

**KINGDOM OF BAHRAIN**

**VAT RETURN FILING MANUAL**

**FILING, PAYMENTS AND REFUNDS**

**JUNE 2019**

**VERSION 1.2**

*Updated on: 27 February 2025*



الجهاز الوطني للإيرادات  
National Bureau for Revenue

## CONTENTS

1.	MANUAL OVERVIEW	1
2.	WHAT IS A VAT RETURN?	2
3.	WHO SHOULD FILE A VAT RETURN?	3
4.	WHEN SHOULD A VAT RETURN BE SUBMITTED?	4
4.1.	VAT returns during the transitional period	5
4.2.	VAT returns from the year 2020	5
5.	HOW SHOULD A VAT RETURN FORM BE SUBMITTED?	6
6.	WHAT SHOULD A VAT PAYER DO IF IN A DEBIT/PAYABLE POSITION?	15
7.	WHAT SHOULD A VAT PAYER DO IF IN A CREDIT/REFUND POSITION?	19
8.	FILING SCENARIO EXAMPLES	20
8.1.	Example 1: A retail store	20
8.2.	Example 2: Mining Firm	22
8.3.	Example 3: Construction Company	24
9.	FREQUENTLY ASKED QUESTIONS (FAQS)	26

## 1. MANUAL OVERVIEW

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

- An overview of the VAT rules and procedures in the Kingdom of 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 refer to “[Guidelines](#)” on the NBR website. You can also contact NBR’s Contact Center 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?

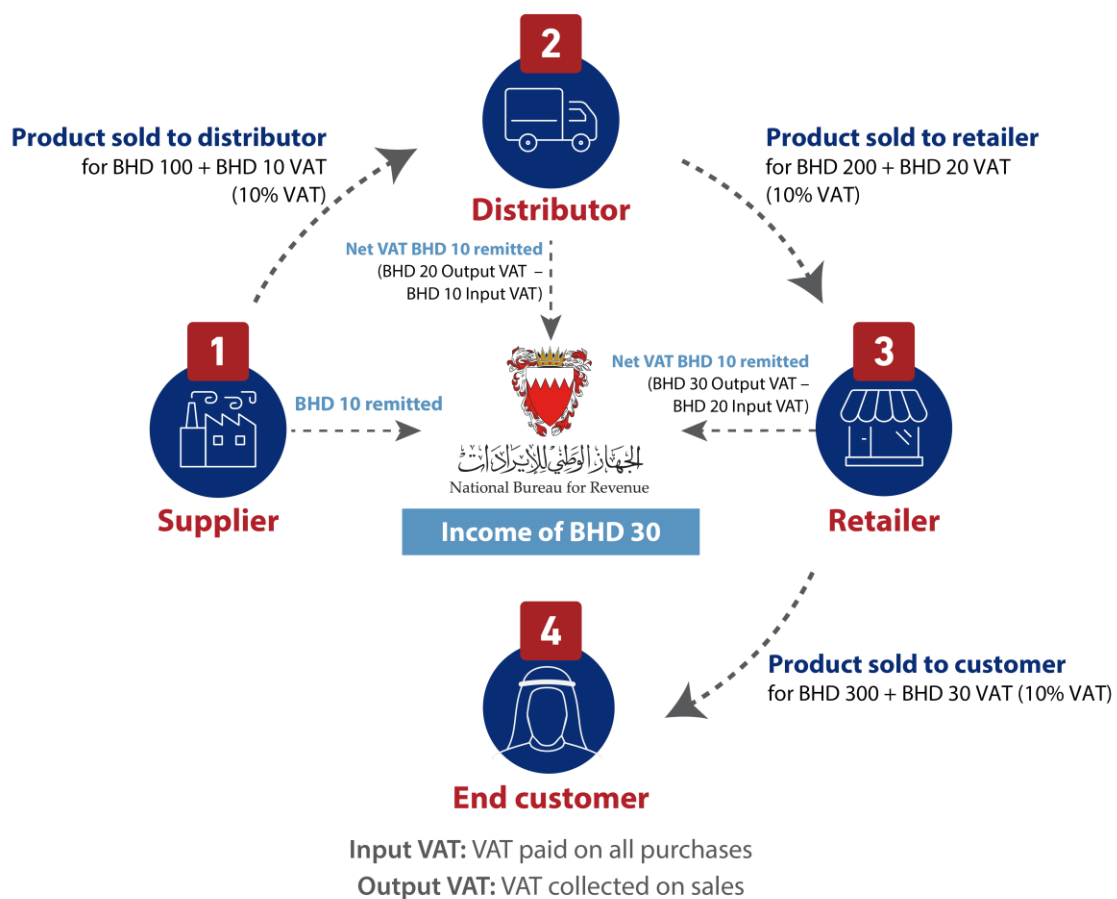
A VAT return is the official document submitted by the VAT payer to NBR summarizing the total output VAT due and input VAT recoverable for a given VAT period.

### 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.



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 the Kingdom of Bahrain is required to assess their net VAT position for a given VAT period; this information should then be reported on a periodic base in a VAT return.

Even if a VAT payer has not made any purchases, imports or supplies during a given VAT period, it is required to submit a nil VAT return if registered for VAT with NBR.

The VAT return should only be submitted by the VAT payer 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).



## 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 period in which economic activities (i.e. sales and purchases) are conducted and net VAT due is calculated and submitted through VAT return, 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 the due date falls on an official holiday, then it will be extended to 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 have been different from those in subsequent years. Please refer to Section 19.2 of the VAT General Guide to understand which VAT periods have been applied 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 from the year 2020

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
Filing Period	Feb	Mar	Apr	May	June	July	Aug	Sept	Oct	Nov	Dec	Jan
Filing Deadline	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
Filing Period	Apr	July	Oct	Jan
Filing Deadline	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?

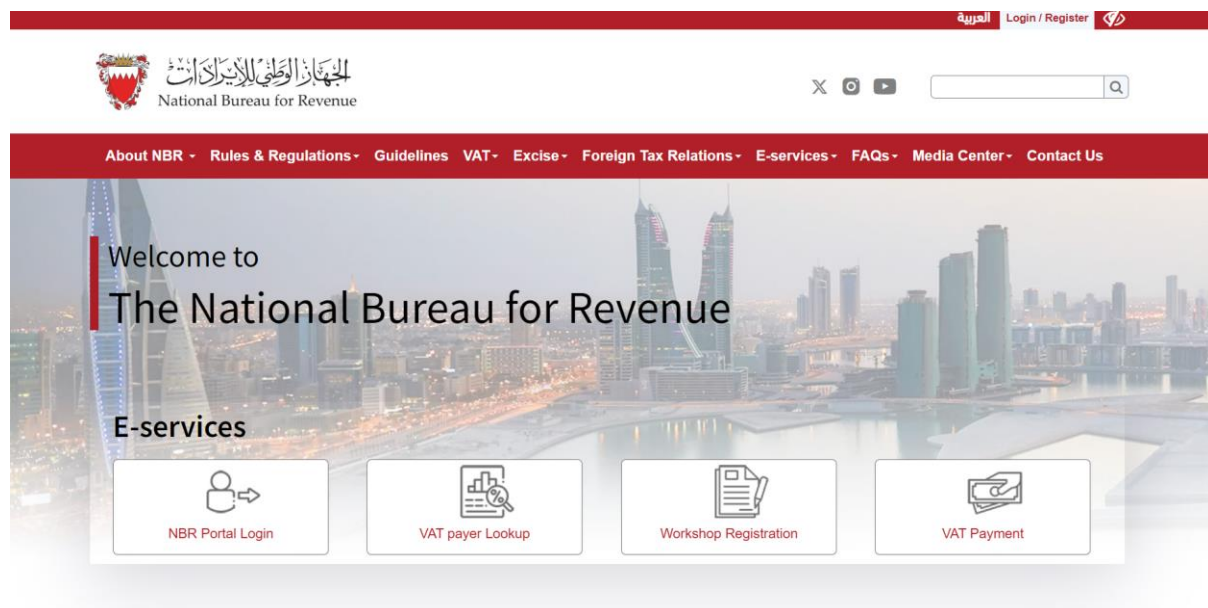
## 5. HOW SHOULD A VAT RETURN FORM BE SUBMITTED?

