

KINGDOM OF BAHRAIN

VAT DEREGISTRATION MANUAL

AUGUST 2023

VERSION 2.0

Updated on: 25 December 2025



الجههاز الوطني للإيرادات
National Bureau for Revenue

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Updates to this Manual

Version 2.0	25 December 2025	Section 3. Deregistration Process Details on the updated VAT deregistration process and step-by-step guidance.
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1. Manual Overview

This manual aims to provide the VAT payers with:

1. The necessary guidance for the deregistration of a VAT payer
2. An overview of voluntary and mandatory deregistration requirements.

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. VAT payers 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. VAT Deregistration

Deregistration application is submitted by the VAT payer via the deregistration form and must be approved by the NBR. The NBR can choose the effective date of deregistration, after which the VAT payer is no longer liable nor eligible to collect VAT. Deregistration can only be executed successfully once all obligations have been cleared by the VAT payer.

After successful deregistration, the VAT payer will not lose access to their NBR account as they will be obliged to re-register again within 30 days of the annual supplies reaching the mandatory registration threshold. Re-registering will re-activate the filing and payment obligations of the VAT account.

2.1. Deregistration Eligibility Criteria

There are two different types of deregistration:

- a. **Mandatory:** Where a VAT payer is required to deregister by law.

A **Resident** VAT payer is subject to mandatory deregistration if any of the below criteria is met:

Criteria	Description
Surrender of economic activity	Where a registered VAT payer is no longer the owner of the economic activity (e.g., VAT payer sold the business)
Cessation of economic activity	Where a VAT payer ceases all economic activity permanently (e.g., VAT payer goes bankrupt, the legal entity is liquidated)
Annual supplies less than BHD 18,750 in the last 12 months and it is not expected to exceed it	Where the value of VATable supplies falls below BHD 18,750 for 12 consecutive months and the value of these supplies or expenses is not expected to exceed BHD 18,750 in the next 12 months

A **Non-Resident** VAT payer is subject to mandatory deregistration if the below criterion is met:

Criteria	Description
No supplies to non-registered persons	<ul style="list-style-type: none"> Value of standard rated supplies in the Kingdom of Bahrain to persons not registered for VAT is equal to Zero for 12 consecutive months A non-resident VAT payer is not allowed to register for VAT if the supplies are classified as Zero-rated Supplies are made only to registered persons in the Kingdom of Bahrain

- b. **Voluntary:** where a VAT payer may voluntarily deregister but it is not mandatory to do so.

A **Resident** VAT payer is eligible to voluntary deregister if the below criterion is met:

Criteria	Description
Supplies amount exceeds BHD 18,750 up to BHD 37,500	<ul style="list-style-type: none"> Value of VATable supplies falls below BHD 37,500 for 12 consecutive months but remains above BHD 18,750 A voluntarily registered VAT payer must remain registered for 24 months, even if the above criterion is fulfilled

Non-Resident VAT payers are not eligible for voluntary deregistration.

Two additional considerations may impact a VAT payer's eligibility to deregister:

- If the VAT payer is a **member of a VAT Group**, group members must leave their VAT group before they can apply for deregistration.
- **Voluntary registrants** are only allowed to proceed with voluntary deregistration if they have been registered for over 24 months.

3. Deregistration Process

3.1. How can a VAT payer apply for deregistration?

According to Article (34) of the VAT Law, the VAT payer should apply to the NBR for deregistration in any of the following cases:

- No longer carries out an economic activity;
- Stops making VATable supplies (Standard rated, Zero-rated or exports) over a period of 12 consecutive months;
- If, at the end of any month, the value of the VATable supplies made over the previous 12 month period does not exceed the voluntary registration threshold, and the VAT payer does not anticipate that the value of supplies or expenses will exceed the voluntary registration threshold over the following 12 months period; or
- Any other reason where the VAT payer might be eligible for deregistration where relevant documents shall be submitted.

