must be filed and any VAT due must be paid by the last day of the filing period (or the next business day if the last day of the filing period ends on a non-business day). If a VAT payer submits his returns or has unpaid VAT after the due date, he will begin to incur late filing and/or payment penalties.

The NBR will send the VAT payer reminders during the filing period to help avoid such penalties. However, it remains the responsibility of each VAT payer to comply with his obligation to file VAT returns and pay VAT due in accordance with the VAT Law and the VAT Executive Regulations.

### 4.1. Frequency of VAT filing

If the value of a VAT payer's annual supplies exceeds BHD 3 million, he will have monthly VAT periods corresponding to each Gregorian calendar month. Otherwise, he will have VAT periods corresponding to Gregorian calendar quarters, unless he is eligible for annual filing (see section 4.3).

When should a VAT return be submitted?

### Monthly Filing (Annual supplies > 3 million BHD)

Vat period	Jan	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec
Filing Period	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan
Example Filing Deadline for 2020	29 Feb	31 Mar	30 30	31 May	30 June	31 July	31 Aug	30 Sept	31 Oct	30 Nov	31 Dec	31 Jan

### Quarterly Filing (Annual supplies ≤ 3 million BHD)

Vat period	Jan-Mar	Apr-June	July-Sept	Oct-Dec
Filing Period	Apr	July	Oct	Jan
Example Filing Deadline for 2020	30 Apr	31 July	31 Oct	31 Jan

The above VAT periods apply, unless:

- A VAT payer is notified by the NBR to use an adjusted VAT period (e.g., a shift from quarterly to monthly VAT periods). In this case, he will be notified of the change within three months prior to the effective date of change.
- A VAT payer, whose annual supplies do not exceed BHD 3 million may requests the NBR to change his VAT filing frequency from quarterly to monthly. If the NBR accepts the request, the VAT payer will be notified of the date on which the change will take effect.

## 4.2. Annual filling / Simplified VAT Return

A VAT payer who is a resident in the Kingdom of Bahrain who has less than BHD 100,000 of annual supplies may apply to the NBR to file annually and to submit a simplified VAT return. A VAT payer who is part of a VAT group may not apply to file annually. The NBR may accept or reject an application to file annually and may request further information from the VAT payer as part of considering an application.

Requests to change to a simplified VAT Return should be submitted online using the NBR portal. Please refer to the “Simplified VAT Return Form Manual” available on the NBR website for further information.

Requests to change to an annual VAT period should be submitted online using the NBR portal. Refer to the “Change of VAT return filing frequency manual” available on the NBR website for further information.

How should a VAT return form be submitted?

## 5. HOW SHOULD A VAT RETURN FORM BE SUBMITTED?

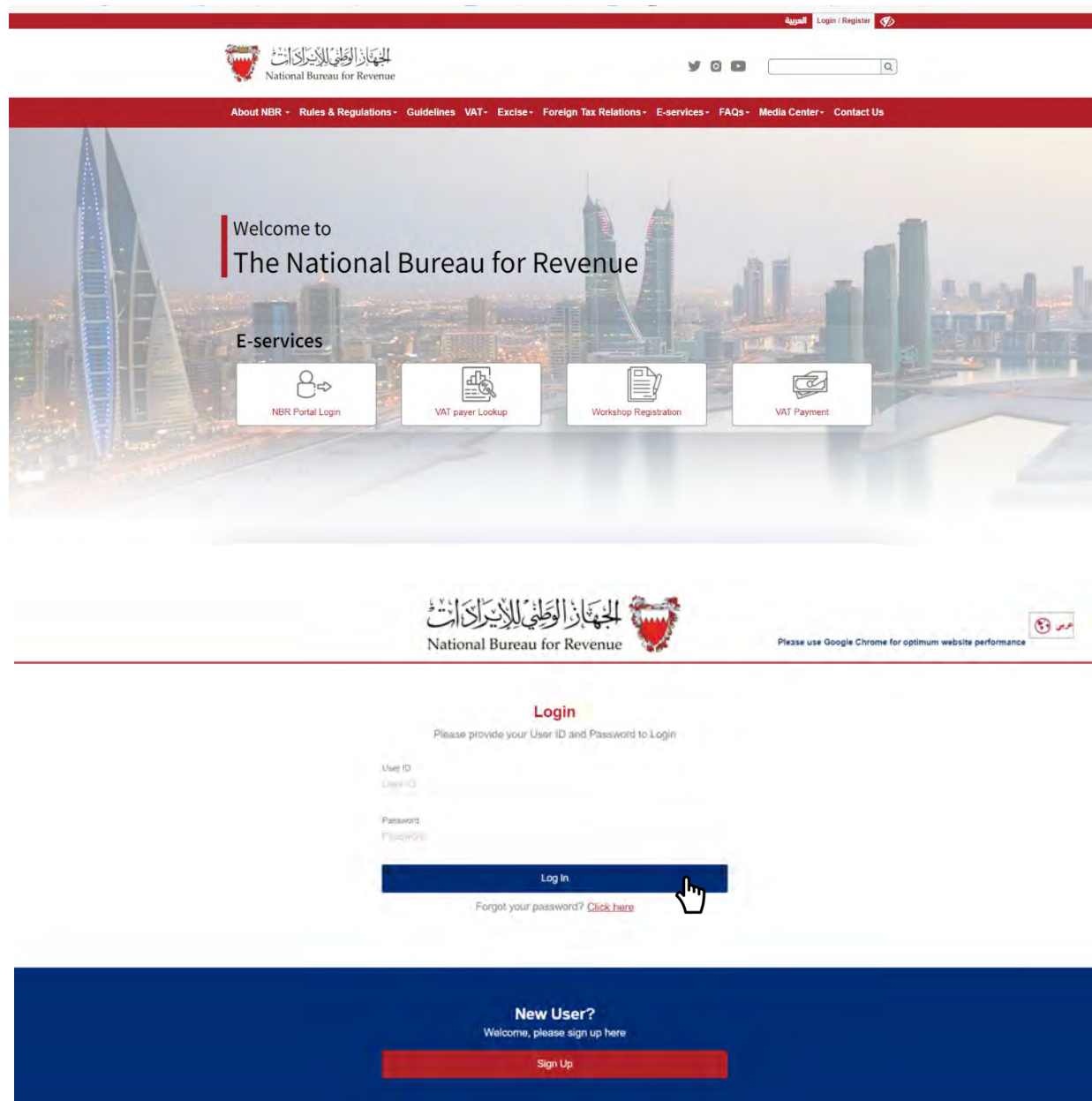
All VAT returns should be submitted online using the NBR portal. Please refer to the steps below when filing a VAT return.

### Accessing the VAT return form

Access the Login page on the NBR website using the following link: <https://www.nbr.gov.bh/>. The portal should be accessed via Google Chrome for best performance.

**Note:** NBR portal should be accessed via Google Chrome for optimal utilization.

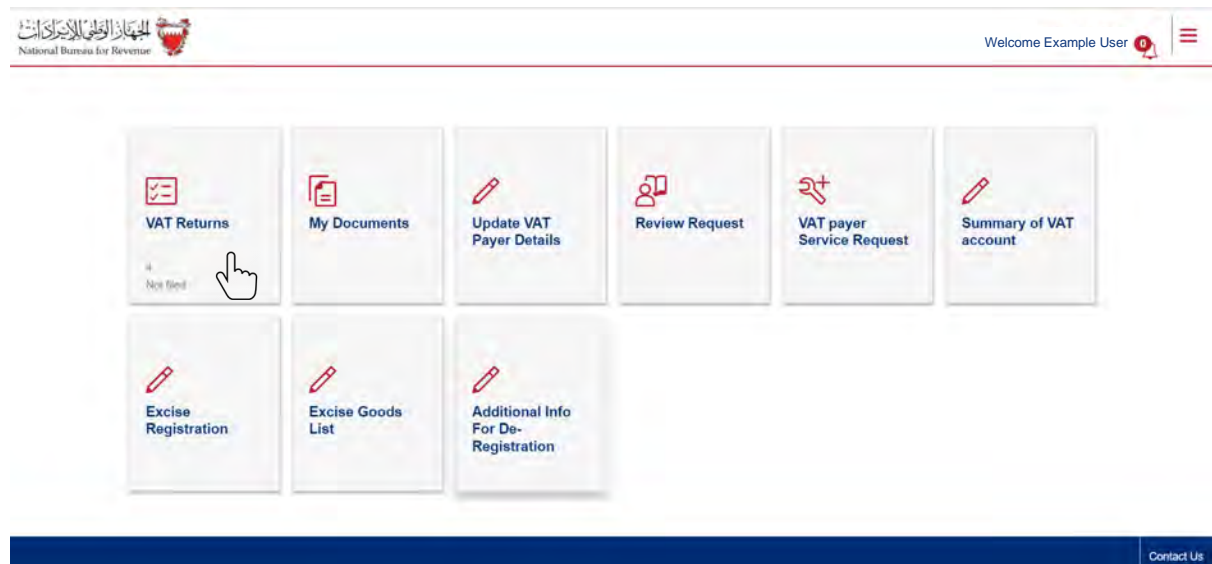
Log in to the portal using your User ID and Password (used during registration).



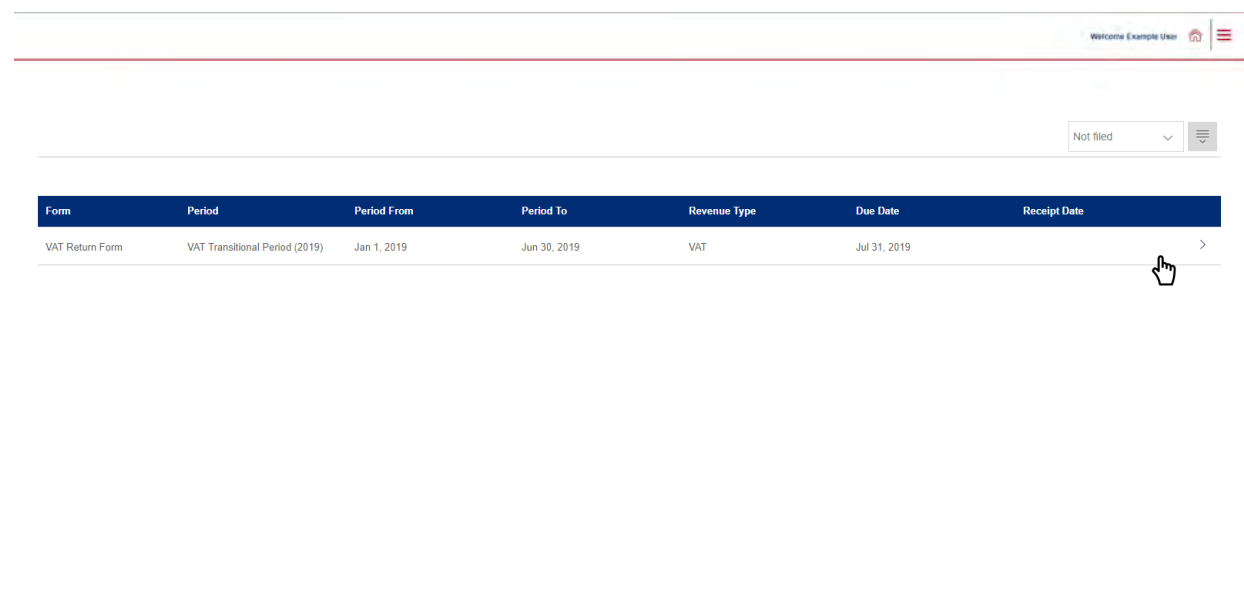


How should a VAT return form be submitted?