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

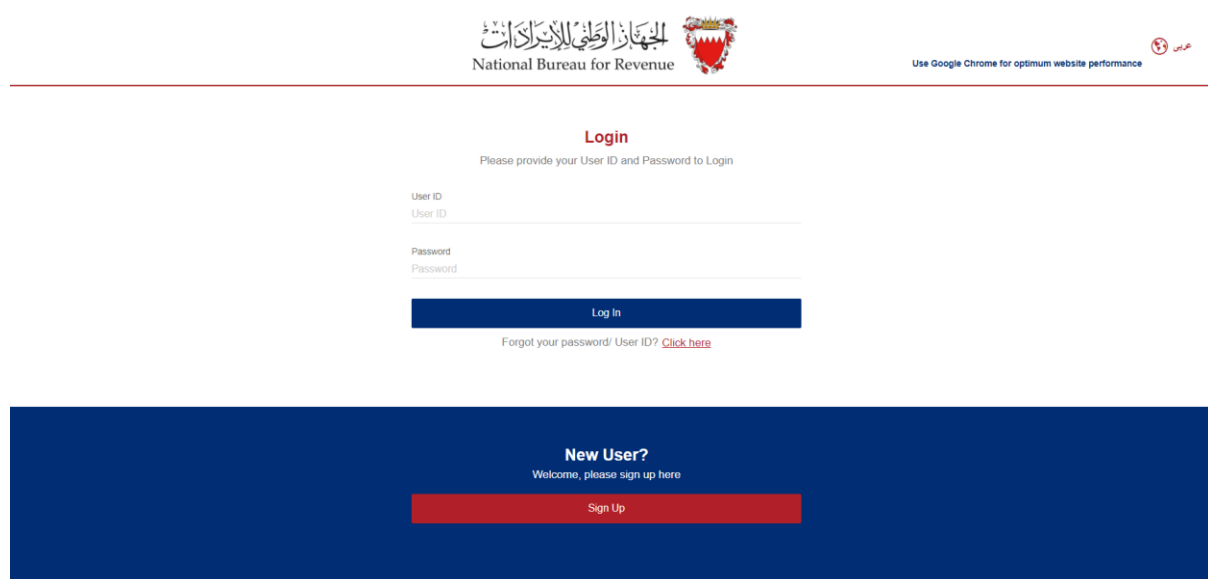
### Accessing the VAT return form

VAT payer should access the Login page on the NBR website using the following link: [www.nbr.gov.bh](http://www.nbr.gov.bh).

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



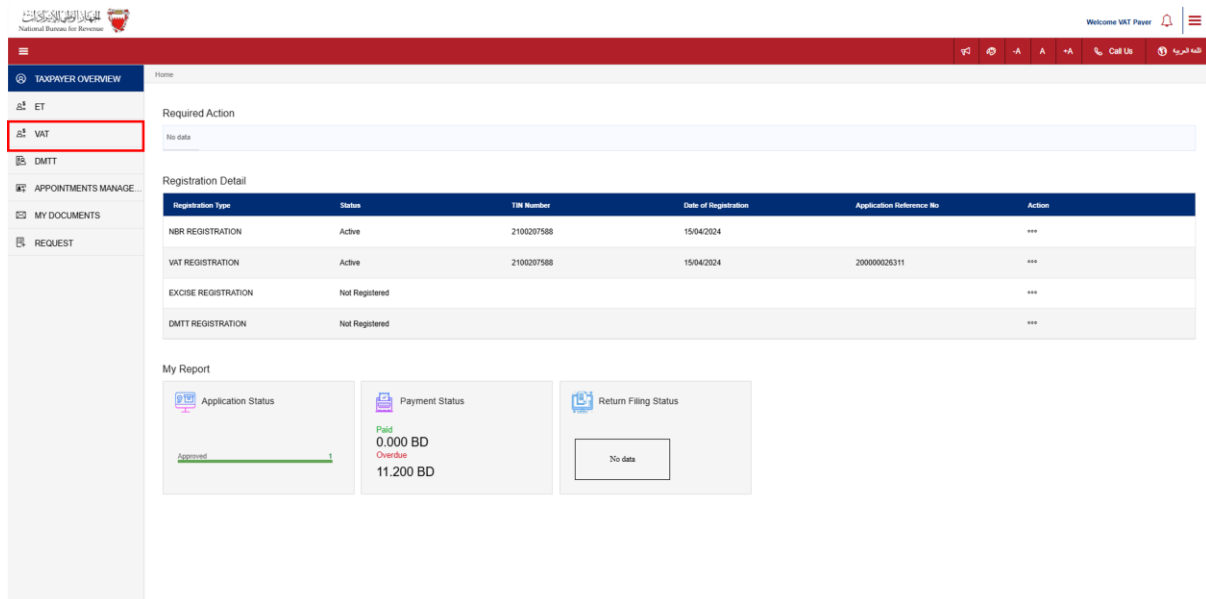
Log in to the portal using your designated User ID and Password (used during registration).





How should a VAT return form be submitted?

Select “VAT” from the list available on the left of the page.



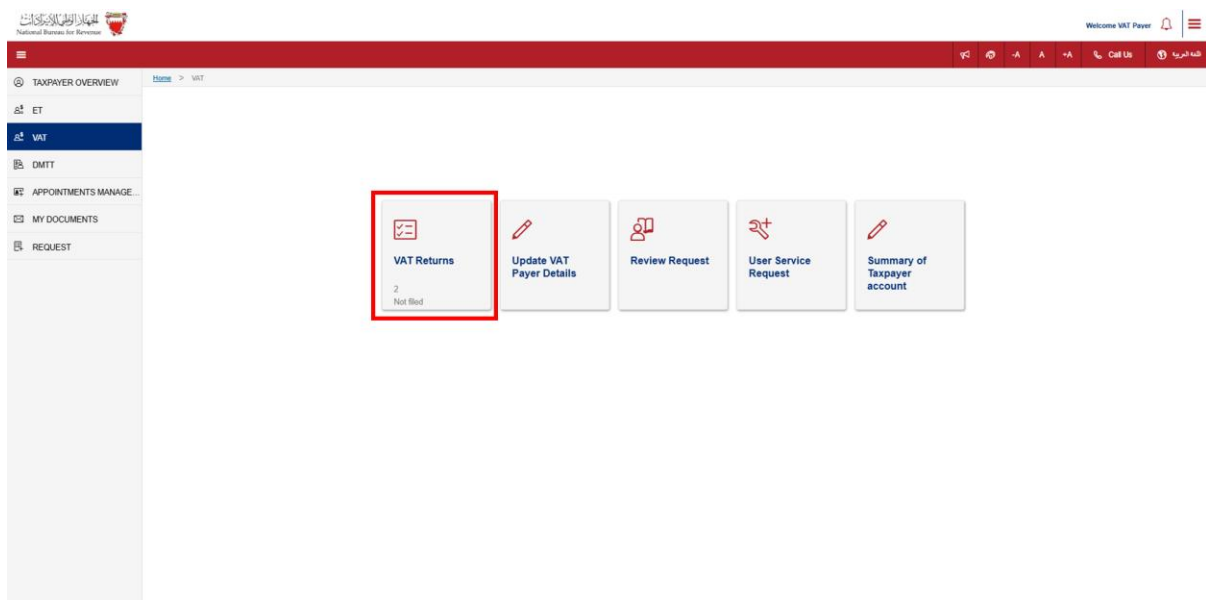
The screenshot shows the 'TAXPAYER OVERVIEW' page with the 'VAT' option highlighted in the left-hand navigation menu. The main content area displays 'Required Action' (No data), 'Registration Detail' table, and 'My Report' section.