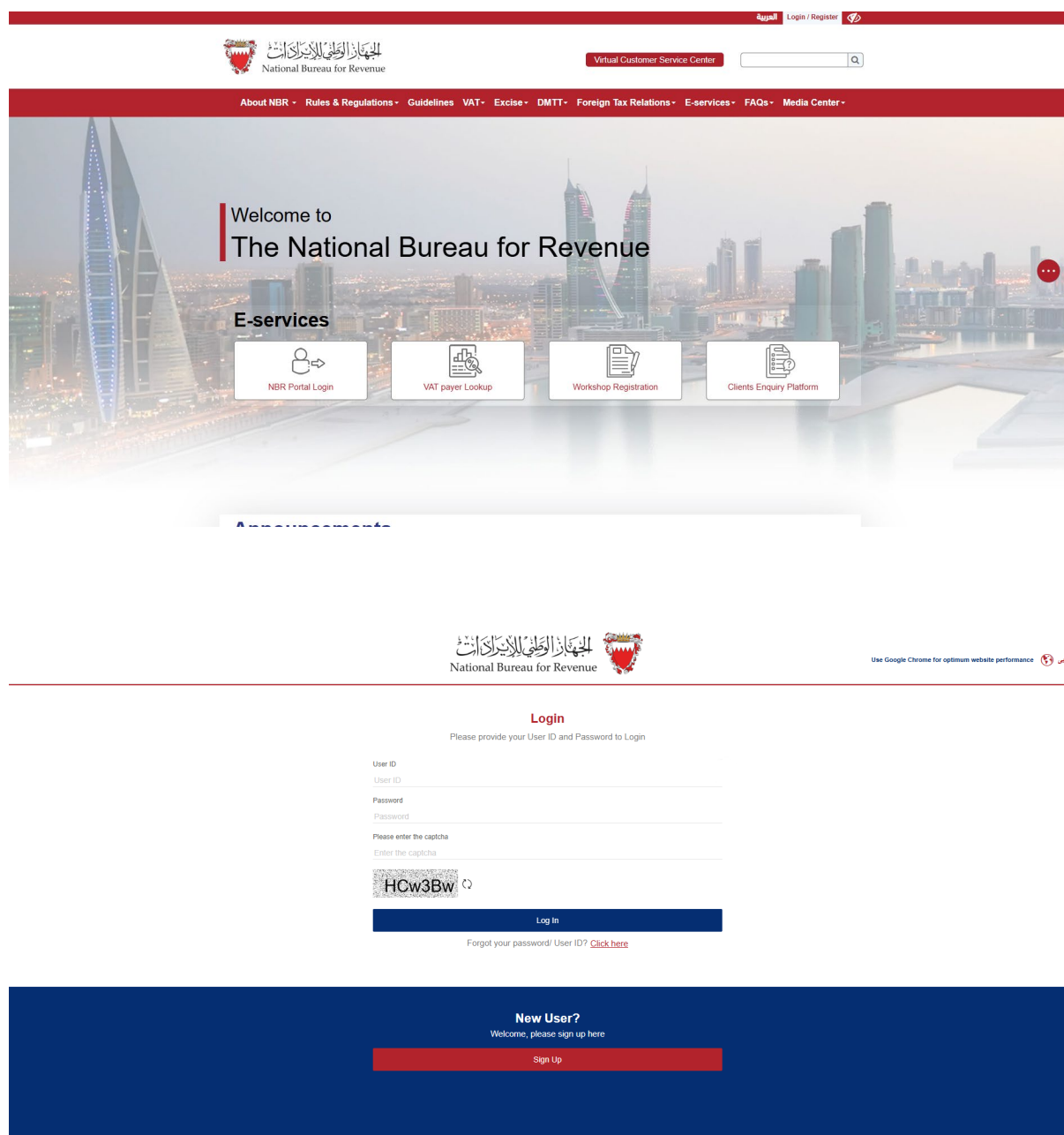
In addition, the applicant may be requested to provide additional information or documentation by the NBR depending on the case of their deregistration.

3.2. How can a VAT payer fill and complete the deregistration application form?

All deregistration application forms should be submitted online through the NBR online portal. The VAT payer should refer to the steps below when submitting the request.

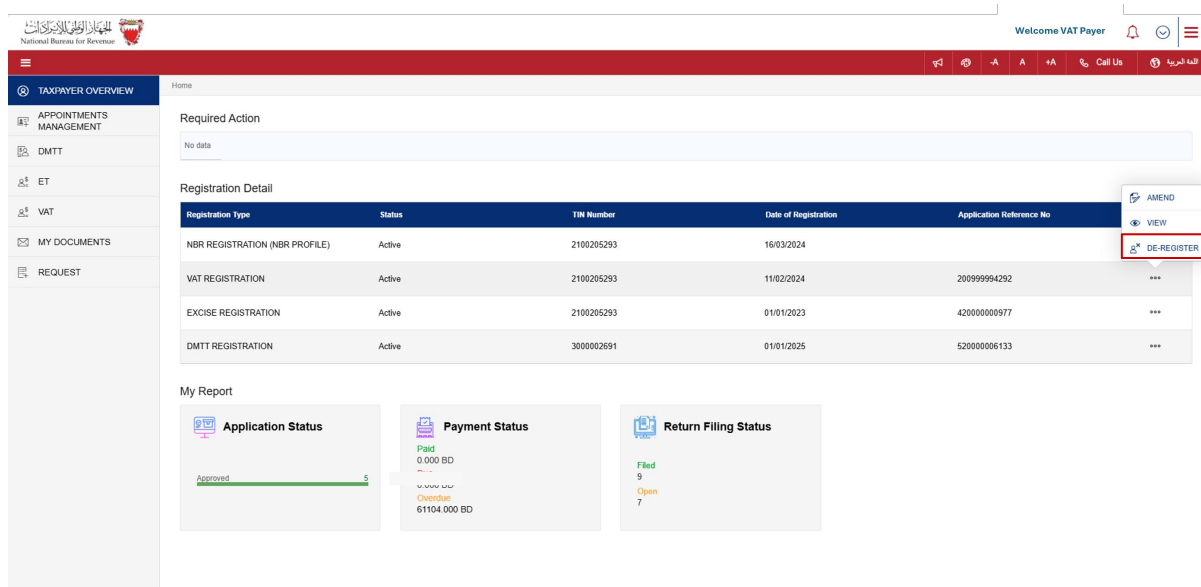
The VAT payer should login to NBR online portal through the NBR website (www.nbr.gov.bh) using the User ID and password (used during registration).

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



The screenshot displays the NBR website interface. At the top, there is a navigation bar with links for 'About NBR', 'Rules & Regulations', 'Guidelines', 'VAT', 'Excise', 'DMTT', 'Foreign Tax Relations', 'E-services', 'FAQs', and 'Media Center'. Below this, a large banner area features a cityscape background and the text 'Welcome to The National Bureau for Revenue'. Underneath the banner, there are four icons representing different services: 'NBR Portal Login', 'VAT payer Lookup', 'Workshop Registration', and 'Clients Enquiry Platform'. The bottom section of the page is a dark blue box containing the 'Login' and 'New User?' options. The 'Login' section includes fields for 'User ID', 'Password', and a captcha, along with a 'Log In' button and a link for 'Forgot your password/ User ID? Click here'. The 'New User?' section includes a 'Sign Up' button.

