



**KINGDOM OF BAHRAIN**

**SIMPLIFIED VAT RETURN FORM MANUAL**

**REQUEST AND FILING**

**APRIL 2020**

**VERSION 1.1**

*Updated on: 27 February 2025*



الجهاز الوطني 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 the Kingdom of Bahrain (Bahrain) in relation to the process of changing between the two VAT return types – Full and Simplified.
- 2) The necessary guidance needed to navigate the National Bureau for Revenue (NBR) online portal and the process for VAT payers to change their VAT return type.
- 3) The necessary guidance to submit a simplified VAT return.

This manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, kindly refer to the “[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.



## 2. CHANGING VAT RETURN FORM

### 2.1. ELIGIBILITY

Starting from 2020, VAT payers who have less than BHD 100,000 in total annual supplies and who are not part of a VAT group may request to use the simplified VAT return. The simplified VAT return can be used by monthly, quarterly, or annually filers granted the above two criteria are met.

### 2.2. STEPS FOR REQUESTING A CHANGE IN VAT RETURN TYPE

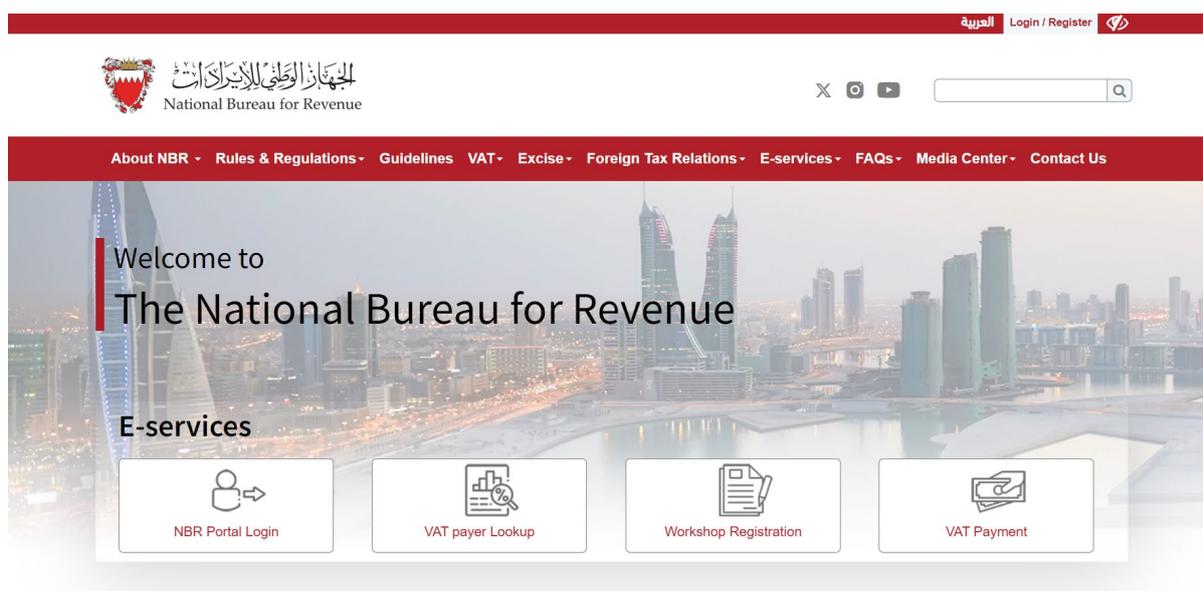
By default, every VAT payer has a full VAT return. To confirm your current VAT return type, you can access any active filing obligation which has not yet been submitted. Please login to NBR online portal, then access the “VAT Returns” tile and filter your returns to “Not filed”.

All requests to change the VAT return type should be submitted online using the NBR online portal. Please refer to the steps below when requesting to change your VAT return type. While all eligible VAT payers will be able to switch to the simplified VAT return, NBR reserves the right to switch any VAT payers back to the full VAT return at any point of time, if deemed necessary.

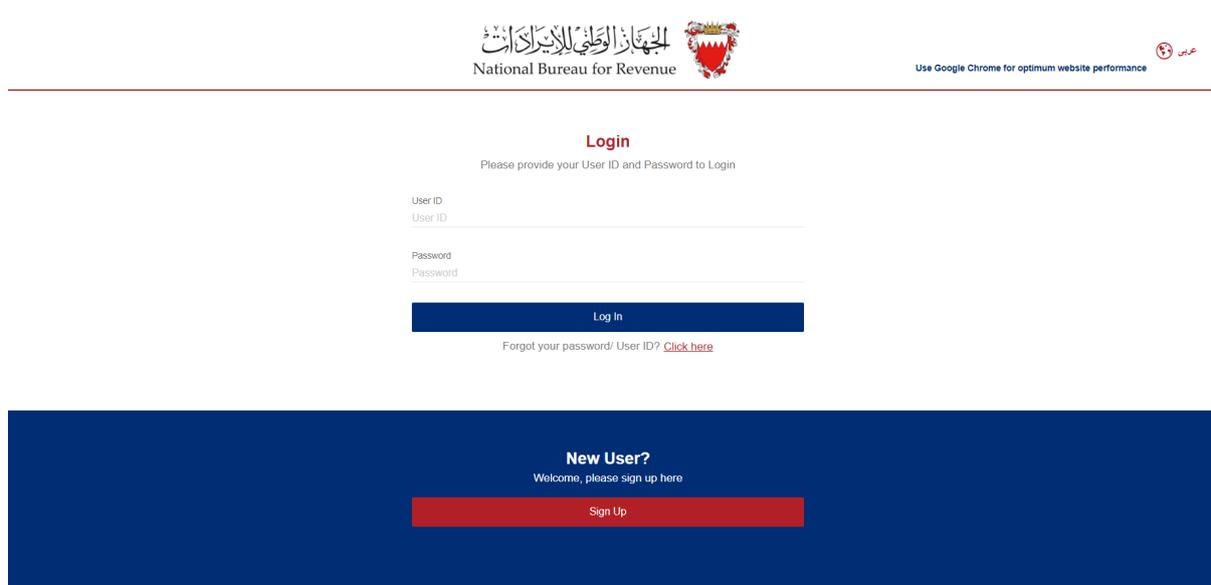
#### Submitting request to change return form type

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

**Note:** For an optimal experience, the portal should be accessed via Google Chrome.



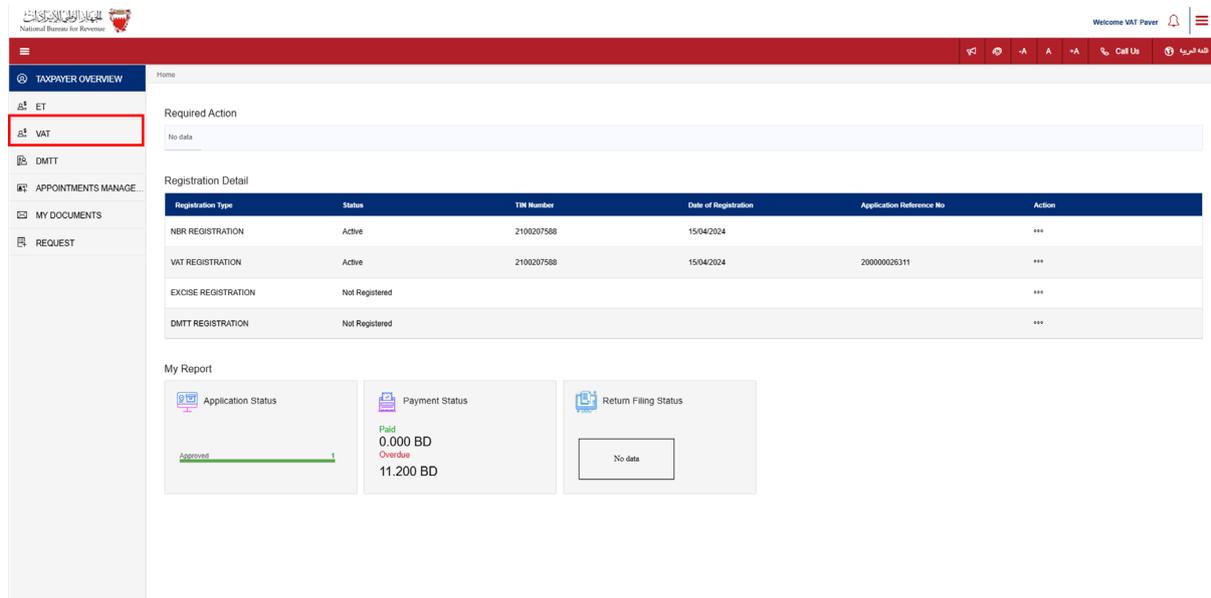
Logging to the NBR portal using the same User ID and password of the account for which the VAT payer would like to change the VAT return type (the same User ID and password used during registration and filing of the returns).



