



KINGDOM OF BAHRAIN

**CHANGE OF VAT RETURN FILING
FREQUENCY MANUAL**

FEBRUARY 2020

VERSION 1.0



الجهـاز الوطنـي للإيرادات

National Bureau for Revenue

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1. MANUAL OVERVIEW

This manual aims to provide VAT payers with:

- 1) An overview of the VAT rules and procedures in Bahrain in relation to the process of changing VAT filing frequency between monthly and quarterly frequencies
- 2) The necessary guidance needed to navigate the National Bureau for Revenue (NBR) online portal and process for VAT Payers to change their filing frequency

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.

2. CHANGING FILING FREQUENCY

2.1. ELIGIBILITY

According to Article 48A of Bahrain VAT Executive Regulations, VAT payers in the Kingdom with less than or equal to BHD 3MM in annual VATable supplies are set to file on a quarterly basis while VAT payers with more than BHD 3MM are expected to file on a monthly basis. In accordance with Article 48C of Bahrain VAT Executive Regulations, VAT payers with less than BHD 3MM in annual VATable supplies may request to file on a monthly basis. A VAT payer who currently files monthly may request to file quarterly if their annual VATable supplies fall below BHD 3MM.

Kindly note that NBR reserves the right to approve or reject any requests to change filing frequency.

2.2. PROCESS

Your current filing frequency is stated in a document titled “VAT Registration Approval” which can be found under “My Documents” on your NBR portal. Please be aware that upon NBR’s approval of a request to change your filing frequency, the change will be effective starting your next filing period. As an example, if your request for change from quarterly to monthly is approved in January, your frequency will change to monthly at the end of the first quarter (i.e. you will need to submit a quarterly filing for the January to March VAT period, however, you will be able to submit a monthly filing to cover your April VAT period). Similarly, if your request to change from monthly to quarterly is approved, then your filing frequency will change to quarterly at the beginning of the next quarter.

All requests to change filing frequency should be submitted online using the NBR’s portal. Please refer to the steps below when requesting to change your filing frequency. While NBR will seek to accommodate a VAT payer’s preferred choice of filing frequency, NBR reserves the right to approve or reject an application.



Ref. Number : 200000014234 : الرقم المرجعي
 Date of Letter : 23/12/2019 : تاريخ الرسالة



VAT REGISTRATION APPROVAL
 الموافقة على تسجيل القيمة المضافة

VAT payer name: VAT payer اسم المراجع للقيمة المضافة

VAT payer address: Flat/Shop No. 23, Building Ritz, Road/Street VAT, VAT, Block 222, Arifigwa and Barbuda عنوان الشخص المراجع للقيمة المضافة

Other Identification Number: 282828282 رقم تعريف آخر

Dear VAT payer,

We are pleased to inform you that your application for VAT registration with Reference Number 200000014234 was successful and you are officially registered for VAT. You can charge VAT as of 01/10/2019. Your first VAT period will commence on 01/10/2019 and end on 31/12/2019. Your first filing period will start on 01/01/2020 and end on 31/01/2020.

After this, you will submit VAT Returns quarterly in 2019. In 2020, your filing frequency shall be Monthly. Please find attached your official VAT Certificate.

عزيزي VAT payer،
 يسرنا إخطارك بقبول طلب التسجيل في القيمة المضافة الخاص بك والذي يحمل الرقم المرجعي 200000014234 وأنت مسجل رسمياً بالقيمة المضافة. يمكنك احتساب القيمة المضافة اعتباراً من 01/10/2019. تبدأ فترة القيمة المضافة الأولى الخاصة بك بتاريخ 01/10/2019 وتنتهي بتاريخ 31/12/2019. تبدأ فترة تقديم الإقرار الأولى الخاصة بك بتاريخ 01/01/2020 وتنتهي بتاريخ 31/01/2020.

بعد ذلك ستقوم بتقديم إقرار القيمة المضافة على أساس ربع سنوي في عام 2019. في عام 2020 تكون فترة تقديم الإقرار الخاصة شهرياً.

مرفق شهادة التسجيل الرسمية بالقيمة المضافة الخاصة بك.

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.