Access your outstanding filing obligations by clicking on “VAT Returns” on the homepage. The number displayed at the bottom of this button (i.e., “1 not filed”) indicates the number of outstanding filing obligations.



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

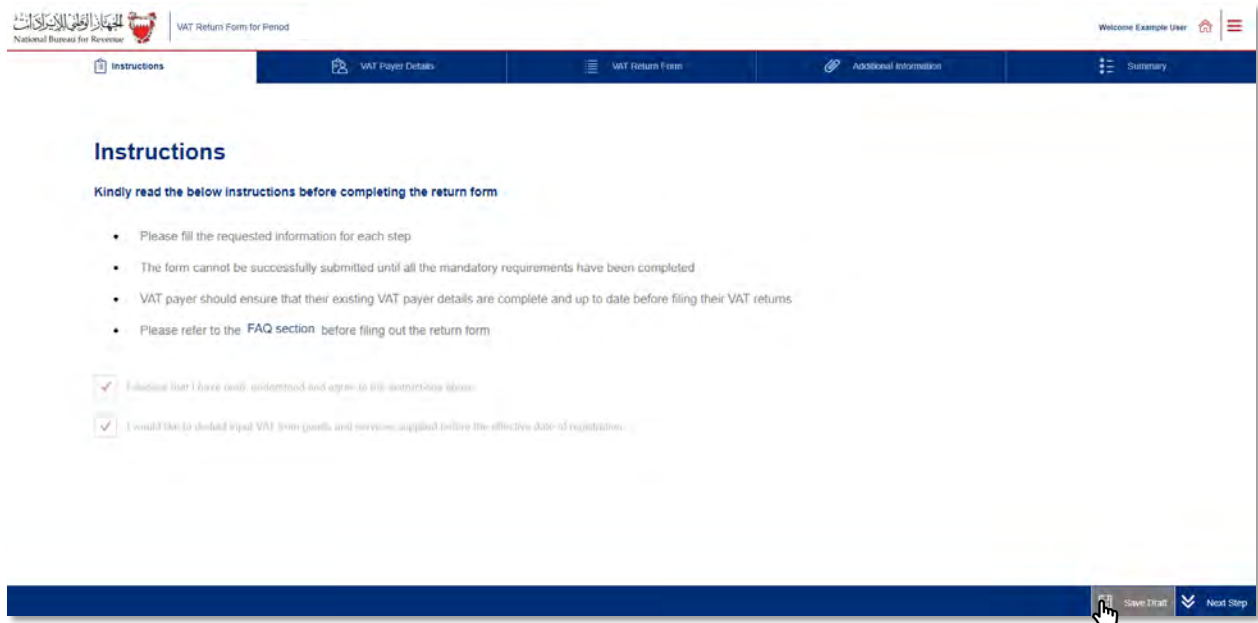


### Filling in the VAT return form

After reviewing the conditions of submitting your VAT return form, you must agree to the instructions by checking the box to proceed with the form.

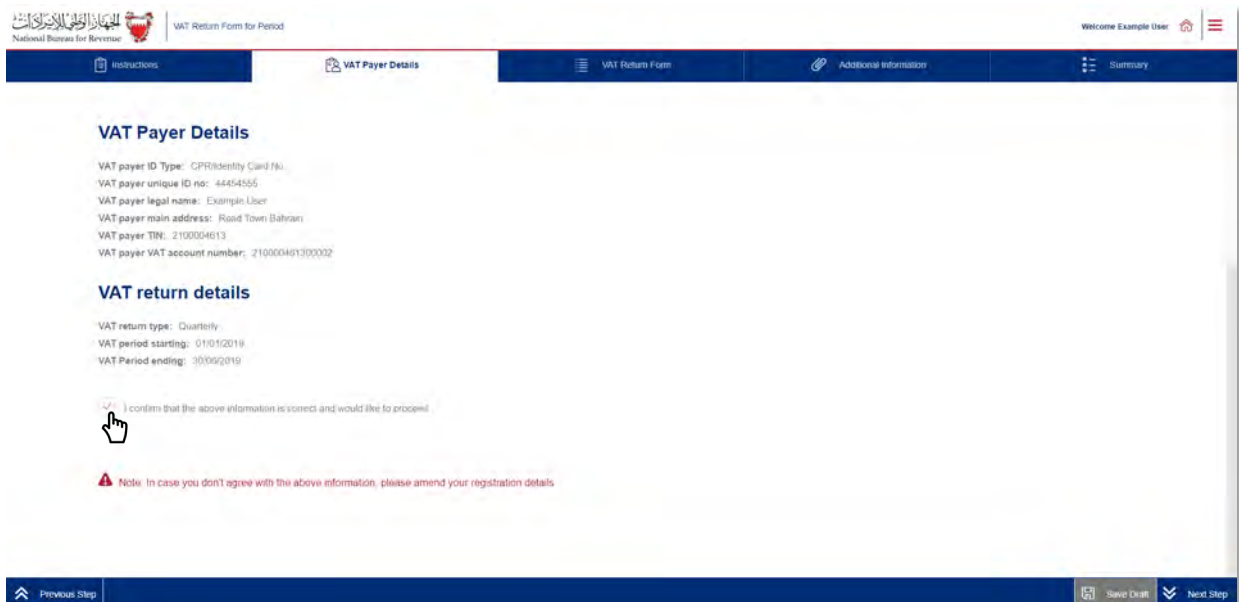
How should a VAT return form be submitted?

There is also a second (optional) check box which you may choose if you would like to deduct input VAT on goods purchased prior to the time you registered in the first return after registration. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner.



The screenshot shows the 'Instructions' section of the VAT Return Form. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period'. The user is logged in as 'Example User'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area is titled 'Instructions' and includes the following text: 'Kindly read the below instructions before completing the return form'. Below this are four bullet points: 'Please fill the requested information for each step', 'The form cannot be successfully submitted until all the mandatory requirements have been completed', 'VAT payer should ensure that their existing VAT payer details are complete and up to date before filing their VAT returns', and 'Please refer to the FAQ section before filing out the return form'. There are two checked checkboxes: 'I declare that I have read, understood and agree to all instructions above.' and 'I would like to deduct input VAT from goods and services supplied before the effective date of registration.'. At the bottom right, there are 'Save Draft' and 'Next Step' buttons.

You should then review and, where necessary, amend your VAT payer and return details before continuing. If you need to make any adjustments to these details, please go to “Update VAT Payer Details” on the homepage of the portal. If you cannot make changes to your details via the portal, please contact the NBR for assistance through one of the contact channels stated on the NBR’s website.



The screenshot shows the 'VAT Payer Details' section of the VAT Return Form. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period'. The user is logged in as 'Example User'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area is titled 'VAT Payer Details' and includes the following information: 'VAT payer ID Type: CPR/Identity Card No.', 'VAT payer unique ID no: 44454555', 'VAT payer legal name: Example User', 'VAT payer main address: Road Town, Bahrain', 'VAT payer TIN: 210004613', and 'VAT payer VAT account number: 21000461300002'. Below this is the 'VAT return details' section with the following information: 'VAT return type: Quarterly', 'VAT period starting: 01/01/2019', and 'VAT Period ending: 30/09/2019'. There is a checked checkbox: 'I confirm that the above information is correct and would like to proceed.'. A red warning icon and text state: 'Note: In case you don't agree with the above information, please amend your registration details'. At the bottom left, there is a 'Previous Step' button, and at the bottom right, there are 'Save Draft' and 'Next Step' buttons.

After confirming the VAT payer details, you will be able to proceed to next step “VAT Return Form”.

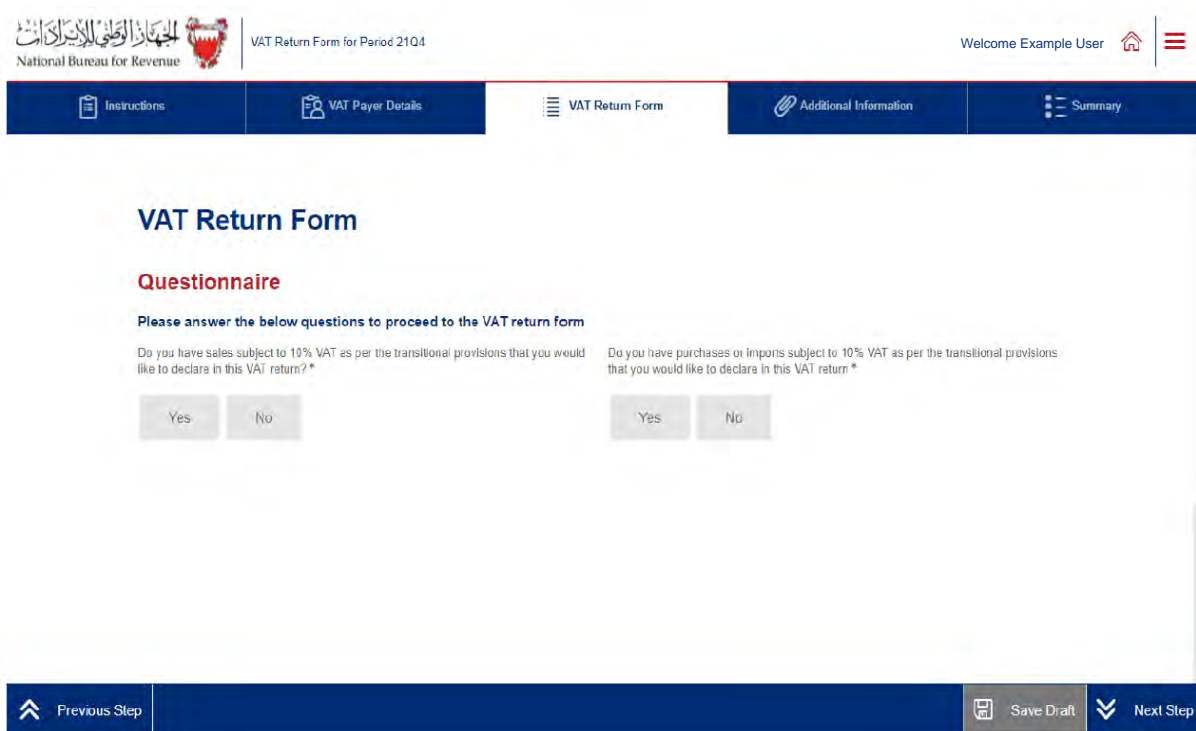
How should a VAT return form be submitted?

## Change in rate related questionnaire

In this section, a questionnaire must be answered prior to proceeding to fill the VAT return form.

Certain fields will be displayed depending upon the selection of answers. The questionnaire consists of two questions:

- Question 1: Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?
- Question 2: Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?



The screenshot shows the 'VAT Return Form for Period 21Q4' interface. At the top, there is a navigation bar with 'Instructions', 'VAT Payer Details', 'VAT Return Form' (active), 'Additional Information', and 'Summary'. Below the navigation bar, the main heading is 'VAT Return Form' followed by 'Questionnaire'. A prompt asks the user to answer two questions to proceed. The first question is 'Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?\*' with 'Yes' and 'No' buttons. The second question is 'Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?\*' with 'Yes' and 'No' buttons. At the bottom, there are navigation buttons for 'Previous Step', 'Save Draft', and 'Next Step'.

