



**KINGDOM OF BAHRAIN**

**VAT RETURN FILING MANUAL  
APPLICABLE FOR VAT PERIODS IN 2022 ONWARD**

**FILING, PAYMENTS AND REFUNDS**

**JANUARY 2022**

**VERSION 1.0**



الجهان الوطني للإيرادات  
National Bureau for Revenue

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## 1. MANUAL OVERVIEW

This manual aims to provide VAT payers with the necessary guidance to submit the VAT return form after the change in standard rate from (5%) to (10%) in the year 2022 onward.

This Manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines.

For additional information on areas such as frequency of VAT filing and eligibility to submit VAT return, kindly refer to “[Guidelines](#)” on the NBR website or contact your VAT Relationship Manager (RM) . Also, contact NBR’s Contact Centre via email or the VAT hotline which can be found under “[Contact us](#)” on the NBR website.



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

All VAT returns should be submitted online using the NBR portal. VAT payer should refer to the steps below when filing the VAT return.

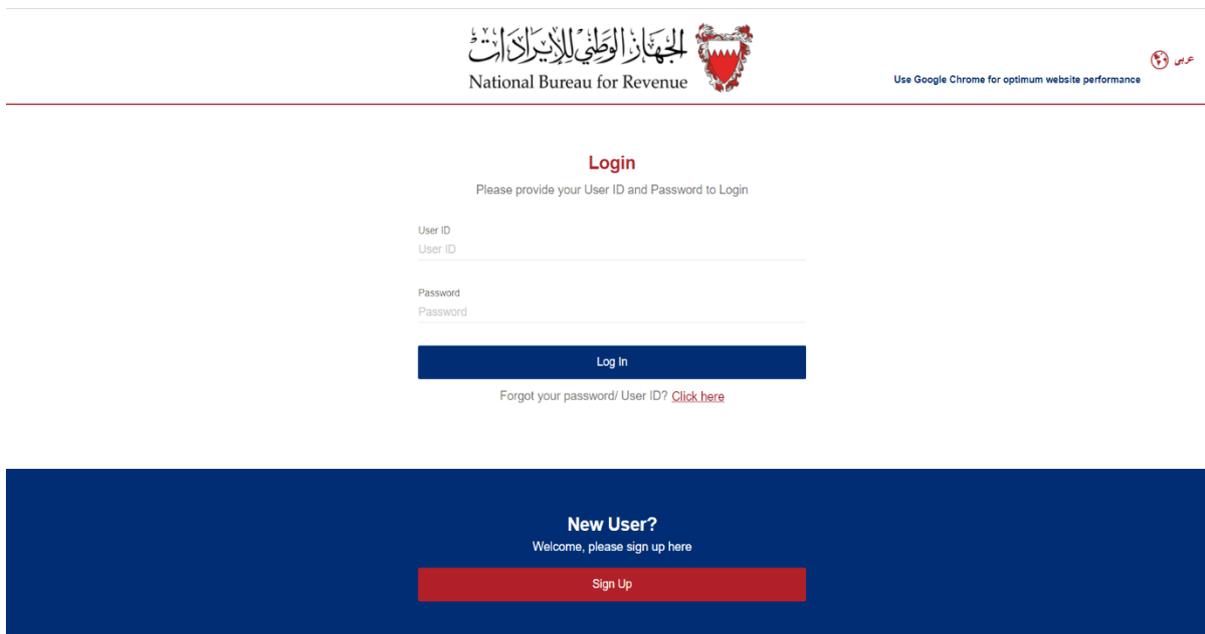
### Accessing the VAT return form

VAT payer should access NBR website using the following link: <https://www.nbr.gov.bh/>.

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

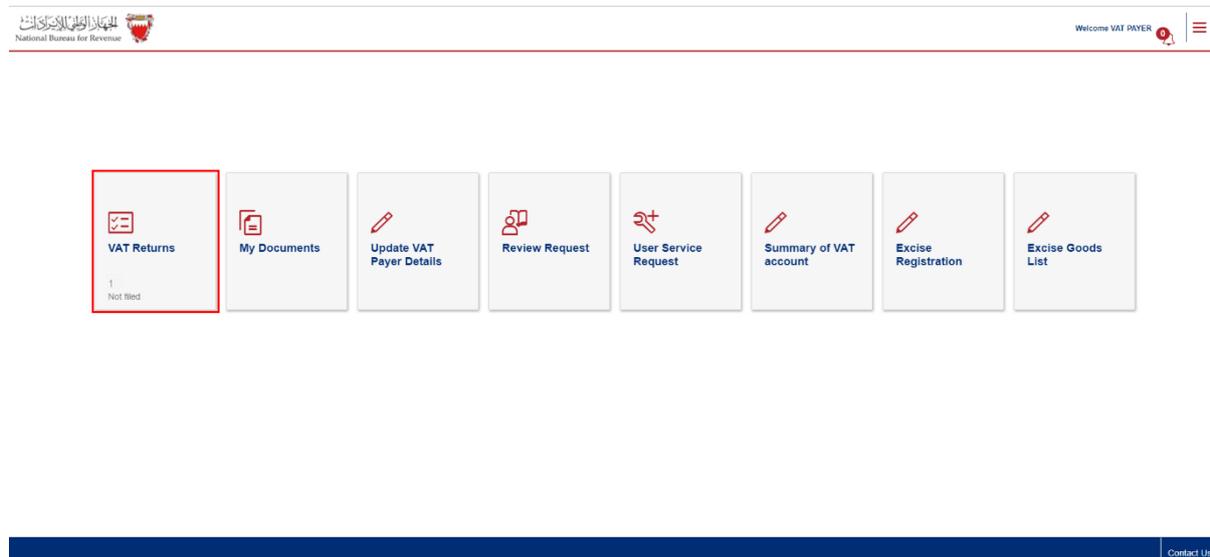


VAT payer should log in to the NBR portal using the User ID and password (used during registration and filing the returns)

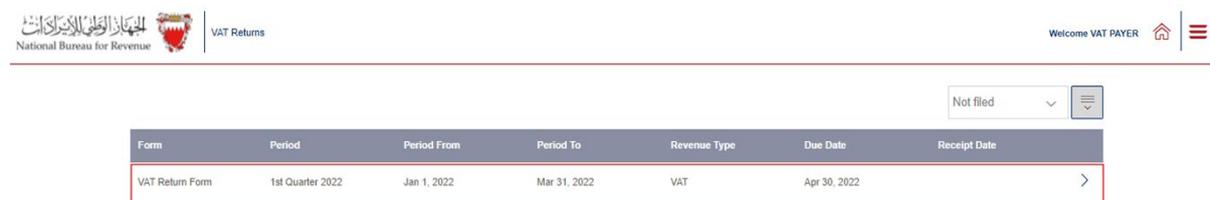


How should a VAT return form be submitted?

VAT payer should click on “VAT returns” on the homepage to access the outstanding filing obligations, as the number shown at the bottom (“1 not filed”) represents the number of VAT payer outstanding filing obligations which has not yet been submitted



VAT payer should access their outstanding VAT return Forms by selecting “Not Filed” from the drop-down menu at the top right corner of the page. To file the return, VAT payer should select the appropriate VAT return form from the list of outstanding filing obligations

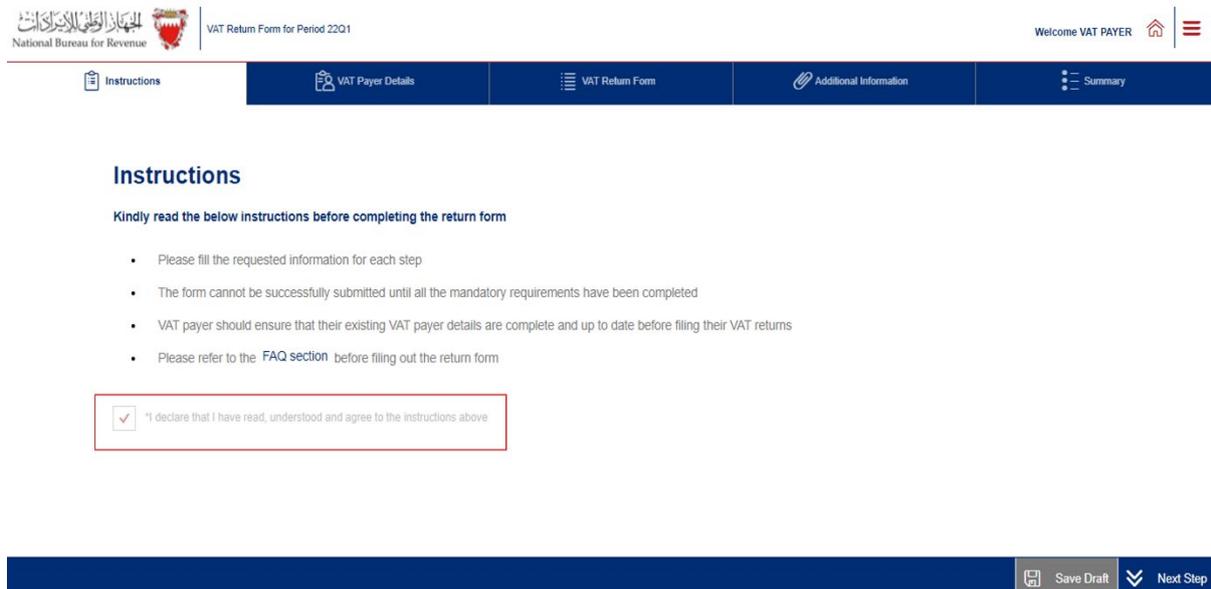


### Filling in the VAT return

VAT payer will be redirected to the instructions page as shown below to review and confirm on the instructions; only then VAT payer can move forward to the next step. There is also a second (optional) check box which VAT payer may choose if they would like to deduct input VAT on goods purchased prior to the time they registered (this will only be available while submitting the first VAT return after registration).