The deregistration process can be initiated by clicking on the three dots under the “Action” column and selecting “DE-REGISTER”.



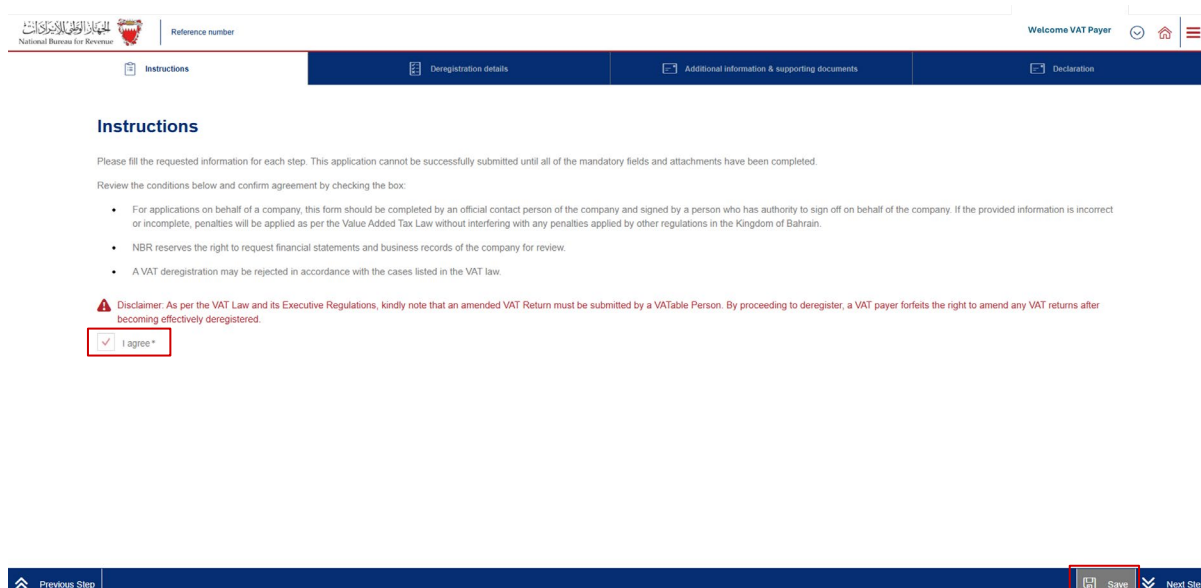
The screenshot shows the 'TAXPAYER OVERVIEW' page. On the left, there is a sidebar with navigation links: TAXPAYER OVERVIEW, APPOINTMENTS MANAGEMENT, DMTT, ET, VAT, MY DOCUMENTS, and REQUEST. The main content area is titled 'Required Action' and shows 'No data'. Below this is the 'Registration Detail' table:

Registration Type	Status	TIN Number	Date of Registration	Application Reference No	Action
NBR REGISTRATION (NBR PROFILE)	Active	2100205293	16/03/2024		AMEND, VIEW, DE-REGISTER
VAT REGISTRATION	Active	2100205293	11/02/2024	200999994292	***
EXCISE REGISTRATION	Active	2100205293	01/01/2023	42000000977	***
DMTT REGISTRATION	Active	3000002691	01/01/2025	520000006133	***

Below the table is the 'My Report' section with three cards: Application Status (Approved: 5), Payment Status (Paid: 0.000 BD, Overdue: 61104.000 BD), and Return Filing Status (Filed: 9, Open: 7).

- Instructions** – After reviewing the conditions of deregistering from VAT with the NBR, the applicant must confirm that he agrees to the instructions; only then can he fill out the application form.

Note: By clicking the "Save" button located at the bottom right of each page, the applicant has the option to save their application at each step to ensure that any entered information and submitted documents are saved, preventing any potential loss of the information and documents.



The screenshot shows the 'Instructions' step of the deregistration process. The top navigation bar includes 'Instructions', 'Deregistration details', 'Additional information & supporting documents', and 'Declaration'. The 'Instructions' section contains the following text:

Please fill the requested information for each step. This application cannot be successfully submitted until all of the mandatory fields and attachments have been completed.

Review the conditions below and confirm agreement by checking the box:

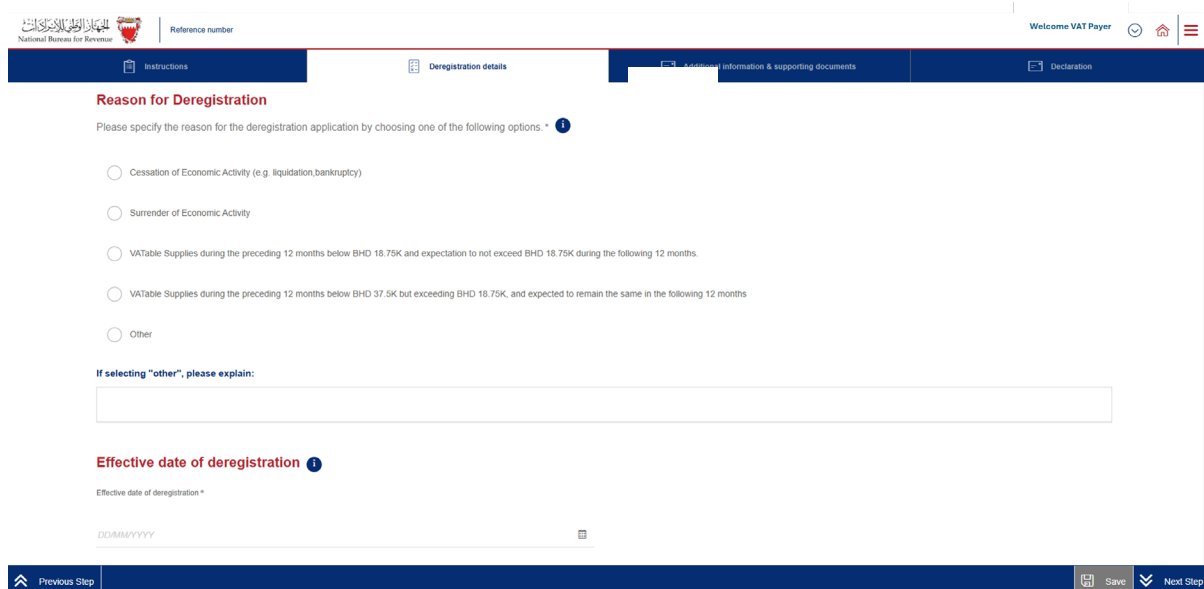
- For applications on behalf of a company, this form should be completed by an official contact person of the company and signed by a person who has authority to sign off on behalf of the company. If the provided information is incorrect or incomplete, penalties will be applied as per the Value Added Tax Law without interfering with any penalties applied by other regulations in the Kingdom of Bahrain.
- NBR reserves the right to request financial statements and business records of the company for review.
- A VAT deregistration may be rejected in accordance with the cases listed in the VAT law.

Disclaimer: As per the VAT Law and its Executive Regulations, kindly note that an amended VAT Return must be submitted by a VATable Person. By proceeding to deregister, a VAT payer forfeits the right to amend any VAT returns after becoming effectively deregistered.

At the bottom, there is a checkbox labeled 'I agree' which is checked.

The bottom navigation bar includes 'Previous Step', 'Save', and 'Next Step' buttons.

2. **Deregistration details** - In the “Deregistration details” section, the reason for deregistration and the effective date of deregistration should be selected.



Reason for Deregistration

Please specify the reason for the deregistration application by choosing one of the following options. *

☐ Cessation of Economic Activity (e.g. liquidation, bankruptcy)

☐ Surrender of Economic Activity

☐ VATable Supplies during the preceding 12 months below BHD 18.75K and expectation to not exceed BHD 18.75K during the following 12 months.

☐ VATable Supplies during the preceding 12 months below BHD 37.5K but exceeding BHD 18.75K, and expected to remain the same in the following 12 months

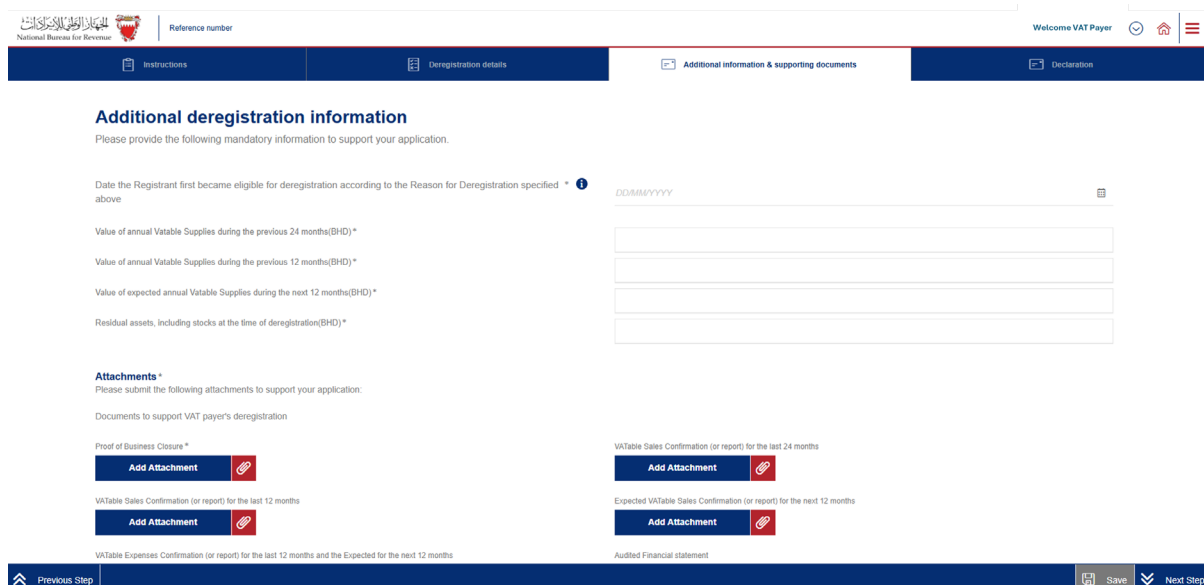
☐ Other

If selecting "other", please explain:

Effective date of deregistration *

DDMMYYYY

3. **Additional information and supporting documents** - In this section, the amounts of the required fields should be entered.



Additional deregistration information

Please provide the following mandatory information to support your application.