Registration Type	Status	TIN Number	Date of Registration	Application Reference No	Action
NBR REGISTRATION	Active	2100207588	15/04/2024		***
VAT REGISTRATION	Active	2100207588	15/04/2024	20000026311	***
EXCISE REGISTRATION	Not Registered				***
DMTT REGISTRATION	Not Registered				***

**My Report**

- Application Status: Approved 1
- Payment Status: Paid 0.000 BD, Overdue 11.200 BD
- Return Filing Status: No data

Access the outstanding filing obligations by clicking on “VAT Returns”. The number displayed at the bottom of this push button (i.e. “1 not filed”) represents the outstanding filing obligations to date.



The screenshot shows the 'VAT Returns' button highlighted in the main content area. The button displays '2 Not Filed'.

Other buttons visible include: Update VAT Payer Details, Review Request, User Service Request, and Summary of Taxpayer account.

Filter the “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.

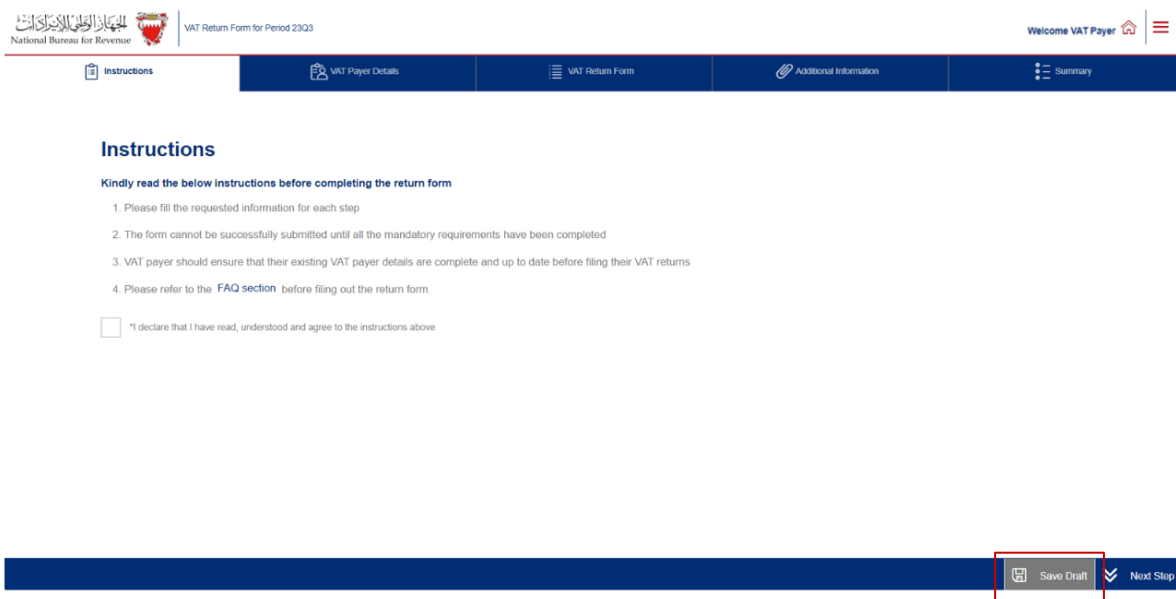
How should a VAT return form be submitted?



Forms	Period	Period From	Period To	Revenue Type	Due Date	Receipt Date
VAT Return Form	3rd Quarter 2023	Jul 1, 2023	Sep 30, 2023	VAT	Oct 31, 2023	

## Filling in the VAT return form

After reviewing the conditions of submitting the VAT return form, VAT payer must confirm and agree with the instructions; only then can you move forward with the form. Please remember to save your progress by clicking the “Save Draft” button at the bottom right corner.



**Instructions**

Kindly read the below instructions before completing the return form

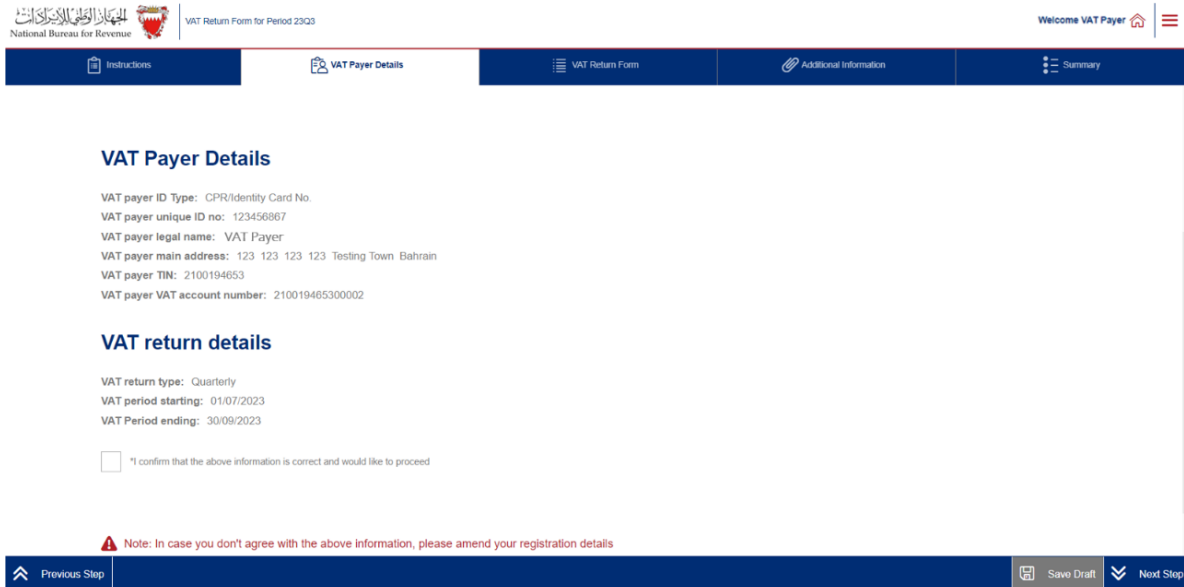
1. Please fill the requested information for each step
2. The form cannot be successfully submitted until all the mandatory requirements have been completed
3. VAT payer should ensure that their existing VAT payer details are complete and up to date before filing their VAT returns
4. Please refer to the [FAQ section](#) before filing out the return form

\*I declare that I have read, understood and agree to the instructions above

**Save Draft** **Next Step**

VAT payer should then review and, where necessary, amend the VAT payer and return details before continuing with the form. If any adjustments to these details need to be done, 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?



**VAT Payer Details**

VAT payer ID Type: CPR/Identity Card No.  
 VAT payer unique ID no: 123456867  
 VAT payer legal name: VAT Payer  
 VAT payer main address: 123 123 123 Testing Town Bahrain  
 VAT payer TIN: 2100194653  
 VAT payer VAT account number: 210019465300002

**VAT return details**

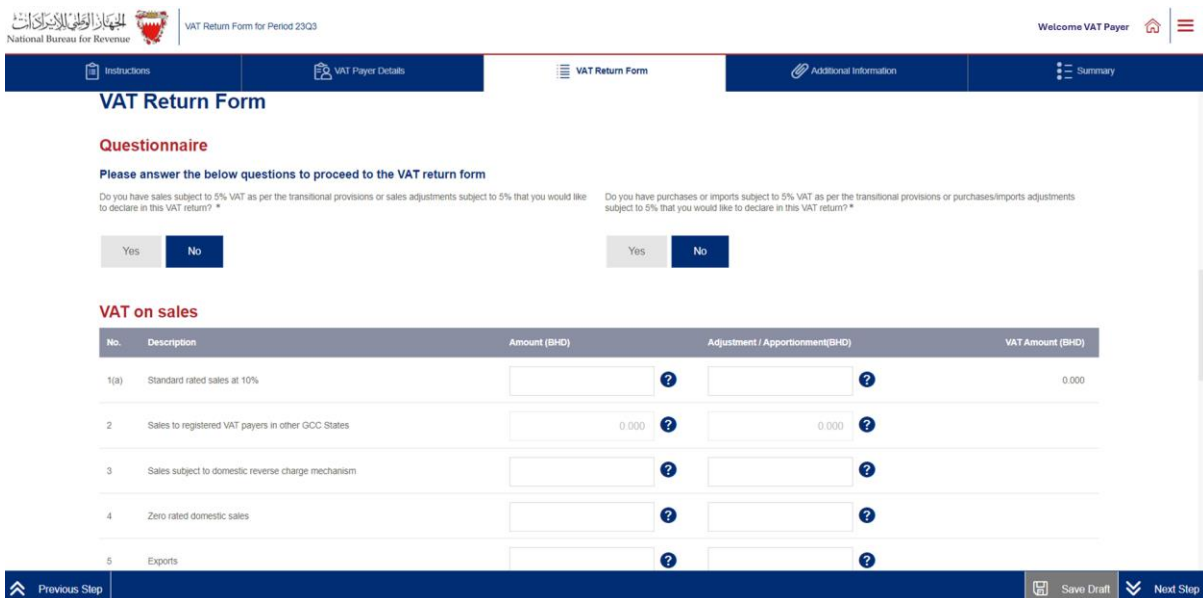
VAT return type: Quarterly  
 VAT period starting: 01/07/2023  
 VAT Period ending: 30/09/2023

\*I confirm that the above information is correct and would like to proceed

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

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.