How should a VAT return form be submitted?

Kindly note that the VAT payer should click on the “Save Draft” button at the bottom right corner to proceed in filing the return.



The screenshot shows the 'Instructions' page of the VAT Return Form for Period 22Q1. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period 22Q1'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area is titled 'Instructions' and contains the following text:

Kindly read the below instructions before completing the return form

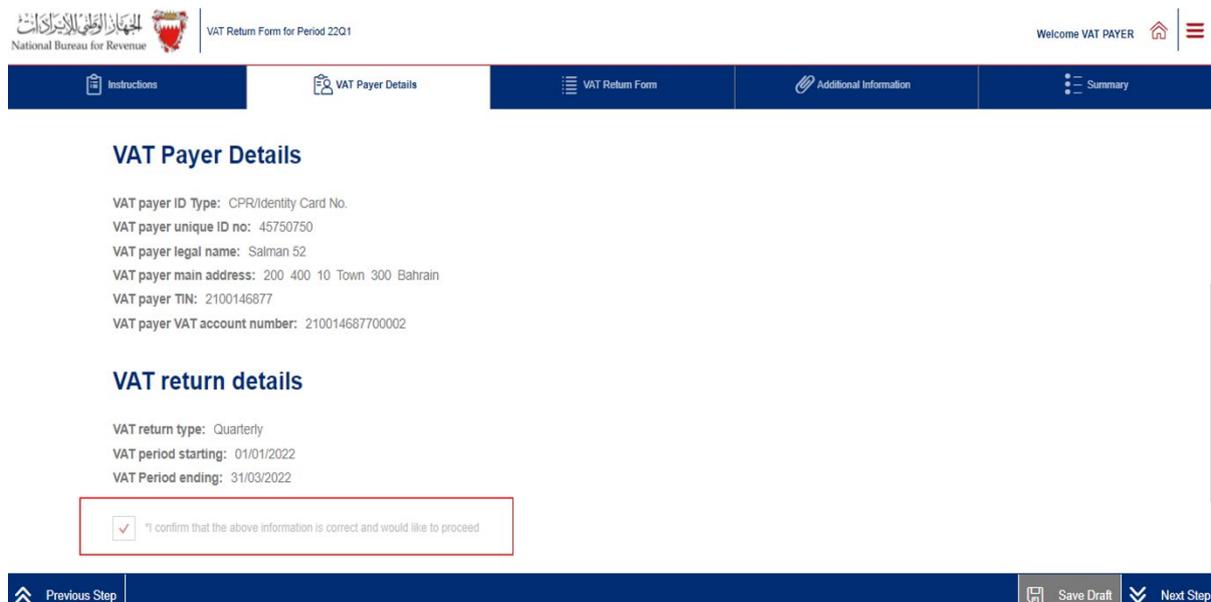
- Please fill the requested information for each step
- The form cannot be successfully submitted until all the mandatory requirements have been completed
- VAT payer should ensure that their existing VAT payer details are complete and up to date before filing their VAT returns
- Please refer to the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

Below the instructions is a checkbox with the text:  \*I declare that I have read, understood and agree to the instructions above

At the bottom right of the page, there are two buttons: 'Save Draft' and 'Next Step'.

The VAT payer will be redirected to VAT payer details page as shown below. VAT payer should ensure to review their details and VAT return details before proceeding to the form. If the VAT payer need to make any adjustments to these details, they should proceed to “Update VAT Payer Details” tile on the homepage of the NBR portal

For more information, kindly contact NBR through one of the contact channels stated on the NBR website.



The screenshot shows the 'VAT Payer Details' page of the VAT Return Form for Period 22Q1. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period 22Q1'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area is titled 'VAT Payer Details' and contains the following information:

VAT payer ID Type: CPR/Identity Card No.  
 VAT payer unique ID no: 45750750  
 VAT payer legal name: Salman 52  
 VAT payer main address: 200 400 10 Town 300 Bahrain  
 VAT payer TIN: 2100146877  
 VAT payer VAT account number: 210014687700002

Below this information is a section titled 'VAT return details' with the following information:

VAT return type: Quarterly  
 VAT period starting: 01/01/2022  
 VAT Period ending: 31/03/2022

Below the details is a checkbox with the text:  \*I confirm that the above information is correct and would like to proceed

At the bottom of the page, there are two buttons: 'Previous Step' and 'Next Step'.

After confirming the VAT payer details, VAT payer will be able to proceed to the next step “VAT Return Form”.

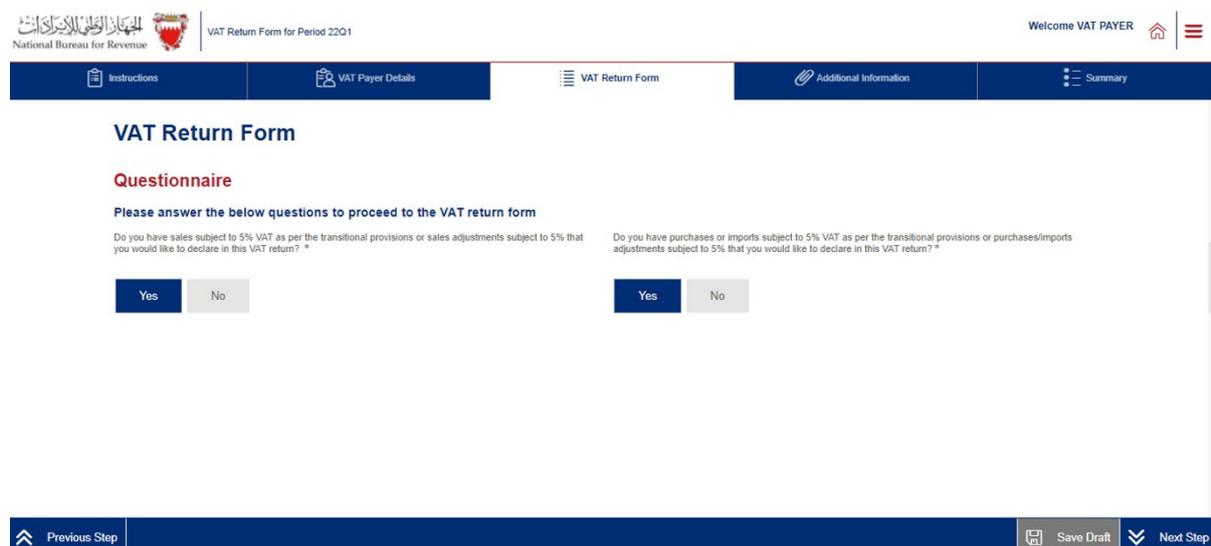
How should a VAT return form be submitted?

## Change in rate related questionnaire

In this section, a questionnaire must be answered prior to proceeding to fill the VAT return form.

Certain fields will be displayed depending upon the selection of answers. The questionnaire consists of two questions:

- Question 1: 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?
- Question 2: 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?



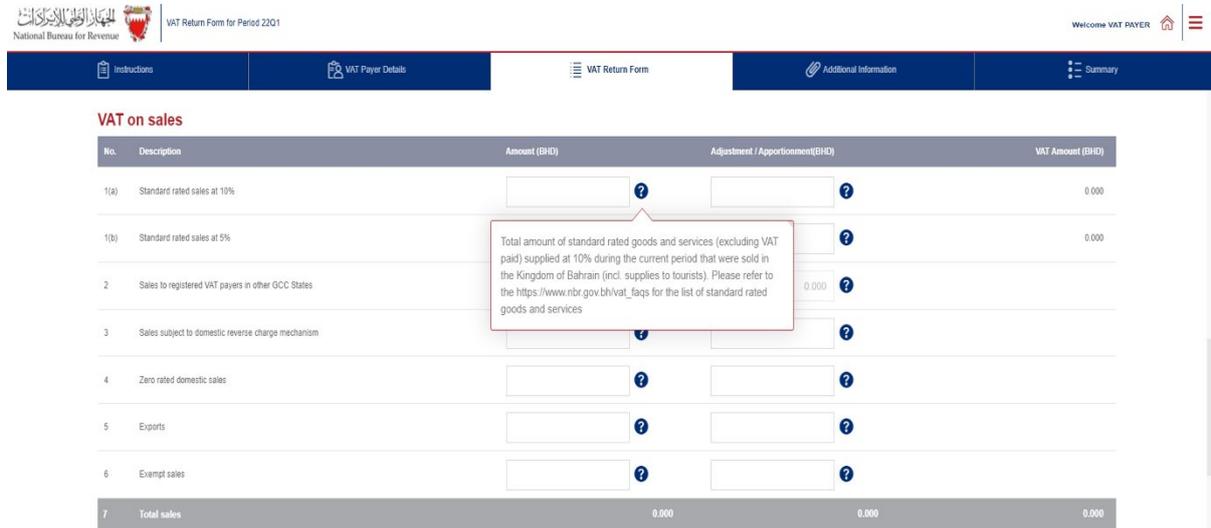
If the VAT payer select “No” for both questions, then the return form will be displayed with fields indicating that all transactions are applicable at the standard rate of (10%).

