

Indirect Tax Update

VAT Return Filing Manual

30 June, 2019

The National Bureau for Revenue ('NBR') has issued a VAT Return Filing Manual on Thursday 27th June 2019, which sets out an overview of the VAT rules and procedures in Bahrain in relation to the VAT return filing process.

The purpose of the manual is to provide VAT payers with the necessary guidance to help them navigate the NBR online portal and forms for VAT return filing, payment submission and obtaining refunds.

You may reach out to your respective Project Manager should you need any clarifications with regard the manual attached.

For more information, please [contact us](#).

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KINGDOM OF BAHRAIN

VAT RETURN FILING MANUAL

FILING, PAYMENTS AND REFUNDS

JUNE 2019

VERSION 1.1



الجهاز الوطني للإيرادات

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; and
- The necessary guidance to help them navigate the National Bureau for Revenue (NBR) online portal and forms for VAT 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 VAT Relationship Manager (RM) or refer to “VAT Guidelines” on the NBR website using the following link: https://www.nbr.gov.bh/vat_guideline. 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?

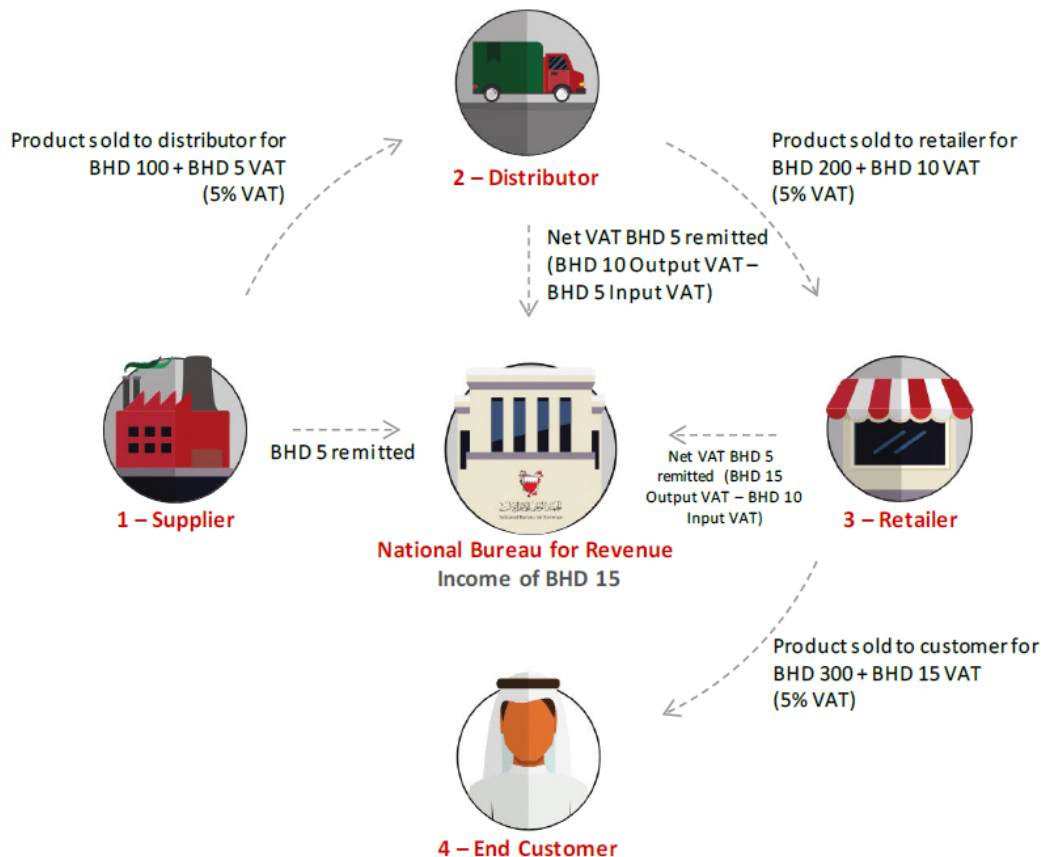
A VAT return is the official document submitted to NBR summarizing the total output VAT due and input VAT recoverable for a given VAT period.

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); this should then be paid back to NBR.

INPUT VAT

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



Output VAT: VAT collected on sales
Input VAT: VAT paid on all purchases

Kindly refer to Section 12.1 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 Bahrain is required to assess their 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 purchases, imports or supplies during a given VAT period, they are required to submit a VAT return if registered for VAT with NBR.

The VAT return should only be submitted by the person subject to VAT or, if applicable, another person who has been authorized by NBR to act on the VAT payer's behalf (i.e. a registered VAT Agent or VAT Representative).



When should a VAT return be submitted?

4. WHEN SHOULD A VAT RETURN BE SUBMITTED?

The volume of a VAT payer's annual supplies subject to VAT determines when they are required to register for VAT and begin filing returns, as well as the frequency of those filing obligations.



VAT PERIOD

The time in which economic activities (i.e. sales and purchases) are conducted, and for which VAT payers are required to keep a record of all their VAT activities and report them in the appropriate filing period.



FILING PERIOD

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

A VAT payer would be required to:

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



FILING/PAYMENT DUE DATE

The last day of the filing period month. If a VAT payer submits their returns or has unpaid dues after the due date, they will begin to incur late filing and/or payment penalties.

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 the VAT rules and regulations. Please note that if this day falls on an official holiday, the VAT payer is required to file on the next working day.

When should a VAT return be submitted?

4.1. VAT returns during the transitional period

To facilitate the compliance process during the first year of VAT, VAT periods in the year 2019 will be different from those in subsequent years. Please refer to Section 19.2 of the VAT General Guide to understand which VAT periods will apply when submitting VAT returns for 2019.

After December 31, 2019, these transitional VAT periods will no longer be applicable and VAT payers will be required to follow the VAT periods prescribed below.

4.2. VAT returns after December 31, 2019

If the value of a VAT payer's annual supplies exceeds BHD 3 million, they will have monthly VAT periods corresponding to the Gregorian calendar months. Otherwise, they will have VAT periods corresponding to Gregorian calendar quarters.

Monthly Filing (Annual supplies > 3 Million BHD)

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

Quarterly Filing (Annual supplies ≤ 3 Million BHD)

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

The above VAT periods shall apply, unless:

- A VAT payer is notified by NBR to use an adjusted VAT period (e.g. a shift from quarterly to monthly VAT periods). In this case, they 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, but requests an amendment to their VAT periods by increasing their filing frequency from quarterly to monthly. If NBR accepts the request, the VAT payer will be notified of the date on which the change will go into effect.

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.