The screenshot shows the NBR portal interface. At the top, there is a header with the National Bureau for Revenue logo and name in Arabic and English, and a note to use Google Chrome for optimum performance. Below the header, there are two main sections:

- Login:** A section titled "Login" with the instruction "Please provide your User ID and Password to Login". It contains two input fields for "User ID" and "Password", a "Log In" button, and a link for "Forgot your password/ User ID? Click here".
- New User?:** A section titled "New User?" with the instruction "Welcome, please sign up here" and a "Sign Up" button.

Select "VAT" from the list available on the left of the page.

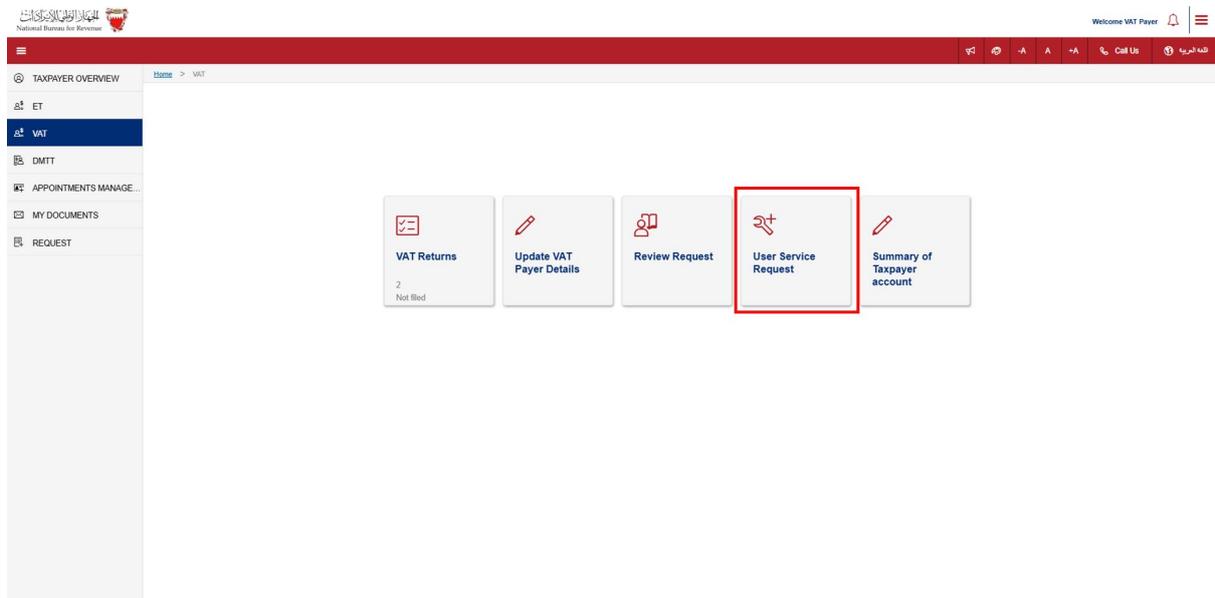


The screenshot shows the "TAXPAYER OVERVIEW" page in the NBR portal. The left sidebar contains a list of menu items: ET, VAT (highlighted with a red box), DMTT, APPOINTMENTS MANAGE..., MY DOCUMENTS, and REQUEST. The main content area displays the following information:

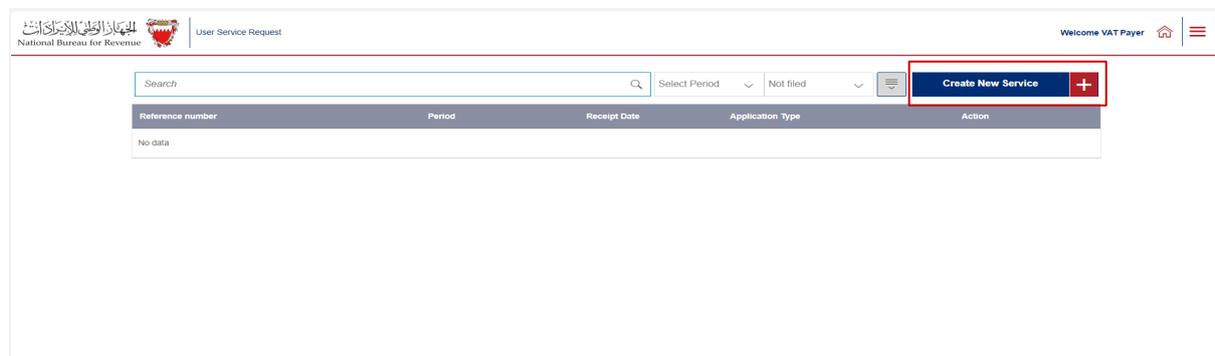
- Required Action:** No data.
- Registration Detail:** A table with the following data:
 

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	200000026311	***
EXCISE REGISTRATION	Not Registered				***
DMTT REGISTRATION	Not Registered				***
- My Report:** Three summary cards:
  - Application Status:** Shows "Approved" with a progress bar at 1.
  - Payment Status:** Shows "Paid" as 0.000 BD and "Overdue" as 11.200 BD.
  - Return Filing Status:** Shows "No data".

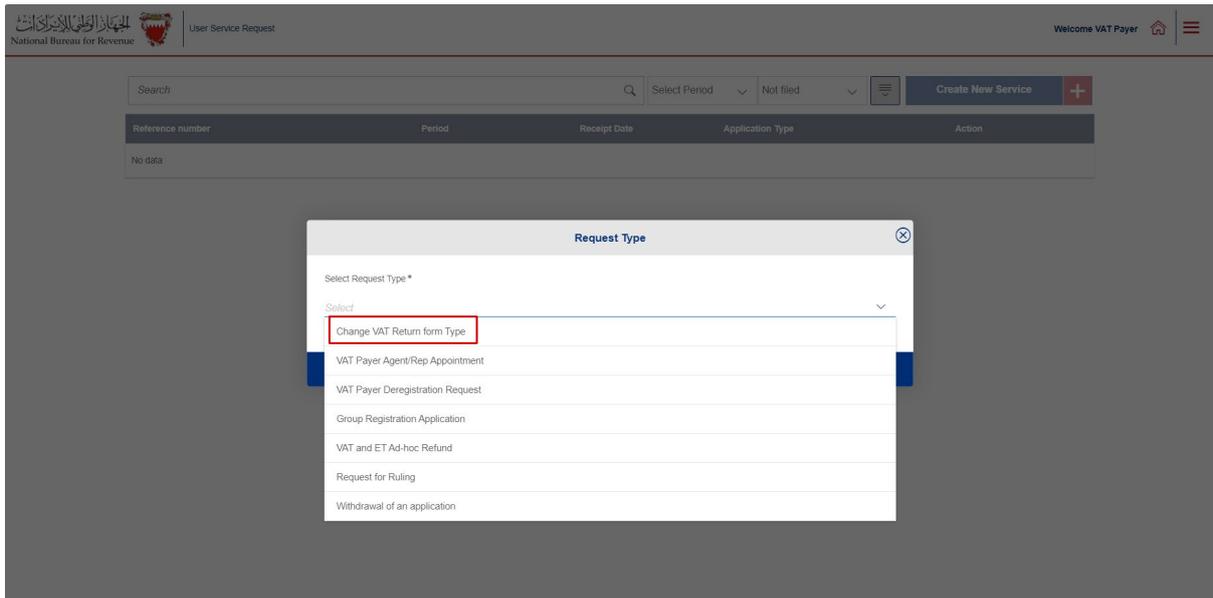
VAT payer to click on “UserService Request” tile.



VAT payer will be redirected to the service requests page. Any open service requests will be displayed on this page. VAT payer is requested to click on “Create New Service” and select the down arrow in the pop-up to access the list of services provided by NBR.