On the other hand, if “Yes” was selected for both questions, new fields related to supplies, purchases or imports made at the standard rate of (5%) will be displayed.

After answering the questionnaire, VAT payer will be able to fill in the “VAT Return Form” section using the appropriate amounts applicable to the return period.

How should a VAT return form be submitted?

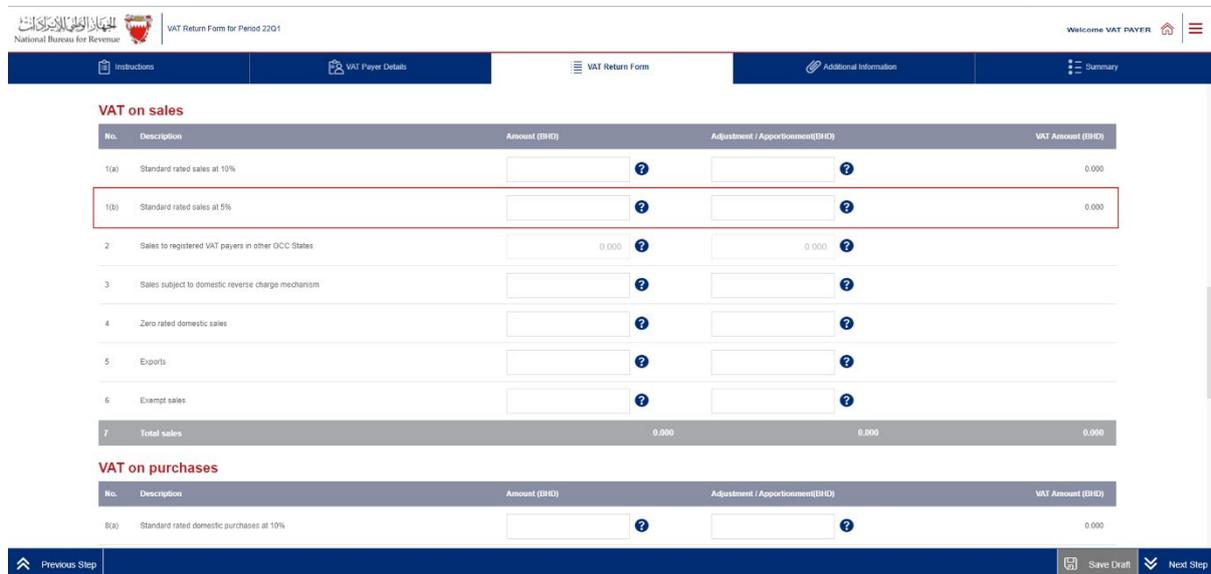
For additional information, VAT payer should click on the hover box that will appear to further explain in detail the line items.



The screenshot shows the 'VAT on sales' section of the VAT Return Form for Period 22Q1. The table has columns for 'No.', 'Description', 'Amount (BHD)', 'Adjustment / Apportionment(BHD)', and 'VAT Amount (BHD)'. Line item 1(b) 'Standard rated sales at 5%' is highlighted with a red box, and a tooltip is displayed over it. The tooltip text reads: 'Total amount of standard rated goods and services (excluding VAT paid) supplied at 10% during the current period that were sold in the Kingdom of Bahrain (incl. supplies to tourists). Please refer to the [https://www.nbr.gov.bh/vat\\_faqs](https://www.nbr.gov.bh/vat_faqs) for the list of standard rated goods and services'. Other line items include 1(a) Standard rated sales at 10%, 2 Sales to registered VAT payers in other GCC States, 3 Sales subject to domestic reverse charge mechanism, 4 Zero rated domestic sales, 5 Exports, and 6 Exempt sales. The total sales row (7) shows 0.000 for Amount, 0.000 for Adjustment, and 0.000 for VAT Amount.

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

If the VAT treatment of these values does not match those in the VAT payer records and accounting books, VAT payer should revise their classifications and / or consult with their VAT advisor.



The screenshot shows the 'VAT on sales' and 'VAT on purchases' sections of the VAT Return Form for Period 22Q1. The 'VAT on sales' table is identical to the one in the previous screenshot, with line item 1(b) highlighted. Below it is the 'VAT on purchases' section, which includes a table with columns for 'No.', 'Description', 'Amount (BHD)', 'Adjustment / Apportionment(BHD)', and 'VAT Amount (BHD)'. Line item 8(a) 'Standard rated domestic purchases at 10%' is shown with a value of 0.000. At the bottom of the form, there are navigation buttons: 'Previous Step', 'Save Draft', and 'Next Step'.

How should a VAT return form be submitted?

National Bureau for Revenue | VAT Return Form for Period 22Q1 | Welcome VAT PAYER

Instructions | VAT Payer Details | VAT Return Form | Additional Information | Summary

### VAT on purchases

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
8(b)	Standard rated domestic purchases at 5%	<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
9(b)	Imports subject to VAT paid at customs at 5%	<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
11(b)	Imports subject to VAT accounted for through reverse charge mechanism at 5%	<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

Previous Step | Save Draft | Next Step

National Bureau for Revenue | VAT Return Form for Period 22Q1 | Welcome VAT PAYER

Instructions | VAT Payer Details | VAT Return Form | Additional Information | Summary

11(b)	Imports subject to VAT accounted for through reverse charge mechanism at 5%	<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
18	Net VAT due (or reclaimed)			0.000

Previous Step | Save Draft | Next Step

⚠ Please note that the penalties shown reflect the amount applied before revisions, offsetting, payment or any additional penalties imposed by NBR. You may find the net remaining penalty due, if any, on your VAT bill.  
 ⚠ Please note that overdue liabilities will be automatically offset against any available credit on your account. Also, please note that on account credit, both carry forward and refund credit, will not be available for offsetting if under review.  
 ⚠ Please note that no field can be empty, and all fields must be filled to continue. If you have no reported amounts for a specific field, you can type 0

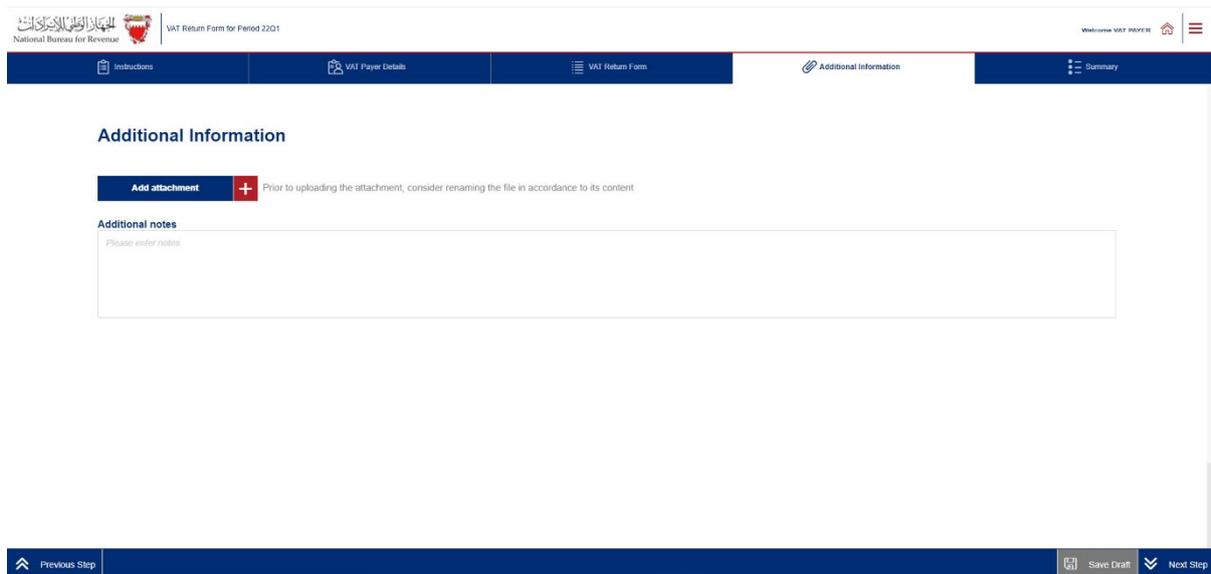
For more information on the VAT return, please refer to the FAQs in section 4 of this manual. Also, kindly contact the dedicated Relationship Manager (RM) or NBR’s Contact Centre if needed.