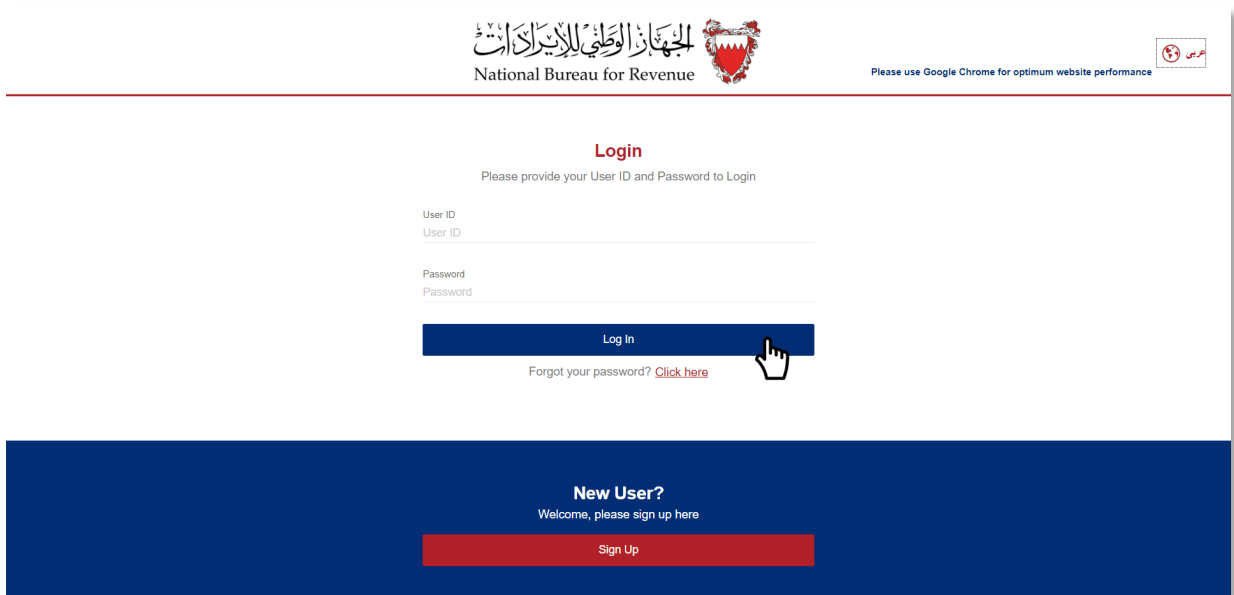
Accessing the VAT return form

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



The screenshot shows the NBR website homepage. At the top, there is a navigation bar with the NBR logo on the left and a search bar on the right. The search bar contains the text "Search" and a magnifying glass icon. Below the navigation bar is a large banner image of the Bahrain skyline at sunset. Below the banner, there is a section titled "Kingdom of Bahrain has launched VAT in phases starting from January 1st," with a VAT icon. To the right of this section is a "Login / Register" button. Below the banner, there is a section titled "About VAT" with a brief description of VAT and a link to "Click here" for more information.

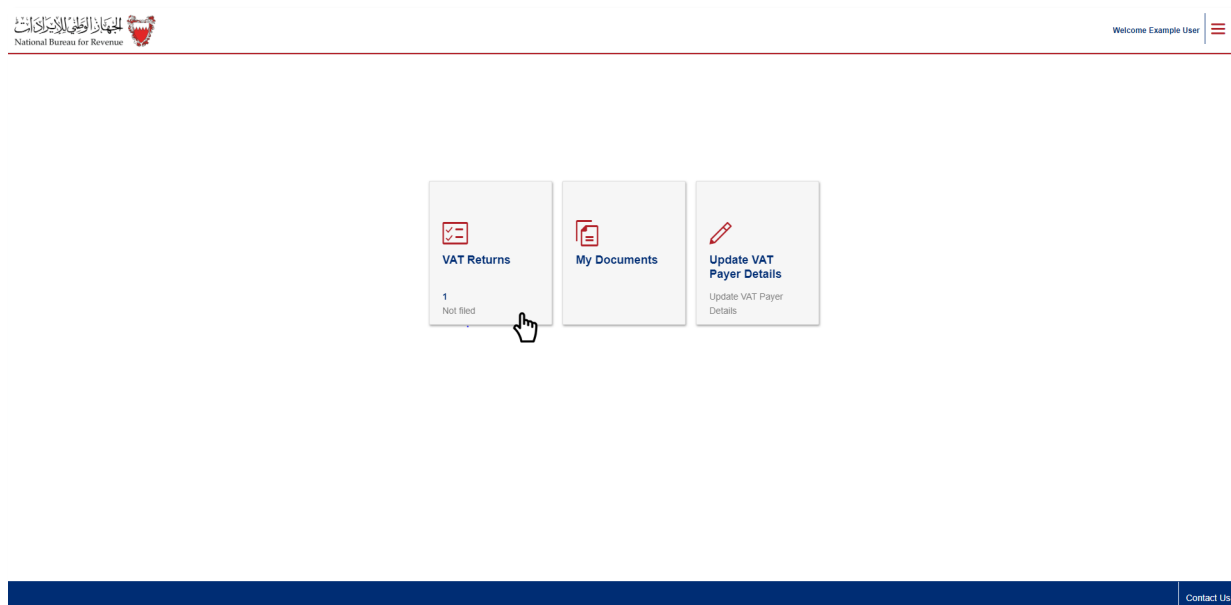
Log in to the portal using your designated User ID and Password (used during registration).



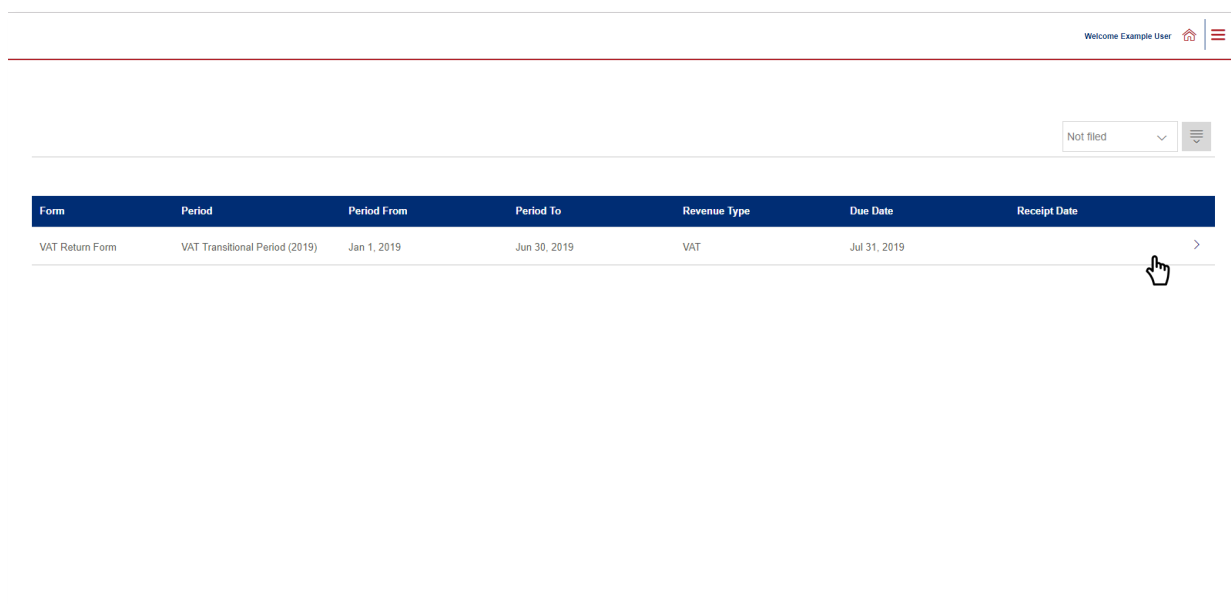
The screenshot shows the NBR website login page. At the top, there is a navigation bar with the NBR logo on the left and a search bar on the right. Below the navigation bar is a large banner image of the Bahrain skyline at sunset. Below the banner, there is a section titled "Login" with a brief description of the login process. Below the description, there are two input fields for "User ID" and "Password". Below the input fields is a "Log In" button. Below the button, there is a link for "Forgot your password? Click here". Below the login section, there is a section titled "New User?" with a brief description of the sign-up process and a "Sign Up" button.

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 push button (i.e. “1 not filed”) represents your outstanding filing obligations to date.



Filter your “VAT 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 VAT return form from the list of outstanding filing obligations.

