

KINGDOM OF BAHRAIN

VAT AGENT/ VAT REPRESENTATIVE GUIDE

APRIL 2021

VERSION 1.0



الجهاز الوطني للإيرادات

National Bureau for Revenue

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1. Introduction

1.1. Purpose of this guide

This guide aims to provide an overview of:

1. The process to obtain NBR authorization as a VAT agent or representative including:
 - a) The rules and procedures for registering as a VAT agent or representative;
 - b) The process for registering as a VAT agent or representative through the NBR's online portal; and
 - c) Functionality available to a VAT agent or representative on the NBR's online portal.
2. The process for a VAT payer to appoint a VAT agent or representative including:
 - a) The rules and procedures relating to the appointment by a VAT payer of a VAT agent or representative; and
 - b) The process to be followed on the NBR's online portal by a VAT payer when appointing a VAT agent or representative.

This Guide is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, please contact your VAT Relationship Manager (RM) or refer to the VAT Guidelines on the NBR's website through the "[Guidelines](#)" page . You can also contact the NBR's Contact Centre via email or the VAT hotline, details of which can be found under "[Contact us](#)" on the NBR's website.

2. About VAT agents and representatives

2.1. VAT agent

A VAT agent is a person who is authorized by the NBR to act as an agent on behalf of a VAT payer in his name and on his behalf in relation to the VAT payer's obligations towards the NBR. A VAT Agent helps a VAT payer in fulfilling his VAT obligations including and not limited to:

- Preparing and submitting VAT returns to the NBR on behalf of a VAT payer;
- Making enquiries to the NBR on behalf of VAT payer; and
- Submitting reconsideration requests and filing VAT appeals to the NBR on behalf of the VAT payer.

Any VAT payer who is resident in Bahrain may appoint a VAT agent to act in his name and on his behalf in relation to his VAT obligations.

Appointing a VAT agent does not transfer a VAT payer's VAT obligations onto that agent. The VAT payer is still fully responsible for all his obligations under the VAT Law and Executive Regulations.

Appointing a VAT agent is not required by the VAT Law and its Executive Regulations. It is a voluntary appointment, solely at the discretion of the VAT payer, subject to the agent being authorized by the NBR.

2.2. VAT Representative

Non-resident VAT payers who are obliged to register for VAT in Bahrain have the option to appoint a VAT representative. A VAT representative essentially replaces the VAT payer in his relationship with the NBR and becomes responsible for all the VAT payer's obligations towards the NBR. This includes correctly calculating and reporting VAT for the VAT payer. A VAT representative becomes jointly liable with the VAT payer who appointed him to pay any VAT (including penalties) due to the NBR. The VAT representative will be the first point of call for NBR in the case of questions or audits.

3. Obtaining authorization to act as VAT agent/ VAT representative

3.1. Rules and procedures

Unless a VAT agent or representative has been authorized by the NBR, a VAT payer may not appoint that VAT agent or VAT representative. Either a natural or legal person can apply for authorization. In either case, the person must demonstrate that he meets the conditions to be a VAT agent or representative set out in the Executive Regulations:

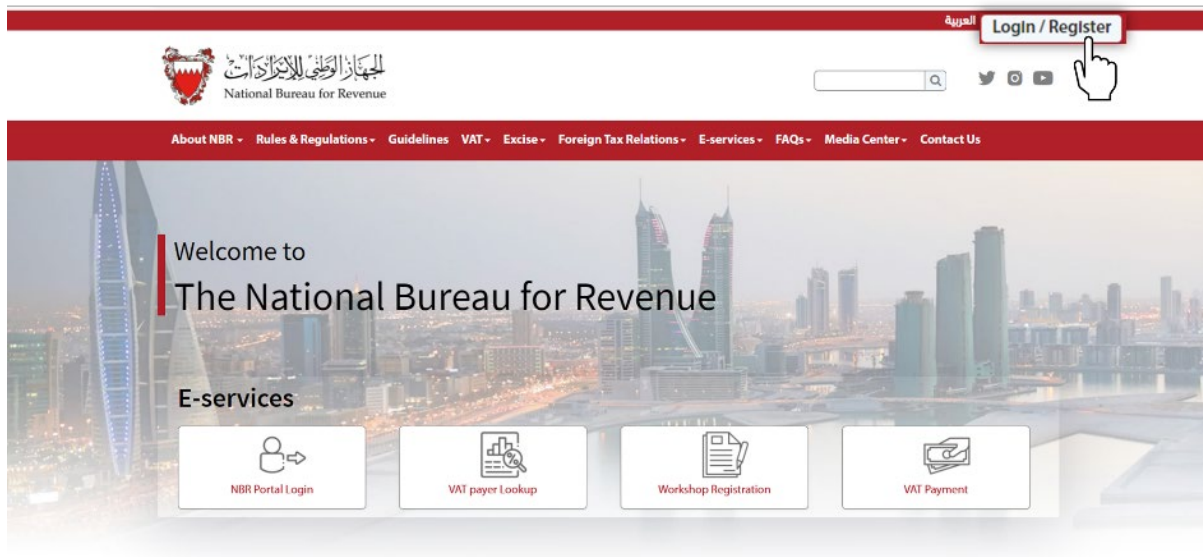
- He must be resident in Bahrain;
- He must be a person of good conduct and reputation and must never have been sentenced to a restriction of freedom in a crime against honor;
- A natural person must hold a university degree, accounting or legal qualification which has been certified and approved by the Ministry of Education; and
- A legal person must carry on the proposed VAT agency / representative services under a valid and current commercial registration. This can be in the form of, among others, a Commercial Registration issued by the Ministry of Industry, Commerce and Tourism and an authorization to conduct certain activities by the Ministry of Justice.