For more information with regards to transitional rules, please refer to “[VAT Rate Change Transitional Provisions Guide](#)” available on NBR website.

How should a VAT return form be submitted?

After filing the VAT return, VAT payer can submit any additional information in the “Additional Information” section (optional). For example: invoices, payment details or customs declarations. If deemed necessary, NBR reserves the right to request additional information

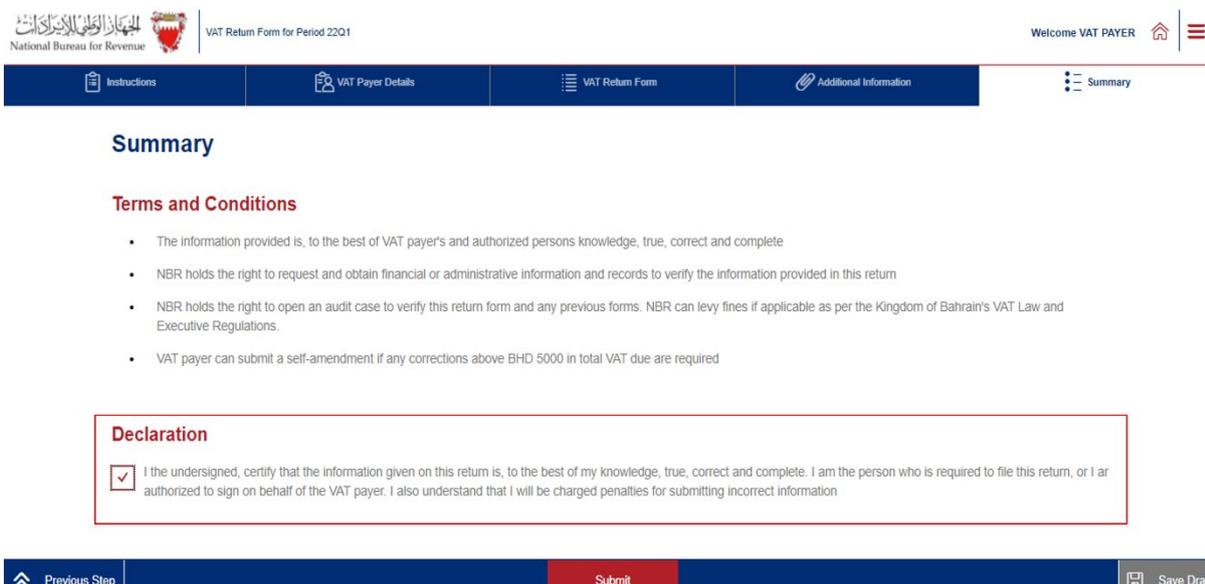
Kindly note that if VAT payer need to amend the VAT return, VAT payer will be required to upload relevant documents.



The screenshot shows the 'Additional Information' section of the VAT Return Form for Period 22Q1. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period 22Q1'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area has a heading 'Additional Information' and a section for 'Add attachment' with a red plus icon 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 navigation buttons for 'Previous Step', 'Save Draft', and 'Next Step'.

Once the return form is completed and VAT payer have agreed on the declaration, VAT payer will be able to submit the form or save it as draft for review

Kindly note that if the VAT payer did not submit the VAT return draft within 45 days, it will be automatically deleted from the portal.



The screenshot shows the 'Summary' section of the VAT Return Form for Period 22Q1. The page header includes the National Bureau for Revenue logo and the text 'VAT Return Form for Period 22Q1'. The navigation bar contains 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The main content area has a heading 'Summary' and a section for 'Terms and Conditions' with a list of bullet points:
 

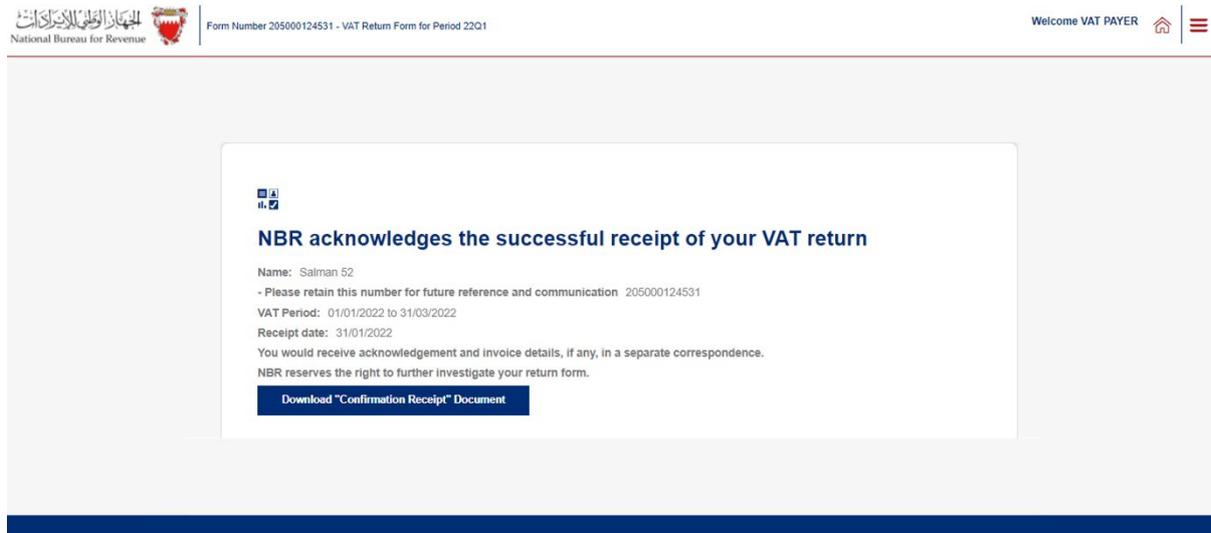
- The information provided is, to the best of VAT payer's and authorized persons knowledge, true, correct and complete
- NBR holds the right to request and obtain financial or administrative information and records to verify the information provided in this return
- NBR holds the right to open an audit 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

 Below the terms and conditions is a 'Declaration' section with a red border and a checkbox that is checked. The text reads: '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 understand that I will be charged penalties for submitting incorrect information'. At the bottom, there are navigation buttons for 'Previous Step', 'Submit', and 'Save Draft'.

How should a VAT return form be submitted?

## Confirmation receipt of your VAT return

Once the return form is submitted, VAT payer will be redirected to a page confirming the successful submission of the return and download the “Confirmation Receipt of VAT Return” letter. VAT payer should also receive an SMS and email confirming the submission of VAT return



The screenshot shows a web page from the National Bureau for Revenue (NBR) confirming the successful receipt of a VAT return. The page header includes the NBR logo and name in Arabic and English, the form number 205000124531, and a 'Welcome VAT PAYER' message with navigation icons. The main content area features a white box with a blue header: 'NBR acknowledges the successful receipt of your VAT return'. Below this, the user's name is listed as 'Salman 52'. A note asks the user to retain the number 205000124531 for future reference. The VAT period is specified as 01/01/2022 to 31/03/2022, and the receipt date is 31/01/2022. A disclaimer states that the user will receive acknowledgement and invoice details in a separate correspondence, and that NBR reserves the right to further investigate the return form. A blue button labeled 'Download "Confirmation Receipt" Document' is positioned at the bottom of the white box.



Ref. Number : 205000124531 : الرقم المرجعي

Date of Letter : 31/01/2022 : تاريخ الرسالة


 الجهاز الوطني للإيرادات  
 National Bureau for Revenue

Confirmation Receipt Of VAT Return		
تأكيد استلام إقرار القيمة المضافة		
VAT payer name:	Salman 52	اسم الخاضع للقيمة المضافة:
VAT payer address:	Flat/Shop No. 200, Building 400, Road/Street 10, Town, Block 300, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
CPR/Identity Card No.:	45750750	رقم البطاقة السكانية/ الهوية:
Dear Salman 52,		
You have successfully submitted your VAT return Ref. No.: 205000124531 for VAT period starting 01/01/2022 and ending 31/03/2022 of amount BHD 0.000.		
عزيزي Salman 52,		
لقد قمت بتقديم إقرار القيمة المضافة الخاص بك والذي يحمل الرقم المرجعي: 205000124531 لفترة القيمة المضافة من 01/01/2022 الى 31/03/2022 بقيمة 0.000 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.		

**Note the following:**

- If the VAT payer (Total VAT due + corrections from previous period) is positive, then they are in an overall debit position. For more information, VAT payer should refer to section 6 of the “VAT Return Filing Manual” available on NBR website. Kindly note that if the VAT payer have filed a debit return, they will receive a bill with a breakdown of their liability.
- If the VAT payer (Total VAT due - corrections from previous period) is negative, then they are in an overall credit position. For more information, VAT payer should refer to section 7 of the “VAT Return Filing Manual” available on NBR website. Kindly note that if the VAT payer have

How should a VAT return form be submitted?

excess credit from a previous period and that credit was used to offset their filed debit (in full or in part), they will receive an offsetting letter under “My documents” section on the portal.