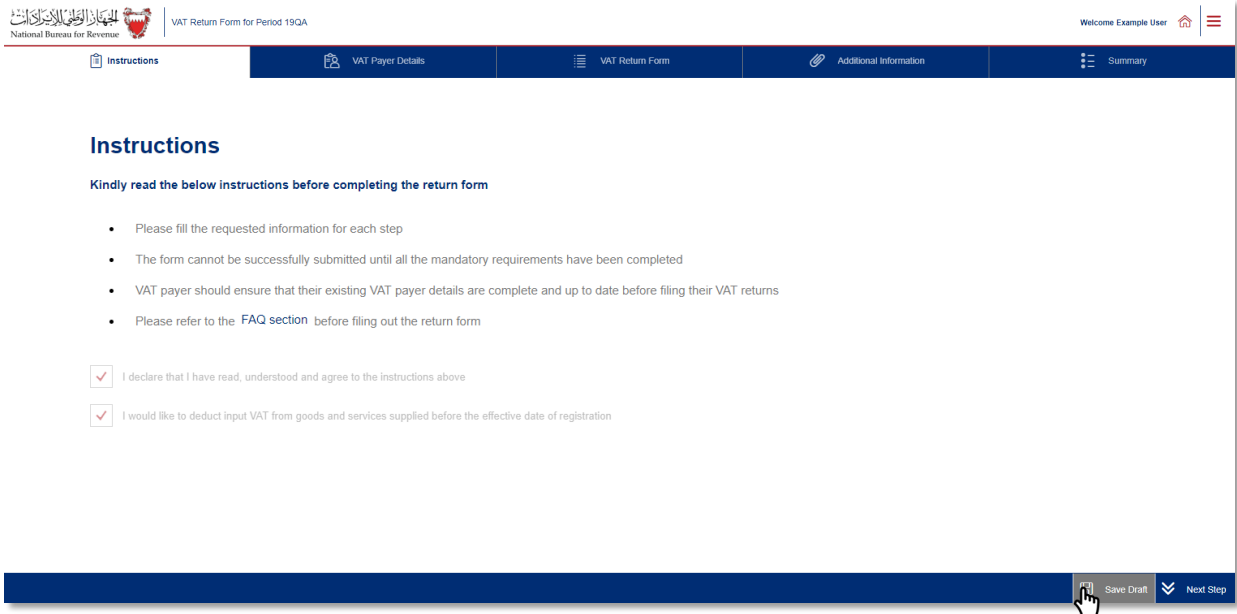


Filling in the VAT return form

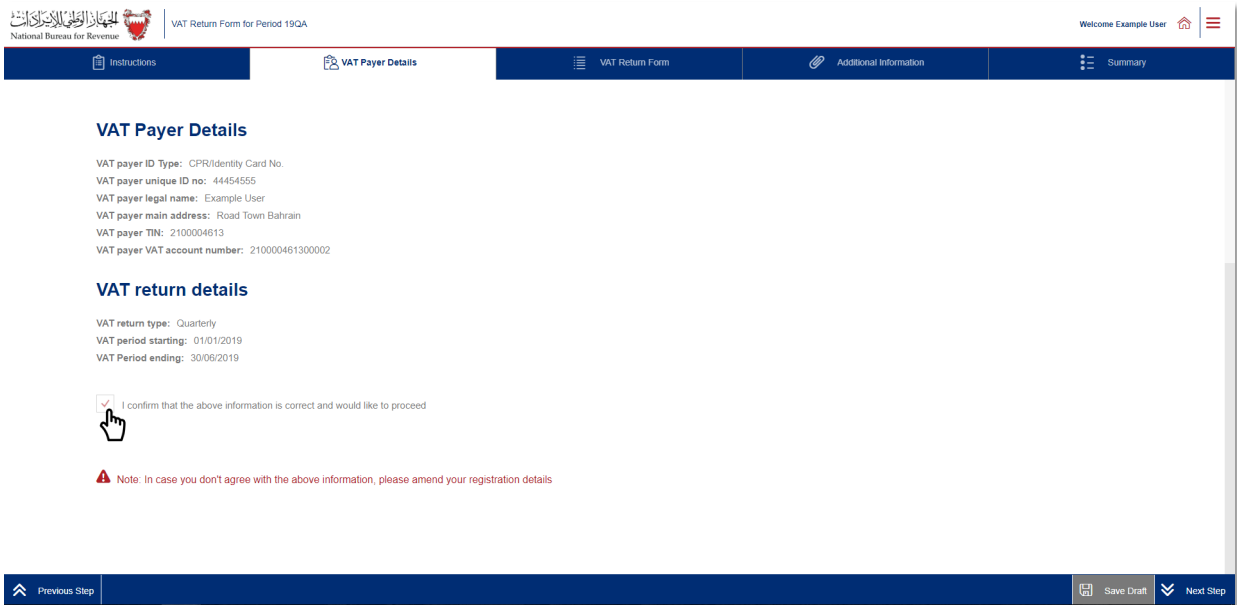
After reviewing the conditions of submitting your VAT return form, you must confirm that you agree with the instructions; only then can you move forward with the form. There is also a second (optional)

How should a VAT return form be submitted?

check box which you may choose if you would like to deduct input VAT on goods purchased prior to the time you registered. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner.



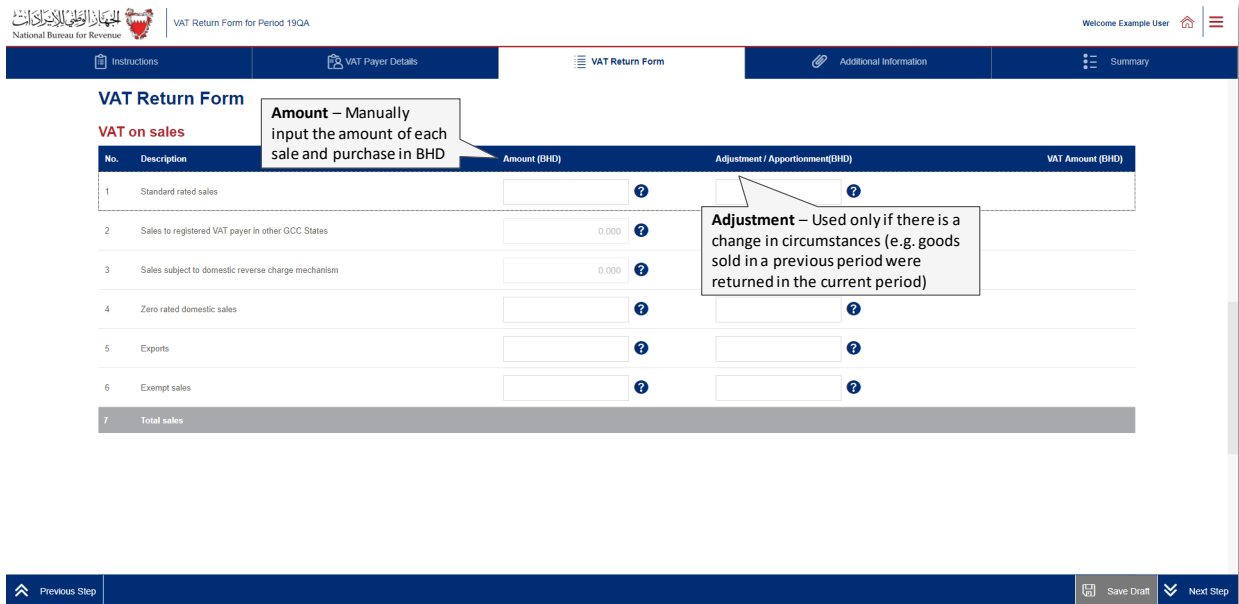
You should then review and, where necessary, amend your VAT payer and return details before continuing with the form. If you need to make any adjustments to these details, please proceed to “Update VAT Payer Details” on the homepage of the portal. If unable to make the necessary changes to your details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



How should a VAT return form be submitted?

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 further explain the line items.

Note that the VAT amount is auto calculated and is based on the classification highlighted in the tooltips. If the VAT treatment of these values does not match those in your accounting books, please revise your classifications and/or consult with your VAT advisor.