If you select “No” for both questions, then the return form will be displayed without activating fields that relate to changes in the standard rate from 5% to 10%. On the other hand, if “Yes” was selected for both questions, new fields related to supplies, purchases or imports made on the standard rate of 10% will be displayed.

After answering the questionnaire, you will be able to fill in the “VAT Return Form” section using the appropriate amounts applicable to the return period. For additional guidance, click on the tooltips (question marks) and a hover box will appear to explain the line items.

Please note that Line 9 of the previous VAT return form “Imports subject to VAT either paid at customs or deferred” has been split into the following which can be seen in the current return form:


- Line 9: Imports subject to VAT paid at customs





How should a VAT return form be submitted?






- Line 10: Imports subject to deferral at customs

The VAT amount is automatically calculated and is based on the classification highlighted in the tooltips. If the VAT treatment of these amounts does not match those in your accounting books, please revise your classifications and/or consult with your VAT adviser.



VAT Return Form for Period 21Q4

Welcome Example User  

 Instructions
 VAT Payer Details
 VAT Return Form
 Additional Information
 Summary

## VAT Return Form

### Questionnaire

**Please answer the below questions to proceed to the VAT return form**

Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

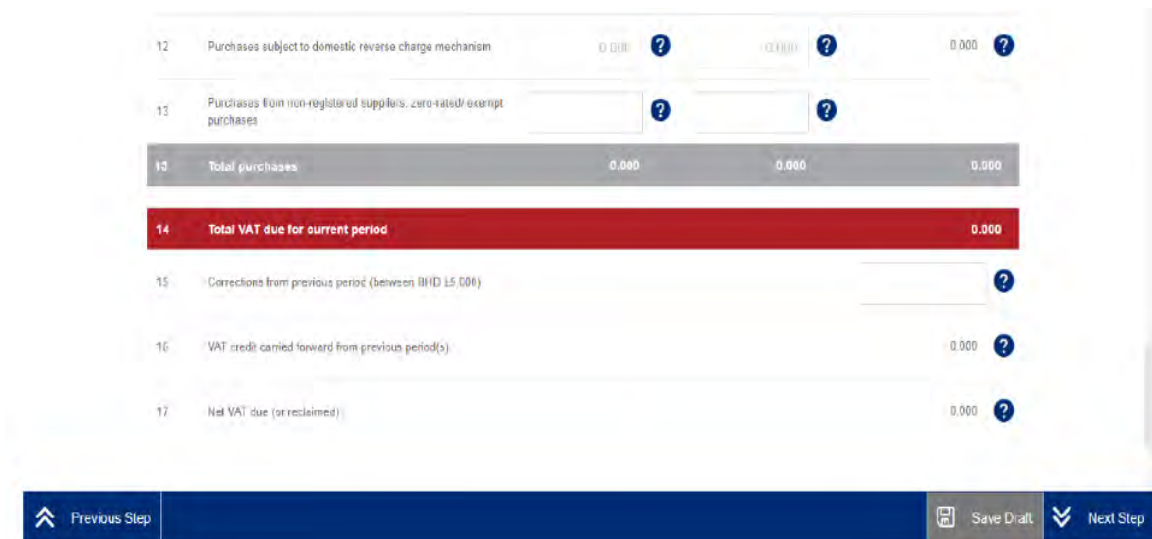
### VAT on sales

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	<input type="text"/>	<input type="text"/>	0.000
1(b)	Standard rated sales at 10%	0.000	0.000	0.000
2	Sales to registered VAT payer in other GCC States	0.000	0.000	
3	Sales subject to domestic reverse charge mechanism	<input type="text"/>	<input type="text"/>	
4	Zero rated domestic sales	<input type="text"/>	<input type="text"/>	
5	Exports	<input type="text"/>	<input type="text"/>	
6	Exempt sales	<input type="text"/>	<input type="text"/>	
7	<b>Total sales</b>	0.000	0.000	0.000

### VAT on purchases

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8(a)	Standard rated domestic purchases at 5%	<input type="text"/>	<input type="text"/>	0.000
8(b)	Standard rated domestic purchases at 10%	0.000	0.000	0.000
9	Imports subject to VAT paid at customs	<input type="text"/>	<input type="text"/>	0.000
10	Imports subject to deferral at customs	<input type="text"/>	<input type="text"/>	0.000
11(a)	Imports subject to VAT accounted for through reverse charge mechanism at 5%	<input type="text"/>	<input type="text"/>	0.000
11(b)	Imports subject to VAT accounted for through reverse charge mechanism at 10%	0.000	0.000	0.000

How should a VAT return form be submitted?



The screenshot shows a VAT return form with the following items:

12	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
13	Purchases from non-registered suppliers, zero-rated/exempt purchases			
13	<b>Total purchases</b>	<b>0.000</b>	<b>0.000</b>	<b>0.000</b>
14	<b>Total VAT due for current period</b>			<b>0.000</b>
15	Corrections from previous period (between BHID L5,000)			
16	VAT credit carried forward from previous period(s)		0.000	
17	Net VAT due (or reclaimed)		0.000	

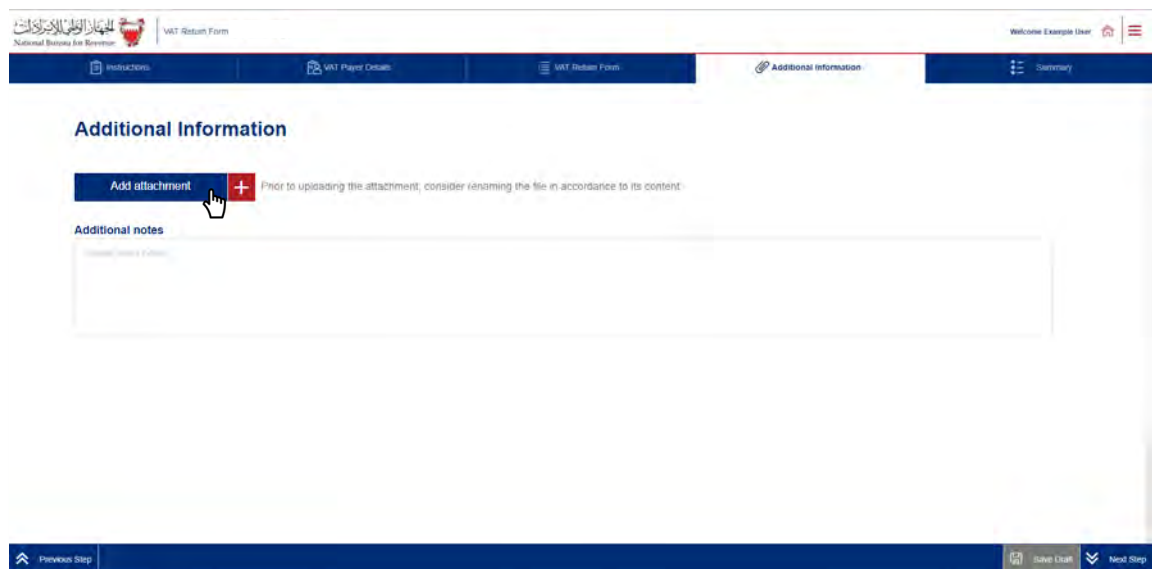
Navigation buttons: Previous Step, Save Draft, Next Step.

Please refer to the FAQs in Section 9 of this manual for additional information on the VAT return and/or contact your Relationship Manager (if any) or NBR’s contact centre.

For more information with regards to transitional rules please refer to VAT Rate Change Transitional Provisions Guide.

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

If you are modifying a previously submitted VAT return, you will be required to upload relevant documents.

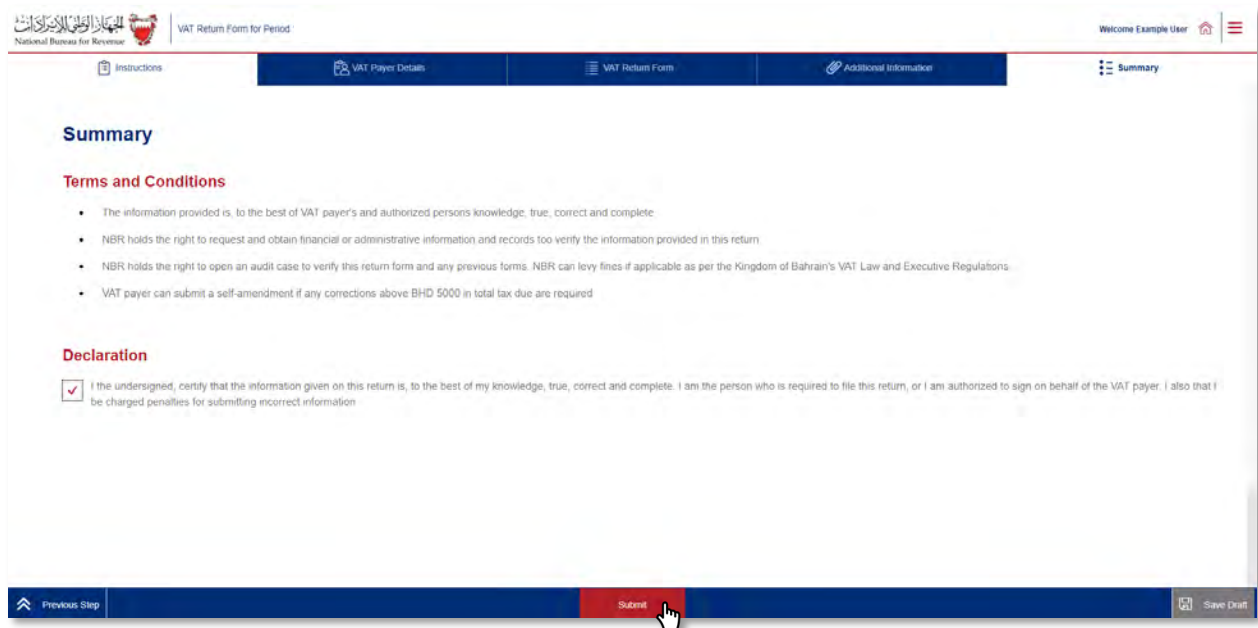


The screenshot shows the 'Additional Information' section of the VAT return form. It includes a navigation bar with 'Instructions', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area has a header 'Additional Information' and a button 'Add attachment' with a red plus icon. Below the button is a text area for 'Additional notes'. Navigation buttons 'Previous Step' and 'Next Step' are visible at the bottom.

How should a VAT return form be submitted?

## Submitting the VAT 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. If your draft form is not submitted within 45 days, it will be automatically deleted from the portal.



The screenshot displays the 'VAT Return Form for Period' interface. At the top, there is a navigation bar with 'Instructions', 'VAT Payer Details', 'VAT Return Form', and 'Additional Information'. The main content area is titled 'Summary' and includes a 'Terms and Conditions' section with the following bullet points:

- The information provided is, to the best of VAT payer's and authorized persons knowledge, true, correct and complete.
- NBR holds the right to request and obtain financial or administrative information and records too 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 VAT Law and Executive Regulations.
- VAT payer can submit a self-amendment if any corrections above BHD 5000 in total tax due are required.