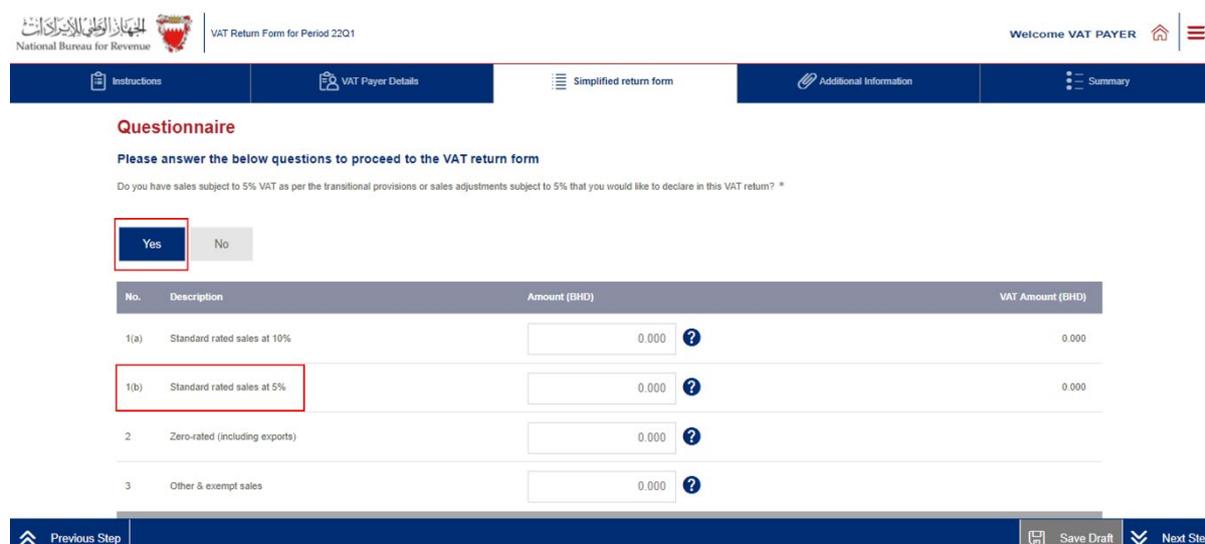
### Simplified VAT return form

First, VAT payer must answer the question to proceed to the VAT return form. The VAT Return form fields displayed might differ depending on VAT payer answer for the below question:

- Question 1: Do you have sales subject to (5%) VAT as per the transitional provisions/sales adjustment subject to (5%) that you would like to declare in this VAT return?

If VAT payer answer the question with “No”, then the return form will be displayed with sales field indicating that all transactions are applicable at the standard rate of (10%).

On the other hand, if “Yes” was selected, a field related to sales at (5%) will be displayed.



VAT Return Form for Period 22Q1

Welcome VAT PAYER

Instructions | VAT Payer Details | Simplified return form | Additional Information | Summary

### Questionnaire

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

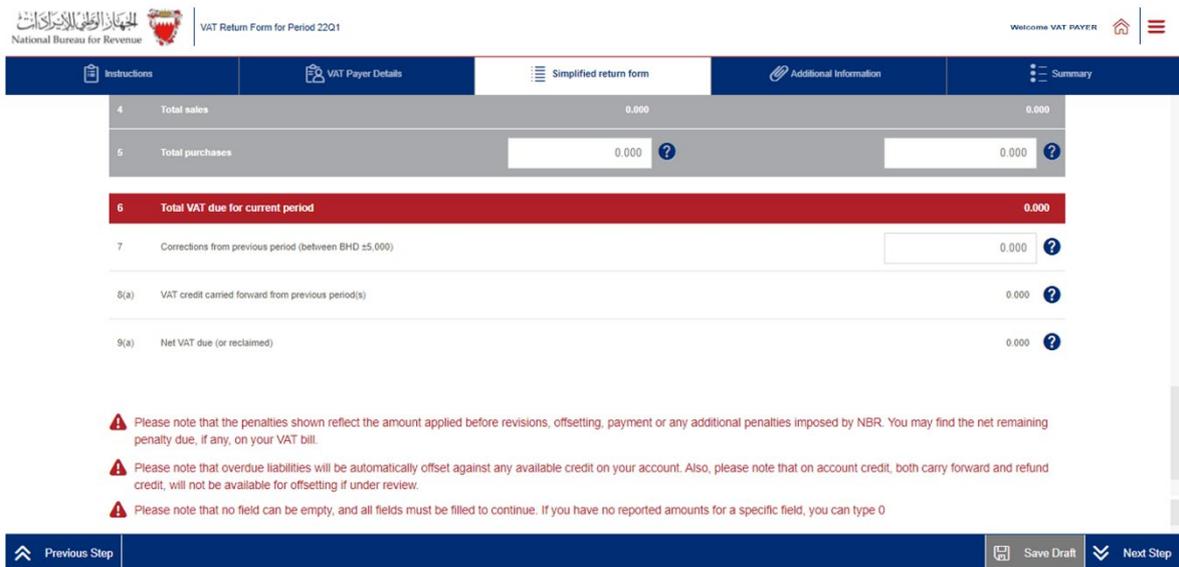
Do you have sales subject to 5% VAT as per the transitional provisions or sales adjustments subject to 5% that you would like to declare in this VAT return? \*

Yes  No

No.	Description	Amount (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	0.000	0.000
1(b)	Standard rated sales at 5%	0.000	0.000
2	Zero-rated (including exports)	0.000	
3	Other & exempt sales	0.000	

Previous Step | Save Draft | Next Step

How should a VAT return form be submitted?



VAT Return Form for Period 22Q1

Welcome VAT PAYER

Instructions | VAT Payer Details | Simplified return form | Additional Information | Summary

4	Total sales	0.000	0.000
5	Total purchases	0.000 ?	0.000 ?
6	<b>Total VAT due for current period</b>		<b>0.000</b>
7	Corrections from previous period (between BHD ±5,000)		0.000 ?
8(a)	VAT credit carried forward from previous period(s)		0.000 ?
9(a)	Net VAT due (or reclaimed)		0.000 ?

⚠ Please note that the penalties shown reflect the amount applied before revisions, offsetting, payment or any additional penalties imposed by NBR. You may find the net remaining penalty due, if any, on your VAT bill.

⚠ Please note that overdue liabilities will be automatically offset against any available credit on your account. Also, please note that on account credit, both carry forward and refund credit, will not be available for offsetting if under review.

⚠ Please note that no field can be empty, and all fields must be filled to continue. If you have no reported amounts for a specific field, you can type 0

Previous Step | Save Draft | Next Step

After answering the question, VAT payer will be able to fill in the “VAT Return Form” section using the appropriate amounts applicable to the return period.

For additional information, VAT payer should click on the hover box that will appear to further explain in detail the line items

## 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 w

Yes No

No.	Description	
1(a)	Standard rated sales at 10%	<input type="text"/> ?
1(b)	Standard rated sales at 5%	<input type="text"/> ?
2	Zero-rated (including exports)	<input type="text"/> ?

Total amount of standard rated at 10% goods and services (excluding VAT paid) supplied during the current period that were sold in the Kingdom of Bahrain (incl. supplies to tourists), net of adjustments. Adjustments include return of goods and services by customers on which you have declared/paid VAT to NBR, supplies made to tourists under a VAT refunds for tourist scheme and refunded to the refund operator, bad debt write-off on standard rated receivables. Please refer to the [https://www.nbr.gov.bh/vat\\_faqs](https://www.nbr.gov.bh/vat_faqs) for the list of standard rated goods and services.