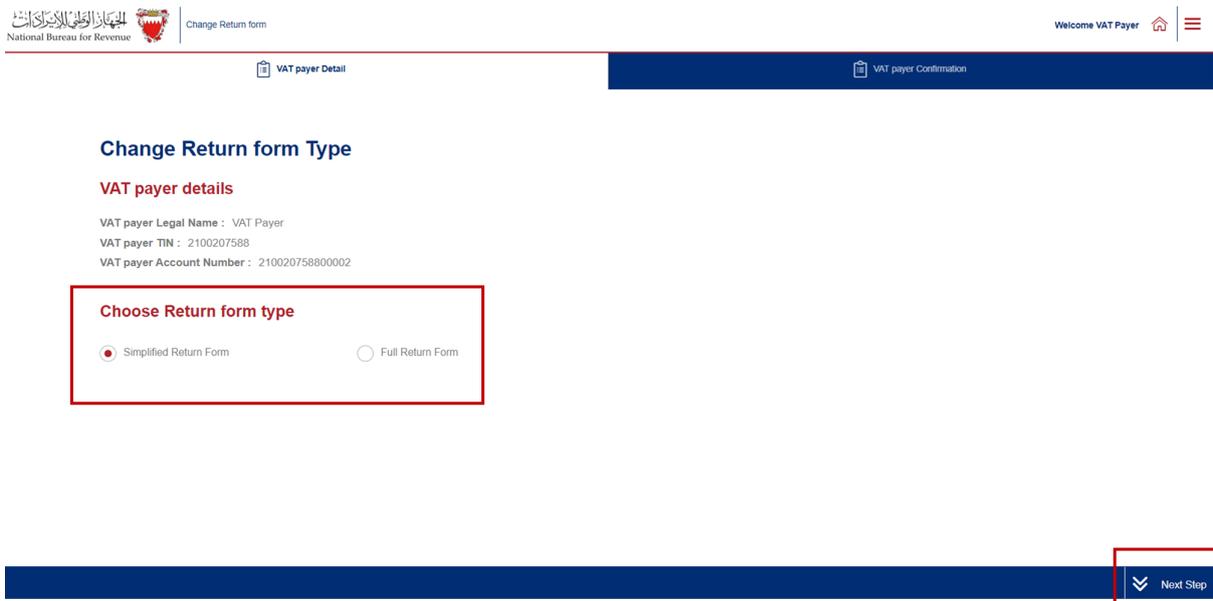
In the drop-down list, please select “Change VAT Return form Type” to access the application that would allow you to change the VAT return type.



The screenshot shows the 'User Service Request' page. At the top, there is a search bar and a 'Create New Service' button. Below is a table with columns: Reference number, Period, Receipt Date, Application Type, and Action. The table is currently empty, showing 'No data'. A modal window titled 'Request Type' is open, displaying a dropdown menu with the following options: 'Change VAT Return form Type' (highlighted with a red box), 'VAT Payer Agent/Rep Appointment', 'VAT Payer Deregistration Request', 'Group Registration Application', 'VAT and ET Ad-hoc Refund', 'Request for Ruling', and 'Withdrawal of an application'.

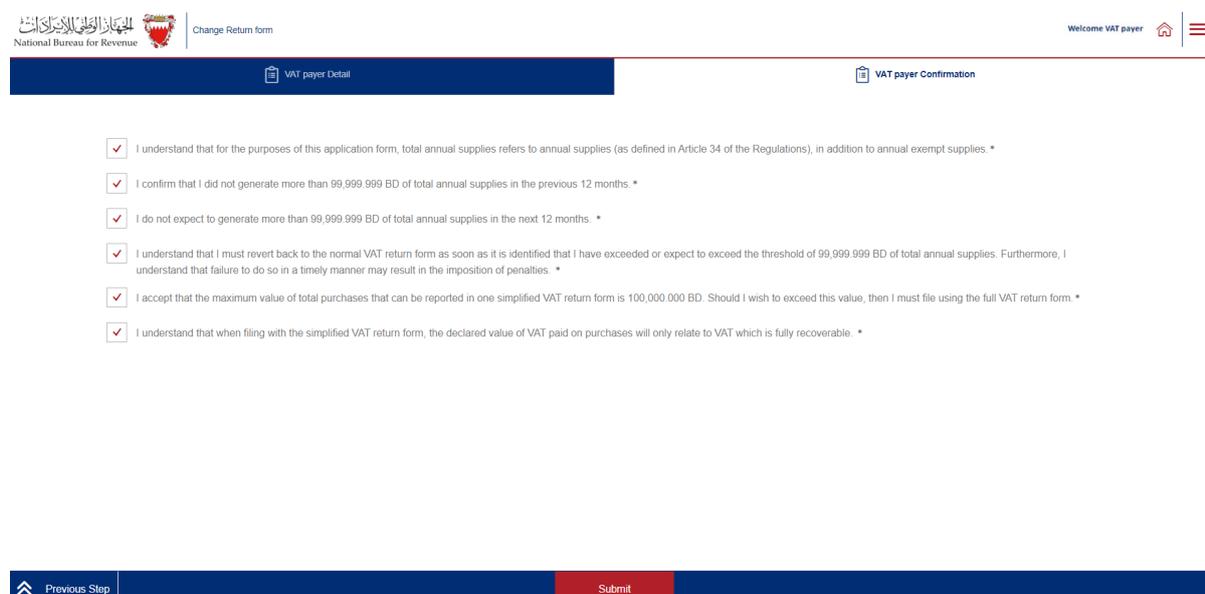
VAT payer will be redirected to a page similar to the below, where he will need to review his details before choosing a preferred VAT return type. If any adjustments need to be applied to these details, please proceed to “Update VAT Payer Details” on the homepage of the portal. For further assistance, please contact NBR through one of the contact channels stated on the NBR website.

Once the information has been reviewed and VAT return type is selected, please click on “Next Step”.



The screenshot shows the 'Change Return form' page. At the top, there is a header with the National Bureau for Revenue logo and the text 'Change Return form'. Below the header, there are two tabs: 'VAT payer Detail' and 'VAT payer Confirmation'. The main content area is titled 'Change Return form Type' and includes 'VAT payer details' with the following information: VAT payer Legal Name : VAT Payer, VAT payer TIN : 2100207588, and VAT payer Account Number : 210020758800002. Below this, there is a section titled 'Choose Return form type' with two radio buttons: 'Simplified Return Form' (selected) and 'Full Return Form'. At the bottom right, there is a 'Next Step' button with a downward arrow icon.

If the VAT payer is not eligible to apply for a simplified VAT return, a pop-up message will be displayed with a notification. If they are eligible to apply, they will be redirected to the following page where they must confirm and acknowledge all the statements.



Change Return form

Welcome VAT payer

VAT payer Detail

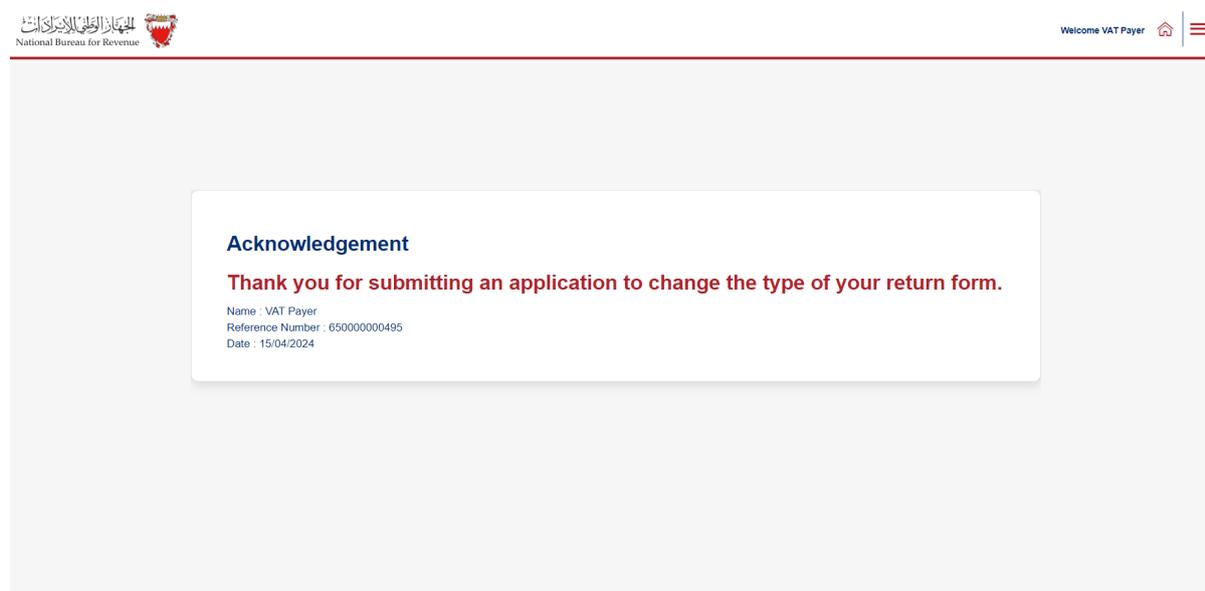
VAT payer Confirmation

- I understand that for the purposes of this application form, total annual supplies refers to annual supplies (as defined in Article 34 of the Regulations), in addition to annual exempt supplies. \*
- I confirm that I did not generate more than 99,999,999 BD of total annual supplies in the previous 12 months. \*
- I do not expect to generate more than 99,999,999 BD of total annual supplies in the next 12 months. \*
- I understand that I must revert back to the normal VAT return form as soon as it is identified that I have exceeded or expect to exceed the threshold of 99,999,999 BD of total annual supplies. Furthermore, I understand that failure to do so in a timely manner may result in the imposition of penalties. \*
- I accept that the maximum value of total purchases that can be reported in one simplified VAT return form is 100,000,000 BD. Should I wish to exceed this value, then I must file using the full VAT return form. \*
- I understand that when filing with the simplified VAT return form, the declared value of VAT paid on purchases will only relate to VAT which is fully recoverable. \*

Previous Step

Submit

Once the request is submitted, The VAT payer will be redirected to a confirmation page stating that the request was successfully submitted as shown below:



البورصة الوطنية للإيرادات  
National Bureau for Revenue

Welcome VAT Payer

### Acknowledgement

**Thank you for submitting an application to change the type of your return form.**

Name : VAT Payer  
Reference Number : 650000000495  
Date : 15/04/2024

## Successful submission of the request

Once the request to use the simplified VAT return has been submitted, a notification will be sent to the VAT payer's registered e-mail and phone number, as well as a letter titled "Successful application to use the simplified VAT return form" under "My Documents" tile on the NBR portal.

