



Bahrain

The National Bureau for Revenue ('NBR') has revamped its website with a user friendly interface and added a number of new sections such as on Foreign Tax Relations and Excise Tax

The NBR has updated its [website](#) to encompass a broad overview of tax in Bahrain. The most notable changes include new pages on Excise Tax and Foreign Tax Relations in Bahrain as well as the option to register for a VAT introduction workshop. Other changes include a newly designed homepage, a VAT calculator and a calendar for NBR events. The NBR's website may be viewed in both English and Arabic.

Excise Tax

Excise tax is imposed on products that the Bahrain Government has deemed harmful to human health and to the environment. The Kingdom of Bahrain introduced an Excise Tax system on 30 December 2017 following the Common Excise Tax Agreement of the States of the Gulf Cooperation Council (GCC) in November 2016. Products currently subject to Excise Tax include carbonated drinks, energy drinks, and tobacco and derivatives.

The NBR website now provides for a complete section on [Excise Tax](#), including an overview of Excise procedures in Bahrain, a list of [goods](#) subject to Excise Tax and access to Excise registration, licensing, return, and refund and deduction [forms](#). The NBR has also created an [Excise Tax FAQs](#) in addition to the existing [VAT FAQs](#) section. The Excise Tax FAQs provides comprehensive information on the purposes and procedures of the Bahrain Excise system.

Foreign Tax Relations

The Kingdom of Bahrain is a signatory to more than 60 bilateral and multilateral tax treaties across the world. The Foreign Tax Relations Directorate ('FTRD') cooperates with various government stakeholders to ensure Bahrain's commitment to implementing and complying with international tax standards.

The new Foreign Tax Relation section on the NBR website outlines the role of the FTRD and Bahrain's [Tax Treaties](#) Network. The NBR has also included specific webpages on the Inclusive Framework on Base Erosion and Profit Shifting ([BEPS](#)), a common project of the OECD and G20 to combat tax avoidance, and the Global Forum on Transparency and Exchange of Information for Tax Purposes, a global framework that facilitates transparency and cooperation to combat tax evasion - confirming Bahrain's commitment to participating and cooperating on tax-related matters at an international level.

Workshop Registration and Other E-services

The NBR website now provides for an online [Workshop Registration](#) form that allows companies to register their interest in attending a VAT workshop. Companies may access this functionality through the NBR's homepage or the E-services' dropdown menu.

The Workshop Registration functionality is a valuable tool for companies who have not attended the NBR's VAT introduction workshops. The ability to select a "preferred workshop language" on the Workshop Registration Form suggests that the workshop may be provided in English or Arabic. It should be noted, however, that the tool only registers a company's *interest* in attendance. Workshop slots will be assigned by the NBR closer to the relevant dates. Other E-services include the VAT Payer [Lookup](#) tool and a section for [VAT forms](#).

Guides and Publications

The NBR website provides specific section setting out all the NBR guides and publications covering VAT, Excise Tax and Foreign Tax Relations.

The above is for general information only and is not intended to address circumstances of any particular scenario. Please seek professional advice in relation to your particular circumstances.

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

Mubeen Khadir

Partner - Head of Tax & Corporate Services

T: +973 3222 6811

E: mubeenkhadir@kpmg.Com

Omar Hisham

Senior Manager

T: +973 3840 7759

E: sosaid@kpmg.com

Hasan Khalaf

Manager

T: +973 3636 6462

E: hakhalaf@kpmg.com

Mansoor AlWadaie

Manager

T: +973 3998 8098

E: malwedaie@kpmg.com

Shashank Chandak

Manager

T: +973 3553 1905

E: shashankchandak@kpmg.Com

Dao Han Hung

Manager

T: +973 3907 7964

E: hdaohan@kpmg.com

home.kpmg/bh

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