In accordance with Ministerial Decision No. 33 of 2020, a fee amounting to BHD 300 is payable for the applicant to be authorized as a VAT agent or representative. On being authorized, the VAT agent or representative will receive a certificate and unique VAT registration number. The authorization to act as a VAT agent or VAT representative is valid for three years but can be renewed subject to meeting the relevant conditions and paying the renewal fee of BHD 300.

3.2. Process to apply for authorization from the NBR

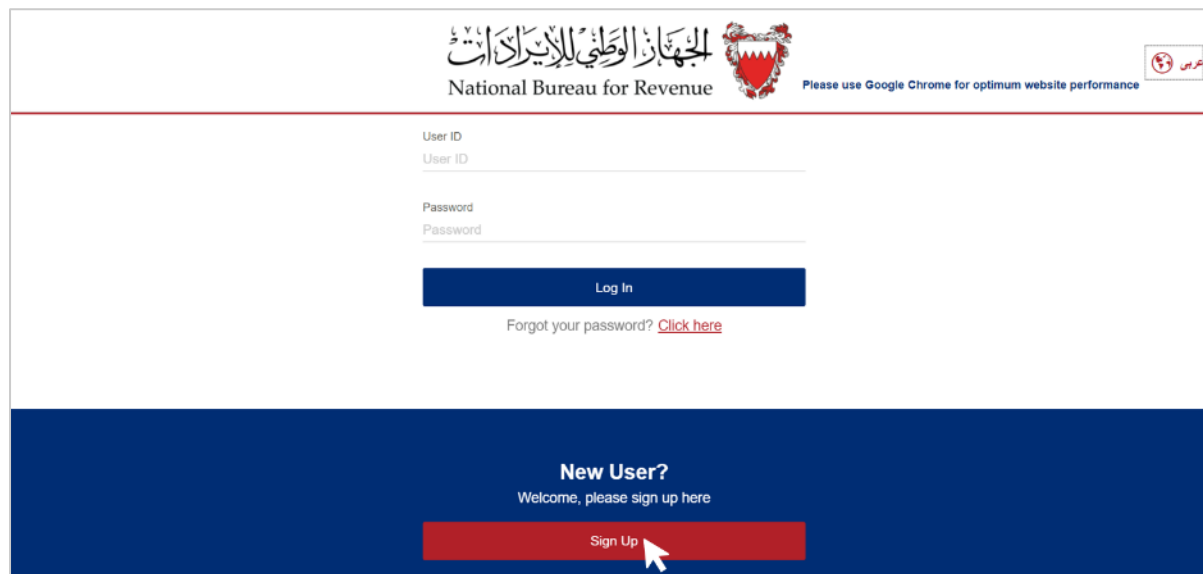
VAT agents and VAT representatives can access the NBR online portal via the NBR website via “Login / Register”.