Once successfully submitted, the request will be implemented on all current and future VAT returns which have not been yet filed.

Kindly note that the VAT returns which have already been filed will remain unchanged and will still be displayed and can be amended using the full VAT return.



Reference Num : 650000000510 : الرقم المرجعي

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

**Successful application to use the simplified VAT return form**

نجاح طلب استخدام نموذج إقرار القيمة المضافة المبسط

<b>VAT payer name:</b>	VAT Payer	اسم الخاضع للقيمة المضافة:
<b>VAT payer address:</b>	Flat/Shop No. 123, Building 123, Road/Street 123, T Town, Block 123, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
<b>CPR/Identity Card No.:</b>	123456311	رقم البطاقة السكانية/ الهوية:

Dear VAT Payer,

Your application to use the simplified VAT return form has been successfully processed.

Your upcoming VAT period using the simplified VAT return form will begin on 01/04/2024 and end on 30/06/2024. Filing for this period will begin on 01/07/2024 and end on 31/07/2024.

Please note that if you no longer meet the conditions mentioned and acknowledged in the application form, you will be required to use the full VAT return form.

Please note that NBR retains discretion to revoke your eligibility to use the simplified VAT return form. You will be notified should this occur.

السادة VAT Payer،

تم معالجة إجراءات طلبك لاستخدام نموذج إقرار القيمة المضافة المبسط بنجاح.

وستبدأ فترة القيمة المضافة باستخدام نموذج إقرار القيمة المضافة المبسط في 01/04/2024 وستنتهي في 30/06/2024. وسيبدأ تقديم الإقرارات لهذه الفترة في 01/07/2024 وستنتهي في 31/07/2024.

ويُرجى العلم أنه في حال لم تعد مستوفياً للشروط المشار إليها والمقر بها في نموذج الطلب، فسيُلزم قيامك باستخدام نموذج إقرار القيمة المضافة الكامل. ويُرجى العلم أن الجهاز الوطني للإيرادات يحتفظ بحقه في إلغاء أهليتك لاستخدام نموذج إقرار القيمة المضافة المبسط. وسيتم إخطارك في حال حدوث هذا الأمر.

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.  
هذه الوثيقة مستخرجة من النظام الآلي ولا تحتاج للتوقيع.

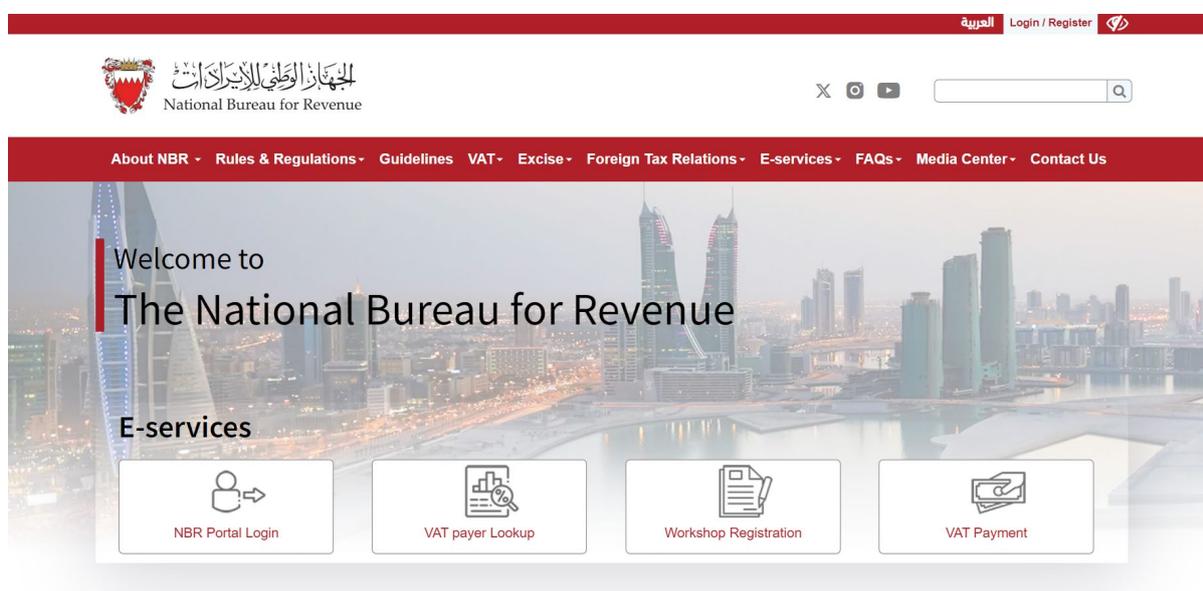
### 3. STEPS FOR SUBMITTING SIMPLIFIED VAT RETURN FORM

#### Accessing the VAT return form

All VAT returns must be submitted through NBR's online portal. VAT payer is requested to refer to the below steps to submit a simplified filing form.

To file VAT obligations, access the Login page on the NBR website using the following link: [www.nbr.gov.bh](http://www.nbr.gov.bh).

**Note:** For an optimal experience, the portal should be accessed via Google Chrome.



VAT payers should log in to the NBR portal using their User ID and password of the account for which they would like to change the VAT filing frequency (used during registration and filing the returns).

### Login

Please provide your User ID and Password to Login

User ID  
User ID

Password  
Password

Log In

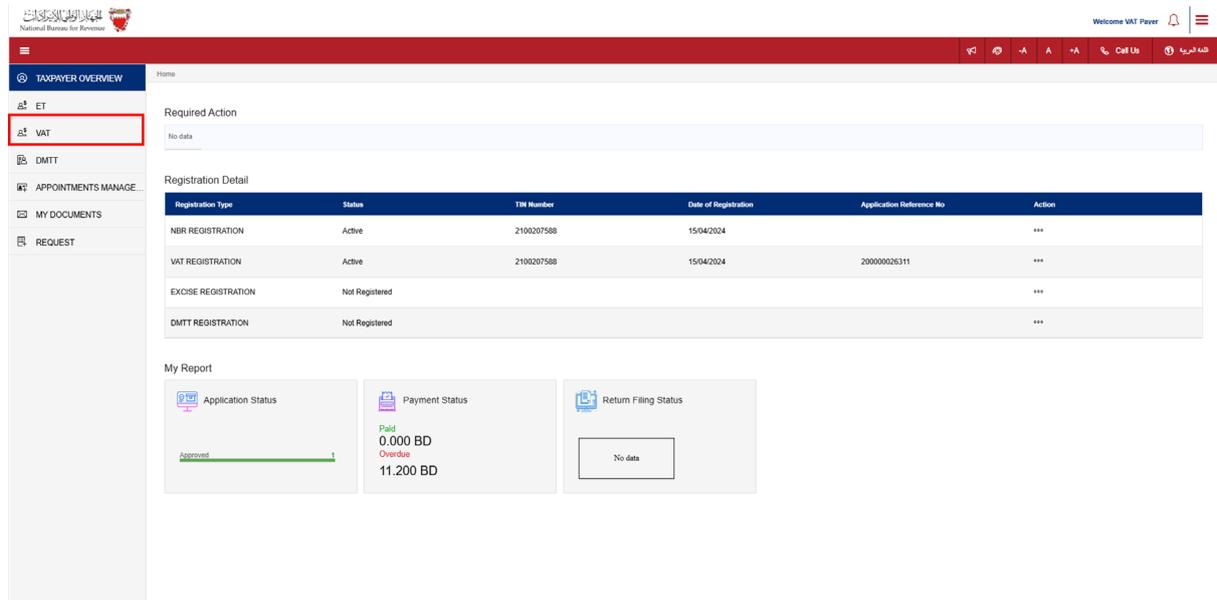
Forgot your password/ User ID? [Click here](#)