**VAT Return Form**

**Questionnaire**

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

Do you have sales subject to 5% VAT as per the transitional provisions or sales adjustments subject to 5% that you would like to declare in this VAT return? \*

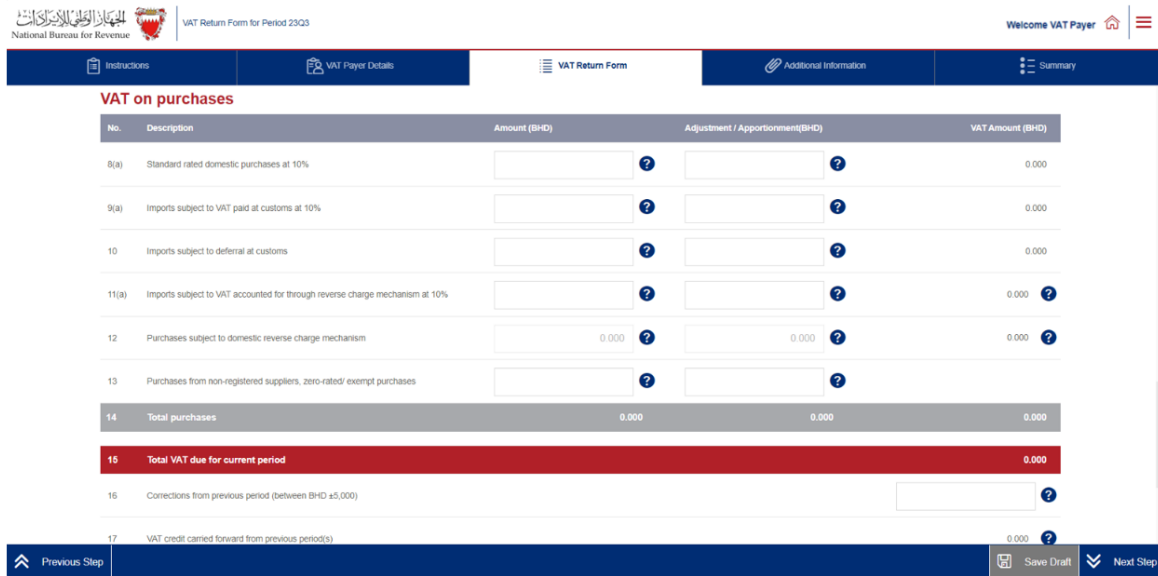
Do you have purchases or imports subject to 5% VAT as per the transitional provisions or purchases/imports adjustments subject to 5% that you would like to declare in this VAT return? \*

Yes No Yes No

**VAT on sales**

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	<input type="text"/>	<input type="text"/>	0.000
2	Sales to registered VAT payers in other GCC States	<input type="text" value="0.000"/>	<input type="text" value="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"/>	

How should a VAT return form be submitted?

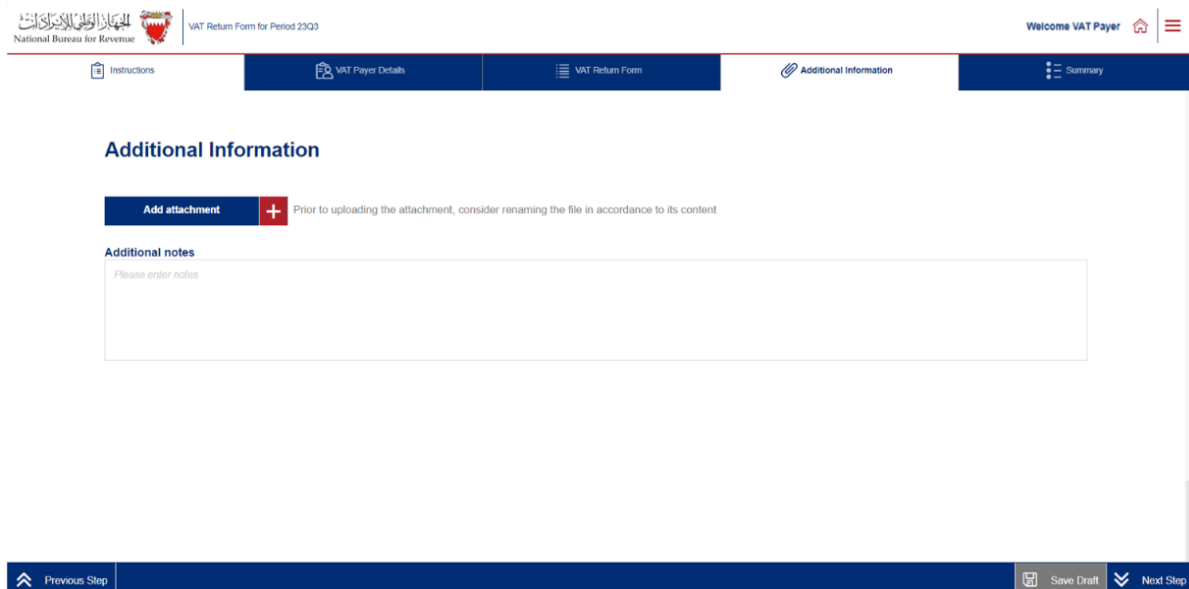


The screenshot shows the 'VAT on purchases' section of the VAT Return Form for Period 23Q3. The table below summarizes the data visible in the form:

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

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

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



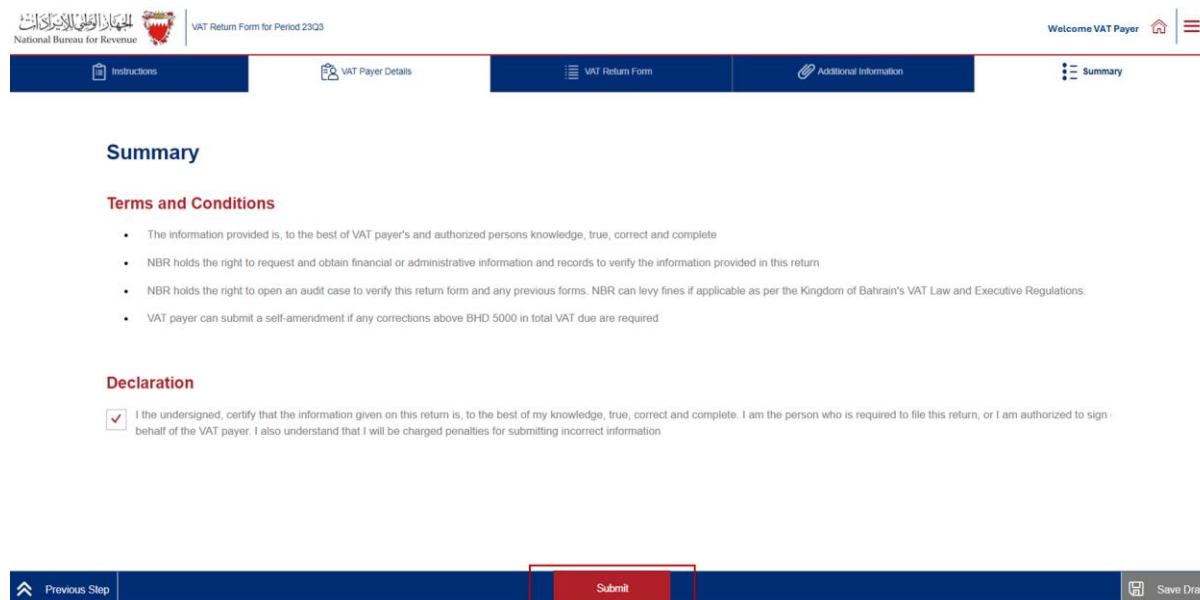
The screenshot shows the 'Additional Information' section of the VAT Return Form. It includes an 'Add attachment' button with a plus sign and a note: 'Prior to uploading the attachment, consider renaming the file in accordance to its content'. Below this is a text area for 'Additional notes' with the placeholder text 'Please enter notes'.