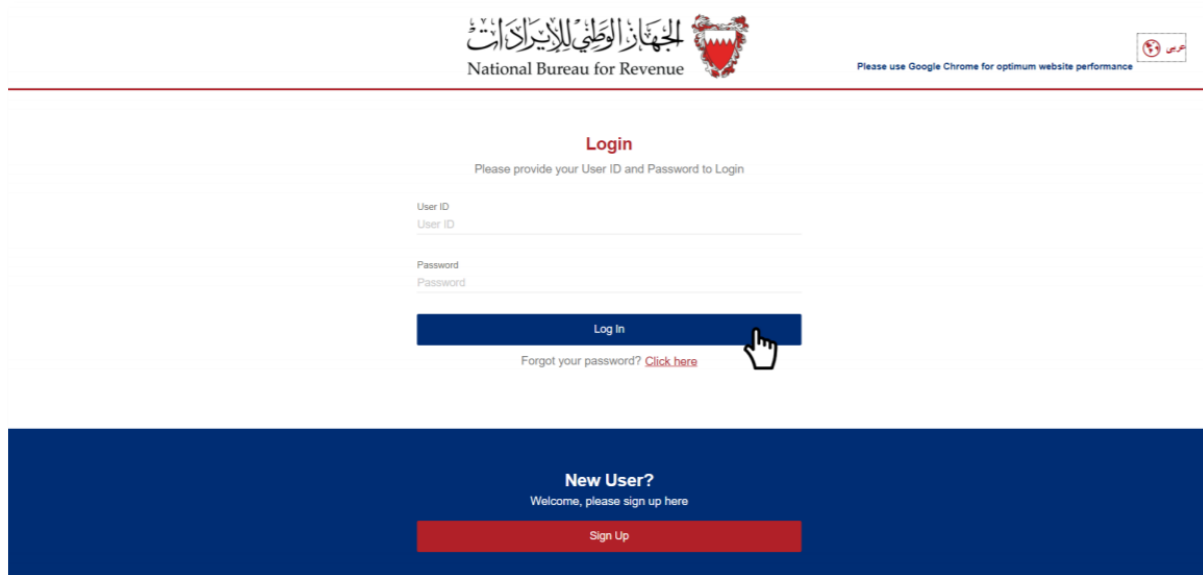
Updating VAT payer details

Access the Login page on the NBR portal using the following link: <https://www.nbr.gov.bh/>.
 For an optimal experience, please note that the portal should be accessed via Google Chrome.



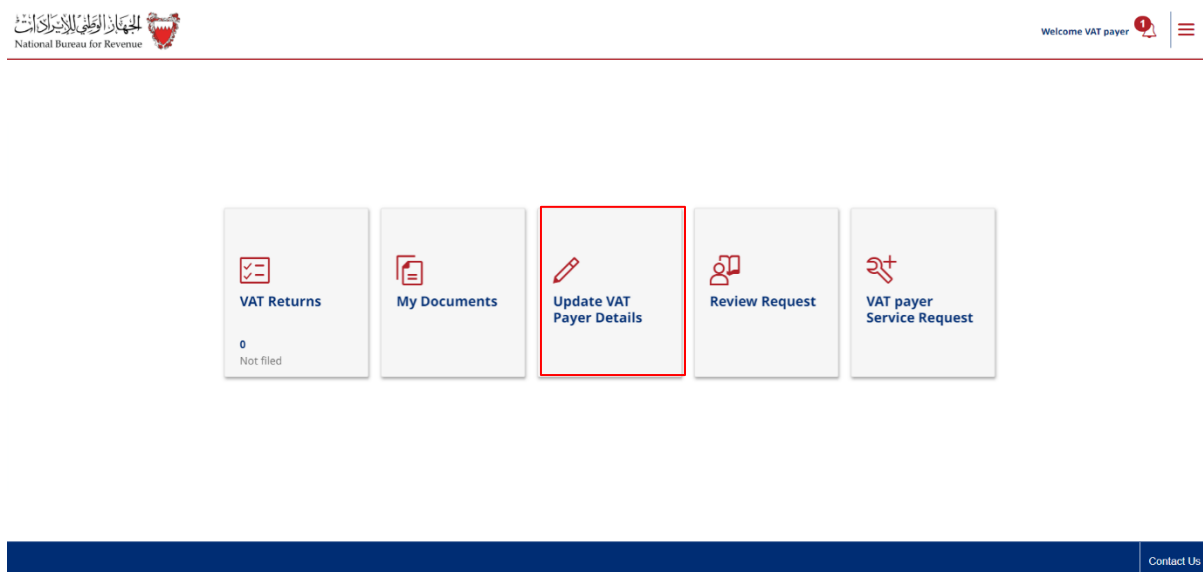
The screenshot shows the National Bureau for Revenue (NBR) portal homepage. At the top, there is a navigation bar with links: About Us, About VAT, VAT Guidelines, Preparing Your Business, VAT E-Services, News & Media, and Contact Us. A search bar is also present. The main banner features a cityscape of Bahrain at sunset. Below the banner, there is a section titled "Kingdom of Bahrain has launched VAT in phases starting from January 1st," accompanied by a VAT icon. To the right, under the heading "About VAT," there is a brief explanation of Value Added Tax (VAT) as an indirect tax and a note that GCC countries agreed to implement VAT at a standard rate of 5%, which was launched in Bahrain as of January 1st, 2019.