Date the Registrant first became eligible for deregistration according to the Reason for Deregistration specified * above DDMMYYYY

Value of annual VATable Supplies during the previous 24 months(BHD) *

Value of annual VATable Supplies during the previous 12 months(BHD) *

Value of expected annual VATable Supplies during the next 12 months(BHD) *

Residual assets, including stocks at the time of deregistration(BHD) *

Attachments *

Please submit the following attachments to support your application:

Documents to support VAT payer's deregistration

Proof of Business Closure *

Add Attachment

VATable Sales Confirmation (or report) for the last 24 months

Add Attachment

Expected VATable Sales Confirmation (or report) for the next 12 months

Add Attachment

VATable Expenses Confirmation (or report) for the last 12 months and the Expected for the next 12 months

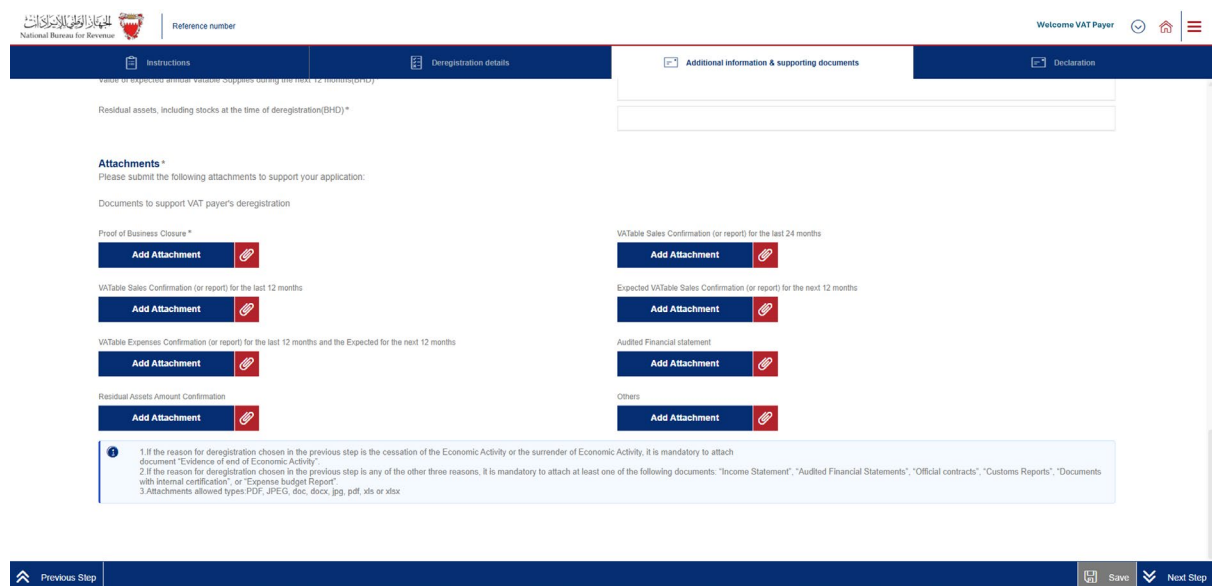
Audited Financial statement

In this section, the following documents should be attached based on your reason for deregistration including but not limited to:

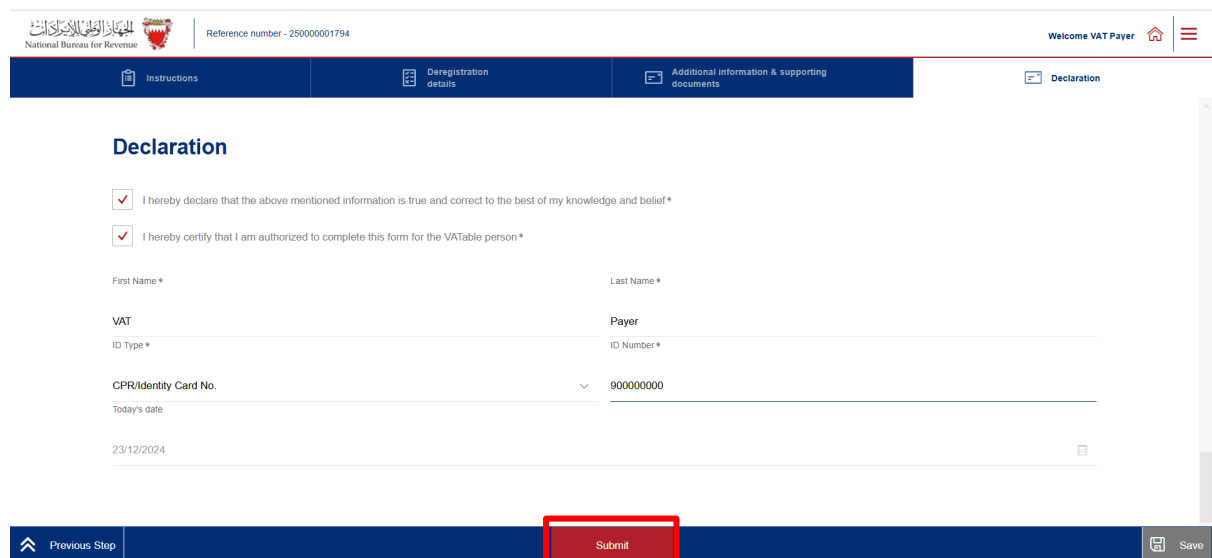
- Proof of Business Closure

- VATable Sales Confirmation (or report) for the last 24 months
- VATable Sales Confirmation (or report) for the last 12 months
- Expected VATable Sales Confirmation (or report) for the next 12 months
- VATable Expenses Confirmation (or report) for the last 12 months and the expected for the next 12 months
- Audited Financial statement
- Residual Assets Amount Confirmation

Note: Additional documentation may be requested by the NBR depending on each deregistration case.