Figure 1: Accessing the NBR online portal via the NBR website



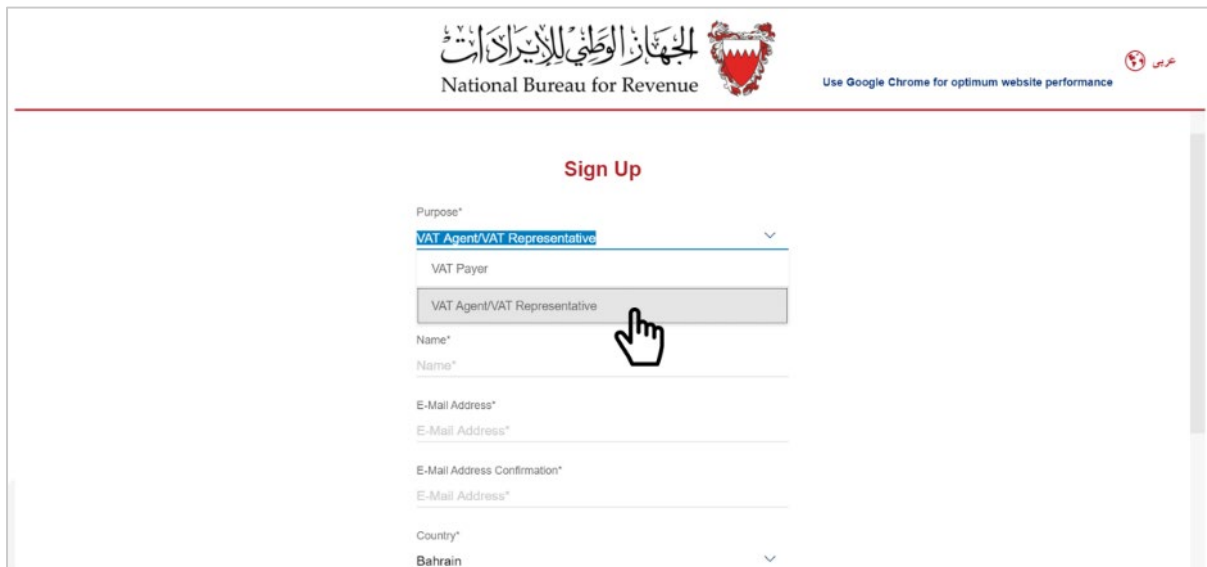
Upon accessing the home page, the VAT agent or VAT representative will have the option to sign up.

Figure 2: National Bureau for Revenue (NBR) online portal landing page



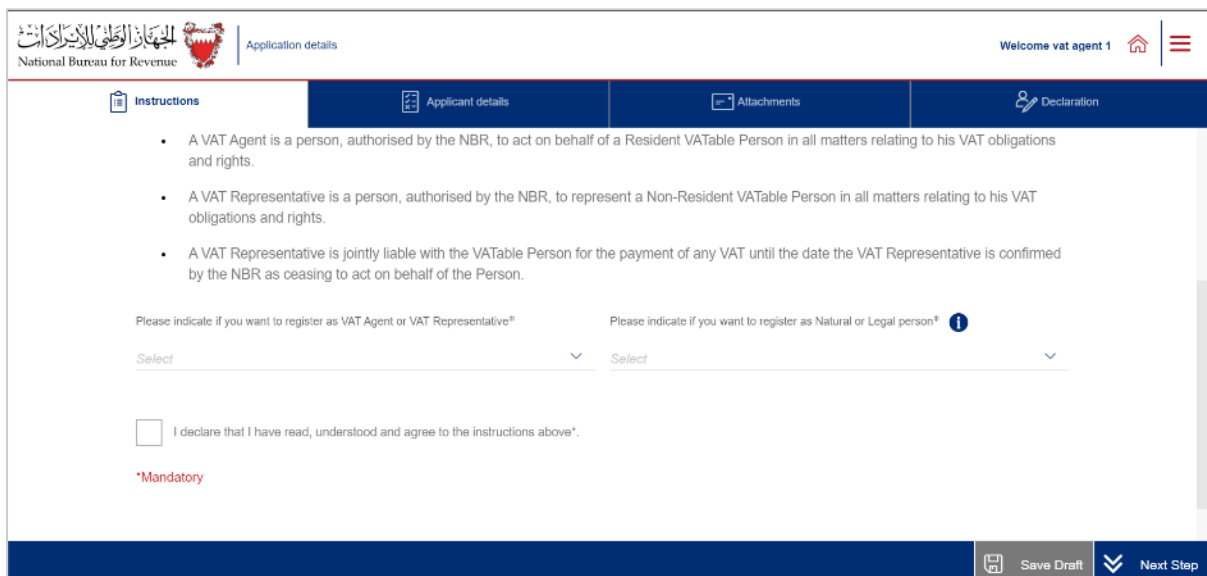
On the sign-up page, the applicant must select “VAT agent / VAT representative” for the “Purpose” field (see Figure 3). After completing all details, the applicant should submit the form and will receive a one-time password via e-mail.

Figure 3: NBR online portal sign-up page



After logging into the portal and changing the one-time password, the applicant will be able to initiate his application for authorization by the NBR. The applicant can choose to seek to be authorized as a VAT Agent or a VAT Representative. An applicant may seek to be authorized as both a VAT agent and a VAT representative, but must complete a separate application for each.