### New User?

Welcome, please sign up here

Sign Up

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

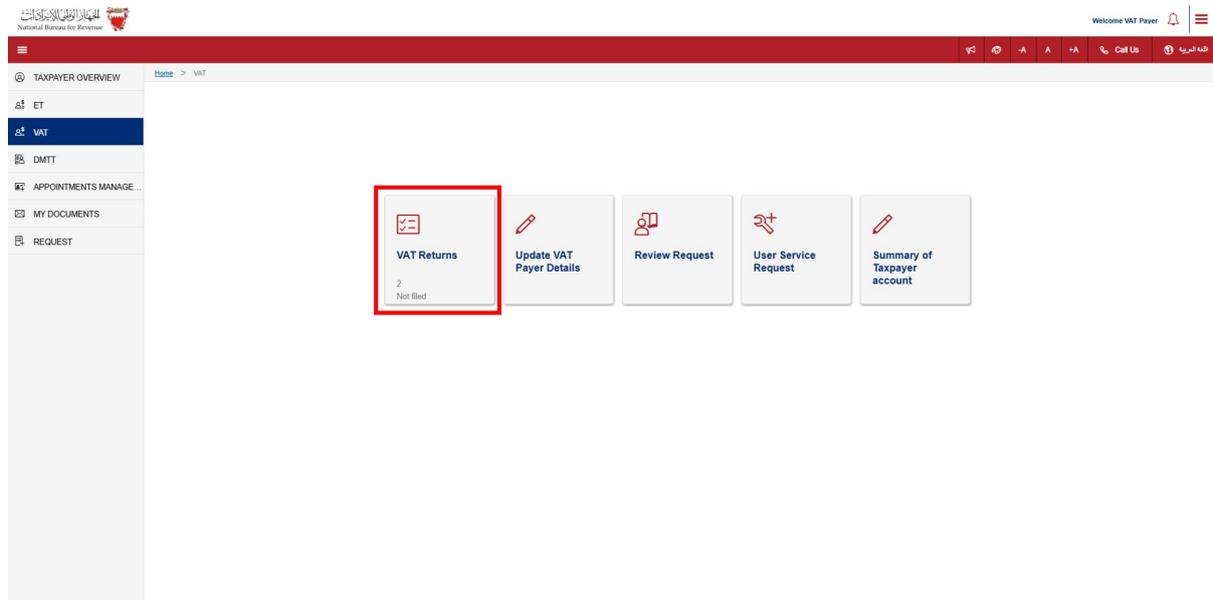


Registration Type	Status	TIN Number	Date of Registration	Application Reference No	Action
NBR REGISTRATION	Active	2100207588	15/04/2024		***
VAT REGISTRATION	Active	2100207588	15/04/2024	20000026311	***
EXCISE REGISTRATION	Not Registered				***
DMITT REGISTRATION	Not Registered				***

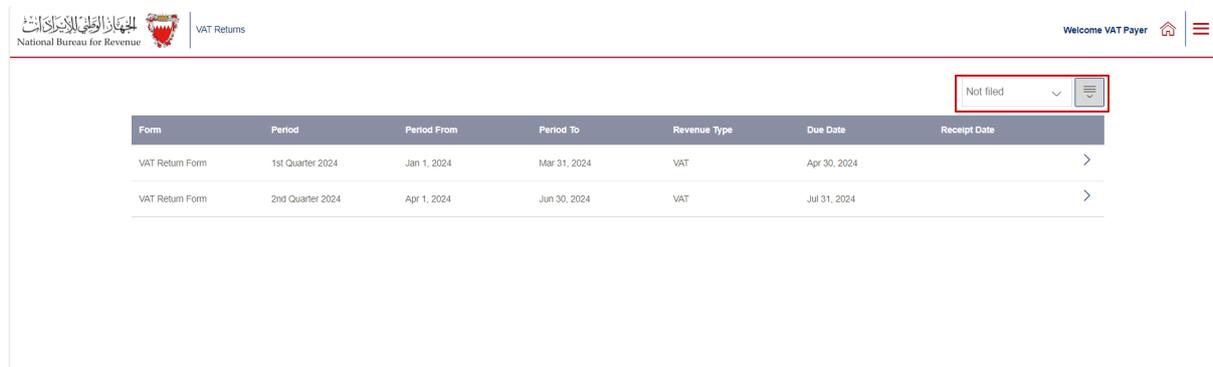
My Report

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

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

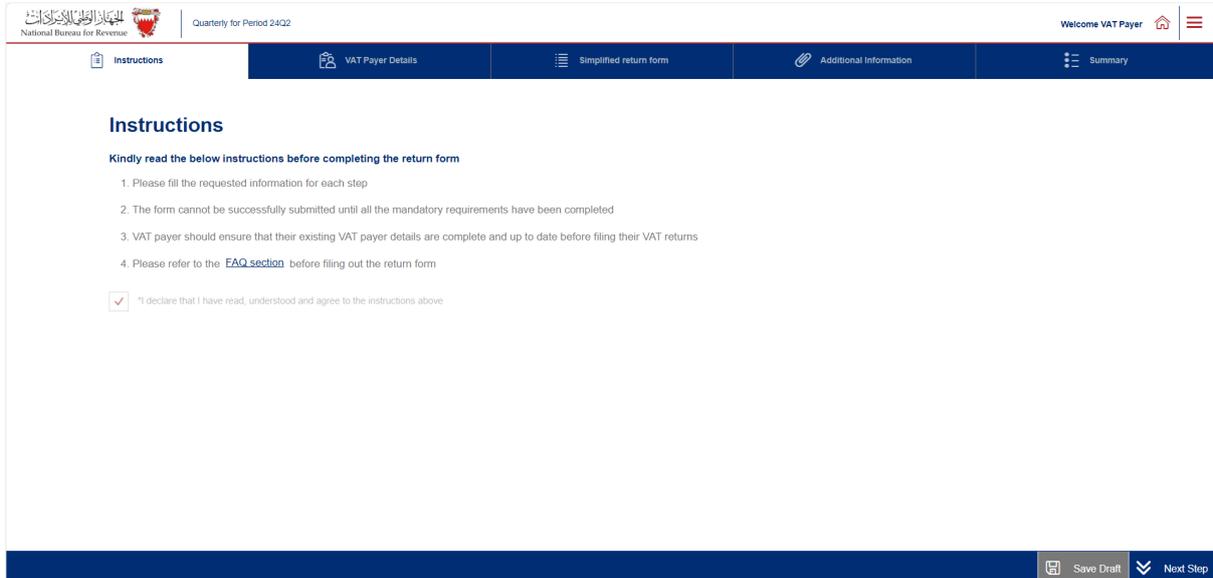


Filter the “VAT Return Forms” by selecting “Not Filed” from the drop-down menu at the top right corner of the screen. To file the return, select the appropriate VAT return form from the list of outstanding filing obligations.



### Filing the Simplified VAT return form

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



Quarterly for Period 24Q2

Welcome VAT Payer

Instructions

### Instructions

Kindly read the below instructions before completing the return form

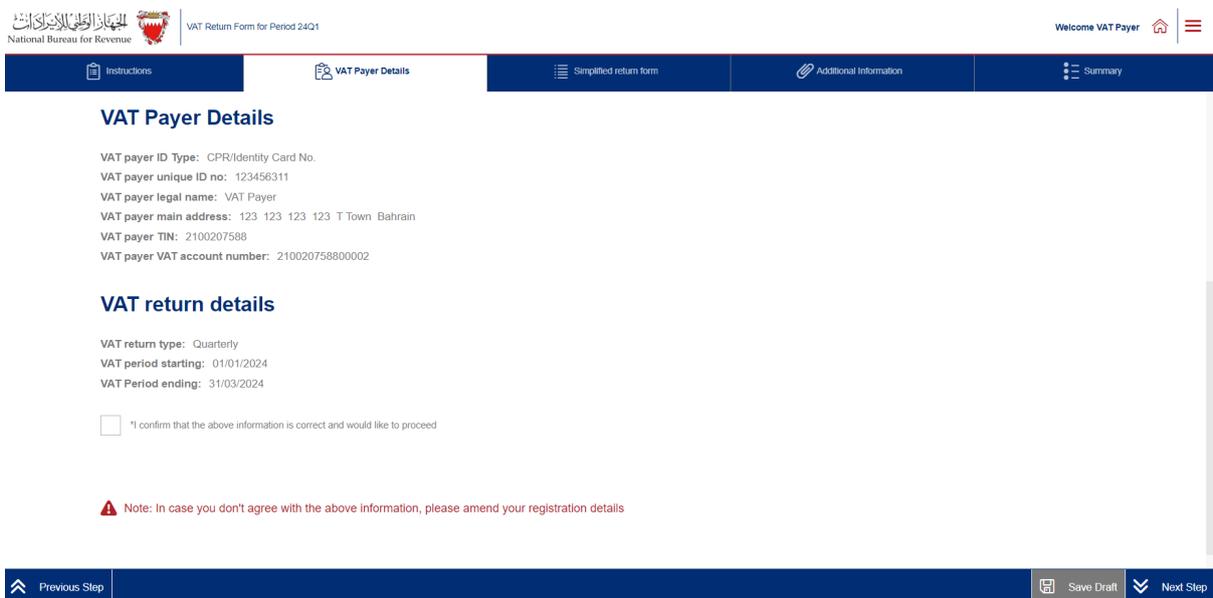
1. Please fill the requested information for each step
2. The form cannot be successfully submitted until all the mandatory requirements have been completed
3. VAT payer should ensure that their existing VAT payer details are complete and up to date before filing their VAT returns
4. Please refer to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

The VAT payer will be redirected to the page shown below, the VAT payer should then review and, where necessary, amend the VAT payer and return details before continuing with the form. If any adjustments need to be made to these details, please proceed to “Update VAT Payer Details” on the homepage of the portal.