Note that if submitting a modification of the VAT return, it may be required to upload relevant documents.

How should a VAT return form be submitted?

## Submitting the VAT return form

Once the return form is completed and agreed to the declaration, VAT payer will be able to review and submit the form. Note that if the draft form is not submitted within 45 days, it will be automatically erased from the portal.



The screenshot shows the 'VAT Return Form for Period 23Q3' page. The navigation bar includes 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The 'Summary' section is active and contains the following content:

**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 to 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

**Declaration**

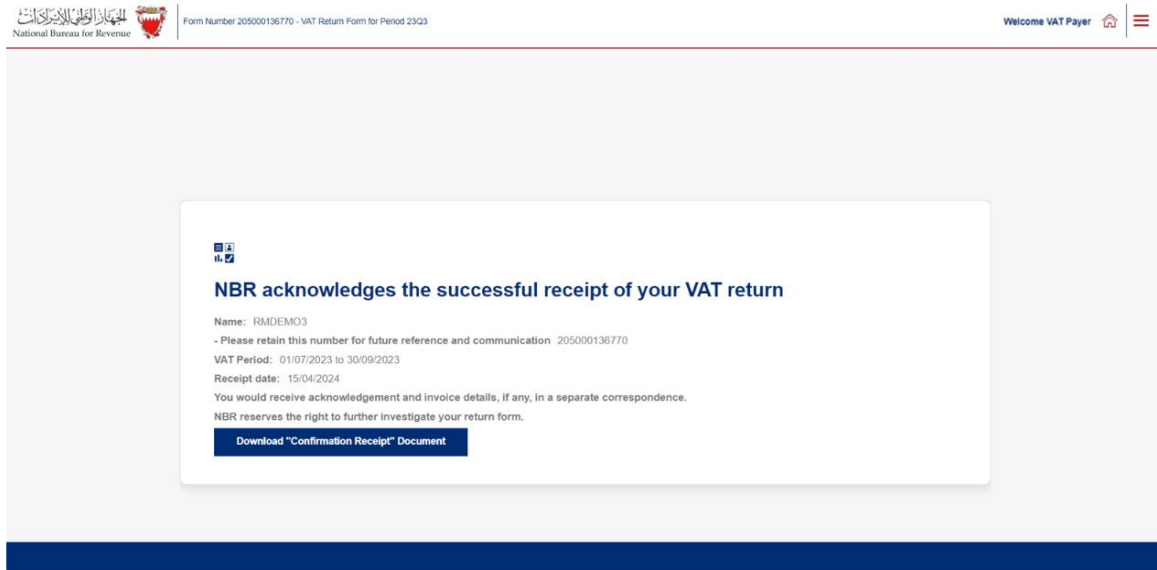
I the undersigned, certify that the information given on this return is, to the best of my knowledge, true, correct and complete. I am the person who is required to file this return, or I am authorized to sign behalf of the VAT payer. I also understand that I will be charged penalties for submitting incorrect information

The bottom navigation bar includes 'Previous Step', 'Submit' (highlighted with a red box), and 'Save Draft'.

Once the form is submitted, you will be redirected to a page confirming the successful submission of the form. The submission can be viewed and “Confirmation receipt” may be accessed, which is an acknowledgement letter of successful submission. VAT payer should also expect to receive an SMS and email confirming the submission.

Kindly note that if the VAT payer has filed a debit return, then a bill breaking down with the liability should be received. If the VAT payer has excess credit from a previous period, and that credit was used to offset the filed debit (in full or in part), then an offsetting letter should be expected to be received under “My documents” on the portal.

How should a VAT return form be submitted?



The screenshot shows a web page from the National Bureau for Revenue (NBR) with the following content:

Form Number 205000136770 - VAT Return Form for Period 23Q3

Welcome VAT Payer

**NBR acknowledges the successful receipt of your VAT return**

Name: RMDemo3  
- Please retain this number for future reference and communication: 205000136770  
VAT Period: 01/07/2023 to 30/09/2023  
Receipt date: 15/04/2024

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

[Download "Confirmation Receipt" Document](#)

## Confirmation receipt of your VAT return



205000136060



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National Bureau for Revenue

Ref. Number : 205000136060 : الرقم المرجعي

Date of Letter : 13/05/2024 : تاريخ الرسالة

### Confirmation Receipt Of VAT Return

تأكيد استلام إقرار القيمة المضافة

VAT payer name:	VAT Payer	اسم الخاضع للقيمة المضافة:
VAT payer address:	Flat/Shop No. 123, Building 123, Road/Street 123, T Town, Block 123, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
CPR/Identity Card No.:	123456180	رقم البطاقة السكانية/ الهوية:

Dear VAT Payer,

You have successfully submitted your VAT return Ref. No.: 205000136060 for VAT period starting 01/03/2023 and ending 31/03/2023 of amount BHD 565,476.700.

Please note that a late payment penalty of BHD 101,785.806 has been imposed.

عزيزي VAT Payer ،

لقد قمت بتقديم إقرار القيمة المضافة الخاص بك والذي يحمل الرقم المرجعي: 205000136060 لفترة القيمة المضافة من 01/03/2023 الى 31/03/2023 بقيمة 565,476.700 دينار بحريني.

يُرجى العلم بأنه تم فرض غرامة للتأخر في السداد بقيمة 101,785.806 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.

How should a VAT return form be submitted?

**Please note the following:**

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.



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

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

VAT dues, administrative fines, or any other liabilities due to NBR shall be payable electronically in accordance with the mechanism determined by NBR.

There are currently two payment channels to pay any outstanding balance. The first is through Kingdom of Bahrain's National Portal (Bahrain.bh) via Debit, Credit Cards or via Apple Pay, and the second is through "Fawateer" service.

### Kingdom of Bahrain National Portal (Bahrain.bh)

A VAT payer can make his payments through Kingdom of Bahrain's National Portal (Bahrain.bh) – VAT/VAT Bills Payment Service. This service allows VAT payers to view their billed amounts and settle payments electronically without the use of cash or a physical card.

The VAT payer will have to enter the bill number and the corresponding VAT account number to view the bill, then VAT payer should enter the amount to be paid, contact details and debit/credit card information.

For more information on Bahrain.bh portal service, VAT payers can refer to the official Kingdom of Bahrain's National Portal website.

### "Fawateer" service

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



#### INTERNET BANKING (E-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 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.

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

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.

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 amounts due


  
 205000136060

Bill number: 205000136060 : رقم الفاتورة

Date of bill: 13/05/2024 : تاريخ الفاتورة


  
**الجهاز الوطني للإيرادات**  
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**Bill breakdown - تفاصيل الفاتورة**

**VAT payer name:**

**VAT payer address:**

**CPR/Identity Card No.:**

**VAT account no.:**

VAT Payer

Flat/Shop No. 123, Building 123, Road/  
Street 123, T Town, Block 123, Bahrain

123456180

210020486600002

اسم الخاضع للقيمة المضافة:

عنوان الخاضع للقيمة المضافة:

رقم البطاقة السكانية/ الهوية:

رقم حساب :

Please find below a breakdown of your bill. You may proceed to pay any outstanding balance by the due date using the bill number through available payment channels.<sup>(1)</sup>

(1) الرجاء الإطلاع على تفاصيل الفاتورة المبينة أدناه وسداد المبالغ في تاريخ استحقاق السداد المحدد باستخدام رقم الفاتورة من خلال قنوات السداد المتاحة.