Figure 4: VAT agent / VAT representative registration screen



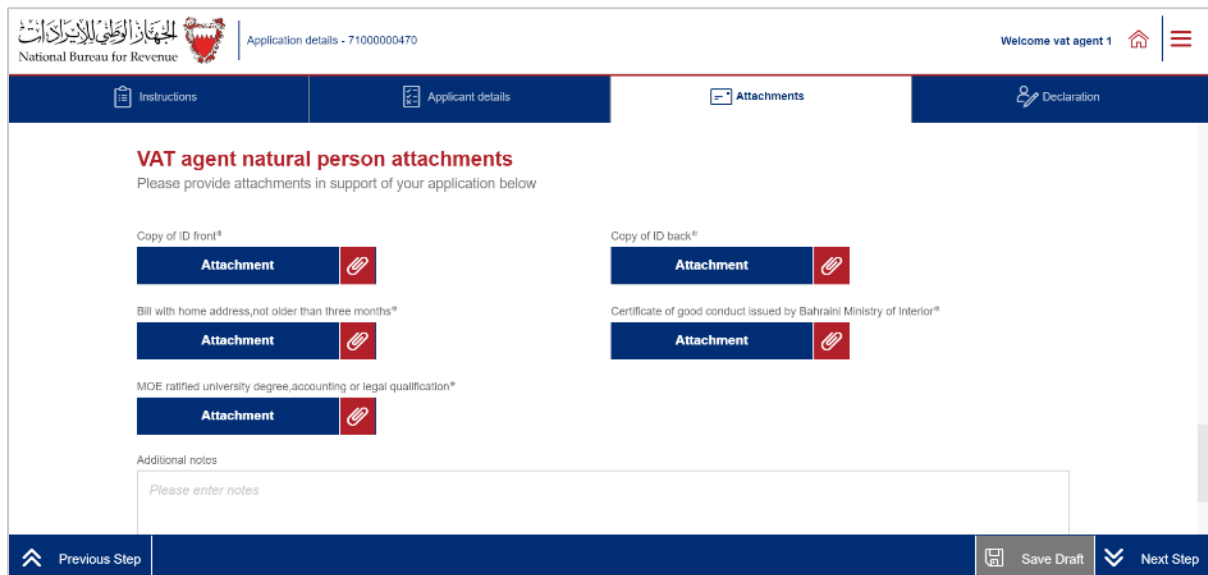
Once the applicant has successfully completed all required fields capturing basic information, he will be redirected to the attachment section, which is different for natural and legal persons.

Documents required from Natural Persons

Natural persons (i.e. individuals) should attach the following documents to their application:

- Copy of his CPR (front and back);
- A copy of the applicant's university degree, accounting or legal qualification as certified by the Ministry of Education;
- A certificate of good conduct issued by Ministry of Interior in Bahrain; and
- Proof of home address (e.g. utility bill), not older than three months.

Figure 5: Attachments for a natural person



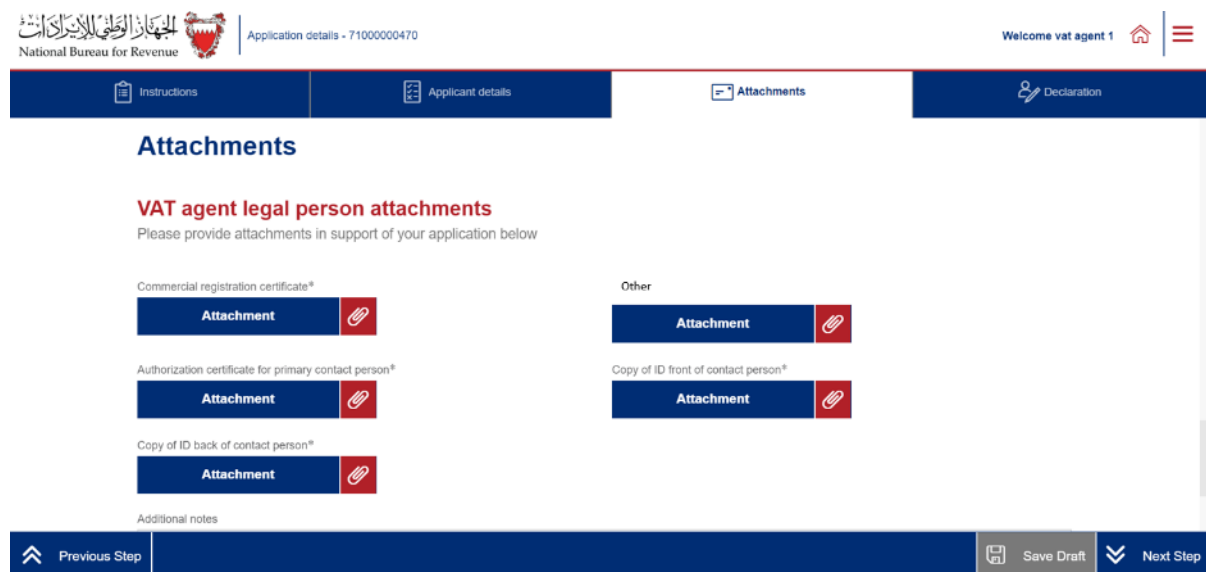
The screenshot displays the 'Attachments' section of the VAT agent application portal. The page title is 'VAT agent natural person attachments' with the instruction 'Please provide attachments in support of your application below'. There are five attachment slots, each with a red paperclip icon and a blue 'Attachment' button. The slots are labeled: 'Copy of ID front*', 'Copy of ID back*', 'Bill with home address, not older than three months*', 'Certificate of good conduct issued by Bahraini Ministry of Interior*', and 'MOE ratified university degree, accounting or legal qualification*'. Below the attachments is an 'Additional notes' text area with the placeholder 'Please enter notes'. The bottom navigation bar includes 'Previous Step', 'Save Draft', and 'Next Step' buttons.