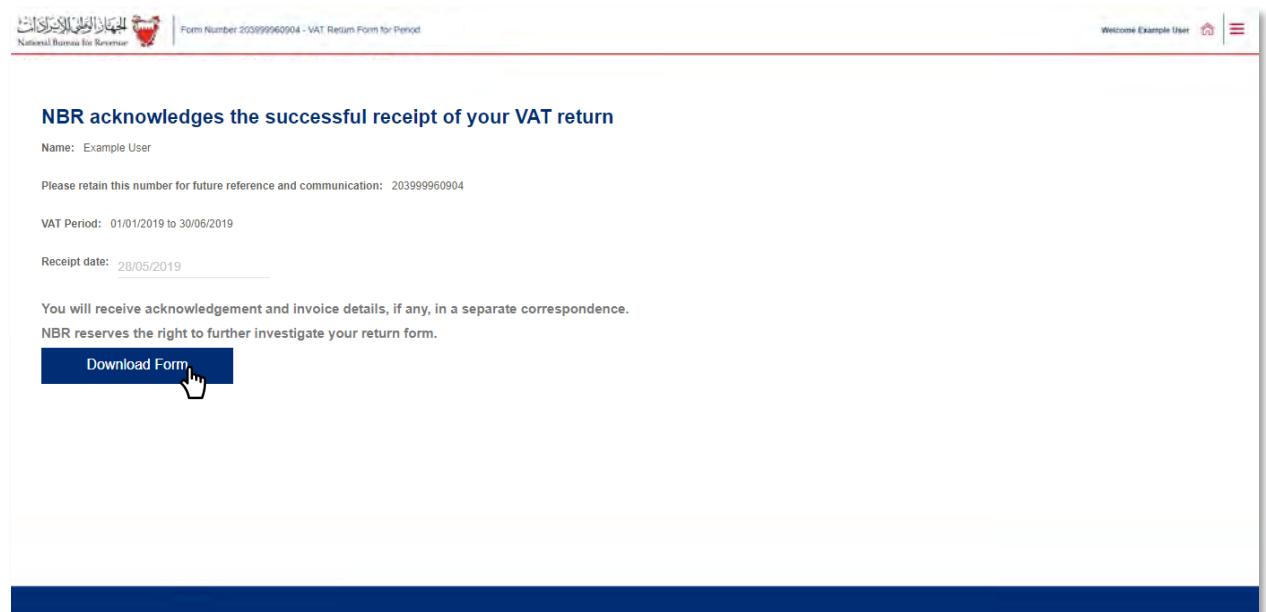
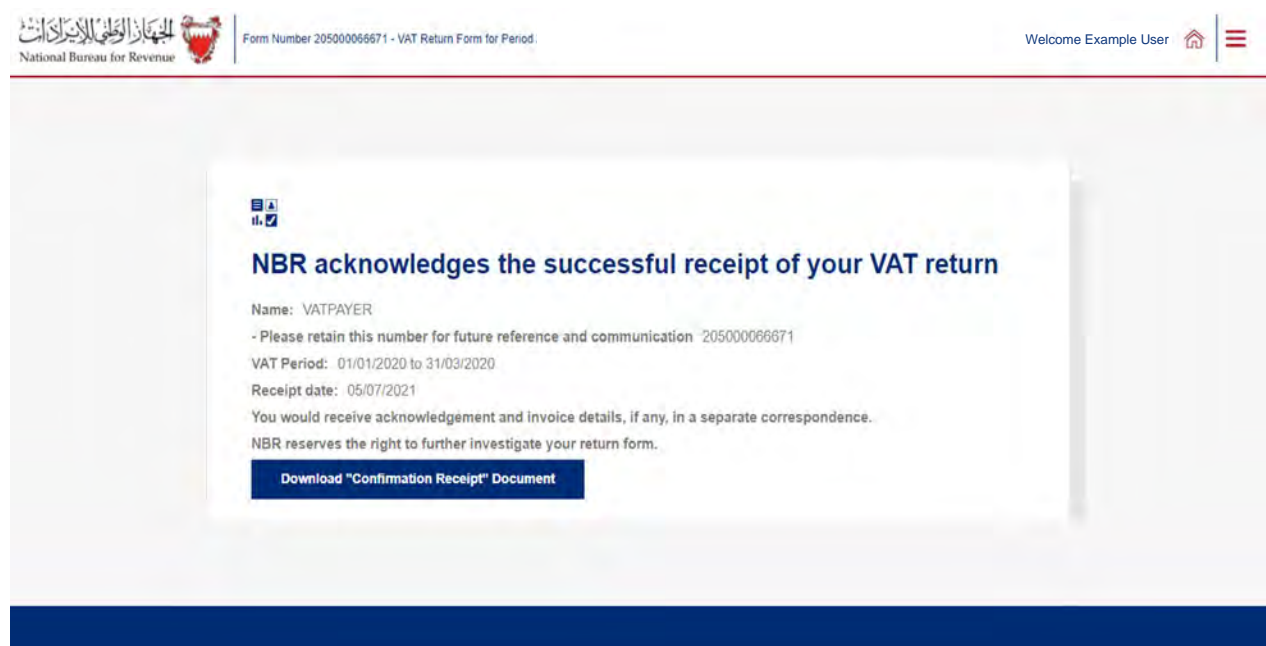
Below this is the 'Declaration' section, which contains a checked checkbox and the text: "I, the undersigned, certify that the information given on this return is, to the best of my knowledge, true, correct and complete. I am the person who is required to file this return, or I am authorized to sign on behalf of the VAT payer. I also that I be charged penalties for submitting incorrect information". At the bottom of the page, a red 'Submit' button is highlighted with a mouse cursor, alongside 'Previous Step' and 'Save Draft' buttons.

Once the form is submitted, you will be directed to a page confirming its successful submission. On this page, you can view your submission and access your "Confirmation receipt," an acknowledgement of successful submission. You should also expect to receive an SMS and email confirming your submission.

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 the VAT due (in full or in part), you should also expect to receive an offsetting letter under "My documents" on the portal.




How should a VAT return form be submitted?




How should a VAT return form be submitted?

### Confirmation receipt of your VAT return.



213999960904



الجهاز الوطني للإيرادات  
National Bureau for Revenue

Ref. Number : 203999960904 : الرقم المرجعي  
Date of Letter : 28/05/2019 : تاريخ الرسالة

**Confirmation Receipt Of VAT Return**

**تأكيد استلام إقرار القيمة المضافة**

<b>VAT payer name:</b>	Example User	اسم الخاضع للقيمة المضافة:
<b>VAT payer address:</b>	Flat/Shop No. 00000, Building Building, Road/Street Road, Town, Block 000, Bahrain 44454555	عنوان الشخص الخاضع للقيمة المضافة:
<b>CPR/Identity Card No.:</b>		رقم لشركة أجنبية:

Dear Example User,

You have successfully submitted your VAT return Ref. No.: 203999960904 for VAT period starting 01/01/2019 and ending 30/06/2019 of amount BHD 0.000.

عزيمي Example User .

لقد قمت بتقديم إقرار القيمة المضافة الخاص بك والذي يحمل الرقم المرجعي 203999960904 لفترة القيمة المضافة من 01/01/2019 الى 30/06/2019 بقيمة 0.000 دينار بحريني.

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.

لمزيد من المعلومات - يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001.  
يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج للتوقيع.

If a VAT payer's output VAT exceeds his input VAT, he is in a net VAT debit/payable position and must pay the excess output VAT to NBR (i.e., Line 17 of the VAT Return Form will be a positive value). Please refer to Section 6 of this manual for additional information.

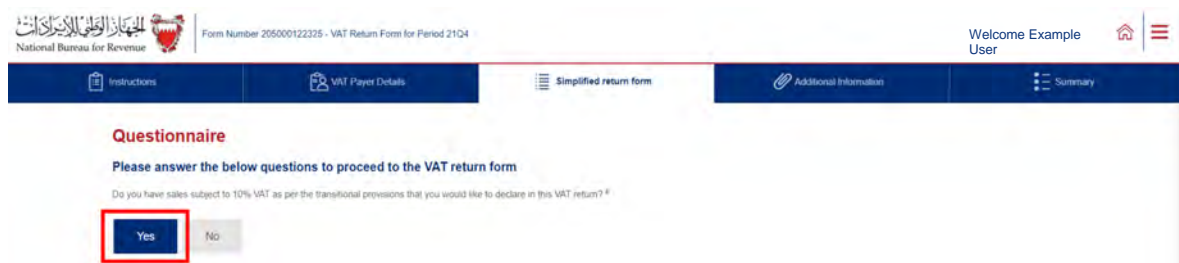
If a VAT payer's input VAT exceeds his output VAT, he is in a net VAT credit/refundable position and is entitled to a refund from the NBR (i.e., Line 17 of the VAT Return Form will be a negative value). Please refer to Section 7 of this Manual for additional information.

### Simplified VAT return form

First, you must answer the question to the VAT return form. The VAT Return form fields displayed might differ depending on your answer for the below question:

How should a VAT return form be submitted?

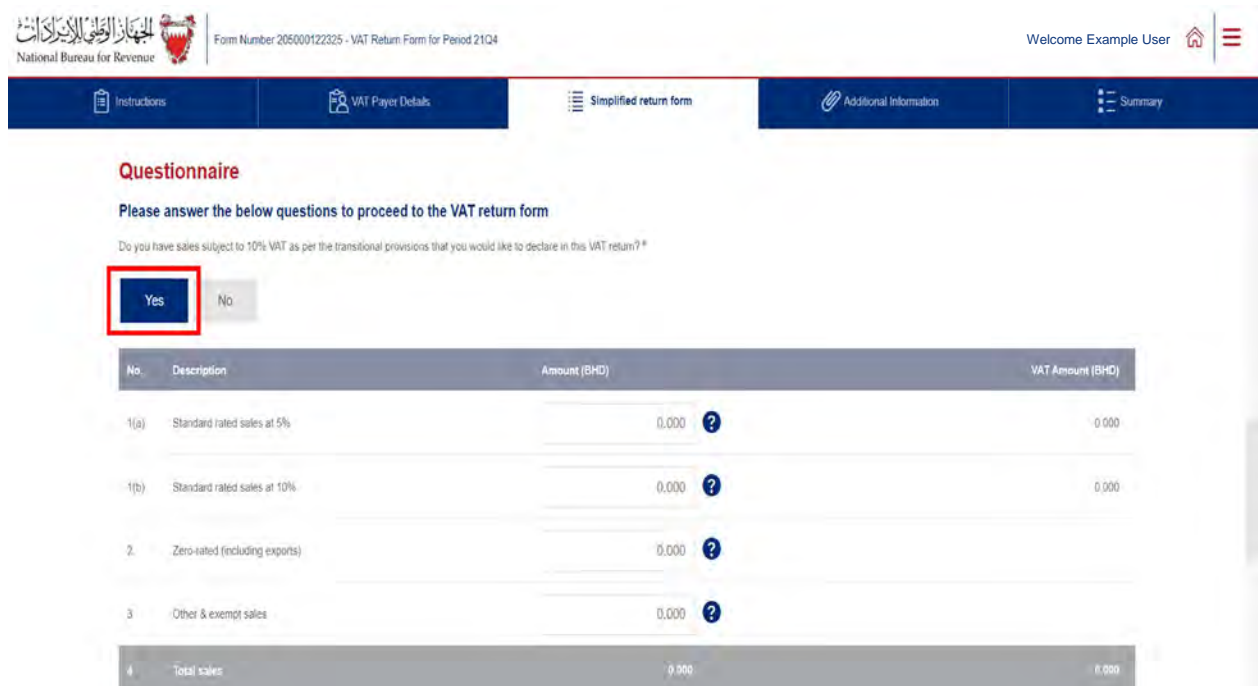
- Question 1: Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?



The screenshot shows the 'Questionnaire' section of the VAT Return Form. The question is: 'Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?'. The 'Yes' button is highlighted with a red box, indicating it has been selected.