For further assistance, please contact NBR through one of the contact channels stated on the NBR website.



VAT Return Form for Period 24Q1

Welcome VAT Payer

Instructions

### VAT Payer Details

VAT payer ID Type: CPR/Identity Card No.  
 VAT payer unique ID no: 123456311  
 VAT payer legal name: VAT Payer  
 VAT payer main address: 123 123 123 123 T Town Bahrain  
 VAT payer TIN: 2100207588  
 VAT payer VAT account number: 210020758800002

### VAT return details

VAT return type: Quarterly  
 VAT period starting: 01/01/2024  
 VAT Period ending: 31/03/2024

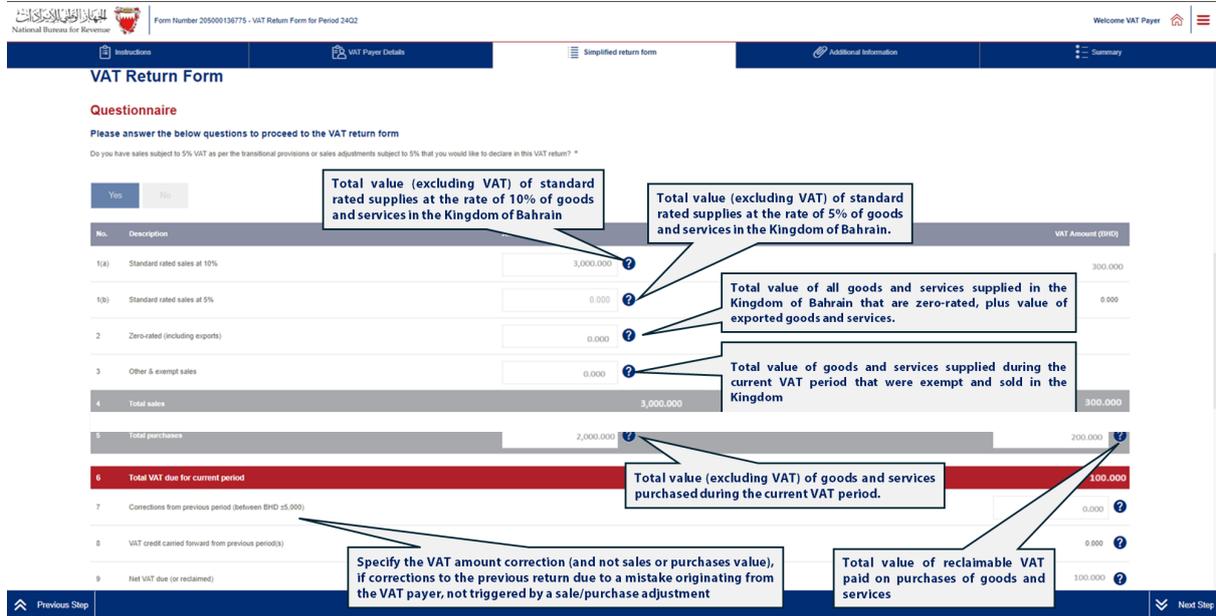
\*I confirm that the above information is correct and would like to proceed

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

Previous Step Save Draft Next Step

Next, please file 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 explain the line items further.

Note that the VAT amount is automatically calculated in some fields based on the classification highlighted in the tooltips.



The screenshot shows the 'VAT Return Form' interface. At the top, there are navigation tabs: 'Instructions', 'VAT Payer Details', 'Simplified return form' (active), 'Additional information', and 'Summary'. Below the tabs, the form title is 'VAT Return Form' and the section is 'Questionnaire'. A prompt asks the user to answer questions to proceed to the VAT return form.

The main table contains the following data:

No.	Description	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	3,000,000
1(b)	Standard rated sales at 5%	0,000
2	Zero-rated (including exports)	0,000
3	Other & exempt sales	0,000
4	<b>Total sales</b>	<b>3,000,000</b>
5	Total purchases	2,000,000
6	<b>Total VAT due for current period</b>	<b>100,000</b>
7	Corrections from previous period (between BHD ±5,000)	0,000
8	VAT credit carried forward from previous period(s)	0,000
9	Net VAT due (or reclaimed)	100,000

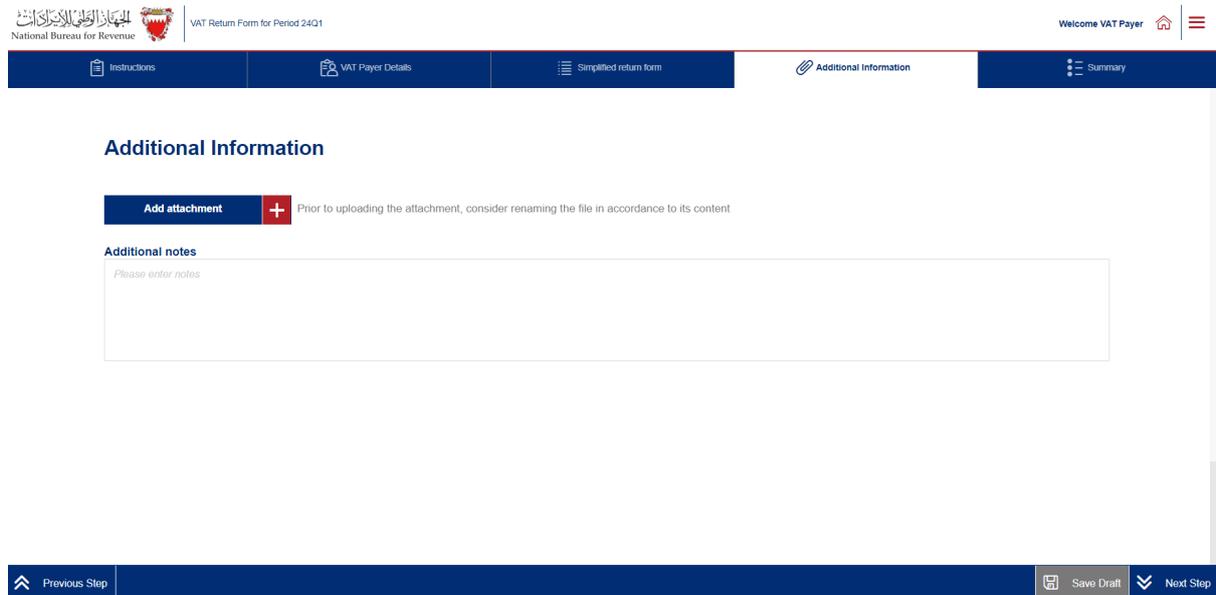
Key tooltips and their corresponding fields:

- Field 1(a):** Total value (excluding VAT) of standard rated supplies at the rate of 10% of goods and services in the Kingdom of Bahrain.
- Field 1(b):** Total value (excluding VAT) of standard rated supplies at the rate of 5% of goods and services in the Kingdom of Bahrain.
- Field 2:** Total value of all goods and services supplied in the Kingdom of Bahrain that are zero-rated, plus value of exported goods and services.
- Field 3:** Total value of goods and services supplied during the current VAT period that were exempt and sold in the Kingdom.
- Field 4:** Total value (excluding VAT) of goods and services purchased during the current VAT period.
- Field 6:** Specify the VAT amount correction (and not sales or purchases value), if corrections to the previous return due to a mistake originating from the VAT payer, not triggered by a sale/purchase adjustment.
- Field 9:** Total value of reclaimable VAT paid on purchases of goods and services.

Please refer to the “[FAQs - VAT filing section](#)” or Section 9 of the “[VAT Return Filing Manual](#)” for additional information regarding the VAT return. Also, if needed, kindly contact NBR’s Contact Center.

After filing the VAT return, the VAT payer will be redirected to the “Additional Information” section (optional). Here the VAT payer 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.