Documents required from legal persons

Legal persons (companies, partnerships, other bodies corporate) should attach the following documents to their application:

- Copy of Commercial Registration (CR) certificate or any other eligible identification document (issued by IGA, MOJ, etc);
- An authorization certificate for the person who will be the primary contact with the NBR; and
- A copy of the ID of the primary contact person (front and back).

Figure 6: Attachments for a legal person



المحكمة الوطنية للإيرادات
National Bureau for Revenue

Application details - 7100000470

Welcome vat agent 1

Instructions Applicant details Attachments Declaration

Attachments

VAT agent legal person attachments

Please provide attachments in support of your application below

Commercial registration certificate*

Attachment

Authorization certificate for primary contact person*

Attachment

Copy of ID back of contact person*

Attachment

Other

Attachment

Copy of ID front of contact person*

Attachment

Additional notes

Previous Step Save Draft Next Step

Upon successful submission of the application:

- A bill for the BHD 300 registration fee will be sent to the e-mail provided by the applicant during the sign up process. The bill will contain all information needed to make payment. The NBR will not approve an application before the fee is paid. See a sample of the bill at Figure 7 below.
- An acknowledgment letter will be issued on the NBR online portal as per Figure 8 below.

Figure 7: Bill for registration as VAT agent / VAT representative


Bill No. : 70000000XXXX : رقم الفاتورة

Date of Letter : 18/03/2021 : تاريخ الرسالة


 الجهاز الوطني للإيرادات
 National Bureau for Revenue

Bill Update

تحديثات الفاتورة

VAT Agent name:	VAT Agent1	اسم وكيل القيمة المضافة:
VAT Agent address:	Flat/Shop No. 00, Building 0000, Road/Street 0000, Manama, Block 000, Bahrain	عنوان وكيل القيمة المضافة:
CR Number. For VAT Agent:	00000-0	رقم السجل التجاري:

Dear VAT Agent1,

Your bill number 70000000XXXX reflects an outstanding balance of BHD 300.000. Please make sure to settle the payment through the available payment channels by the due date.

Please be informed that the temporary VAT account number is 50000000XXXXXXXX, it may be used to make the payment.

عزيري VAT Agent1 ،

يُرجى العلم بأن فاتورتك رقم 70000000XXXX تشير إلى أن الرصيد المستحق عليك للسداد يبلغ 300.000 دينار بحريني. يرجى سداد المبلغ المستحق عبر قنوات السداد المتاحة من قبل الجهاز في تاريخ استحقاقها.

يرجى العلم بأن رقم حساب القيمة المضافة المؤقت هو 50000000XXXXXXXX، يرجى استخدامه لإكمال عملية الدفع.

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.

Figure 8: Acknowledgment of application



Ref. Number : 7000000000XX : الرقم المرجعي

Date of Letter : 18/03/2021 : تاريخ الرسالة



Acknowledgment of successful submission of VAT Agent registration application

تأكيد تقديم طلب تسجيل وكيل القيمة المضافة بنجاح

VAT Agent name:	VAT Agent1	اسم وكيل القيمة المضافة:
VAT Agent address:	Flat/Shop No. 00, Building 0000, Road/Street 0000, Manama, Block 000, Bahrain	عنوان وكيل القيمة المضافة:
CR Number. For VAT Agent :	00000-0	رقم السجل التجاري :

Dear VAT Agent1,

Thank you for submitting your application for registration with reference number 7000000000XX. We are currently reviewing your application.

Kindly note that you may be requested to provide supplementary documents and/or responses to additional questions.

National Bureau for Revenue

عزيزي VAT Agent1 ،

نشكرك على تقديم طلب التسجيل الخاص بك ذي الرقم المرجعي 7000000000XX . نقوم حالياً بمراجعة طلبكم.

يرجى ملاحظة أنه قد يُطلب منكم تقديم وثائق تكميلية و/ أو إجابات على المزيد من الأسئلة.

الجهاز الوطني للإيرادات

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.


Once the application is approved by NBR, a certificate will be issued to the VAT agent or VAT representative in line with the format as per Figure 9. The effective authorization period, which is for three years, is indicated on the certificate.