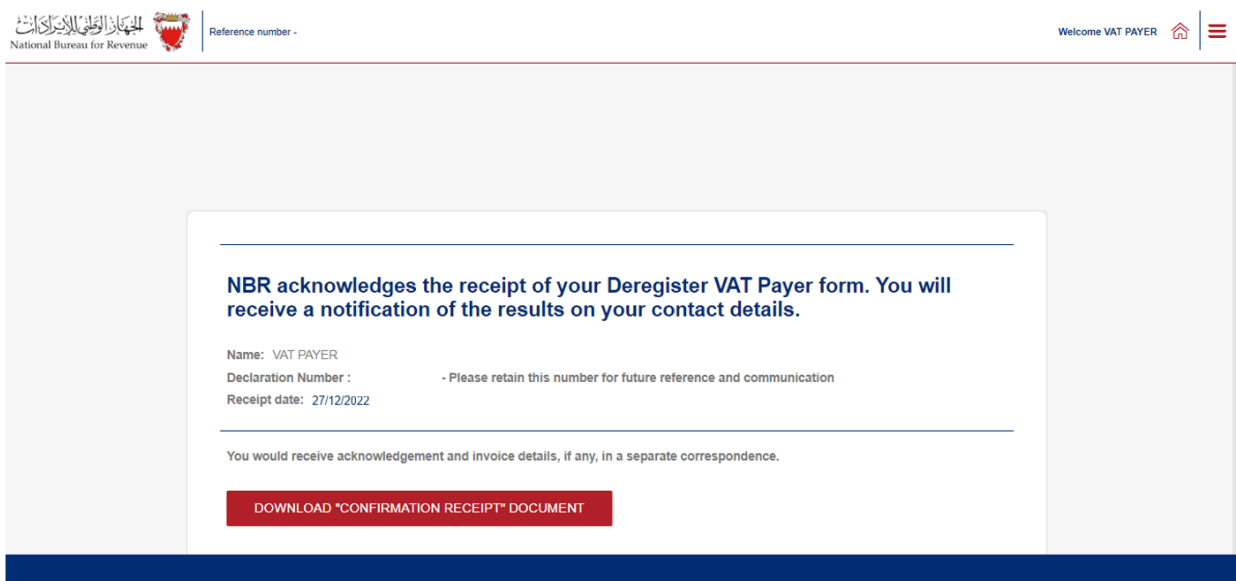


4. Declaration - To proceed with the application submission, applicant must first review and confirm the written declaration followed by completing the required applicant information within this section.



The VAT deregistration application shall not be considered submitted until NBR has accepted the required information and ensured that it is fully fulfilled, only then the applicant will be considered applied for VAT deregistration registration.

Once the application is submitted, the applicant will be redirected to a page that confirms the successful submission of the application. Here, the applicant can view the submission or access the form acknowledges the successful submission of the application. The applicant should also expect to receive an SMS and email confirming the submission.



The screenshot shows a web page from the National Bureau for Revenue (NBR) confirming the receipt of a VAT Payer's deregistration form. The page has a header with the NBR logo and name in Arabic and English, a reference number field, and a welcome message for the VAT Payer. The main content area contains a confirmation message, the payer's name, declaration number, receipt date, and a button to download a confirmation receipt document.

المملكة العربية
البحرينية
National Bureau for Revenue

Reference number -

Welcome VAT PAYER

NBR acknowledges the receipt of your Deregister VAT Payer form. You will receive a notification of the results on your contact details.

Name: VAT PAYER

Declaration Number : - Please retain this number for future reference and communication

Receipt date: 27/12/2022

You would receive acknowledgement and invoice details, if any, in a separate correspondence.

[DOWNLOAD "CONFIRMATION RECEIPT" DOCUMENT](#)



Reference Num 250000001640 : الرقم المرجعي

Date of Letter : 24/10/2022 : تاريخ الرسالة


 الجھان الوطنی للإیرادات
 National Bureau for Revenue

Acknowledgment of successful submission of deregistration request
تأكيد نجاح تقديم طلب إلغاء التسجيل
VAT payer name: VAT Payer اسم الخاضع للقيمة المضافة:

VAT payer address: Flat/Shop No. 1, Building 3, Road/ Street 4444, Manama, Block 2, Bahrain عنوان الشخص الخاضع للقيمة المضافة:

Other Identification Number: 7236271128 رقم تعريف آخر:

Dear VAT Payer,

Your application for deregistration with reference number 250000001640 has been successfully submitted.

We are currently reviewing your application and will get back to you shortly .

Kindly note that a requirement for deregistration approval is having submitted all due VAT returns,

عزيمي VAT Payer.

تم تقديم طلب إلغاء التسجيل ذي الرقم المرجعي 250000001640 بنجاح. نقوم حالياً بمراجعة طلبك وسوف نعاود الاتصال بك قريباً. يرجى العلم أنه للموافقة على إلغاء التسجيل، يجب التأكد من سداد كافة إقرارات القيمة المضافة المستحقة وسداد كافة المستحقات أو الاستردادات المطلوبة.

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.

Disclaimer: As per the VAT Law and its Executive Regulations, kindly note that an amended VAT Return must be submitted by a VATable Person. By proceeding to deregister, a VAT payer forfeits the right to amend any VAT returns after becoming effectively deregistered.