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 السداد	Outstanding amount due المبلغ المستحق واجب السداد
205000136060	VAT القيمة المضافة	01/03/2023	31/03/2023	30/04/2023	BHD 565,476.700
	Late Payment Penalty غرامة التأخر في السداد	01/03/2023	31/03/2023	10/01/2024	BHD 99,785.806
	Total amount				إجمالي المبلغ

Kindly allow sufficient time for processing of your selected payment method to ensure payments for any outstanding amount are received by NBR by the payment due date to avoid any late payment administrative penalties.

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.

الرجاء مباشرة عملية السداد قبل وقت كافي لاستكمال الإجراءات اللازمة لطريقة السداد التي قمت باختيارها، والتأكد من استلام الجهاز الوطني للإيرادات لأي مبلغ مستحق في تاريخ استحقاق السداد لتجنب فرض أي غرامات إدارية للتأخر في السداد.

لمزيد من المعلومات، يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001. هذه الوثيقة مستخرجة من النظام الآلي ولا تحتاج للتوقيع.

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(1) You may pay through payment services at Bahrain.bh, or Fawateer services available through your e-banking, bank branches or BenefitPay app.

(1) يتعين عليك سداد مستحقاتك من خلال الدفع عبر Bahrain.bh أو باستخدام خدمة فواتير من خلال الخدمات المصرفية الإلكترونية أو فرع البنك الخاص بك أو تطبيق BenefitPay.

Page 1 of 1

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.

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

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 Relationship Manager (RM) or through the Contact Center, details which can be found under "Contact us".

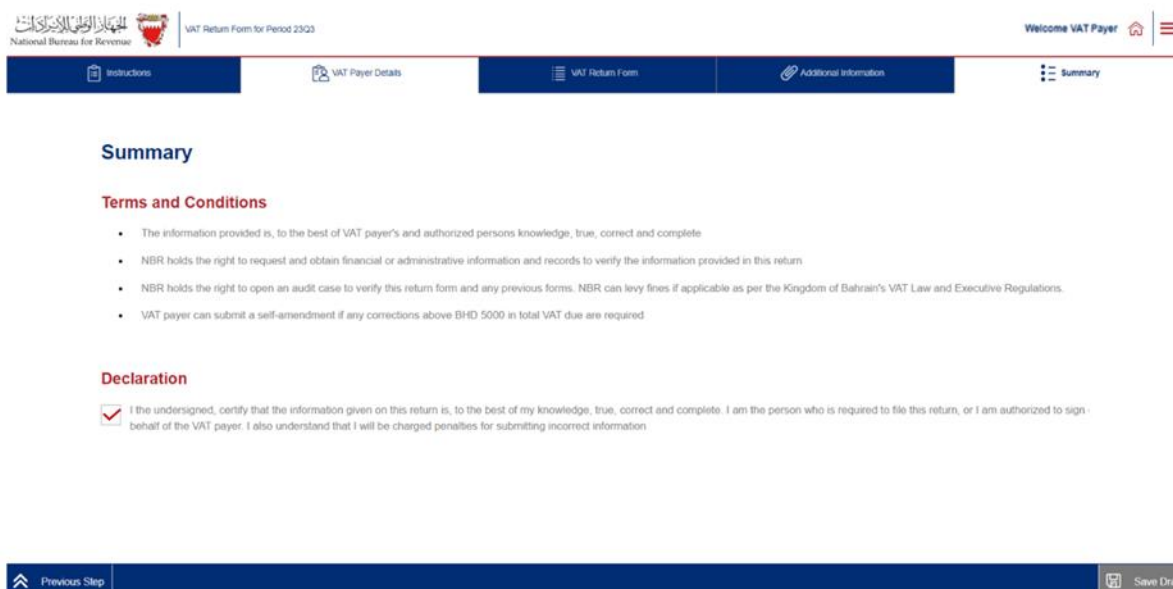
What should a VAT payer do if in a credit/refund position?

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

If the VAT payer is in a credit position, they have the right to request a refund of the excess amount from the NBR, and the option "Refund Information" will appear in 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), when there is a need to add a new IBAN number, the VAT payer must go to "Update VAT Payers Details" on the main page of NBR portal, 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 NBR VAT Return Form for Period 23Q3. The page is titled "Summary" and contains the following sections:

- 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 to 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
- 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 behalf of the VAT payer. I also understand that I will be charged penalties for submitting incorrect information

At the bottom of the form, there are navigation buttons: "Previous Step" and "Save Draft".

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. NBR also has the right to prevent the use of the credit balance in carrying out any offset. This may occur if NBR requests additional information to verify the returns of the VAT payer.

## 8. FILING SCENARIO EXAMPLES

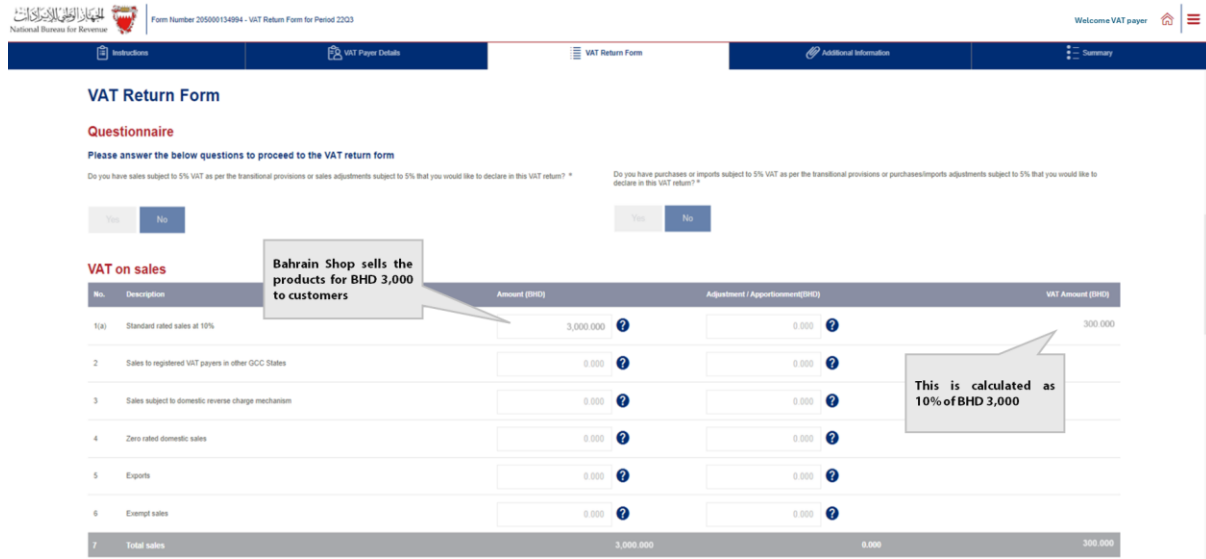
Please refer to the following examples for a better understanding of how purchase and sale values can be recorded in the “VAT Return Form” section of the return filing form.