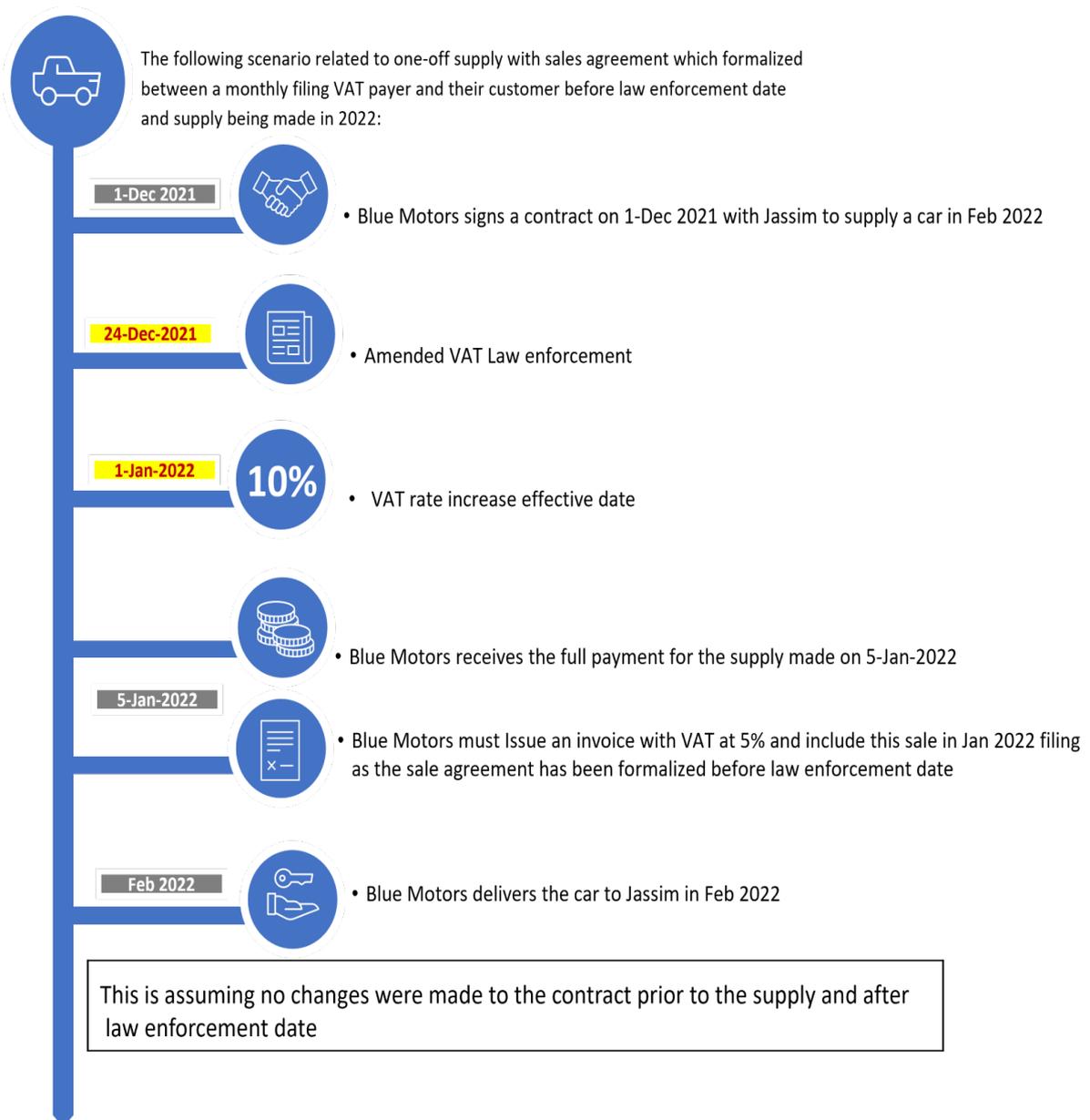
For more information with regards to transitional rules, please refer to “[VAT Rate Change Transitional Provisions Guide](#)” available on NBR’s website.

Kindly note that the procedures for submitting a Simplified VAT return and paying any VAT liability shown on the form are the same as outlined above for a Full VAT return form.

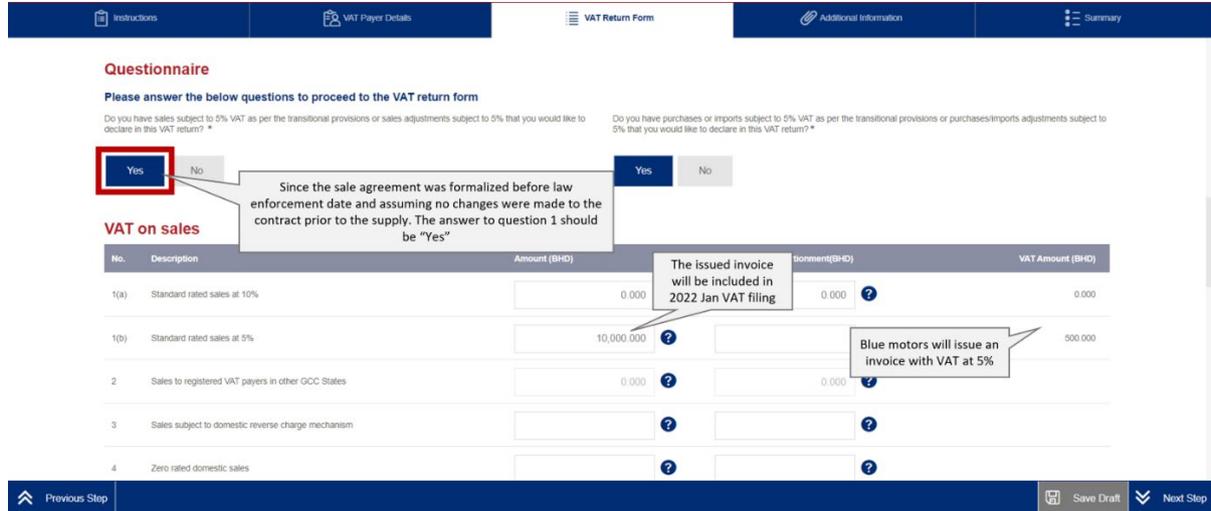
### 3. FILING VAT RETURN FORM SCENARIO EXAMPLES

VAT payer should refer to the following examples for a better understanding of how purchase and sale values can be reported in the “VAT return form”.

#### 3.1. Example 1: One-off supply formalized before law enforcement date



The below screenshot show how the Blue Motors will fill the VAT return form on the NBR portal:



**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

Since the sale agreement was formalized before law enforcement date and assuming no changes were made to the contract prior to the supply. The answer to question 1 should be "Yes"

**VAT on sales**

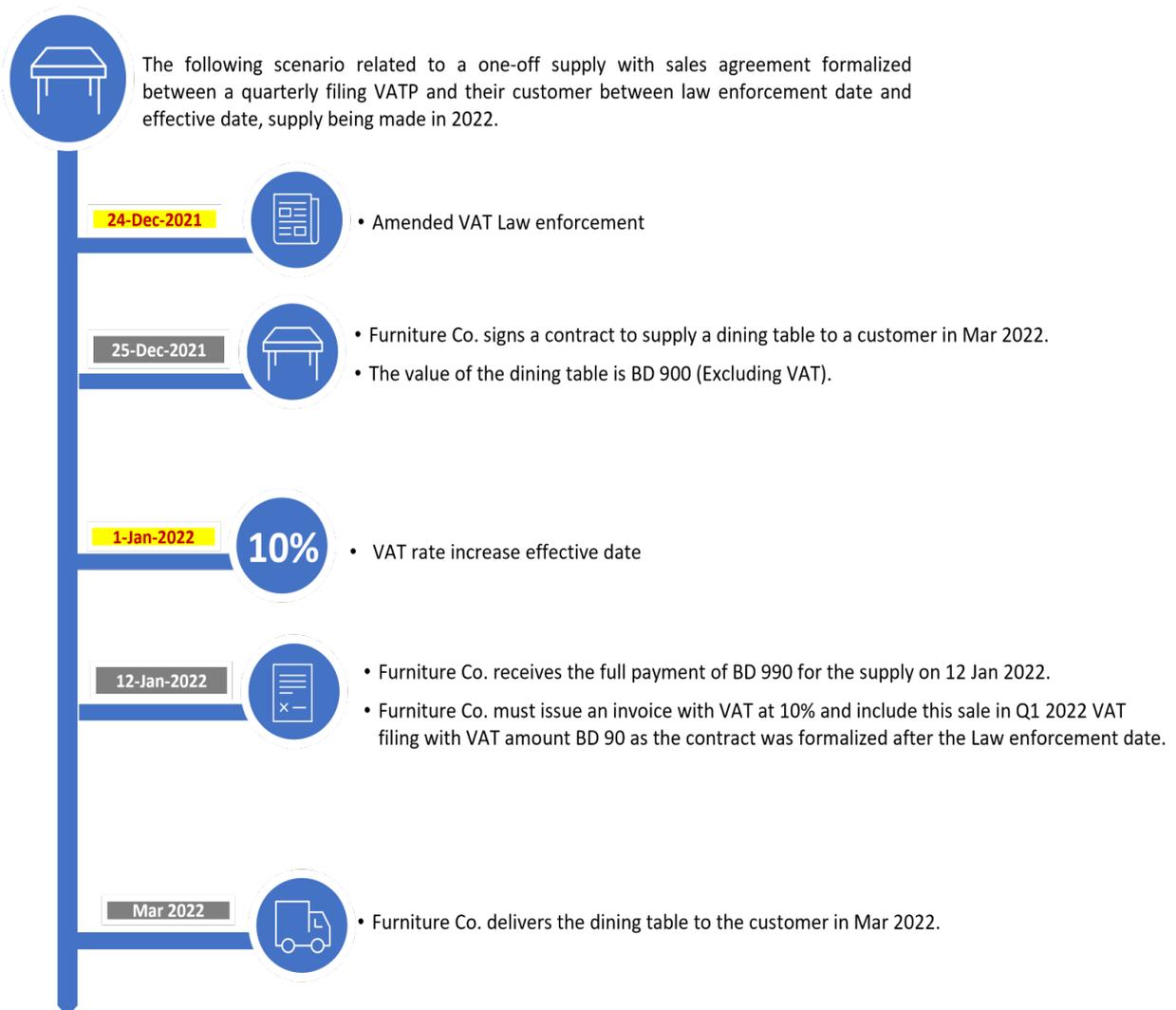
No.	Description	Amount (BHD)	Amount (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	0.000	0.000	0.000
1(b)	Standard rated sales at 5%	10,000,000		500,000
2	Sales to registered VAT payers in other GCC States	0.000	0.000	
3	Sales subject to domestic reverse charge mechanism			
4	Zero rated domestic sales			