If you answer the question with “No”, then the existing return form will be displayed without changes. On the other hand, if “Yes” was selected fields related to 10% will be displayed.

After answering the question, you will be able to fill in the “VAT Return Form” section using the appropriate amounts applicable to the return period. For additional guidance, click on the tooltips (question marks) and a hover box will appear to explain the line items.



The screenshot shows the 'Questionnaire' section with the 'Yes' button highlighted. Below the questionnaire, a table displays sales data for the period 21Q4. The table has four columns: No., Description, Amount (BHD), and VAT Amount (BHD). The 'Yes' button is highlighted with a red box.

No.	Description	Amount (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	0,000 ?	0,000
1(b)	Standard rated sales at 10%	0,000 ?	0,000
2.	Zero-rated (including exports)	0,000 ?	
3	Other & exempt sales	0,000 ?	
4	Total sales	0,000	0,000



How should a VAT return form be submitted?

5	Total purchases	0.000	0.000
6	<b>Total VAT due for current period</b>		<b>0.000</b>
7	Corrections from previous period (between BHD A&5,000)	0.000	
8	VAT credit carried forward from previous period(s)		0.000
9	Net VAT due (or reclaimed)		0.000

⚠ Please note that the penalties shown reflect the amount applied before revisions, offsetting, payment or any additional penalties imposed by NBR. You may find the net remaining penalty due, if any, on your VAT bill.

⚠ Please note that overdue liabilities will be automatically offset against any available credit on your account. Also, please note that on account credit, both carry forward and refund credit, will not be available for offsetting if under review.

⚠ Please note that no field can be empty, and all fields must be filled to continue. If you have no reported amounts for a specific field, you can type 0.

Previous Step Save Draft Next Step

For more information with regards to transitional rules please refer to VAT Rate Change Transitional Provisions Guide available on NBR's website.

The procedures for submitting a simplified VAT return and paying any VAT liability shown on the form are the same as outlined above for a full VAT return form.

## 6. WHAT SHOULD A VAT PAYER DO IF IN A DEBIT/PAYABLE POSITION?

If a VAT payer's output VAT exceeds his input VAT, he is in a net VAT debit/payable position and must pay the excess output VAT to the NBR. Payments can be made using Benefit's "Fawateer" service or through E-government website (bahrain.bh).

There are four ways in which a VAT payer can pay VAT due to the NBR:



### ONLINE AND MOBILE BANKING

A VAT payer may access his online bank portal or mobile app and input the required information.

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

For more information on the online banking method, VAT payers should reach out to their bank.



### BENEFITPAY MOBILE APPLICATION

A VAT payer can also make payments through the BenefitPay application, available for download on smartphones. The app allows the VAT payer to make payments electronically without the use of cash or a physical card.

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

For more information on BenefitPay and participating banks, VAT payers can refer to the official Benefit Company website. The BenefitPay app is intended for individuals and not corporations.



### BANK BRANCH

A VAT payer may pay amounts owed to the NBR at a bank branch.

The VAT payer must either submit a standard Fawateer form to their branch, or submit a written request signed by an authorised signatory. This is dependent on the VAT payer's bank.

For more information, VAT payers can reach out to their bank for availability and location.

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



### VAT bill payment service through E-government website (Bahrain.bh)

A VAT payer may pay amounts owed to the NBR through selecting the VAT bill payment service on E-government website. VAT payer may use debit\credit card for payment.

The following information (found on a VAT payer's bill as shown in the example below) must be included in the payment:

- VAT bill number
- VAT account number
- Payment amounts due


Bill number: 20399960486 : رقم الفاتورة  
 Date of letter: 19/05/2019 : تاريخ الخطاب

**Bill breakdown - تفصيل الفاتورة**

VAT payer name: Example User : اسم الخاضع للقيمة المضافة:  
 VAT payer address: 2.44.PAYER 1.FAYER : عنوان الشخص الخاضع للقيمة المضافة:  
 2.MANAMA.ZAUFFI.BAHRAIN  
 CR number: 74841 : رقم السجل التجاري:  
 VAT account number: Z10000244300002 : رقم الحساب للقيمة المضافة:

Find below a breakdown of your bill. Please, proceed to pay any outstanding balance by the due date using the bill number through your Internet banking portal, bank branch or BenefitPay app. Note that automatic processing shows the amount due:  
 فيما يلي تفصيل الفاتورة. يرجى سداد أي مستحقات في موعد الاستحقاق المُحدد باستخدام رقم الفاتورة من خلال البوابة الإلكترونية البنكية الخاصة بك أو فرع البنك الخاص بك أو برنامج BenefitPay. يُحيطك علماً بأن المعالجة الآلية تُظهر المبلغ المستحق.

Bill number رقم الفاتورة	Transaction description وصف العملية	Start date of VAT Period تاريخ بداية فترة القيمة المضافة	End date of VAT Period تاريخ نهاية فترة القيمة المضافة	Payment due date تاريخ استحقاق الدفع	Outstanding amount due المبلغ المُستحق واجب السداد
20399960486	VAT قيمة المضافة	01/10/2020	31/12/2020	31/01/2021	BHD 5,000,000
Total VAT amount إجمالي مبلغ القيمة المضافة					BHD 5,000,000

For further information, please contact the National Bureau for Revenue on +97380008001  
 This document is extracted from the automated system and does not need to be signed.  
 لمزيد من المعلومات، يرجى الاتصال بالجهاز الوطني للإيرادات على +97380008001  
 هذه الوثيقة مستخرجة من النظام الآلي ولا تحتاج لتوقيع.

If a VAT payer inputs incorrect details (i.e. VAT bill number or VAT account number) or an amount which is greater than the amount due, the transaction will be rejected.

Once the payment has been made, the VAT payer will receive a notification via SMS and email. An official letter of receipt can also be found under “My Documents” on the NBR portal.

For all the above payment channels, the amount owed can be paid in full or in part. If the amount owed is paid in full, the VAT payer will receive an updated bill showing a zero balance. If the amount owed is partially paid, the VAT payer will receive a new bill on the NBR portal showing the balance payable.

If a VAT payer faces any issues with the above payment channels (including foreign VAT payers without access to these channels), he should contact NBR through his dedicated relationship manager or through the contact centre.

What should a VAT payer do if in a credit/refund position?

## 7. WHAT SHOULD A VAT PAYER DO IF IN A CREDIT/REFUND POSITION?

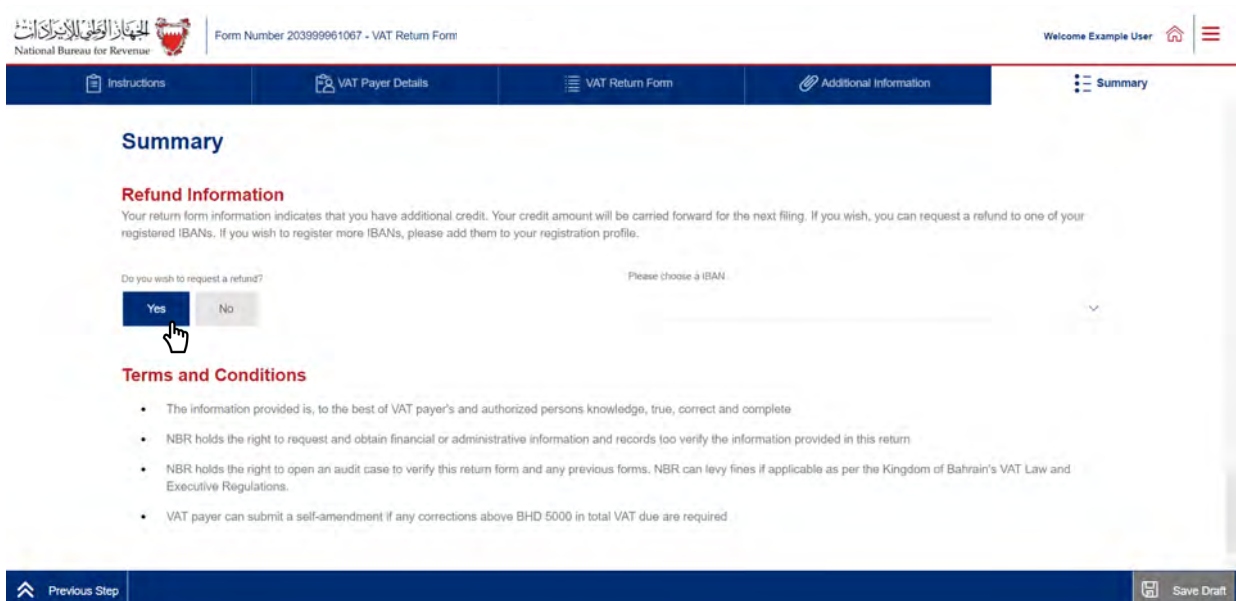
If a VAT payer's input VAT exceeds his output VAT, he is in a net VAT credit/refundable position and is entitled to be reimbursed by the NBR.

Some VAT payers will be in a credit/refundable position on an ongoing basis, for example when most of their supplies are VAT zero-rated. Other VAT payers might only occasionally be in this position; for example, when they incur significant capital expenditure in a particular VAT period.

On the VAT return form, if the "Net value due" is a negative value, the option for "Refund information" will appear on the "Summary" section.

A VAT payer will then have the following options:

1. Yes – Request a refund of this excess from the NBR (the VAT payer will also be required to specify the IBAN for the account to which the refund will be paid), IBAN options will depend on IBANs registered in the VAT Payer's profile or;
2. No – Carry forward this excess and use it as a credit to offset VAT liabilities in future VAT periods.



The screenshot shows the 'Summary' section of the VAT Return Form. At the top, there is a navigation bar with 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The 'Summary' section is titled 'Summary' and contains a 'Refund Information' section. Below this, there is a question: 'Do you wish to request a refund?' with 'Yes' and 'No' buttons. A mouse cursor is pointing at the 'Yes' button. To the right, there is a dropdown menu labeled 'Please choose a IBAN'. Below the 'Refund Information' section is a 'Terms and Conditions' section with a list of bullet points. At the bottom of the form, there are 'Previous Step' and 'Save Draft' buttons.

A VAT payer can submit a refund request to claim back any excess VAT that they previously chose to carry forward.

The NBR has the right to offset excess recoverable input VAT against any administrative fines or VAT due until the excess is fully used.