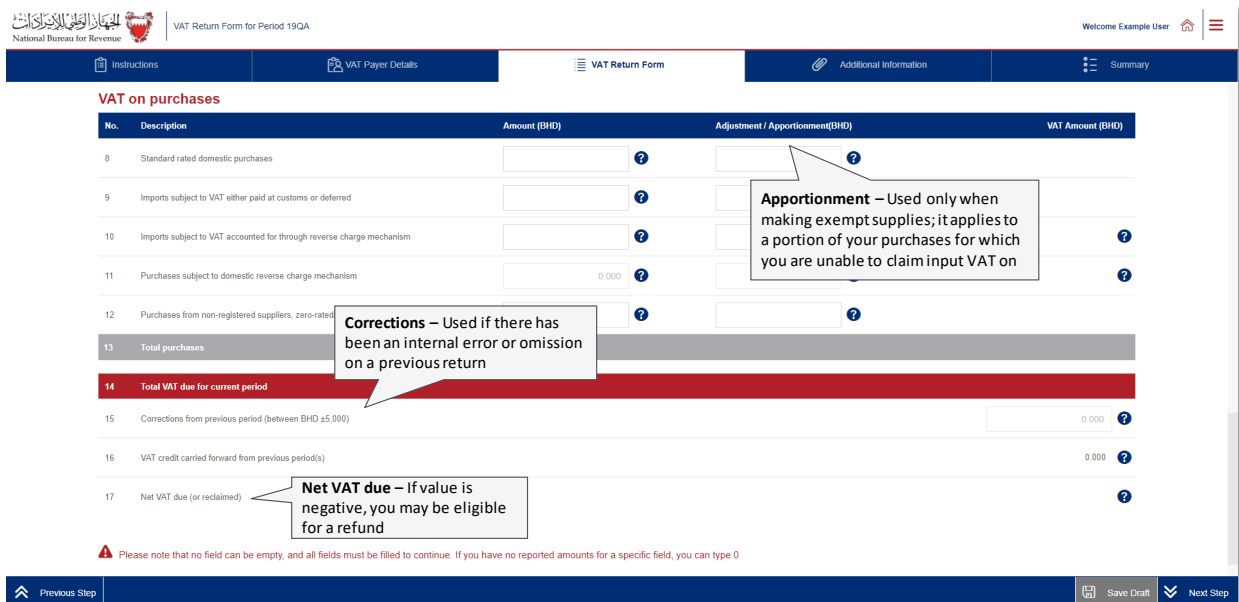
VAT Return Form
VAT on sales

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

Amount – Manually input the amount of each sale and purchase in BHD

Adjustment – Used only if there is a change in circumstances (e.g. goods sold in a previous period were returned in the current period)

Navigation: Previous Step | Save Draft | Next Step



VAT on purchases

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8	Standard rated domestic purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
9	Imports subject to VAT either paid at customs or deferred	<input type="text"/>	<input type="text"/>	<input type="text"/>
10	Imports subject to VAT accounted for through reverse charge mechanism	<input type="text"/>	<input type="text"/>	<input type="text"/>
11	Purchases subject to domestic reverse charge mechanism	0.000	<input type="text"/>	<input type="text"/>
12	Purchases from non-registered suppliers, zero-rated	<input type="text"/>	<input type="text"/>	<input type="text"/>
13	Total purchases			
14	Total VAT due for current period			
15	Corrections from previous period (between BHD ±5,000)	<input type="text"/>		0.000
16	VAT credit carried forward from previous period(s)			0.000
17	Net VAT due (or reclaimed)			<input type="text"/>

Apportionment – Used only when making exempt supplies; it applies to a portion of your purchases for which you are unable to claim input VAT on

Corrections – Used if there has been an internal error or omission on a previous return

Net VAT due – If value is negative, you may be eligible for a refund

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

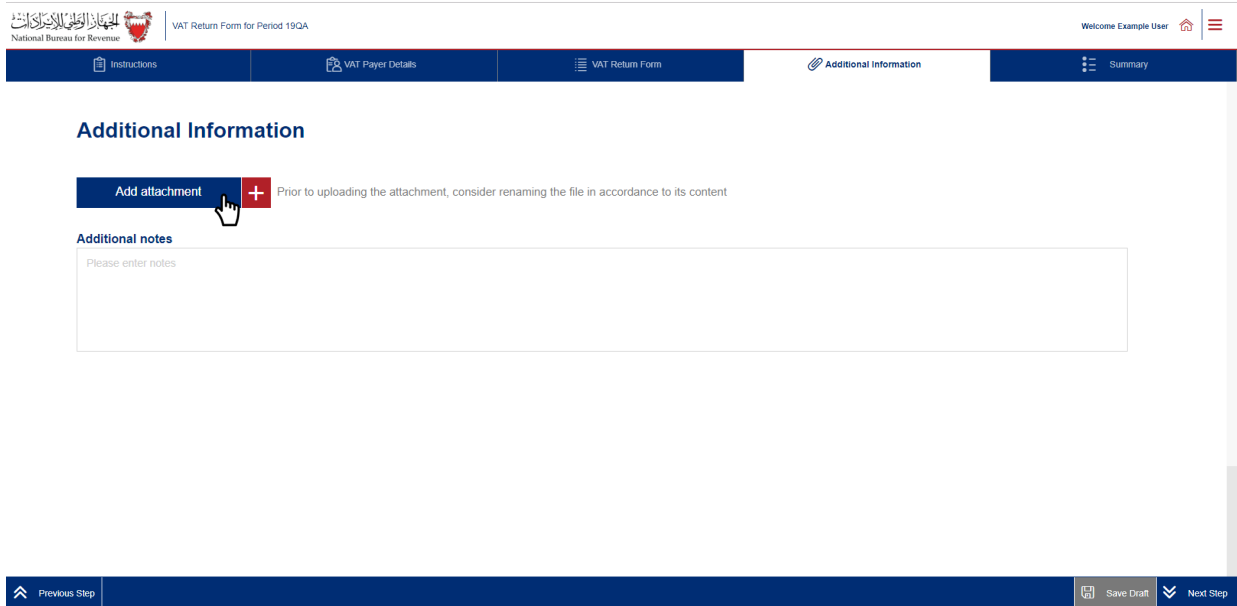
Navigation: Previous Step | Save Draft | Next Step

Please refer to the FAQs in Section 9 of this Manual for additional information regarding the VAT return and/or contact your VAT RM or NBR’s Contact Centre.

How should a VAT return form be submitted?

After filling your VAT 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 VAT return, you may be required to upload relevant documents.

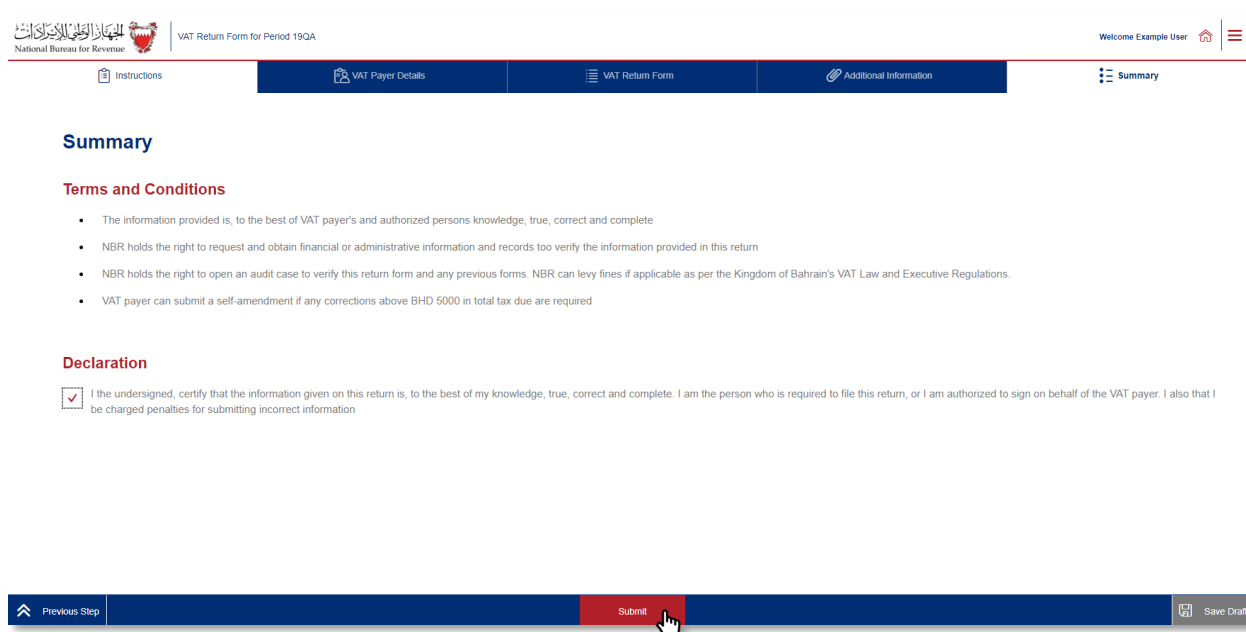


The screenshot shows the 'Additional Information' section of the VAT Return Form for Period 19QA. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period 19QA'. The user is logged in as 'Example User'. The navigation menu includes 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The 'Additional Information' section has a sub-header 'Additional Information' and a button labeled 'Add attachment' with a red plus sign. Below the button is a text area labeled 'Additional notes' with the placeholder text 'Please enter notes'. The footer contains 'Previous Step', 'Save Draft', and 'Next Step' buttons.