The issued invoice will be included in 2022 Jan VAT filing

Blue motors will issue an invoice with VAT at 5%

Previous Step Save Draft Next Step

### 3.2. Example 2: One-off supply with sales agreement formalized between law enforcement date and effective date



The below screenshot show how the Furniture Co will fill the VAT return form on the NBR portal:

Instructions
VAT Payer Details
VAT Return Form
Additional Information
Summary

### 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**

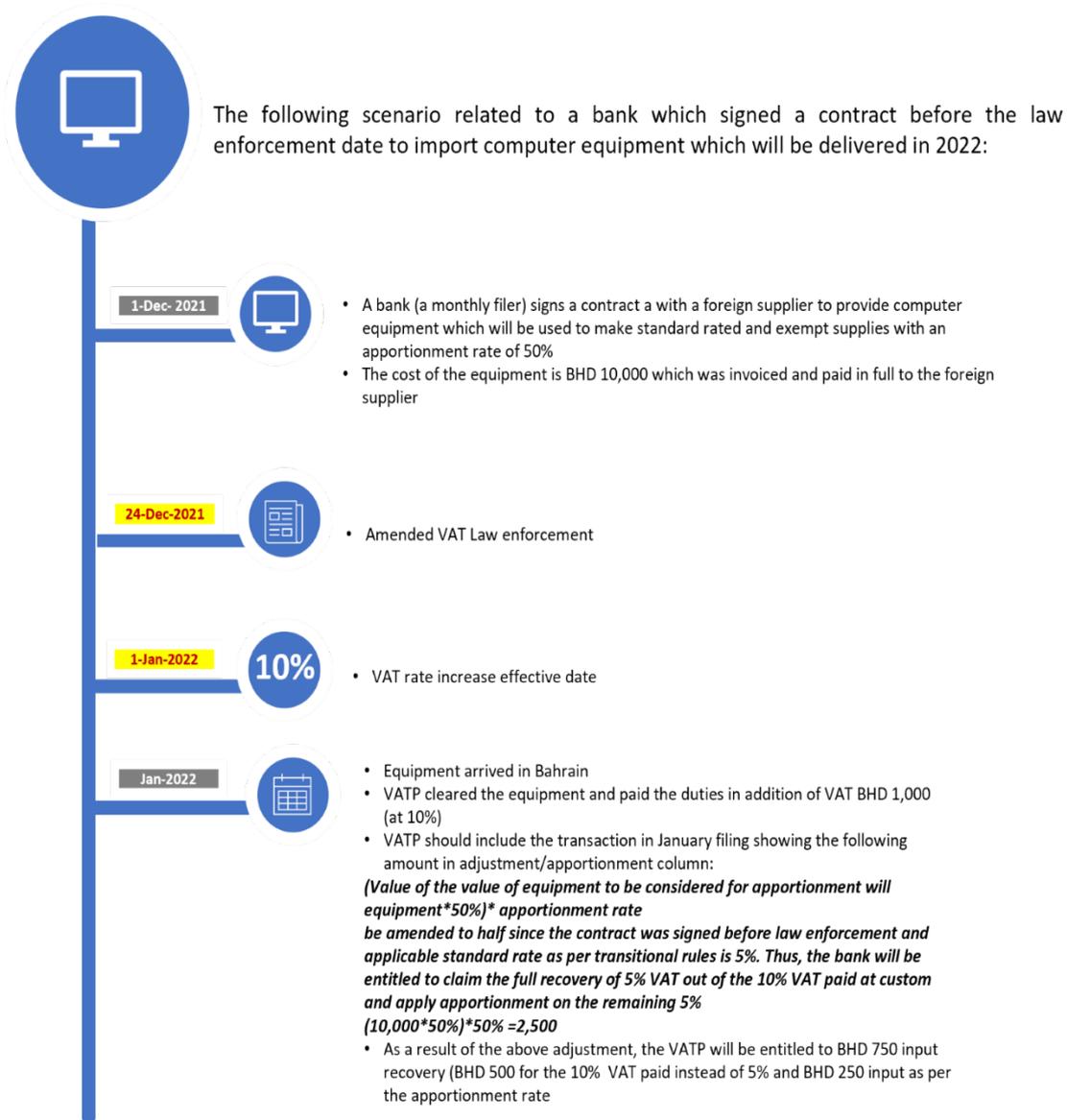
**VAT on sales**

No.	Description	Amount (BHD)	Adjustment / Apportionment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	900 000	0.000	90.000
2	Sales to registered VAT payers in other GCC States	0.000	0.000	
3	Sales subject to domestic reverse charge mechanism			
4	Zero rated domestic sales			
5	Exports			

**Annotations:**

- Since the sale agreement was formalized between law enforcement date and effective date. The answer to question 1 should be "No"
- The issued invoice will be included in the in Q1 2022 VAT filing
- Furniture Co. must issue an invoice with VAT at 10%

### 3.3. Example 3: One-off import with contract signed before law enforcement date for a VAT payer with partial input recovery:



The below screenshot show how the bank will fill the VAT return form on the NBR portal:

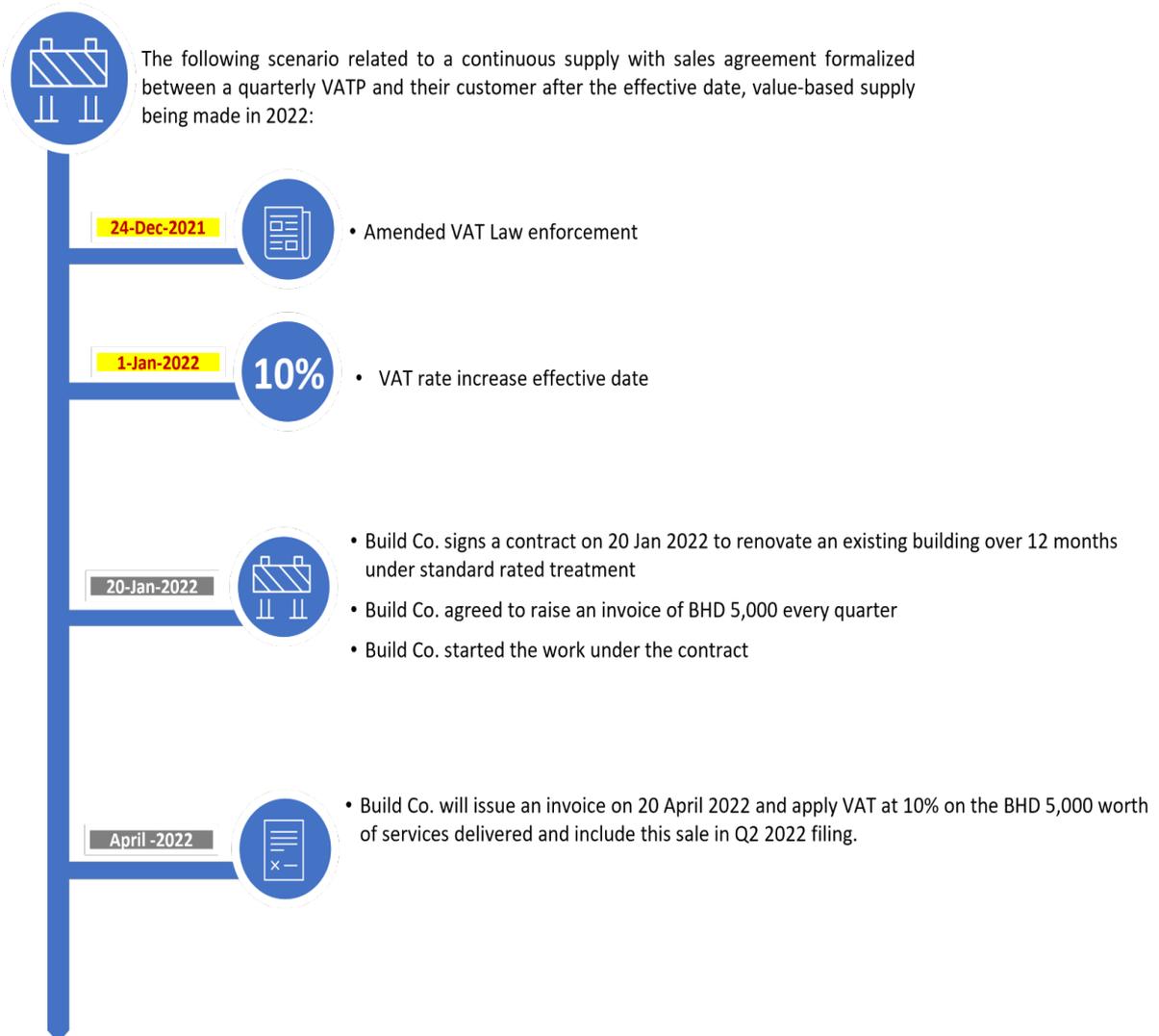
No.	Description	Amount (BHD)	Adjustment / Apportionment (BHD)	VAT Amount (BHD)
8(a)	Standard rated domestic purchases at 10%	<input type="text"/>	<input type="text"/>	0.000
8(b)	Standard rated domestic purchases at 5%	<input type="text"/>	<input type="text"/>	0.000
9(a)	Imports subject to VAT paid at customs at 10%	10,000,000	2,500,000	750,000
9(b)	Imports subject to VAT paid at customs at 5%	<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
11(b)	Imports subject to VAT accounted for through reverse charge mechanism at 5%	<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>	<b>10,000,000</b>	<b>2,500,000</b>	<b>750,000</b>

VAT payer to report the total cost of imported equipment.

