

Indirect Tax Update

Insights on the Tax Appeals Review Committee

9th March 2020

Today, the National Bureau for Revenue ('NBR') has put in place the newly set up Tax Appeals Review Committee ('the Committee') under the Bahrain VAT Law.

As per Article 62 of the Bahrain VAT Law, where a decision has been issued by the NBR to impose an administrative fine against a tax payer, the tax payer may file an objection to the Committee. However, in practice, the decision of the NBR is reviewed by an Internal Review Section before the case is escalated to the Committee.

Further, Article 66 of the VAT Law provides that, the Committee shall be formed with a head and at least five other members with experience in tax, finance, accounting and legal matters.

The Committee held its first session with registered tax payers in the Kingdom of Bahrain today, in order to examine and consider objections and disputes filed by tax payers contesting NBR's decisions.

We have highlighted below some key insights on the Committee's composition and requirements:

- The Committee is composed of independent members who are distinguished in their field of expertise who are not part of the NBR, in addition to NBR representatives.
- The Committee is enforcing the requirement as per Article 95 of VAT Executive Regulations that all pending dues must be paid by the tax payer for their objections to be heard.

It was outlined that the Committee has 30 days to provide tax payers with its final decision. The Committee is the last level of appeals to provide a final decision before the court. As per Article 62 of the VAT Law, the tax payer may appeal against the decision of the Committee before the competent court within sixty days of the date of notification of rejection of the objection or from the date the tax payer's request was considered rejected.

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

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