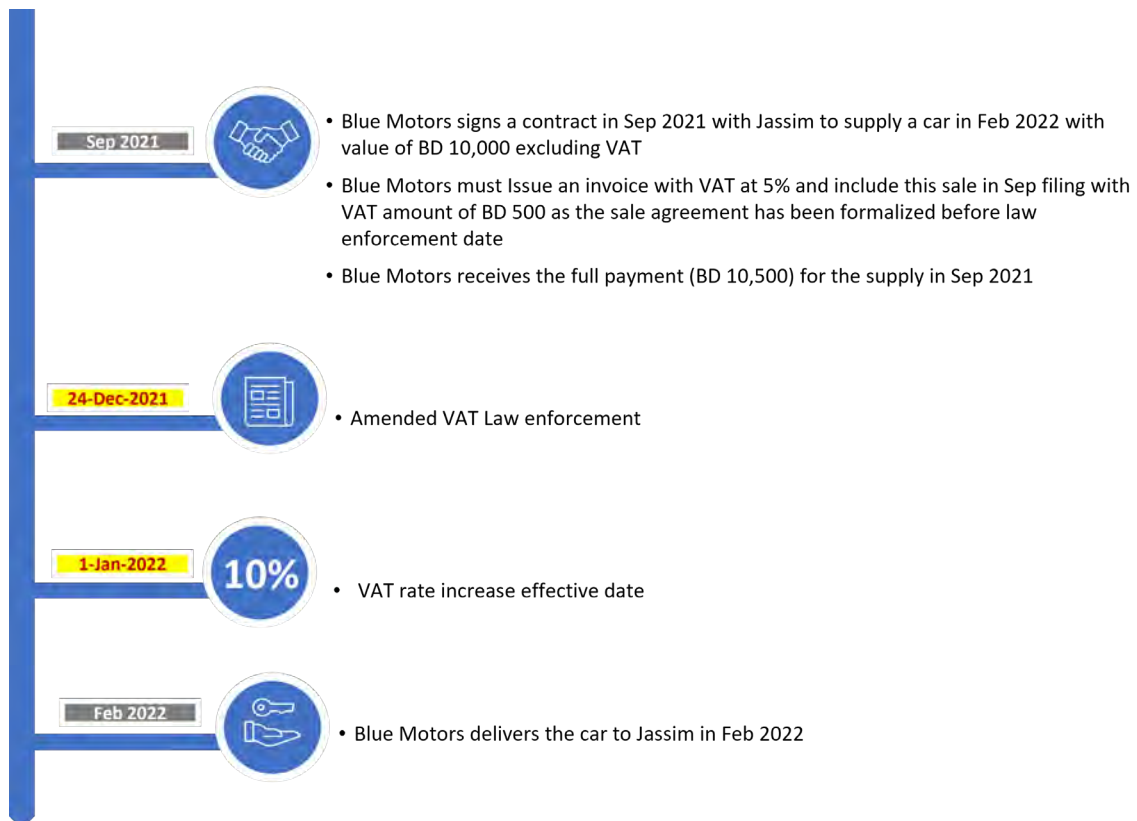
## 8. FILING SCENARIO EXAMPLES

Please refer to the following examples for a better understanding of how purchase and sale values can be recorded in the “VAT Return Form” section of the return filing form.

### 8.1. Example 1: One-off supply formalized before law enforcement date



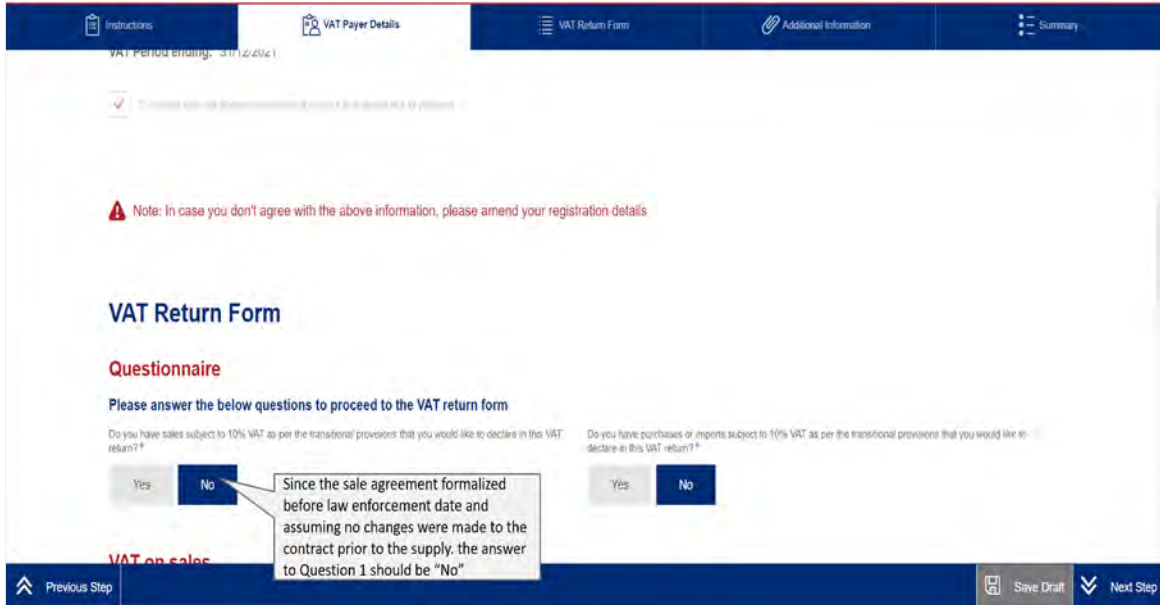
The following scenario related to one-off supply with sales agreement which formalized between a monthly filing VAT payer and their customer before law enforcement date and supply being made in 2022:



This is assuming no changes were made to the contract prior to the supply and law enforcement date

Filing scenario Examples

The “VAT Return Form” section of Blue Motors return filing form on the NBR portal will look as follows:



VAT Period ending: 31/12/2021

**VAT Return Form**

**Questionnaire**

Please answer the below questions to proceed to the VAT return form


Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?  Yes  No

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?  Yes  No

**VAT on sales**

Since the sale agreement formalized before law enforcement date and assuming no changes were made to the contract prior to the supply, the answer to Question 1 should be "No"

Save Draft Next Step



No.	Description	Amount (BHD)	Adjustment / Apportionment (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	10,000,000	0.000	500,000
2	Sales to registered VAT payer in other GCC States	0.000	0.000	0.000
3	Sales subject to domestic reverse charge mechanism	0.000	0.000	0.000
4	Zero rated domestic sales	0.000	0.000	0.000
5	Exports	0.000	0.000	0.000
6	Exempt sales	0.000	0.000	0.000
7	<b>Total sales</b>	<b>10,000,000</b>	<b>0.000</b>	<b>500,000</b>

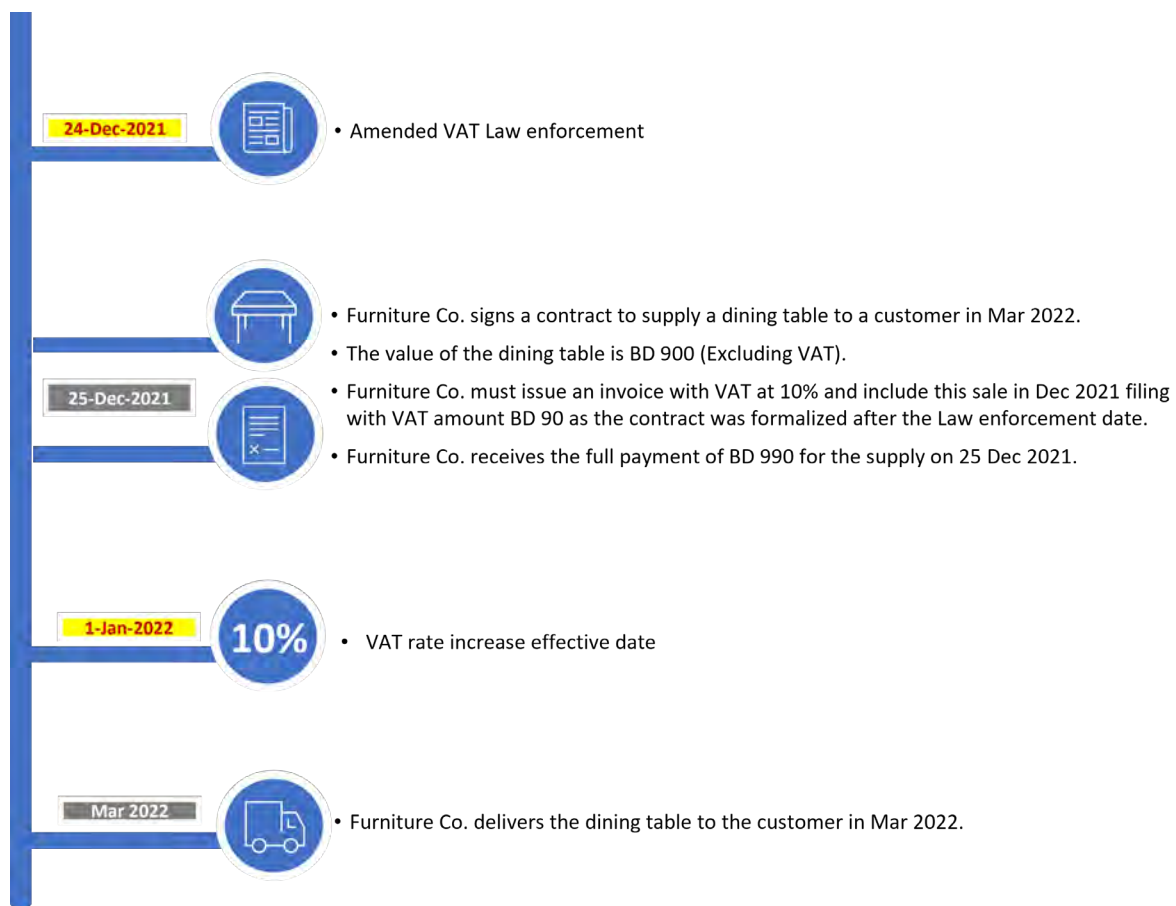
Since agreement has been signed before the enforcement date, the issued invoice will be included in Sep 2021 filing

Blue motors will issue an invoice with VAT at 5%

## 8.2. Example 2: One-off supply with sales agreement formalized between law enforcement date and effective date

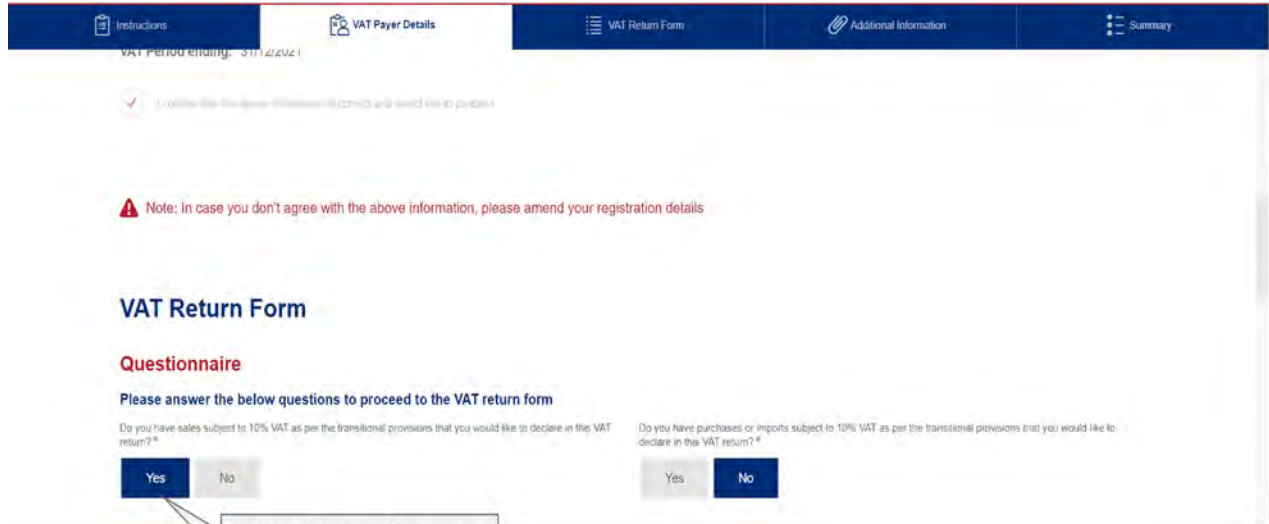


The following scenario related to a one-off supply with sales agreement formalized between a monthly filing VAT payer and their customer between law enforcement date and effective date, supply being made in 2022:



Filing scenario Examples

The “VAT Return Form” section of Furniture Co. return filing form on the NBR portal will be as follows:



VAT Period ending: 31/12/2021

I confirm the above information is correct and valid and I do not protest

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

### VAT Return Form

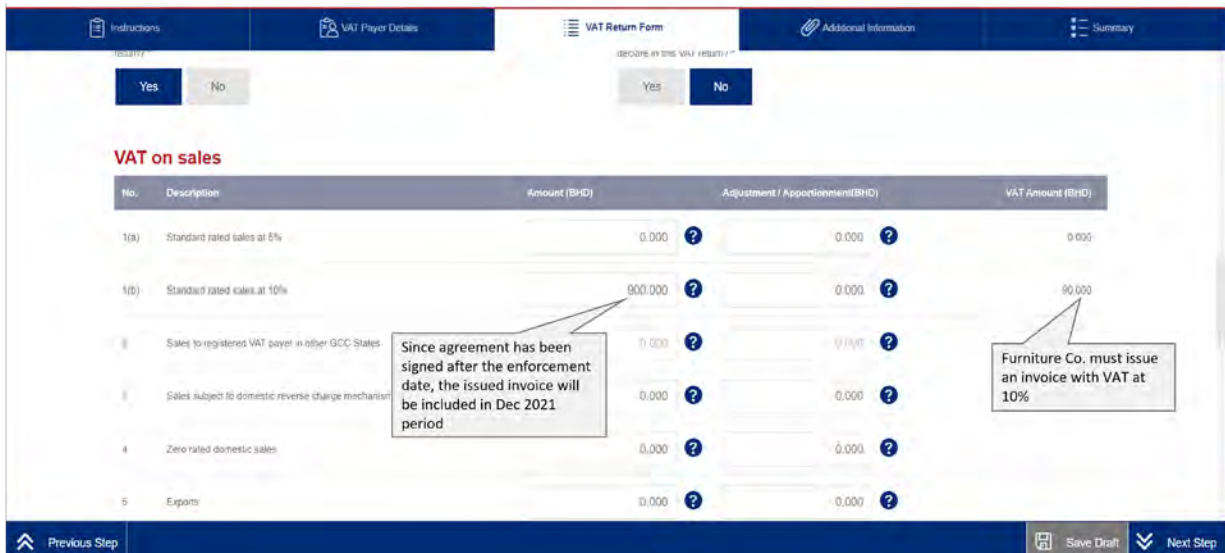
#### Questionnaire

Please answer the below questions to proceed to the VAT return form

Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Since the sale agreement was formalized between law enforcement date and effective date. The answer to Question 1 should be "Yes"



VAT on sales

No.	Description	Amount (BHD)	Adjustment / Apportionment (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	0.000	0.000	0.000
1(b)	Standard rated sales at 10%	900.000	0.000	90.000
2	Sales to registered VAT payer in other GCC States	0.000	0.000	0.000
3	Sales subject to domestic reverse charge mechanism	0.000	0.000	0.000
4	Zero-rated domestic sales	0.000	0.000	0.000
5	Exports	0.000	0.000	0.000

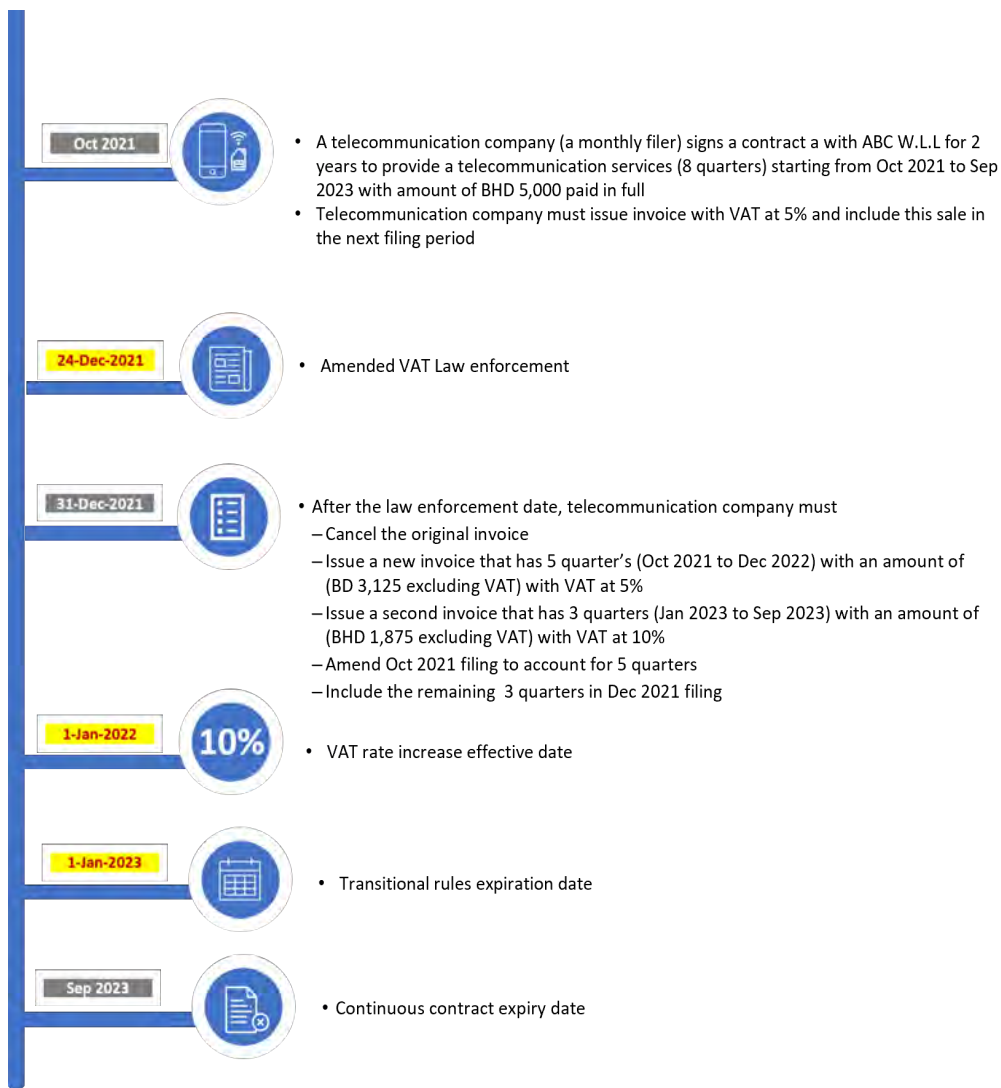
Since agreement has been signed after the enforcement date, the issued invoice will be included in Dec 2021 period

Furniture Co. must issue an invoice with VAT at 10%

### Example 3: Continuous supply for a Telecommunication company



The following scenario related to a continuous supply with sales agreement which formalized between a monthly VAT payer and their customer before law enforcement date and supply being made from 2021-2023:



This is assuming no changes were made to the contract prior to the supply and law enforcement date



Filing scenario Examples

The “VAT Return Form” section of Telecommunication company return filing form on the NBR portal will be as follows:

**October 2021 return**

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	5,000,000	0.000	250,000
2	Sales to registered VAT payer in other GCC States	0.000	0.000	
3	Sales subject to domestic reverse charge mechanism	0.000	0.000	
4	Zero rated domestic sales	0.000	0.000	
5	Exports	0.000	0.000	
6	Exempt sales	0.000	0.000	
7	<b>Total sales</b>	<b>5,000,000</b>	<b>0.000</b>	<b>250,000</b>

**VAT on sales**

Telecommunication company must issue an invoice with VAT at 5% and include this sale in the filing period of Oct 2021 as the agreement signed before law enforcement date.

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	3,125,000	5,000,000	-93,750
2	Sales to registered VAT payer in other GCC States	0.000	0.000	
3	Sales subject to domestic reverse charge mechanism			
4	Zero rated domestic sales			
5	Exports			
6	Exempt sales			
7	<b>Total sales</b>	<b>3,125,000</b>	<b>5,000,000</b>	<b>-93,750</b>

**VAT on sales**

Telecommunication company must re-issue an invoice with VAT at 5% for 5 quarters.

Telecommunication company should cancel the original invoice issued and self-amend amounts in Oct 2021 filing.

**VAT on purchases**

Previous Step | Save Draft | Next Step

## December 2021 return:

Instructions | VAT Payer Details | VAT Return Form | Additional Information | Summary

VAT Period ending: 31/12/2021

I confirm the above information is correct and valid for my company

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

### VAT Return Form

#### Questionnaire

Please answer the below questions to proceed to the VAT return form

Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Since the contract period extends to 2023 after the expiry of transitional rules . The answer to Question 1 should be "Yes"

Instructions | VAT Payer Details | VAT Return Form | Additional Information | Summary

### VAT on sales

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 5%	0.000	0.000	0.000
1(b)	Standard rated sales at 10%	1,875.000	0.000	187.500
2	Sales to registered VAT payer in other countries	0.000	0.000	0.000
3	Sales subject to domestic reverse charge			
4	Zero rated domestic sales			
5	Exports			
6	Exempt sales			
7	<b>Total sales</b>	<b>1,875.000</b>	<b>0.000</b>	<b>187.500</b>

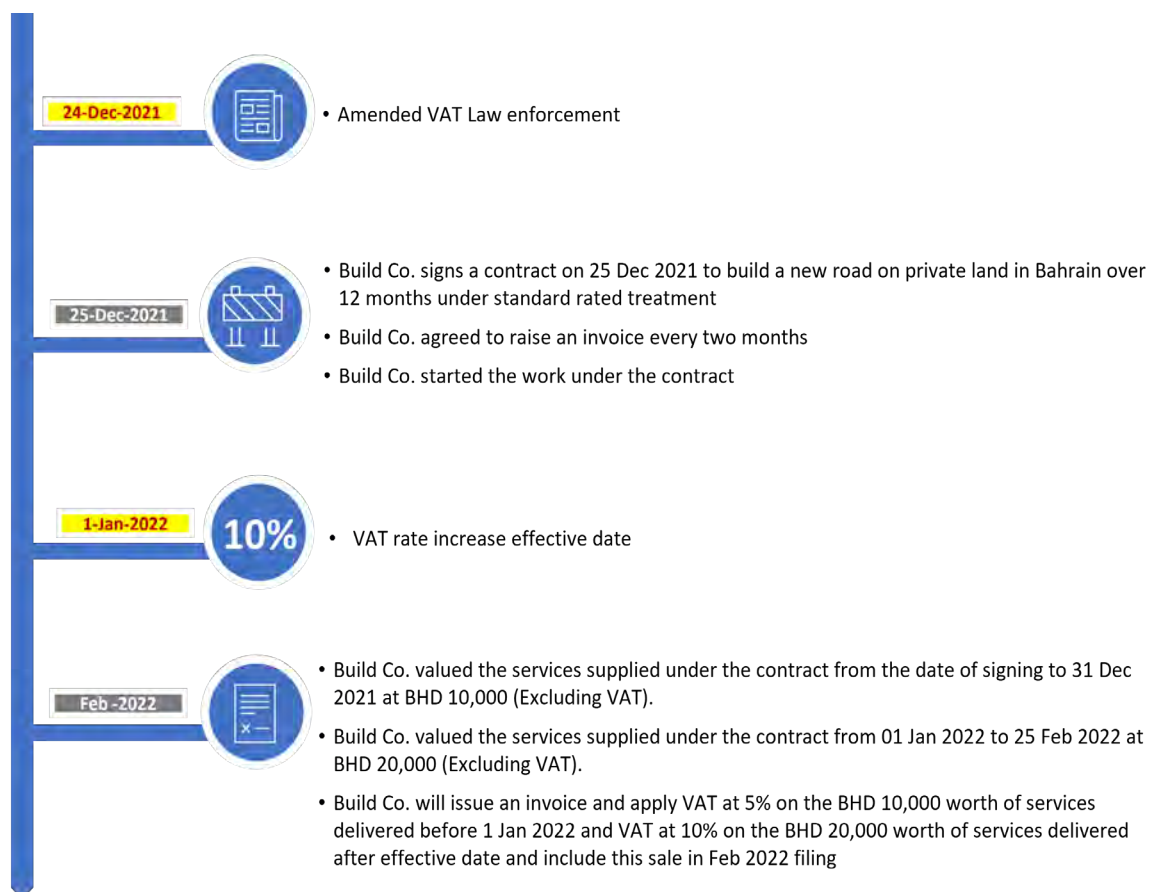
**⚠ Note:** Telecommunication company must re-issue an invoice with VAT at 10% for 3 quarters.