Log in to the portal using the User ID and password of the account for which you would like to change the filing frequency (used during registration and filing).



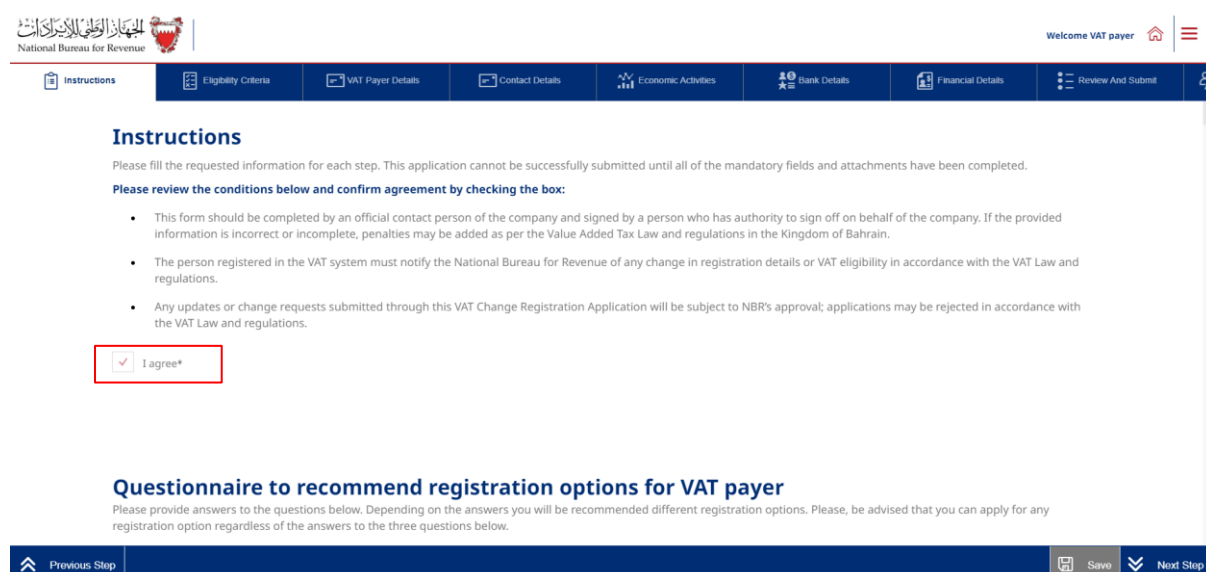
The screenshot shows the login interface of the National Bureau for Revenue website. At the top, there is a header with the bureau's logo and name in Arabic and English, along with a note to use Google Chrome for optimum performance. The main section is titled "Login" and prompts the user to provide their User ID and Password. There are input fields for "User ID" and "Password", each with a "User ID" or "Password" label. Below the fields is a blue "Log In" button. A link "Forgot your password? Click here" is located below the button. At the bottom, there is a dark blue section titled "New User?" with the text "Welcome, please sign up here" and a red "Sign Up" button.

Click on “Update VAT Payer Details” on the homepage to view and update your VAT account information.