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. Note that if your draft form is not submitted within 45 days, it will be automatically erased from the portal.

How should a VAT return form be submitted?



VAT Return Form for Period 19QA

Welcome Example User

Instructions VAT Payer Details VAT Return Form Additional Information Summary

Summary

Terms and Conditions

- 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

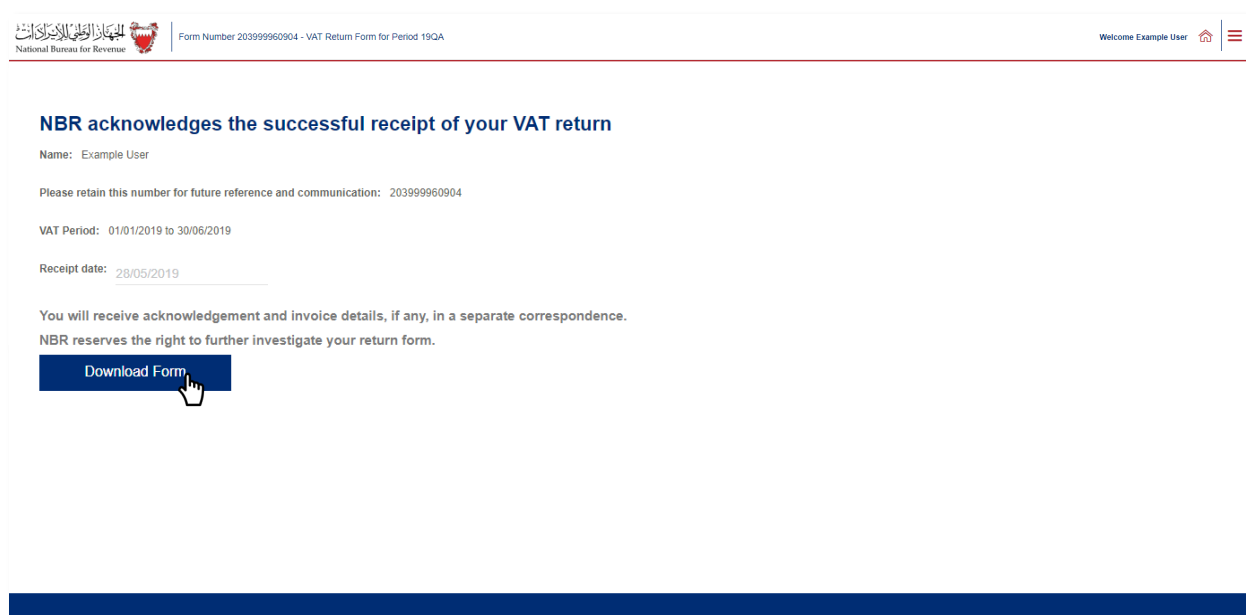
Declaration

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 to sign on behalf of the VAT payer. I also that I be charged penalties for submitting incorrect information

Previous Step Submit Save Draft

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 acknowledgement 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.



Form Number 203999960904 - VAT Return Form for Period 19QA

Welcome Example User

NBR acknowledges the successful receipt of your VAT return

Name: Example User

Please retain this number for future reference and communication: 203999960904

VAT Period: 01/01/2019 to 30/06/2019

Receipt date: 28/05/2019

You will receive acknowledgement and invoice details, if any, in a separate correspondence.
NBR reserves the right to further investigate your return form.

Download Form

How should a VAT return form be submitted?

Confirmation receipt of your VAT return.



Ref. Number : 203999960904 : الرقم المرجعي

Date of Letter : 28/05/2019 : تاريخ الرسالة



Confirmation Receipt Of VAT Return		
تأكيد استلام إقرار القيمة المضافة		
VAT payer name:	Example User	اسم الخاضع للقيمة المضافة:
VAT payer address:	Flat/Shop No. 00000, Building Building, Road/Street Road, Town, Block 000, , Bahrain 44454555	عنوان الشخص الخاضع للقيمة المضافة:
CPR/Identity Card No.:		رقم الشركة الأجنبية:
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.		
عزيزي 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 their input VAT, they are 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 section will be a positive value). Please refer to Section 6 of this Manual for additional information.

If a VAT payer's input VAT exceeds their output VAT, they are in a net VAT credit/refundable position and are entitled to be reimbursed by NBR (i.e. line #17 of the VAT Return Form section will be a negative value). Please refer to Section 7 of this Manual for additional information.

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

If a VAT payer's output VAT exceeds their input VAT, they are in a net VAT debit/payable position and must pay the excess output VAT to NBR. Note that payments can only be made using Benefit's "Fawateer" service.

There are three ways in which a VAT payer can settle their dues to NBR:



ONLINE AND MOBILE BANKING

A VAT payer should access their 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 respective banks.



BENEFITPAY MOBILE APPLICATION

A VAT payer can also make their payments through the BenefitPay application by downloading it on their smartphone. The app allows the VAT payer to settle 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. Please note that this app is intended for individuals and not corporations.



BANK BRANCH

A VAT payer also has the option to pay the amount owed to 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 their authorized signatory. This is dependent on the VAT payer's bank.


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

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

In any case, 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 amount due





 الجهاز الوطني للإيرادات
 National Bureau for Revenue

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.PAYER 2.MANAMA,ZAUFFI,BAHRAIN	عنوان الشخص الخاضع للقيمة المضافة:			
CR number:	74541	رقم السجل التجاري:			
VAT account number:	210000244300002	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 المحدد باستخدام رقم الفاتورة من خلال البوابة الإلكترونية البنكية الخاصة بك أو فرع البنك الخاص بك أو برنامج BenefitPay. نحثك علماً بأن المعالجة الآلية تظهر 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 المستحق واجب السداد
20399960486	VAT ضريبة المبيعات	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 التوقيع.					

Kindly note that 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 is submitted, the VAT payer will receive a notice 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 owed can be paid in full or in part. If the amount owed was paid in full, the VAT payer will receive an updated bill of amount zero. If the amount owed was partially paid, the VAT payer will receive a new bill on the NBR portal with the remaining amount owed.

If a VAT payer faces any issues with the above payment methods (including foreign VAT payers without access to these channels), they should contact NBR through their dedicated RM or through the Contact Centre.

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

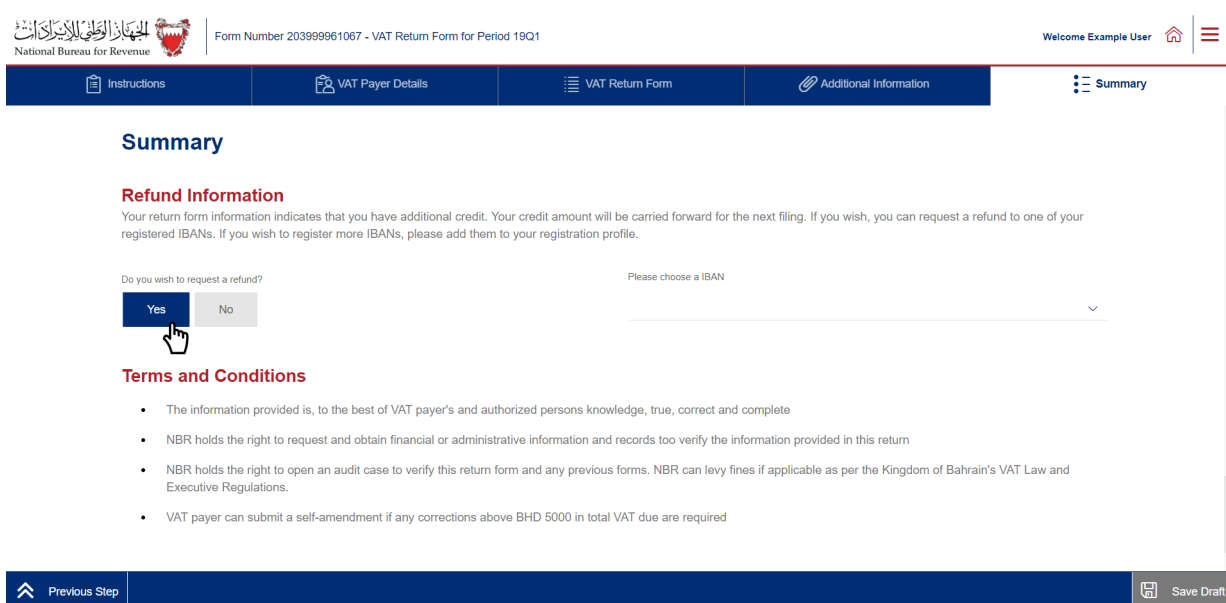
If a VAT payer's input VAT exceeds their output VAT, they are in a net VAT credit/refundable position and are entitled to be reimbursed by NBR.