Figure 9: VAT agent / VAT representative certificate



 الجمارك والضرائب
 National Bureau for Revenue

VAT Agent Certificate
 شهادة تسجيل وكيل القيمة المضافة



Hereby, the National Bureau for Revenue certifies the effective registration period for the VAT Agent below as
25/03/2021 - 24/03/2024

يقر الجهاز الوطني للإيرادات بأن وكيل القيمة المضافة أدناه مسجل من تاريخ
 ٢٠٢٤/٠٣/٢٤ - ٢٠٢١/٠٣/٢٥

VAT Agent Information:		معلومات وكيل القيمة المضافة:
VAT Agent Registration No.	50000000XXXXXX	رقم تسجيل وكيل القيمة المضافة
VAT Agent Name	VAT Agent1	اسم وكيل القيمة المضافة
VAT Agent Address at registration	Flat/Shop No. 00, Building 000, Road/Street 0000 Manama, Block 000, Bahrain	عنوان وكيل القيمة المضافة عند التسجيل
CR Number. For VAT Agent	00000- 0	رقم السجل التجاري
Updated as of	11/04/2021	تم التحديث بتاريخ

This certificate is sent from an automated system and does not require a signature
 هذه الشهادة مرسله من النظام الآلي ولا تحتاج إلى توقيع

Please ensure that the details on this certificate are correct. You must inform the National Bureau for Revenue of any change on the basis of which you obtained this certificate. NBR reserves the right to deregister you as VAT Agent based on the evidence of non-compliance with the requirements stipulated in Article 98 A of the Executive Regulations of the VAT Law.

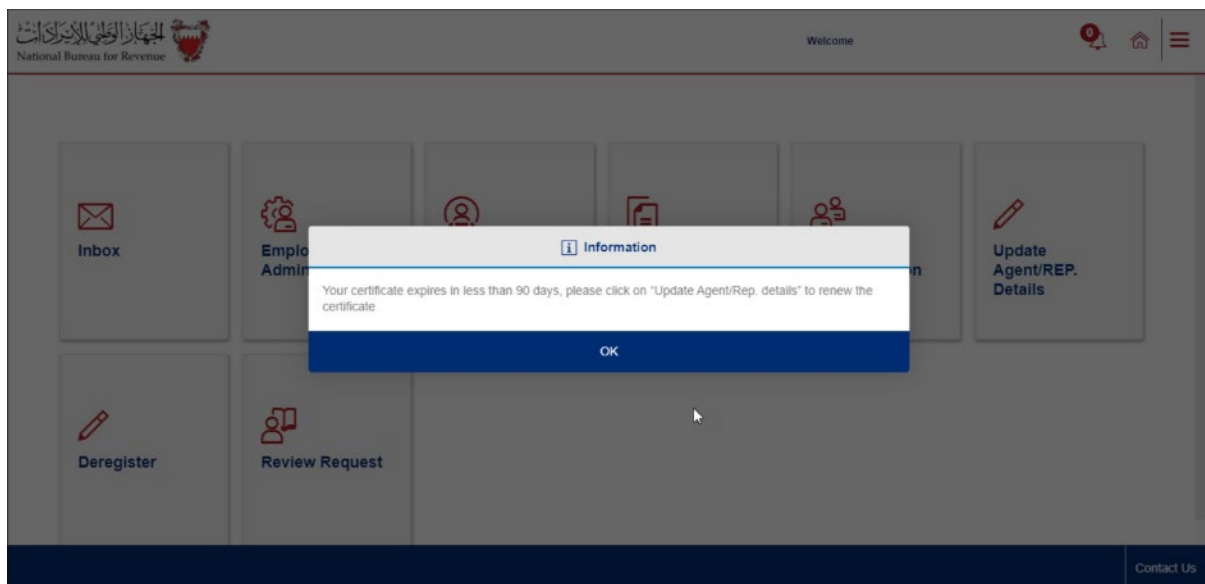
يرجى التأكد من صحة تفاصيل هذه الشهادة. ويجب إبلاغ الجهاز الوطني للإيرادات بأي تغيير بشأن حصولك على هذه الشهادة ويحتفظ الجهاز بحق إلغاء تسجيلك كوكيل القيمة المضافة في حال ثبوت عدم امتثالك لما تنص عليه المادة 98 أ من اللائحة التنفيذية لقانون القيمة المضافة.

3.3. Renewal of authorization

The VAT agent / VAT representative will be authorized for three years, beginning on the day of the approval of the application. On expiry of the authorization, the VAT agent/ VAT representative may not present himself as an authorized VAT agent or VAT representative, and will not be able to access the NBR online portal for VAT agents and representatives.

The VAT agent / VAT representative may apply to renew the authorization. He will receive a reminder on the NBR portal 90 days before the authorization expires, as per Figure 10 below.