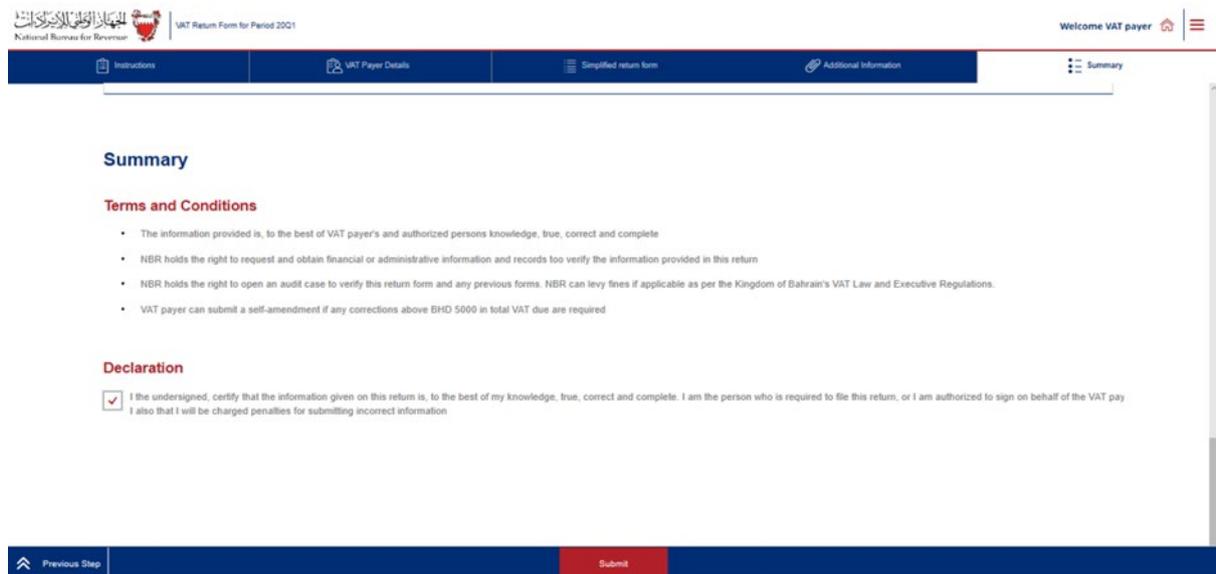
Note that if the VAT payer is submitting a modification of their VAT return, they may be required to upload relevant documents.



The screenshot shows the 'Additional Information' step of the VAT return form submission process. The header includes the National Bureau for Revenue logo, the text 'VAT Return Form for Period 24Q1', and a 'Welcome VAT Payer' message. The navigation bar contains 'Instructions', 'VAT Payer Details', 'Simplified return form', 'Additional Information', and 'Summary'. The main content area has a section titled 'Additional Information' with an 'Add attachment' button 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'. At the bottom, there are buttons for 'Previous Step', 'Save Draft', and 'Next Step'.

Once the return form is completed and the VAT payer has agreed on the declaration, they 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 'Summary' step of the VAT return form submission process. The header includes the National Bureau for Revenue logo, the text 'VAT Return Form for Period 20Q1', and a 'Welcome VAT payer' message. The navigation bar contains 'Instructions', 'VAT Payer Details', 'Simplified return form', 'Additional Information', and 'Summary'. The main content area has a section titled 'Summary' with a sub-section 'Terms and Conditions' containing four bullet points:
 

- 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

 Below this is a 'Declaration' section with a checked checkbox and the text: '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 will be charged penalties for submitting incorrect information'. At the bottom, there are buttons for 'Previous Step', 'Submit', and 'Next Step'.

## Acknowledgment of VAT Return submission

Once the form is submitted, the VAT payer will be redirected to a page confirming the successful submission of the form and access the "Confirmation receipt". and acknowledgment letter of successful submission. An SMS and email confirmation will also be sent to the VAT payer to confirm the VAT return submission.





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, عنوان الشخص الخاضع للقيمة المضافة:  
 Road/Street 123, T Town, Block 123, Bahrain  
 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.

## 4. SIMPLIFIED FILING SCENARIO EXAMPLES

Please refer to the following examples for a better understanding of how purchase and sale values can be recorded in the simplified VAT return.

### 4.1. Example 1: A retail store

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



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



Form Number 205000136775 - VAT Return Form for Period 2422

Welcome VAT Payer

Instructions
VAT Payer Details
Simplified return form
Additional Information
Summary

### 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

No.	Description	Amount (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	3,000,000	300,000
1(b)	Standard rated sales at 5%	0.000	0.000
2	Zero-rated (including exports)	0.000	0.000
3	Other & exempt sales	0.000	0.000
4	<b>Total sales</b>	<b>3,000,000</b>	<b>300,000</b>
5	Total purchases	2,000,000	200,000
6	<b>Total VAT due for current period</b>		<b>100,000</b>
7	Corrections from previous period (between BHD ±5,000)		0.000
8	VAT credit carried forward from previous period(s)		0.000
9	Net VAT due (or reclaimed)		100,000

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The store sells the products for BHD 3,000 to customers