Some VAT payers will be in a credit/refundable position on an ongoing basis, often when most of their economic activities 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 return form, if the "Net value due" (line #17 of the VAT Return Form section) is a negative value, the option for "Refund information" will appear on the "Summary" section.

A VAT payer will then have the below options:

1. Yes – Request a refund of this excess from NBR (the VAT payer will also be required to specify the receiving IBAN), 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, it displays the National Bureau for Revenue logo, the form number '20399961067 - VAT Return Form for Period 19Q1', and the user 'Welcome Example User'. The navigation bar includes 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The 'Summary' section is titled 'Summary' and contains a 'Refund Information' section. The 'Refund Information' section states: 'Your return form information indicates that you have additional credit. Your credit amount will be carried forward for the next filing. If you wish, you can request a refund to one of your registered IBANs. If you wish to register more IBANs, please add them to your registration profile.' Below this, there is a question 'Do you wish to request a refund?' with 'Yes' and 'No' buttons. A hand cursor is pointing to 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 conditions:

- 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 VAT due are required

At the bottom of the form, there is a 'Previous Step' button and a 'Save Draft' button.

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

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

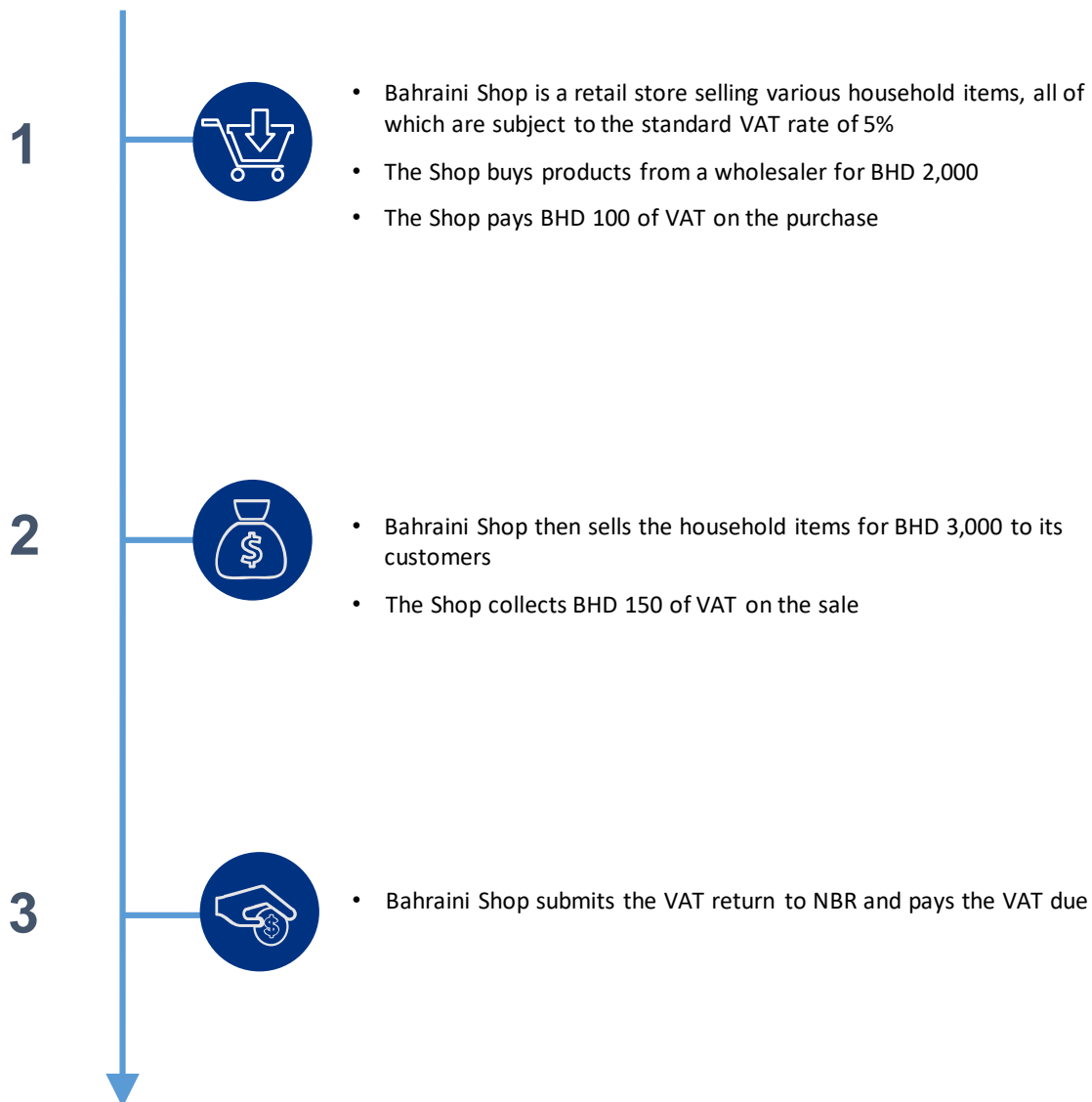
8. FILING SCENARIO EXAMPLES

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: Bahraini Shop



The following VAT scenario concerns Bahraini Shop, a retail store selling only standard-rated goods to domestic customers. The Shop uses only domestically-supplied goods as expenses.



Completed “VAT Return Form” section of Bahrain Shop’s return filing form on the NBR portal:

VAT Return Form for Period 19Q1

Welcome Example User

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

VAT Return Form

VAT on sales

Bahraini shop sells the products for BHD 3,000 to customers

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1	Standard rated sales	3,000.000		150.000
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			
5	Exports			
6	Exempt sales			
7	Total sales	3,000.000	0.000	150.000

This is calculated as 5% of BHD 3,000

Previous Step | Save Draft | Next Step

VAT Return Form for Period 19Q1

Welcome Example User

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

VAT on purchases

Bahraini shop buys products from wholesaler for BHD 2,000

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8	Standard rated domestic purchases	2,000.000		100.000
9	Imports subject to VAT either paid at customs or deferred			
10	Imports subject to VAT accounted for through reverse charge mechanism			
11	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
12	Purchases from non-registered suppliers, zero-rated/ exempt purchases			
13	Total purchases	2,000.000	0.000	100.000
14	Total VAT due for current period			50.000
15	Corrections from previous period (between BHD ±5,000)			0.000
16	VAT credit carried forward from previous period(s)			0.000
17	Net VAT due (or reclaimed)			50.000