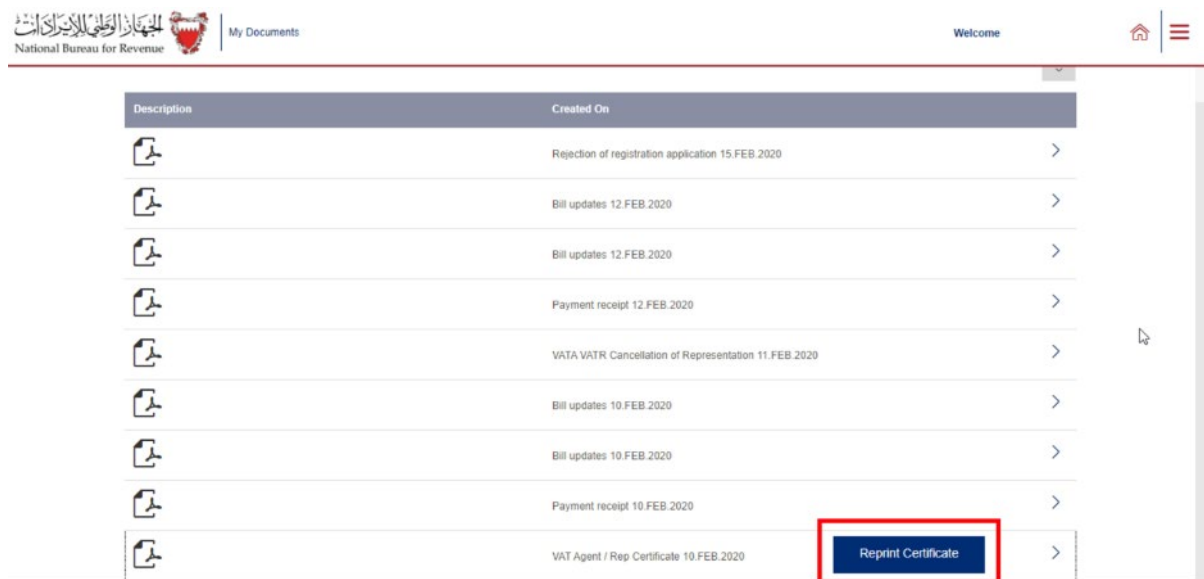
Figure 10: VAT agent / VAT representative renewal reminder












The authorization can be renewed at any time within 90 days period prior to expiry. To access the renewal functionality, the “Update Agent / Rep. details” section should be accessed as per the pop-up.

The VAT agent/ VAT representative will need to complete all relevant details and attach certain documents (similar to those attached during the new registration process). A renewal fee of BHD 300 is payable. Once the application has been submitted and the renewal fee has been paid, the application will be reviewed by NBR. If the application is approved, a new certificate will be issued and can be printed via the “Reprint certificate” functionality (see Figure 11).

The start date of the new authorization period is the day after the end date of the current authorization period. Early renewals will therefore not end an existing authorization prematurely.

Figure 11: VAT agent / VAT representative certificate reprint after renewal


Description	Created On	
 Rejection of registration application	15.FEB.2020	>
 Bill updates	12.FEB.2020	>
 Bill updates	12.FEB.2020	>
 Payment receipt	12.FEB.2020	>
 VATA VATR Cancellation of Representation	11.FEB.2020	>
 Bill updates	10.FEB.2020	>
 Bill updates	10.FEB.2020	>
 Payment receipt	10.FEB.2020	>
 VAT Agent / Rep Certificate	10.FEB.2020	<div style="border: 2px solid red; padding: 2px;">Reprint Certificate</div> >

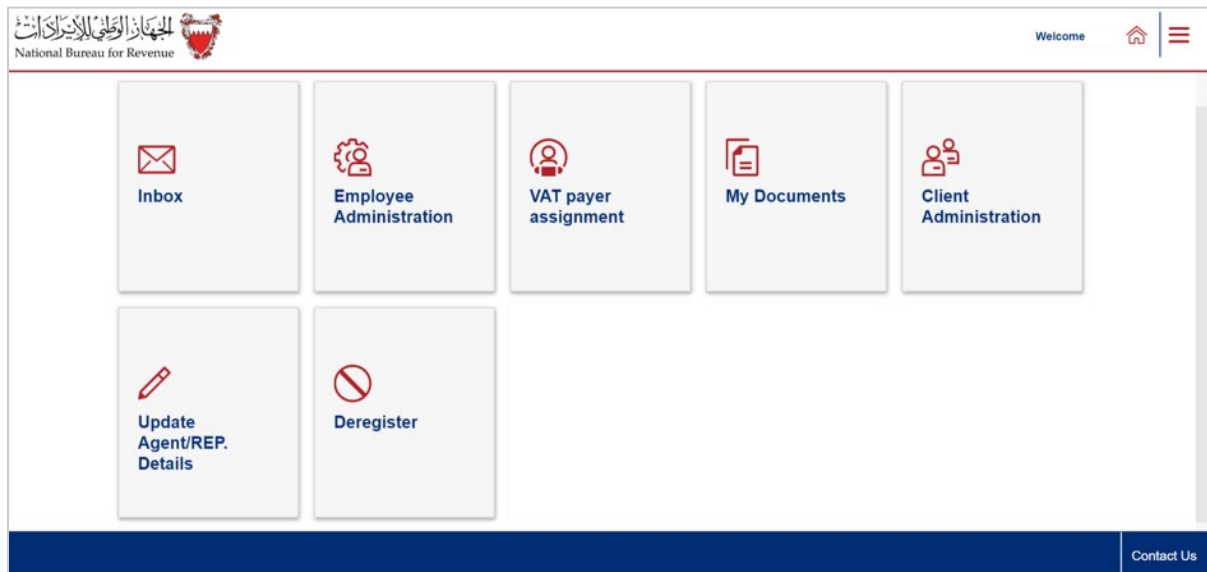
3.4. Functionality available on the NBR online portal