### 8.1. Example 1: A retail store

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



The below image shows how the store would complete the VAT return form on the NBR portal:



**VAT Return Form**

**Questionnaire**

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

Do you have sales subject to 5% VAT as per the transitional provisions or sales adjustments subject to 5% that you would like to declare in this VAT return? \*  Yes  No

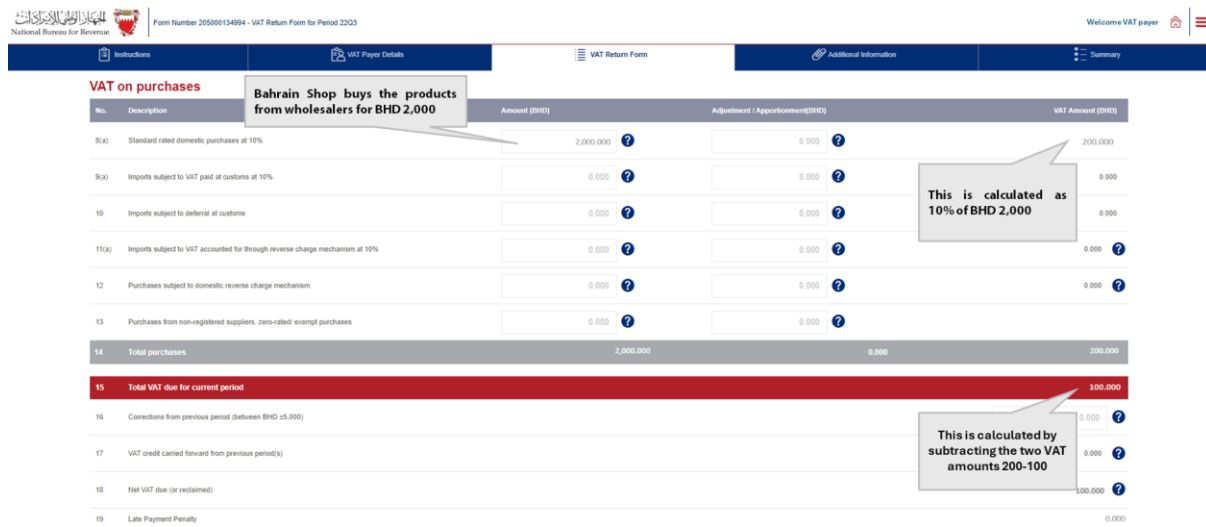
Do you have purchases or imports subject to 5% VAT as per the transitional provisions or purchases/imports adjustments subject to 5% that you would like to declare in this VAT return? \*  Yes  No

**VAT on sales**

Bahrain Shop sells the products for BHD 3,000 to customers

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	3,000.000	0.000	300.000
2	Sales to registered VAT payers 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>3,000.000</b>	<b>0.000</b>	<b>300.000</b>

This is calculated as 10% of BHD 3,000



**VAT on purchases**

Bahrain Shop buys the products from wholesalers for BHD 2,000

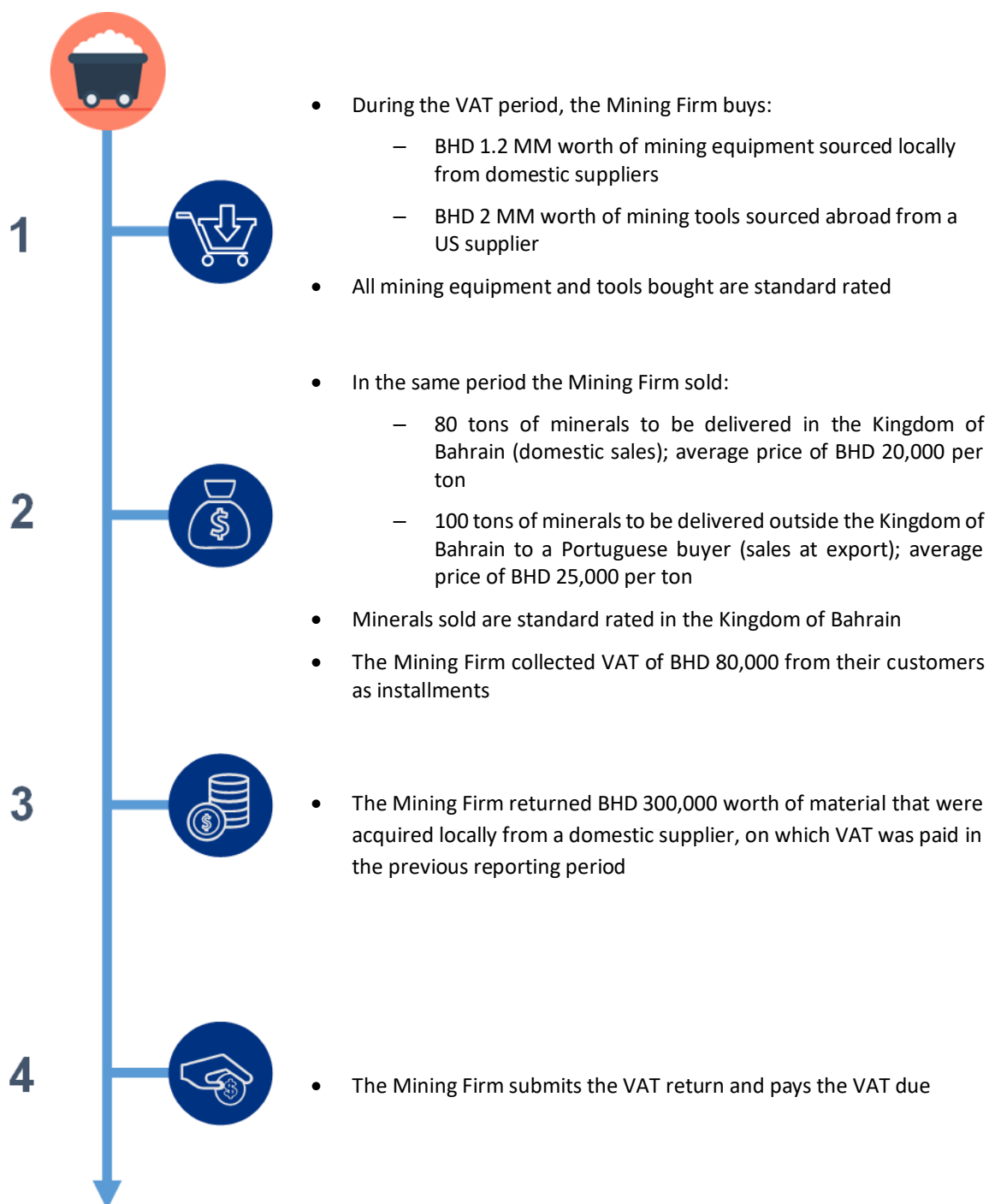
No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8(a)	Standard rated domestic purchases at 10%	2,000.000	0.000	200.000
9(a)	Imports subject to VAT paid at customs at 10%	0.000	0.000	0.000
10	Imports subject to deferral at customs	0.000	0.000	0.000
11(b)	Imports subject to VAT accounted for through reverse charge mechanism at 10%	0.000	0.000	0.000
12	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
13	Purchases from non-registered suppliers, zero-rated/exempt purchases	0.000	0.000	0.000
14	<b>Total purchases</b>	<b>2,000.000</b>	<b>0.000</b>	<b>200.000</b>
15	<b>Total VAT due for current period</b>			<b>100.000</b>
16	Corrections from previous period (between BHD ±5,000)	0.000	0.000	0.000
17	VAT credit carried forward from previous period(s)	0.000	0.000	0.000
18	<b>Net VAT due (or reclaimed)</b>			<b>100.000</b>
19	Late Payment Penalty	0.000	0.000	0.000

This is calculated as 10% of BHD 2,000

This is calculated by subtracting the two VAT amounts 200-100

## 8.2. Example 2: Mining Firm

The following VAT scenario concerns the 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.