This is calculated as 5% of BHD 2,000

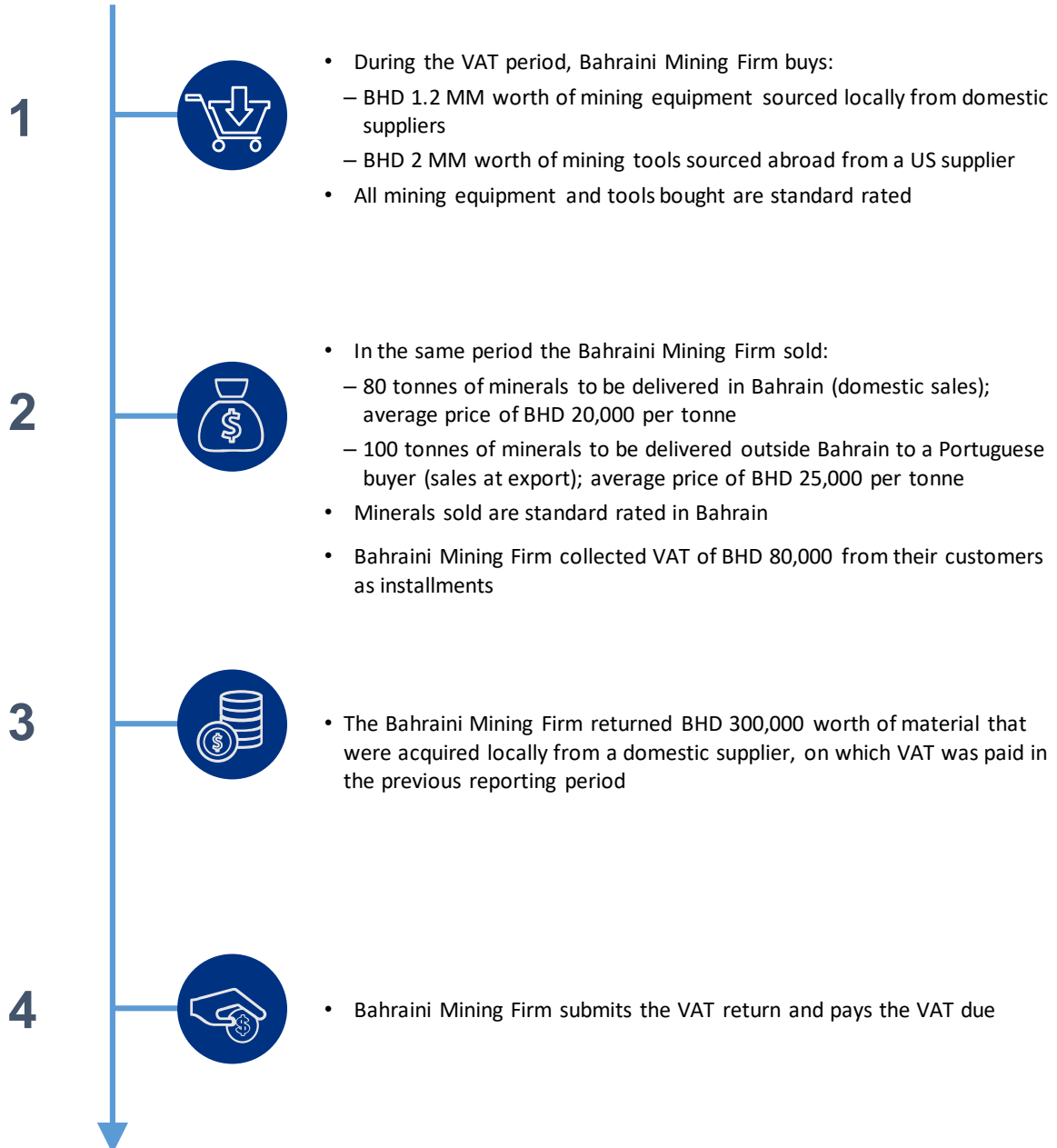
This is calculated by subtracting the two VAT amounts, 150 - 100

Previous Step | Save Draft | Next Step

8.2. Example 2: Bahraini Mining Firm



The following VAT scenario concerns Bahraini Mining Firm, a firm which sells goods domestically and abroad. It has both imported and domestically-supplied goods as expenses. It is also eligible for a refund due to a high proportion of exported sales.



Completed “VAT Return Form” section of Bahrain Mining Firm’s return filing form on the NBR portal:

المملكة العربية البحرين
National Bureau for Revenue

Form Number 203999961067 - VAT Return Form for Period 19Q1

Welcome Example User

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

VAT Return Form

VAT on sales

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1	Standard rated sales	1,600,000.000	0.000	80,000.000
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	2,500,000.000	0.000	0.000
6	Exempt sales	0.000	0.000	0.000
7	Total sales	4,100,000.000	0.000	80,000.000

Firm sells BHD 1,600,000 of minerals (80 tonnes) domestically
 BHD 2,500,000 of minerals (100 tonnes) sold at export to a customer in Portugal

Previous Step | Save Draft | Next Step

المملكة العربية البحرين
National Bureau for Revenue

Form Number 203999961067 - VAT Return Form for Period 19Q1

Welcome Example User

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

VAT on purchases

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8	Standard rated domestic purchases	1,200,000.000	300,000.000	45,000.000
9	Imports subject to VAT either paid at customs or deferred	2,000,000.000	0.000	100,000.000
10	Imports subject to VAT accounted for through reverse charge mechanism	0.000	0.000	0.000
11	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
12	Purchases from non-registered suppliers, zero-rated/ exempt purchases	0.000	0.000	0.000
13	Total purchases	3,200,000.000	300,000.000	145,000.000
14	Total VAT due for current period			-85,000.000
15	Corrections from previous period (between BHD ±5,000)			0.000
16	VAT credit carried forward from previous period(s)			0.000
17	Net VAT due (or reclaimed)			-85,000.000

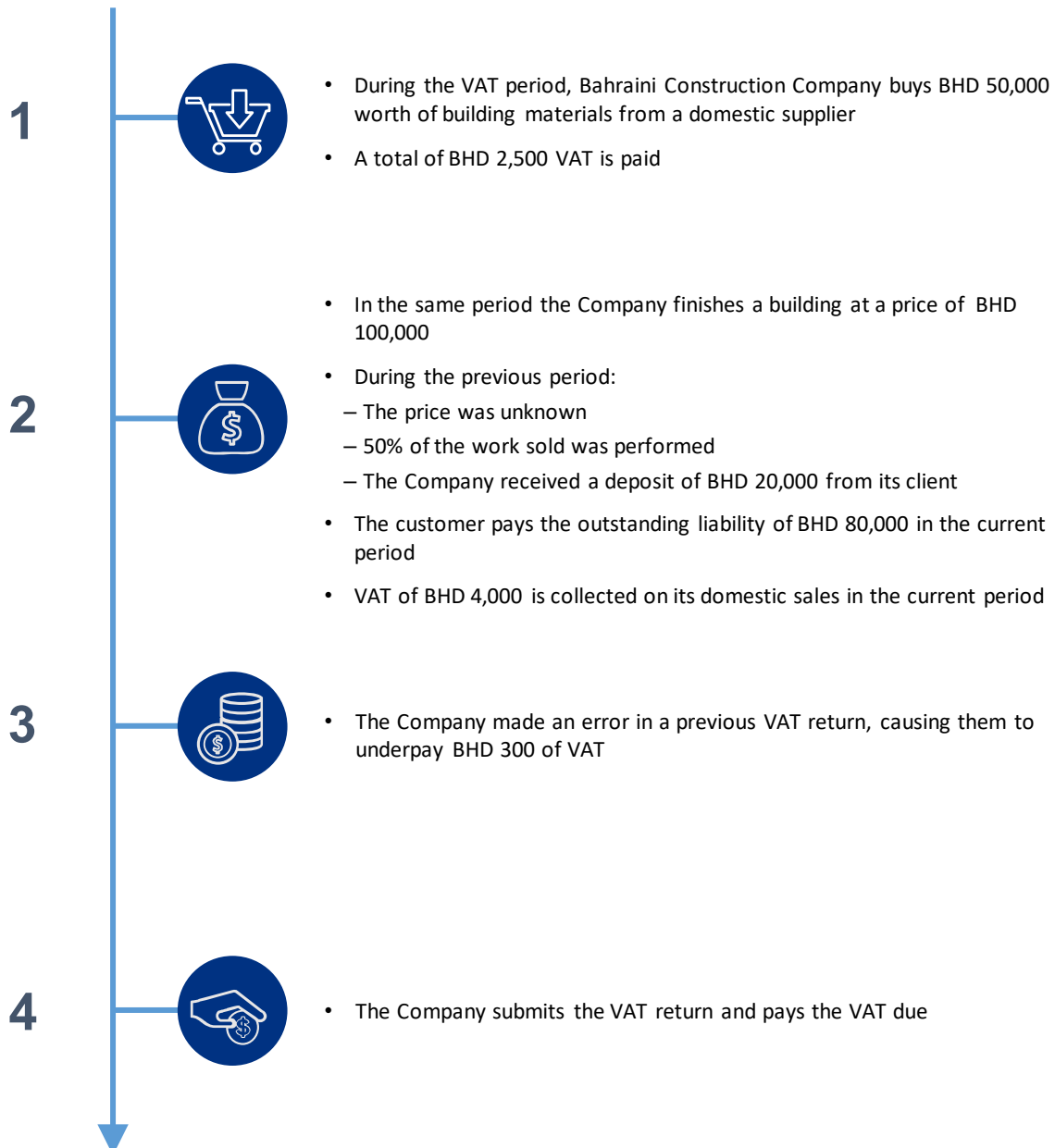
BHD 1,200,000 worth of mining equipment is purchased domestically
 BHD 300,000 of defective mining equipment returned to a domestic supplier (relating to purchases made in previous period)
 BHD 2,000,000 worth of imported goods from the USA