The screenshot shows the homepage of the National Bureau for Revenue. The header includes the bureau's logo and name, and a "Welcome VAT payer" message with a notification icon. The main content area features five service tiles: "VAT Returns" (with a checkmark icon and "0 Not filed"), "My Documents" (with a document icon), "Update VAT Payer Details" (with a pencil icon and highlighted by a red border), "Review Request" (with a person icon), and "VAT payer Service Request" (with a plus icon). A dark blue footer bar contains a "Contact Us" link.

You will be redirected to a page similar to the one below. After reviewing the conditions of updating your VAT payer details, you must confirm that you agree with the instructions; only then can you move forward with the form.



Instructions

Please fill the requested information for each step. This application cannot be successfully submitted until all of the mandatory fields and attachments have been completed.

Please review the conditions below and confirm agreement by checking the box:

- This form should be completed by an official contact person of the company and signed by a person who has authority to sign off on behalf of the company. If the provided information is incorrect or incomplete, penalties may be added as per the Value Added Tax Law and regulations in the Kingdom of Bahrain.
- The person registered in the VAT system must notify the National Bureau for Revenue of any change in registration details or VAT eligibility in accordance with the VAT Law and regulations.
- Any updates or change requests submitted through this VAT Change Registration Application will be subject to NBR's approval; applications may be rejected in accordance with the VAT Law and regulations.

☒ I agree*

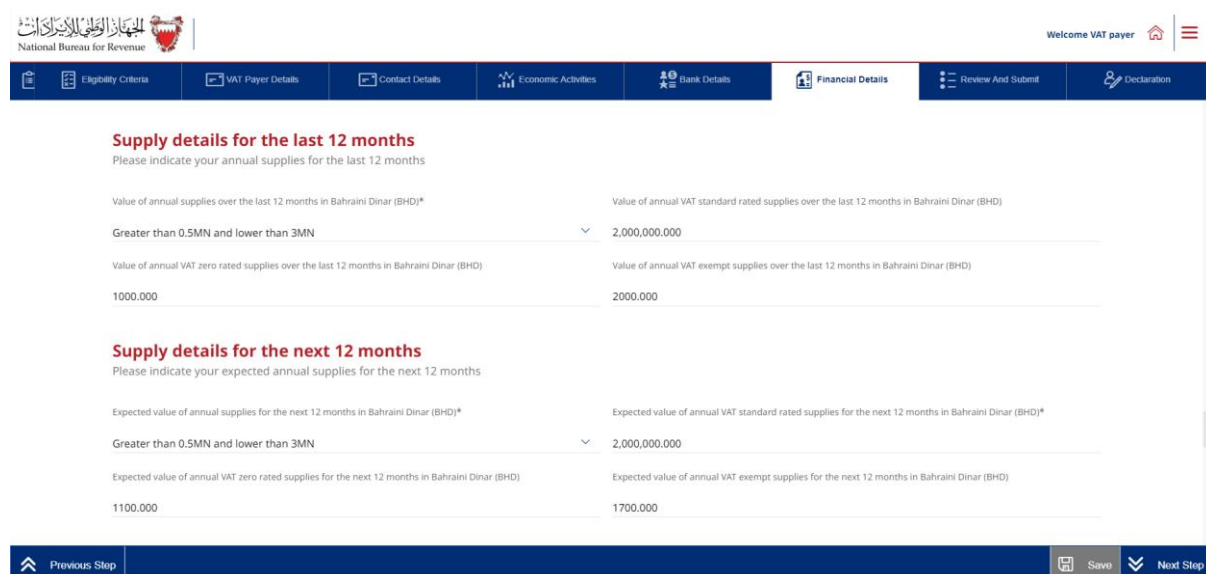
Questionnaire to recommend registration options for VAT payer

Please provide answers to the questions below. Depending on the answers you will be recommended different registration options. Please, be advised that you can apply for any registration option regardless of the answers to the three questions below.

Previous Step | Save | Next Step

Please click on “Next Step” to move forward with the form. You should then review and, where necessary, amend your VAT payer details before continuing. We encourage you to update your full registration details to have your records up to date. 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.

Upon reaching the Financial Details section, please update your annual supplies for the last 12 months as well as your expected annual supplies for the next 12 months.