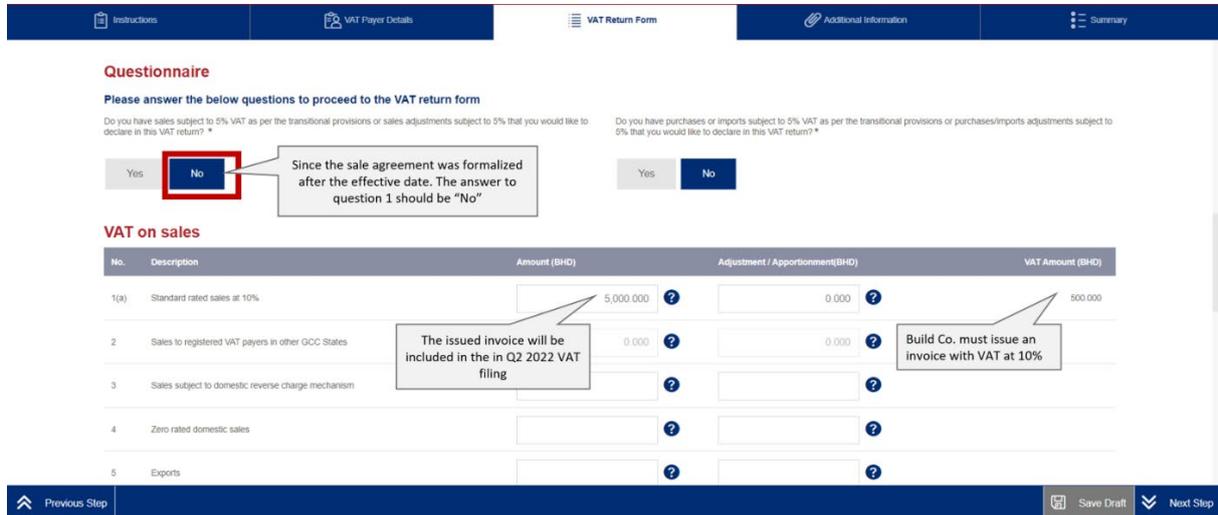
Apportionment will be applied to a value equivalent to half of the value of imported equipment.

Navigation: Previous Step | Save Draft | Next Step

### 3.4. Example 4: Continuous supply with sales agreement formalized after the effective date



The below screenshot show how the Build Co. will fill the VAT return form on the NBR portal:



**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**

Since the sale agreement was formalized after the effective date. The answer to question 1 should be "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**

No.	Description	Amount (BHD)	Adjustment / Apportionment (BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	5,000,000	0,000	500,000
2	Sales to registered VAT payers in other GCC States	0,000	0,000	
3	Sales subject to domestic reverse charge mechanism			
4	Zero rated domestic sales			
5	Exports			

The issued invoice will be included in the in Q2 2022 VAT filing

Build Co. must issue an invoice with VAT at 10%

Previous Step Save Draft Next Step

## 4. FREQUENTLY ASKED QUESTIONS (FAQS)

### 4.1. Which VAT return form the VAT payer should file?

The VAT payer should file the VAT return form by accessing the “VAT Returns” tile on NBR portal and filtering the returns to “Not Filed” from the drop-down menu at the top right corner of the page.

Kindly note that the VAT payer can filter the VAT returns by status using a drop-down menu where the due date of each VAT return is clearly shown.

### 4.2. Can the VAT payer file a Zero VAT return?

VAT payer must file Zero VAT return even in periods where no economic activity subject to VAT has taken place (i.e. VAT payer has not made any purchases, imports or supplies during a given VAT period), this is called “Nil” return and will be subjected to the standard filing deadlines.

### 4.3. What is the purpose of the drop-down menu above the VAT returns list?

The purpose of the drop-down menu is to allow searching for a return by its status.

### 4.4. 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 > Click on VAT returns > Filter for Billed returns > Open relevant VAT return > Choose “Current Version” > Click on “Amend” at the bottom right.

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

Yes, a VAT payer can view or download the attachments of a submitted VAT return by pressing “Add attachment” and clicking on the attachment file name.

### 4.6. What is the VAT return reference number?

The VAT return reference number is an identifier (a number composed of 12 digits shown at the top of the VAT return) for NBR correspondence related to that VAT return.

Please note that this Reference Number is the same as the Bill Number.

#### 4.7. What is the basic information page at the beginning of each VAT return and how can the VAT payer change it?

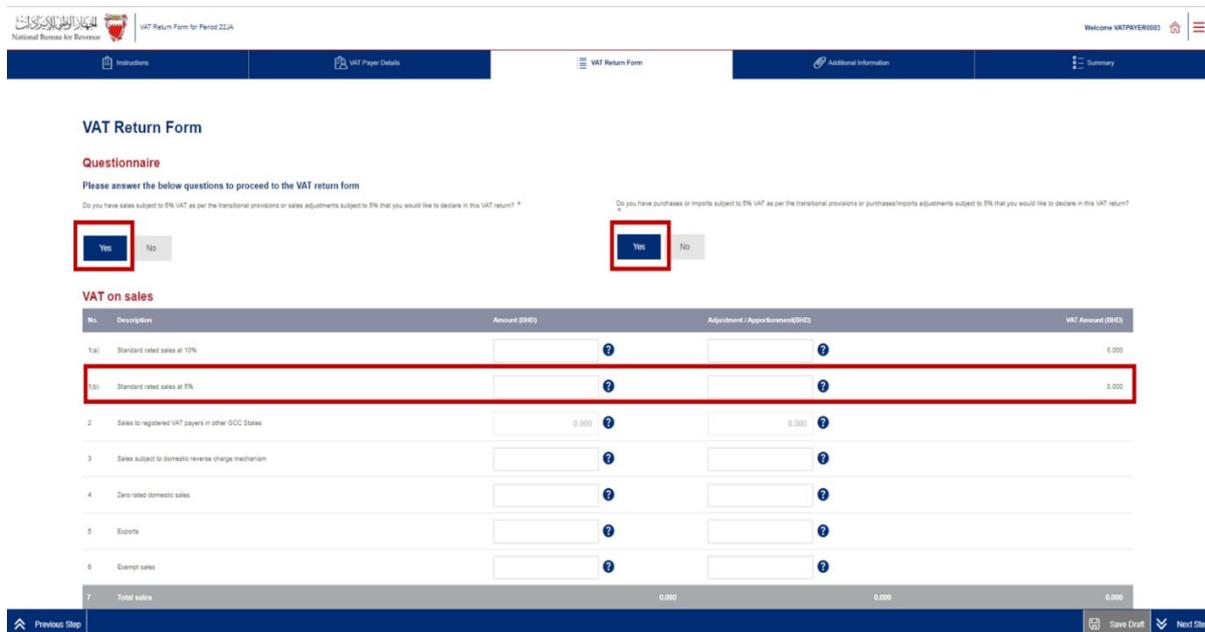
The basic information page at the beginning of each VAT return is the VAT payer profile information which can be changed using “Update VAT Payer Details” tile on the homepage of the NBR portal.

#### 4.8. In accordance with the transitional provisions, what are the procedures for submitting VAT return form if a VAT payer made sales, purchases, and imports subject to (5%)?

With regards to the change in VAT standard rate, an additional step has been added to the VAT return form. VAT payer will need to answer the questionnaire before proceeding to the VAT return form and based on the answers, certain fields to report the transaction made at (5%) will be displayed in the VAT Return form.

This will be applicable for both Full VAT return and Simplified VAT return forms.

For more information, please refer to “[VAT Rate Change Transitional Provisions Guide](#)” available on the NBR website.



The screenshot shows the VAT Return Form interface. At the top, there is a navigation bar with tabs for 'Instructions', 'VAT Payer Details', 'VAT Return Form', 'Additional Information', and 'Summary'. The 'VAT Return Form' tab is active.

**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**

No.	Description	Amount (BHD)	Adjusted / Apperbonment(BHD)	VAT Amount (BHD)
1(a)	Standard rated sales at 10%	<input type="text"/>	<input type="text"/>	0.000
1(b)	Standard rated sales at 5%	<input type="text"/>	<input type="text"/>	0.000
2	Sales to registered VAT payers in other GCC States	0.000	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"/>	
6	Exempt sales	<input type="text"/>	<input type="text"/>	
7	Total sales	0.000	0.000	0.000

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