The below image shows how the Mining Firm’s would complete the VAT return form on the NBR portal:

**VAT Return Form**

**Questionnaire**

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

Do you have sales subject to 5% VAT as per the transitional provisions or sales adjustments subject to 5% that you would like to declare in this VAT return? \*

Do you have purchases or imports subject to 5% VAT as per the transitional provisions or purchases/imports adjustments subject to 5% 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 10%	1,600,000.000	0.000	160,000.000
2	Sales to registered VAT payers 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	<b>Total sales</b>	<b>4,100,000.000</b>	<b>0.000</b>	<b>160,000.000</b>

**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**

**VAT on purchases**

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8(A)	Standard rated domestic purchases at 10%	1,200,000.000	300,000.000	90,000.000
9(A)	Imports subject to VAT paid at customs at 10%	2,000,000.000	0.000	200,000.000
10	Imports subject to deferral at customs	0.000	0.000	0.000
11(A)	Imports subject to VAT accounted for through reverse charge mechanism at 10%	0.000	0.000	0.000
12	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
13	Purchases from non-registered suppliers, zero-rated/exempt purchases	0.000	0.000	0.000
14	<b>Total purchases</b>	<b>3,200,000.000</b>	<b>300,000.000</b>	<b>290,000.000</b>
15	<b>Total VAT due for current period</b>			<b>-130,000.000</b>
16	Corrections from previous period (between BHD ±5,000)			0.000
17	VAT credit carried forward from previous period(s)			0.000
18	Net VAT due (or reclaimed)			-130,000.000
19	Late Payment Penalty			0.000

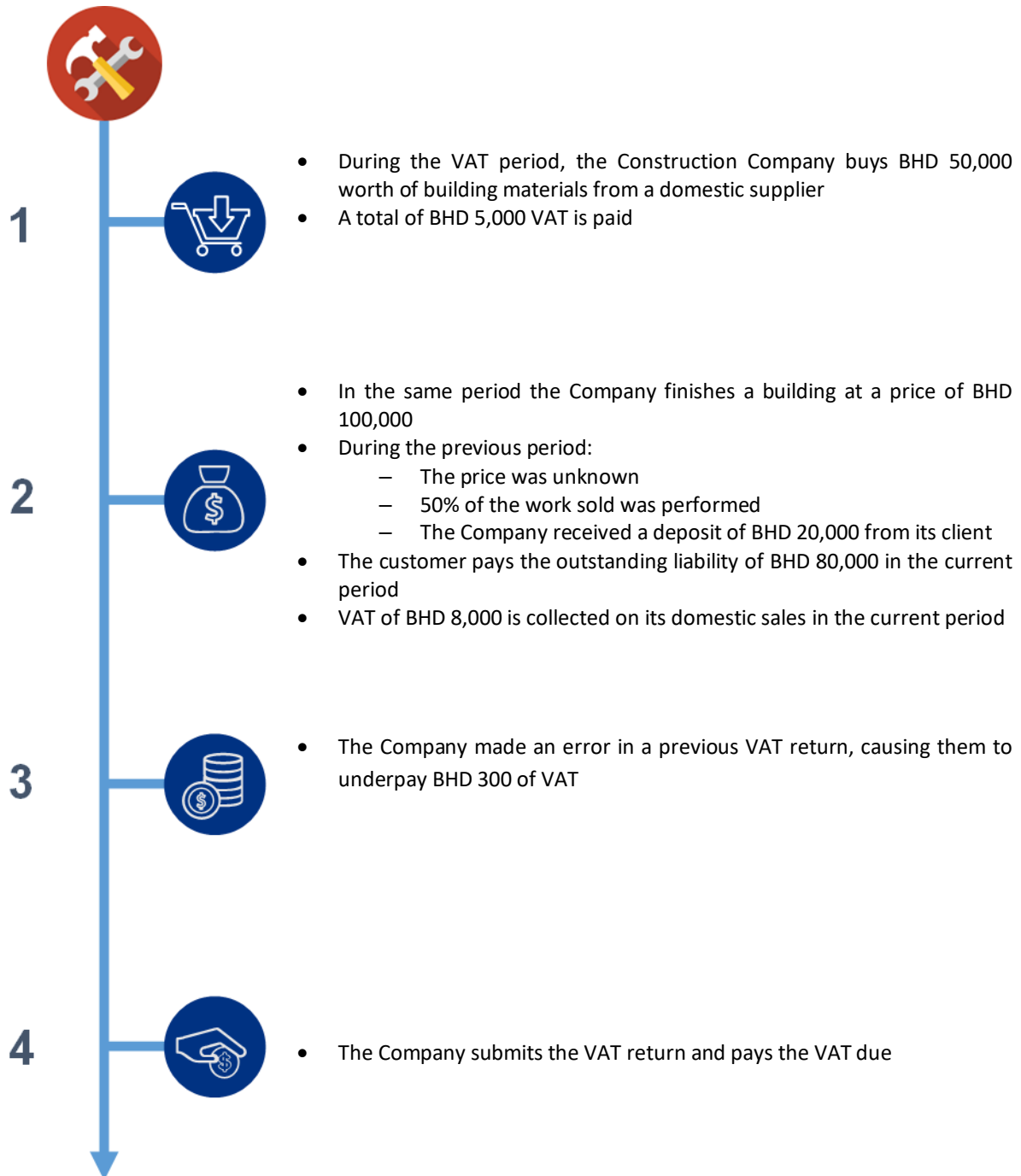
**BHD 1,200,000 worth of mining equipment purchased domestically**

**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**

### 8.3. Example 3: Construction Company

The following VAT scenario concerns 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:

Form Number 205000134994 - VAT Return Form for Period 2203

Welcome VAT Payer

### VAT Return Form

**Questionnaire**

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

Do you have sales subject to 5% VAT as per the transitional provisions or sales adjustments subject to 5% that you would like to declare in this VAT return? \*  Yes  No

Do you have purchases or imports subject to 5% VAT as per the transitional provisions or purchases/imports adjustments subject to 5% that you would like to declare in this VAT return? \*  Yes  No

**VAT on sales**

BHD 80,000 = total value for the supply 100,000 minus the 20,000 paid as an advance payment in previous period

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(A)	Standard rated sales at 10%	80,000.000	0.000	8,000.000
2	Sales to registered VAT payers 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	2,500,000.000	0.000	
6	Exempt sales	0.000	0.000	
7	<b>Total sales</b>	<b>2,580,000.000</b>	<b>0.000</b>	<b>8,000.000</b>

This is calculated as 10% \* (80,000)

Form Number 205000134994 - VAT Return Form for Period 2203

Welcome VAT Payer

### VAT on purchases

BHD 50,000 worth of building materials purchased locally from a domestic supplier

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
8(A)	Standard rated domestic purchases at 10%	50,000.000		5,000.000
9(A)	Imports subject to VAT paid at customs at 10%	0.000	0.000	0.000
10	Imports subject to deferral at customs	0.000	0.000	0.000
11(A)	Imports subject to VAT accounted for through reverse charge mechanism at 10%	0.000	0.000	0.000
12	Purchases subject to domestic reverse charge mechanism	0.000	0.000	0.000
13	Purchases from non-registered suppliers, zero-rated/exempt purchases	0.000	0.000	
14	<b>Total purchases</b>	<b>50,000.000</b>		<b>5,000.000</b>
15	<b>Total VAT due for current period</b>			<b>3,000.000</b>
16	Corrections from previous period (between BHD ±5,000)			300.000
17	VAT credit carried forward from previous period(s)			0.000
18	Net VAT due (or reclaimed)			3,300.000
19	Late Payment Penalty			0.000

This is calculated as 10% \* (50,000)

This is calculated by subtracting 8000-5000

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)

### 9.1. Which return form does the VAT payer have to file?

All VAT returns which the VAT payer is required to file can be found in the “VAT returns” section of the online portal. In the online portal, each VAT returns’ due date is clearly marked.

### 9.2. Can a VAT payer submit 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.

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

To allow searching for a return by its filing status.

### 9.4. How can a VAT payer 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.

### 9.5. Can the VAT payer view or download the attachments of a submitted VAT return?

Yes, the VAT payer can view and download previously uploaded attachments by clicking on "Add Attachments" and then click on the name of the attached file.

### 9.6. Can the VAT payer view or download the PDF notifications after submitting the VAT return?

Yes, the VAT payer can view or download the notifications in PDF format after submitting the return by clicking on the desired file name from the "My Documents" page on the homepage.

### 9.7. 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.

## **9.8. What is the basic information page at the beginning of each VAT return; how may the VAT payer change it?**

This is the VAT Payer profile information. If it is incorrect, VAT payer will need to amend it through the “Update VAT payer details” tile on the homepage of the VAT payer account.