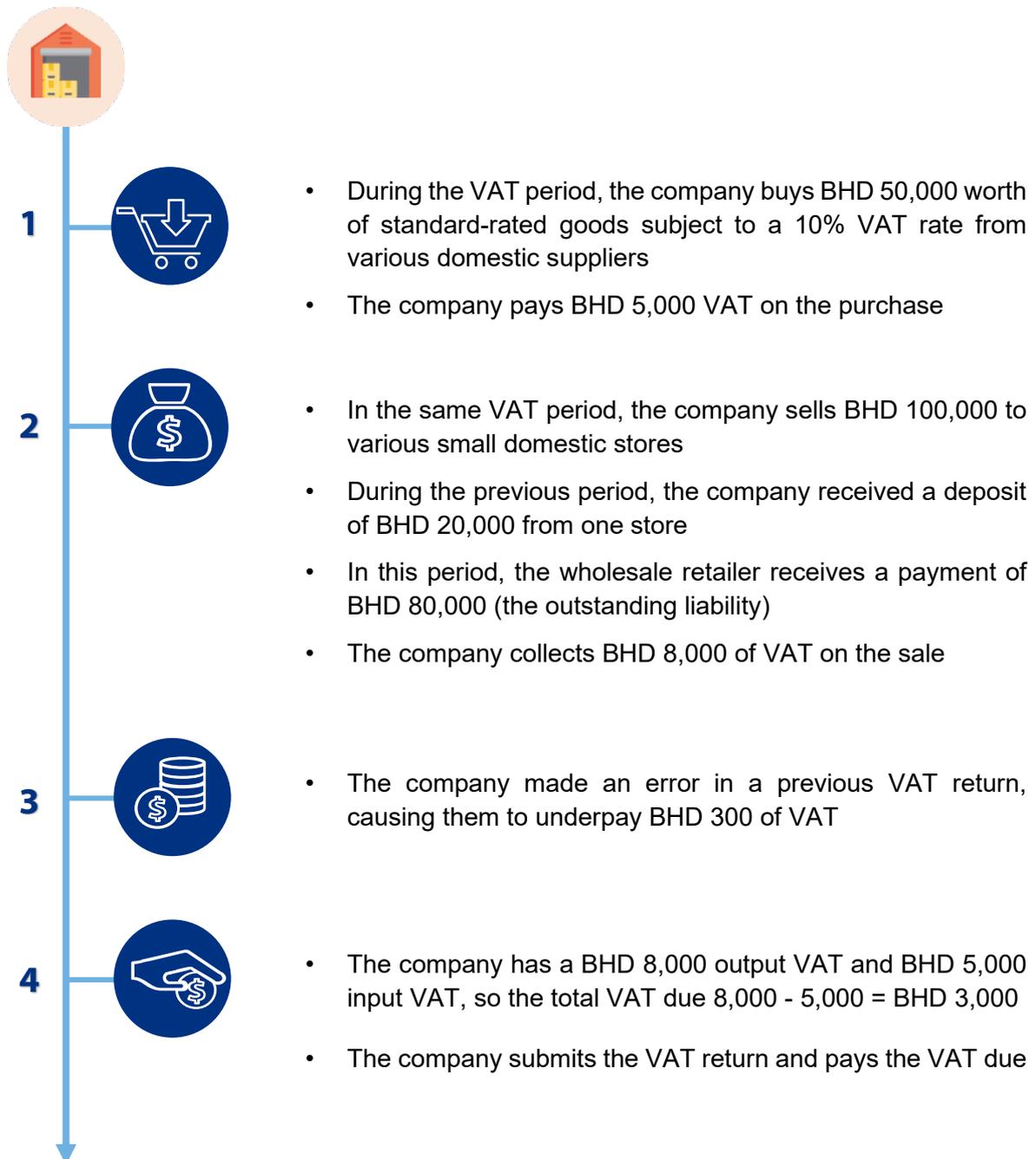
Deductible input VAT is 10% of 2,000

The store buys products from wholesaler for BHD 2,000

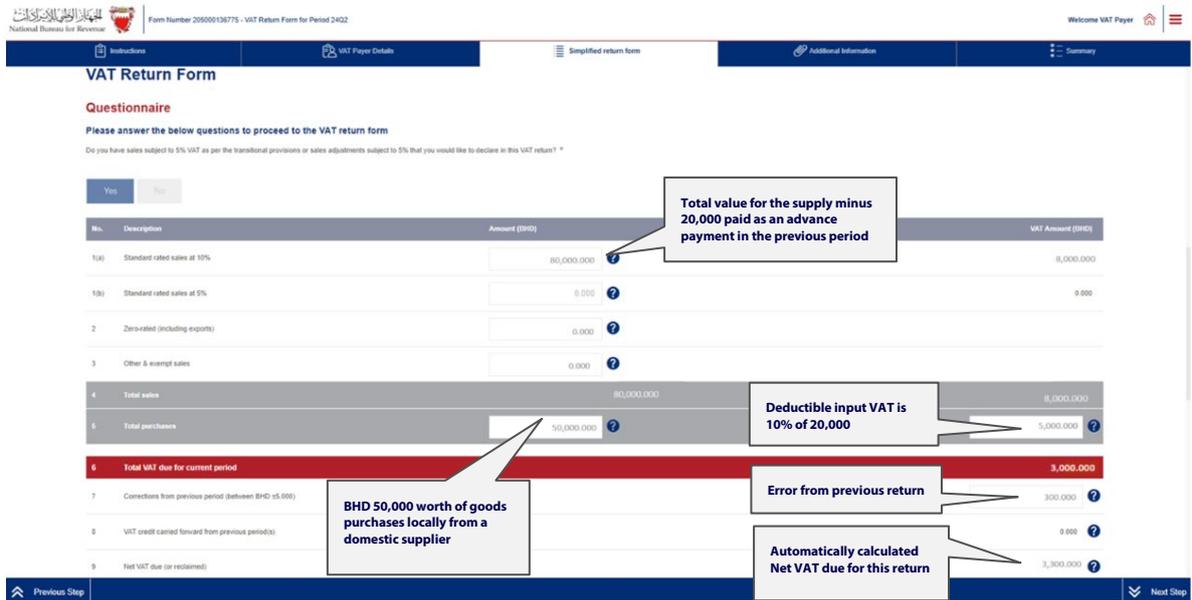
Automatically calculated NET VAT due for this return

## 4.2. Example 2: A wholesale retail company

The following scenario concerns a wholesale retail company which sells 10% rated goods 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.



The below image shows how the wholesale retail company would complete the simplified 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

No.	Description	Amount (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	80,000,000	8,000,000
1(b)	Standard rated sales at 5%	0.000	0.000
2	Zero-rated (including exports)	0.000	
3	Other & exempt sales	0.000	
4	<b>Total sales</b>	<b>80,000,000</b>	<b>8,000,000</b>
5	Total purchases	50,000,000	5,000,000
6	<b>Total VAT due for current period</b>		<b>3,000,000</b>
7	Corrections from previous period (between BHD 15,000)		300,000
8	VAT credit carried forward from previous periods		0.000
9	Net VAT due (or reclaimed)		3,300,000

**Callouts:**

- Total value for the supply minus 20,000 paid as an advance payment in the previous period (points to 80,000,000)
- Deductible input VAT is 10% of 20,000 (points to 5,000,000)
- BHD 50,000 worth of goods purchases locally from a domestic supplier (points to 50,000,000)
- Error from previous return (points to 300,000)
- Automatically calculated Net VAT due for this return (points to 3,300,000)

## 5. FREQUENTLY ASKED QUESTIONS (FAQs)

### 5.1. Can VAT payers change the full VAT return form type to a simplified VAT return?

VAT payers who meet the following conditions can request to change to simplified VAT filing:

- VAT payer must not be registered for VAT purposes as a VAT group
- Annual supplies made by the VAT payer should be below BHD 100,000

The simplified VAT return can be used by monthly, quarterly, or annual filers subject to meeting the above two criteria. Please note that changing to simplified filing is not a mandatory requirement set by NBR.

### 5.2. How can a VAT payer submit a request to change the VAT return form type to a Simplified VAT return?

All requests to change VAT return type form should be submitted online using the NBR portal. VAT payers should refer to the steps below when requesting to change their filing form type:

- Log in to NBR portal using the User ID and password of the account for which VAT payer would like to change the VAT return form type (used during registration and filing the returns)
- Click on “VAT payer Service Request” tile on the homepage
- Click on “Create New Service” and select the arrow in the pop up to access the list of services provided by NBR
- Select “Change VAT Return form Type” from the drop-down list to apply for a request to change the VAT return form type
- Review the VAT payer details page before choosing a preferred VAT return form type. To make any adjustments to these details, proceed to “Update VAT Payer Details” tile on the homepage of the portal. Once details have been reviewed and a VAT return form type has been selected, click on “Next Step”
- If the VAT payer is not eligible to apply for a simplified VAT return form, VAT payer will be notified via a pop-up message in the portal. If eligible to apply, VAT payer will continue to the following page to agree and confirm all the details
- Once the request is submitted, VAT payer will be redirected to a confirmation page stating that the request was successfully submitted

Please note: While eligible VAT payers will be able to switch to the Simplified VAT return form, NBR reserves the right to switch back any VAT payer to the Full VAT return form at any point of time.

### **5.3. After successful submission of the change request, when can the VAT payer file the return using the Simplified VAT return form?**

After the application has been successfully submitted, VAT payer should receive a notification on the registered e-mail and SMS on the registered phone number as well as a letter of “Successful application to use the Simplified VAT return form” under “My Documents” on the NBR portal.

Once the request is successfully submitted, all current and future VAT returns which have not been filed will be switched to the Simplified VAT return form.

Kindly note that VAT returns which have already been filed will remain unchanged and can still be displayed and/or amended using the Full VAT return form.

### **5.4. When is the deadline to submit a request to change to Simplified VAT return filing?**

There is no deadline to submit a change request to Simplified VAT return form. As long as the VAT payer meets the conditions, Simplified VAT return form can be obtained anytime on the NBR portal.

### **5.5. Can a VAT payer switch back to the full VAT return form after choosing the Simplified VAT return form?**

Yes, the VAT payer has the option to switch back to the Full VAT return form at any point in time. In addition, the VAT payer is allowed to switch again to Simplified VAT return form at a later stage, however there shall be a waiting period of one year from the previous change.

### **5.6. How can a VAT payer file a Simplified VAT return?**

The process of filing the Simplified VAT return is similar to the process of filing the Full VAT return. Please refer to section 3 of this manual for further details and guidance.

### **5.7. How can a VAT payer report adjustments on the Simplified VAT return form?**

There is no specific column for reporting adjustments on the Simplified VAT return form. Instead, all fields on the Simplified VAT return should be reported net of adjustment.

For example, if a VAT payer has BHD 10,000 of standard-rated sales in 2023 Q1 and needs to make an adjustment of BHD 2,000 to their 2022 Q4 VAT return, then the VAT payer should report BHD 8,000 of standard-rated sales in 2023 Q1 when using the Simplified VAT return. This differs from the full VAT return, where the VAT payer would need to report BHD 10,000 of standard-rated sales and BHD 2,000 of adjustments to standard-rated sales in separate fields.

Kindly note that the NBR reserves the right to validate VAT returns and could ask VAT payers for detailed records demonstrating both the gross amounts and the adjustments made.

### **5.8. How can a VAT payer report zero-rated and/or exempt purchases on the Simplified VAT return form?**

A VAT payer can report the zero-rated and exempt purchases within the “Total purchases” field.

Kindly note that only deductible VAT related to your standard rated (10%) purchases and imports will be reported in the “VAT amount” field.

### **5.9. How can a VAT payer account for apportionment on the Simplified VAT return?**

There is no specific column for apportionment on the simplified VAT return. Instead, the VAT payer should only report deductible VAT paid on the field for ‘VAT amount’ field on the Total purchases line.

For example, a VAT payer made BHD 10,000 of purchases in 2023 Q1, on which the VAT payer paid BHD 1,000 of VAT. Of this VAT BHD 300 was deductible. The VAT payer would report BHD 10,000 in the field for “Total purchases” and BHD 300 in the field “VAT amount” field in the Total purchases line.

Kindly note that the NBR reserves the right to validate VAT returns and could ask the VAT payers for detailed records demonstrating the apportionment calculation made.

### **5.10. How can a VAT payer report standard-rated sales (10%) to a domestic purchaser who applies the domestic reverse charge mechanism?**

A VAT payer should report standard-rated sales (10%) made to a domestic purchaser who has the right granted by NBR (supported by a valid certificate) to apply the Domestic Reverse Charge Mechanism should be reported in the field “Other & exempt sales” field.

Kindly note that the NBR reserves the right to validate VAT returns and could ask the VAT payers for detailed records demonstrating these sales amounts.

### **5.11. How can a VAT payer report exports on the Simplified VAT return?**

A VAT payer should report the exports in the “Zero-rated field (including exports)”.

Kindly note that the NBR reserves the right to validate the VAT returns and could ask the VAT payers for detailed records demonstrating the value of their exports.