Supply details for the last 12 months

Please indicate your annual supplies for the last 12 months

Value of annual supplies over the last 12 months in Bahraini Dinar (BHD)*	Value of annual VAT standard rated supplies over the last 12 months in Bahraini Dinar (BHD)
Greater than 0.5MN and lower than 3MN	2,000,000.000
Value of annual VAT zero rated supplies over the last 12 months in Bahraini Dinar (BHD)	Value of annual VAT exempt supplies over the last 12 months in Bahraini Dinar (BHD)
1000.000	2000.000


Supply details for the next 12 months

Please indicate your expected annual supplies for the next 12 months

Expected value of annual supplies for the next 12 months in Bahraini Dinar (BHD)*	Expected value of annual VAT standard rated supplies for the next 12 months in Bahraini Dinar (BHD)*
Greater than 0.5MN and lower than 3MN	2,000,000.000
Expected value of annual VAT zero rated supplies for the next 12 months in Bahraini Dinar (BHD)	Expected value of annual VAT exempt supplies for the next 12 months in Bahraini Dinar (BHD)
1100.000	1700.000

Previous Step | Save | Next Step

At the end of your Financial Details section is where you are also able to see your current filing frequency. To change it, please check the respective box and select your preferred frequency. Please remember to add an attachment (letter specifying justification of change) to support your request.


Welcome VAT payer

Eligibility Criteria | VAT Payer Details | Contact Details | Economic Activities | Bank Details | **Financial Details** | Review And Submit | Declaration

Accounting Details

Please select your financial year

Start of Financial year: End of Financial year:

Filing frequency

☐ Check if you want to edit Filing Frequency

I want to change my filing frequency to be...

☐ Quarterly
☒ Monthly


Add Attachment for Financial Details
Please support financial details with attachments, at least one attachment needs to be uploaded to proceed

Income Statement* Audited Reports*

[Previous Step](#) [Save](#) [Next Step](#)

Submitting the updated information

Once you have completed the form, please proceed to review your application, fill in the details in the declaration form and proceed to submitting it.


Welcome VAT payer

Eligibility Criteria | VAT Payer Details | Contact Details | Economic Activities | Bank Details | Financial Details | **Review And Submit** | Declaration

Declaration and Confirmation

☒ I hereby declare that the above mentioned information is true and correct to the best of my knowledge and certify that I am authorized to complete this form for the vatiable person.*
☒ I hereby acknowledge that the VAT certificate will have to be displayed in a visible location in my premises.*

First Name* Last Name*
 VAT
 ID Type * ID Number*
 National ID Today's date*

[Previous Step](#) [Submit](#) [Save](#)

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.

Confirmation of VAT Change of Registration Submission

Thanks for lodging your VAT registration!
 Confirmation email has been sent to your email and portal correspondence inbox

Reference Number: 200999991026

Date : 26/12/2019

[Download Confirmation](#)



Ref. Number : 200999991026 : الرقم المرجعي

Date of Letter : 26/12/2019 : تاريخ الرسالة



Acknowledgment Of Successful Submission Of Change registration Application

إشعار بنجاح تقديم تغيير طلب التسجيل

Name: VAT payer **اسم :**
Address: Flat/Shop No. 69, Building Ritz, Road/Street VAT, VAT, Block 690, French Guyana **عنوان:**
Other Identification Number: 38830303931 **رقم تعريف آخر:**

Dear VAT payer,
 Thank You for submitting your Change registration Application with Reference Number 200999991026 dated 26/12/2019.

We are currently reviewing your application and will get back to you shortly.

عزيزي VAT payer،

شكراً لك على تقديم تغيير طلب التسجيل والذي يحمل الرقم المرجعي 200999991026 بتاريخ 26/12/2019.
 نحن بصدد مراجعة طلبك وسنقوم بإثارة عليك قريباً.

For further information, please contact the National Bureau for Revenue on : 80008001.
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للمزيد من المعلومات، يرجى الاتصال بالجمارك الوطني للإيرادات على : 80008001.
 يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج التوقيع.

Confirmation of changing filing frequency

NBR will review your request to change filing frequency and will inform you of the decision of your request. You should expect to receive a notification on your registered e-mail and phone number as well as a letter titled “Change Registration Details” under “My Documents” on the portal.

Since NBR has the sole authority to approve or reject this request, you are required to comply with your existing filing frequency till you receive an approval from NBR stating that the filing frequency has been successfully changed.