Previous Step | Save Draft | Next Step

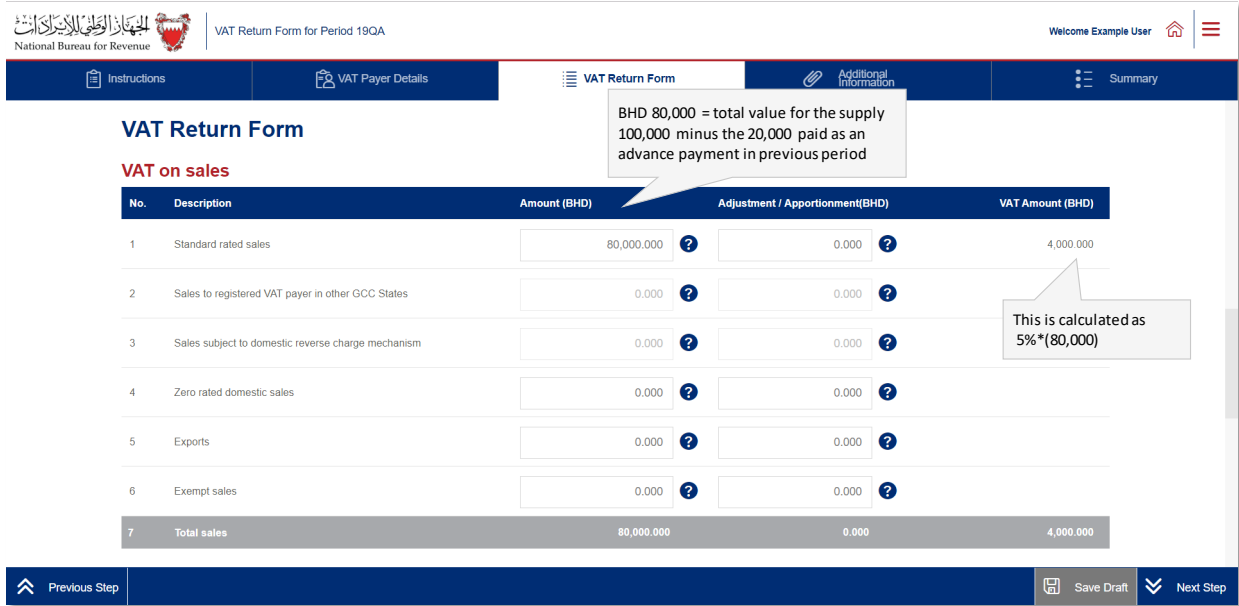
8.3. Example 3: Bahraini Construction Company



The following VAT scenario concerns Bahraini Construction Company, a company which provides services to domestic customers and has only domestically supplied goods as expenses. The Company also has an adjustment resulting in an increase of sales from a previous period, as well as a correction due to an internal error.



Completed “VAT Return Form” section of Bahrain Construction Company’s return filing form on the NBR portal:



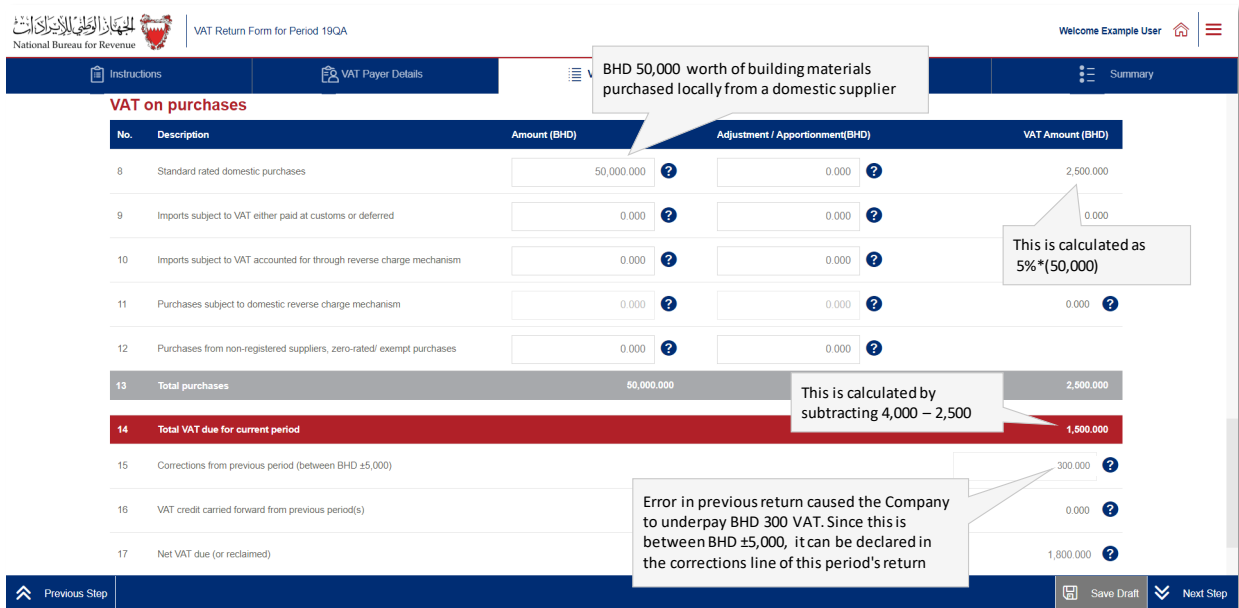
VAT Return Form

VAT on sales

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1	Standard rated sales	80,000.000	0.000	4,000.000
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	Total sales	80,000.000	0.000	4,000.000

Annotations:

- BHD 80,000 = total value for the supply 100,000 minus the 20,000 paid as an advance payment in previous period
- This is calculated as 5%*(80,000)



VAT on purchases

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8	Standard rated domestic purchases	50,000.000	0.000	2,500.000
9	Imports subject to VAT either paid at customs or deferred	0.000	0.000	0.000
10	Imports subject to VAT accounted for through reverse charge mechanism	0.000	0.000	
11	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
12	Purchases from non-registered suppliers, zero-rated/ exempt purchases	0.000	0.000	
13	Total purchases	50,000.000		2,500.000
14	Total VAT due for current period			1,500.000
15	Corrections from previous period (between BHD ±5,000)			300.000
16	VAT credit carried forward from previous period(s)			0.000
17	Net VAT due (or reclaimed)			1,800.000

Annotations:

- BHD 50,000 worth of building materials purchased locally from a domestic supplier
- This is calculated as 5%*(50,000)
- This is calculated by subtracting 4,000 – 2,500
- Error in previous return caused the Company to underpay BHD 300 VAT. Since this is between BHD ±5,000, it can be declared in the corrections line of this period's return

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 activity subject to VAT 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 standard 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 the VAT returns that are 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; how may I change it?

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