إخلاء مسؤولية: وفقاً لقانون القيمة المضافة ولائحته التنفيذية، يرجى العلم أنه يجب على الخاضع للقيمة المضافة القيام بتعديل إقرار القيمة المضافة. وعند إلغاء التسجيل، يفقد الخاضع للقيمة المضافة حقه في تعديل أية إقرارات بعد إلغاء تسجيله فعلياً.

NBR will review the application and notify the applicant of its decision to approve or reject the application.

If NBR does not approve an application, the applicant should expect to receive an SMS and email either requesting additional information to be provided (which can then be resubmitted) or notifying them of the rejection of the deregistration application.

Note: The VAT payer can modify the application and resubmit it within the following 30 calendar days.



Reference Num : 250000001644 : الرقم المرجعي

Date of letter : 23/11/2022 : تاريخ الرسالة



Additional information required

طلب معلومات إضافية

VAT payer name: VAT PAYER : اسم الخاضع للقيمة المضافة :
VAT payer address: Flat/Shop No. 100, Building 300, : عنوان الشخص الخاضع للقيمة المضافة :
 Road/Street 400, Test Town, Block
 200, Bahrain
CPR/Identity Card No.: 252442440 : رقم البطاقة السكانية/ الهوية :

Dear VAT PAYER,

Additional information is requested to make a decision on your application with reference number 250000001644. The following additional information is required from you:

عزيزي VAT PAYER،

نفيدك بحاجة الجهاز الوطني للإيرادات إلى معلومات إضافية لاتخاذ قرار بشأن طلبك ذي الرقم المرجعي 250000001644. يرجى تزويدنا بالمعلومات التالية:

SUBMITTED DOCUMENTS ARE INCORRECT TYPE OF DOCUMENTS
 SUBMITTED DOCUMENTS ARE ILLEGIBLE
 SUBMITTED DOCUMENTS DO NOT SUPPORT THE INFORMATION PROVIDED IN THE APPLICATION FORM
 DUPLICATE APPLICATION REQUEST

Note: You can modify your application and resubmit or object within the following 30 calendar days.

ملاحظة: يمكنك تعديل طلبك وإعادة إرساله أو الاعتراض خلال الثلاثين يوماً التالية.

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 لتوقيع.

In case a VAT payer has pending obligations that are not cleared with NBR, in relation to VAT payments due, refunds, or submission of VAT returns (if applicable), the VAT payer will receive an SMS and an E-mail with the letter of “Request to clear all obligations prior deregistration”.



Reference Num: 250000001640 : الرقم المرجعي

Date of Letter : 24/10/2022 : تاريخ الرسالة



Request to clear all obligations prior to deregistration

طلب تصفية جميع الالتزامات قبل إلغاء التسجيل

VAT payer name: VAT Payer اسم الخاضع للقيمة المضافة:
VAT payer address: Flat/Shop No. 1, Building 3, Road/Street عنوان الشخص الخاضع للقيمة المضافة:
 4444, Manama, Block 2, Bahrain
Other Identification Number: 7236271128 رقم تعريف آخر:

Dear VAT Payer,

Your deregistration application has been successfully processed with the effective deregistration date of 25/10/2022. Please kindly note that your VAT period has been shortened for deregistration purposes and you must refrain from collecting VAT from 25/10/2022.

Nevertheless, you cannot be deregistered until you have submitted all due VAT returns, fulfilled all due payments or requested refunds. You are given until 31/01/2023 to clear such obligations.

We kindly request you to fulfill such requirements.

VAT Payer عزيزي

لقد تم معالجة طلبك لإلغاء التسجيل في القيمة المضافة بتاريخ نفاذ 25/10/2022. يرجى العلم أنه قد تم تقليص فترة القيمة المضافة الخاصة بكم لأغراض إلغاء التسجيل وعليكم التوقف عن تحصيل القيمة المضافة بداية من 25/10/2022. إلا أنه لا يمكنك إلغاء التسجيل حتى تقديم كافة إقرارات القيمة المضافة المستحقة وسداد كافة المستحقات أو الاسترداد المطلوب. لديكم مهلة حتى 31/01/2023 للوفاء بتلك الالتزامات. يرجى منكم الوفاء بتلك المتطلبات.

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 بـ الجهاز الوطني للإيرادات على 80008001. يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج للتوقيع.

Disclaimer: As per the VAT Law and its Executive Regulations, kindly note that an amended VAT Return must be submitted by a VATable Person. By proceeding to deregister, a VAT payer forfeits the right to amend any VAT returns after becoming effectively deregistered.

إخلاء مسؤولية: وفقاً لقانون القيمة المضافة ولائحته التنفيذية، يرجى العلم أنه يجب على الخاضع للقيمة المضافة القيام بتعديل إقرار القيمة المضافة. وعند إلغاء التسجيل، يفقد الخاضع للقيمة المضافة حقه في تعديل أية إقرارات بعد إتمام تسجيله فعلياً.

“Successful VAT Deregistration” letter will be issued upon the completion of the deregistration process and the clearance of all VAT payer’s obligations with NBR (if any), where the VAT payer will receive an SMS and an email confirming the success of VAT deregistration.