Previous Step
Save Draft
Next Step

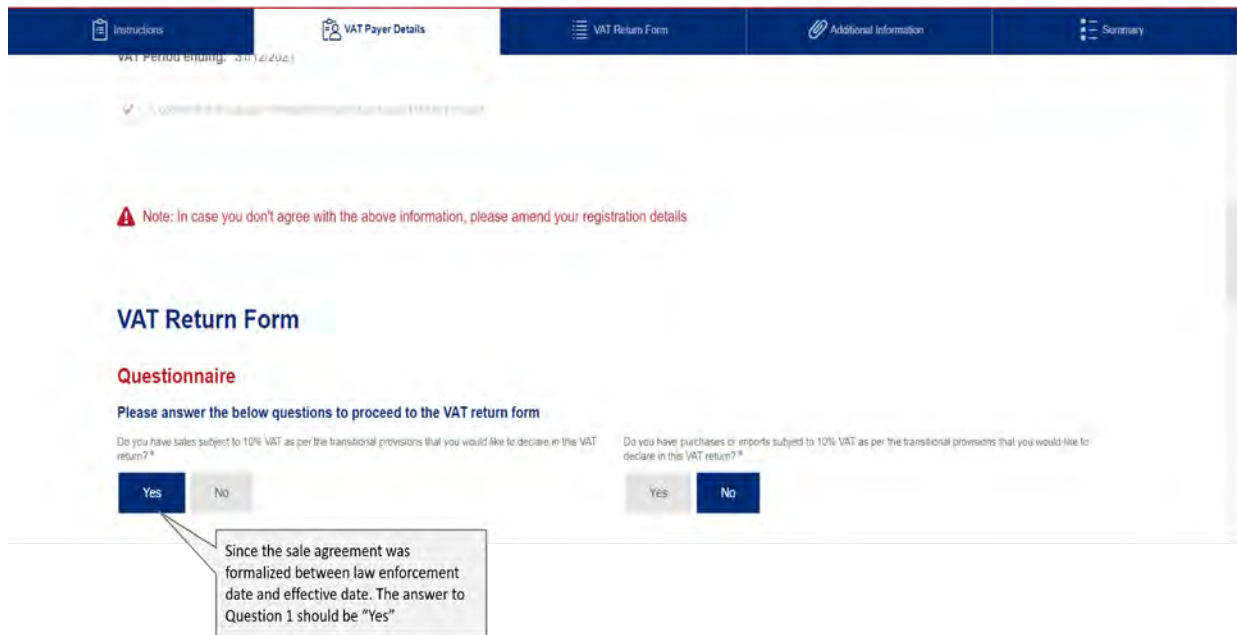
### 8.3. Example 4: Continuous supply with sales agreement formalized between law enforcement date and effective date



The following scenario related to a continuous supply with sales agreement formalized between a monthly filing VAT payer and their customer between law enforcement date and effective date, value-based supply being made in 2021 to 2022:



The “VAT Return Form” section of Build Co. return filing form on the NBR portal will be as follows:



**VAT Return Form**

**Questionnaire**

Please answer the below questions to proceed to the VAT return form

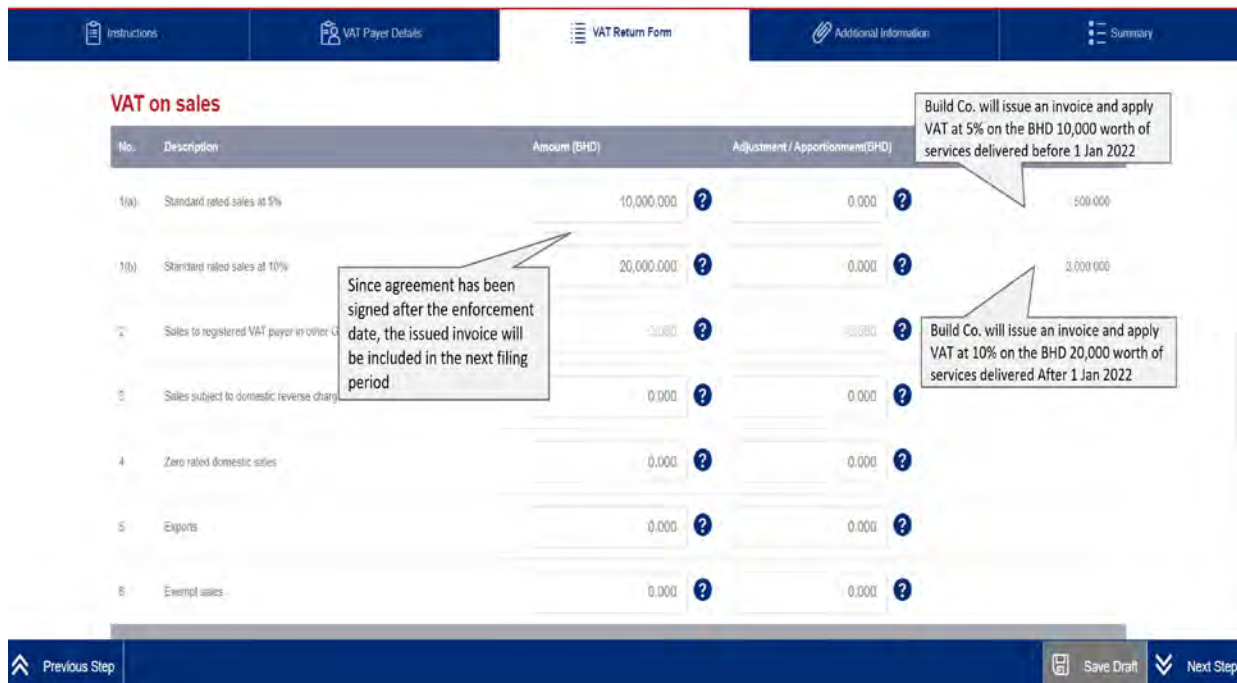
Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?\*

Yes  No

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return?\*

Yes  No

Since the sale agreement was formalized between law enforcement date and effective date. The answer to Question 1 should be “Yes”



**VAT on sales**

No.	Description	Amount (BHD)	Adjustment / Apportionment (BHD)
1(a)	Standard rated sales at 5%	10,000.000	0.000
1(b)	Standard rated sales at 10%	20,000.000	0.000
2	Sales to registered VAT payer in other C	0.000	0.000
3	Sales subject to domestic reverse charge	0.000	0.000
4	Zero rated domestic sales	0.000	0.000
5	Exports	0.000	0.000
6	Exempt sales	0.000	0.000

Build Co. will issue an invoice and apply VAT at 5% on the BHD 10,000 worth of services delivered before 1 Jan 2022

Build Co. will issue an invoice and apply VAT at 10% on the BHD 20,000 worth of services delivered After 1 Jan 2022

Since agreement has been signed after the enforcement date, the issued invoice will be included in the next filing period

## 9. FREQUENTLY ASKED QUESTIONS (FAQS)

### **Which return form do I have to file?**

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

### **Can I file a zero return?**

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

### **What is the purpose of drop down above returns list?**

To allow searching for a return by its filing status.

### **How can I amend VAT returns that have been submitted?**

Submitted VAT Returns are available for amendment under the following path on the NBR Portal:

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

### **Can I view or download the attachments of a submitted VAT return?**

Yes, by clicking on the attachment filename under "My Documents" on the homepage.

### **What is the VAT 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 VAT return.

### **What is the basic information page at the beginning of each VAT return and how can I change it?**

This is the VAT Payer profile information. This can be changed using the "Update VAT Payer Details" function on the homepage.

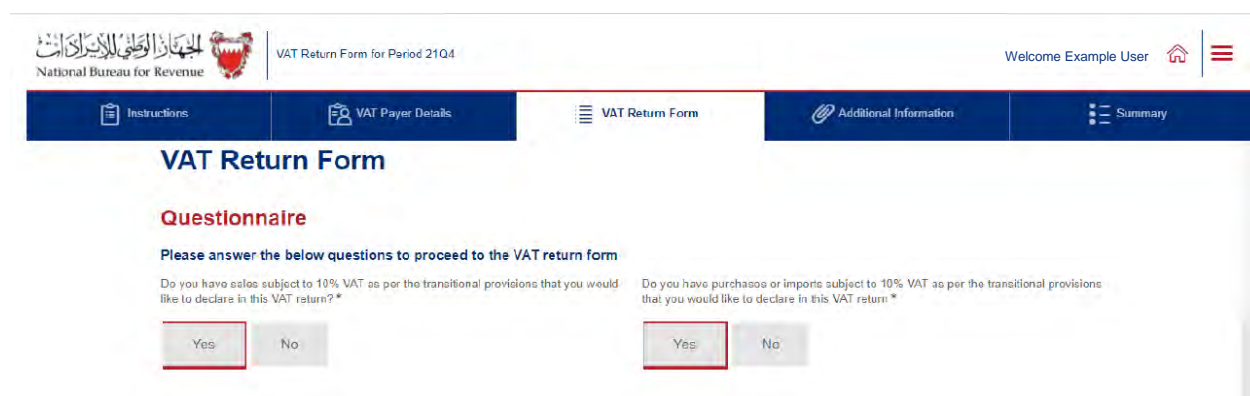


## In accordance with the transitional provisions, what are the procedures for submitting VAT return form if I made sales, purchases and imports subject to 10%?

With regards to the change in VAT standard rate, an additional step has been added to the VAT return form. You will need to answer the questionnaire before proceeding to the VAT return form and based on your answers, certain fields to report the transaction made at 10% will be displayed in the VAT Return form.

This will be applicable for both full VAT return and simplified VAT return forms.

For more details and information please refer to VAT Rate Change Transitional Provisions Guide.



The screenshot displays the 'VAT Return Form' interface for Period 21Q4. The header includes the National Bureau for Revenue logo and the user name 'Welcome Example User'. The navigation menu contains: Instructions, VAT Payer Details, VAT Return Form (active), Additional Information, and Summary.

### VAT Return Form

#### Questionnaire

Please answer the below questions to proceed to the VAT return form

Do you have sales subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Do you have purchases or imports subject to 10% VAT as per the transitional provisions that you would like to declare in this VAT return? \*

Yes No

Yes No