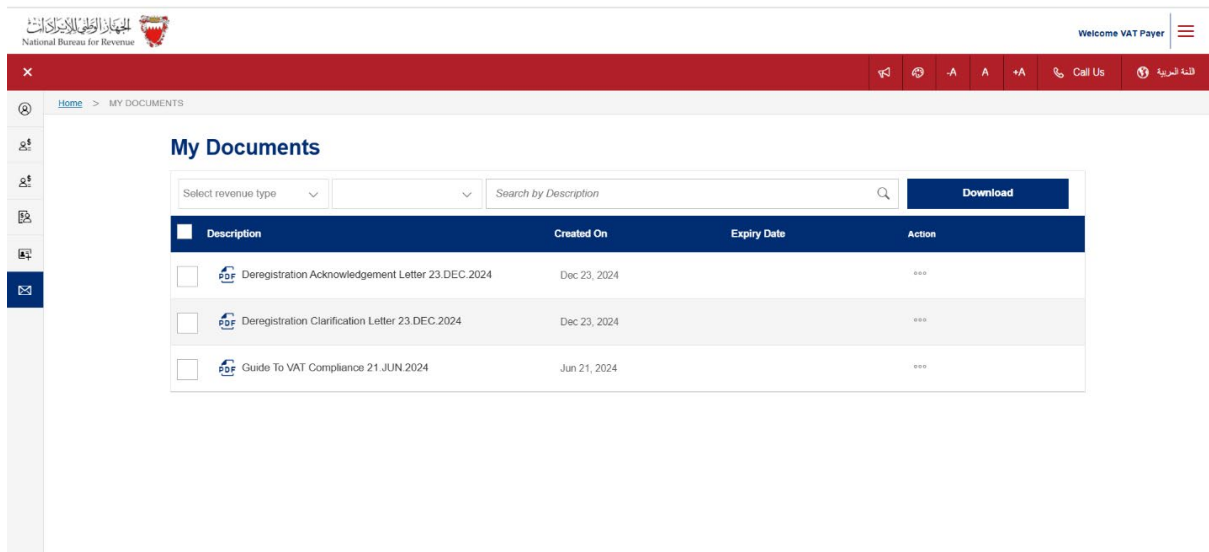
Reference Num: 250000001640 : الرقم المرجعي

Date of Letter : 24/10/2022 : تاريخ الرسالة






Successful VAT deregistration		
نجاح إلغاء التسجيل في القيمة المضافة		
VAT payer name:	VAT Payer	اسم الخاضع للقيمة المضافة:
VAT payer address:	Flat/Shop No. 1, Building 3, Road/Street 4444, Manama, Block 2, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
Other Identification Number:	7236271128	رقم تعريف آخر:
<p>Dear VAT Payer,</p> <p>You have successfully been deregistered as a VAT payer with VAT number 210017621300002. The effective date of deregistration is 25/10/2022. Kindly save this letter for your records.</p> <p>عزيزي VAT Payer,</p> <p>لقد تم إلغاء تسجيلكم كخاضع للقيمة المضافة برقم قيمة مضافة 210017621300002. تاريخ تفعيل إلغاء التسجيل هو 25/10/2022. يرجى الاحتفاظ بهذا الخطاب في سجلاتكم.</p>		
<p>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.</p> <p>لمزيد من المعلومات ، يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001. يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج للتوقيع.</p>		
<p>Disclaimer: As per the VAT Law and its Executive Regulations, kindly note that an amended VAT Return must be submitted by a VATable Person. By proceeding to deregister, a VAT payer forfeits the right to amend any VAT returns after becoming effectively deregistered.</p> <p>إعلاء مسؤولية: وفقاً لقانون القيمة المضافة ولائحته التنفيذية، يرجى العلم أنه يجب على الخاضع للقيمة المضافة القيام بتعديل إقرار القيمة المضافة. وعند إلغاء التسجيل، يفقد الخاضع للقيمة المضافة حقه في تعديل أية إقرارات بعد إتمام تسجيله فعلياً.</p>		

All related documents can be accessed by clicking “My Documents” on the home page of the NBR.



The screenshot displays the 'My Documents' section of the National Bureau for Revenue (NBR) portal. The page features a sidebar with navigation icons and a main content area. The main content area includes a search bar with a dropdown for 'Select revenue type' and a search button labeled 'Download'. Below the search bar is a table with the following columns: Description, Created On, Expiry Date, and Action. The table lists three documents:

Description	Created On	Expiry Date	Action
<input type="checkbox"/>  Deregistration Acknowledgement Letter 23.DEC.2024	Dec 23, 2024		***
<input type="checkbox"/>  Deregistration Clarification Letter 23.DEC.2024	Dec 23, 2024		***
<input type="checkbox"/>  Guide To VAT Compliance 21.JUN.2024	Jun 21, 2024		***

4. Settling Outstanding Liabilities

How does a VAT payer settle or claim the outstanding obligation?

To proceed with the deregistration application, a VAT payer should settle any outstanding liabilities (if applicable) whether they are in a debit/payable position or credit/refund position.

For more details, the VAT payer should refer to the VAT return filing manual (Section 6 and 7) published on NBR website.

5. Deregistration Application Status

To be approved	Once the deregistration request is submitted by the VATable person
In review	After the NBR has requested for additional information
To be approved	Once the VATable person has submitted the additional information
Processable	Once NBR approves (initial approval) the deregistration application and there are VAT outstanding obligations
Processed	Once NBR approves the deregistration application and there are no outstanding obligations. Where the VATable person has made payment of all VAT returns and any penalties for a pre-approved application
Auto cancellation	If the applicant fails to provide the NBR with the requested additional information within 30 days, the de-registration application will be auto canceled by the system