3.4.1. Introduction

Following authorization, a VAT agent or VAT representative will have access to the NBR online portal. Through this portal, the VAT agent or representative can manage his own account and perform tasks for VAT payers who have appointed him (see section 4 of this guide) such as filing VAT returns and amending VAT registration details.

The VAT agent or VAT representative may create internal sub-accounts for employees and assign a subset of clients to a given employee to manage.

The below is the menu overview for VAT agents and VAT representatives once their registration application has been approved.

Figure 12: VAT agent / VAT representative portal overview


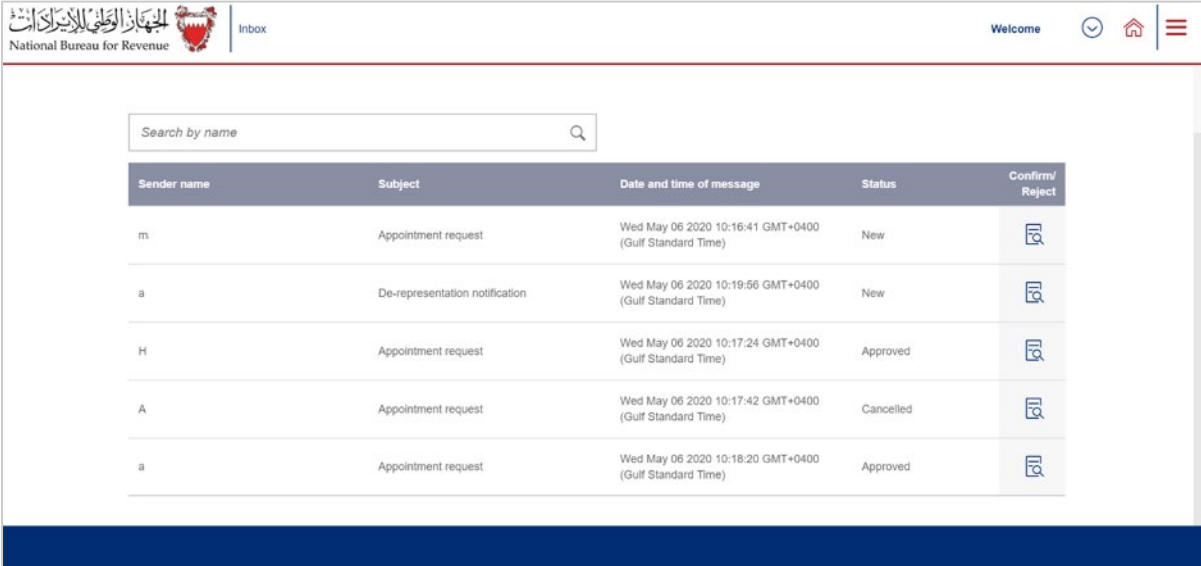
3.4.2. Inbox






New appointment requests (i.e. link requests whereby a VAT payer requests the VAT agent or VAT representative to act on his behalf) are received in the Inbox. When the VAT agent accepts the request in the Inbox by clicking on “confirm”, the VAT agent will be immediately able to perform activities on behalf of the VAT payer.

Unlike an application to appoint a VAT agent, an application by a VAT payer to appoint a VAT representative does not take effect immediately. The NBR will review each application and will need to ensure that the power of attorney is validly executed.

In addition, the VAT representative must provide a proof of financial capability for the joint liability.

If a VAT payer chooses to revoke the appointment of his VAT agent or representative, a de-representation notification is received in the Inbox.

Figure 13: VAT agent / VAT representative Inbox


Sender name	Subject	Date and time of message	Status	Confirm/Reject
m	Appointment request	Wed May 06 2020 10:16:41 GMT+0400 (Gulf Standard Time)	New	
a	De-representation notification	Wed May 06 2020 10:19:56 GMT+0400 (Gulf Standard Time)	New	
H	Appointment request	Wed May 06 2020 10:17:24 GMT+0400 (Gulf Standard Time)	Approved	
A	Appointment request	Wed May 06 2020 10:17:42 GMT+0400 (Gulf Standard Time)	Cancelled	
a	Appointment request	Wed May 06 2020 10:18:20 GMT+0400 (Gulf Standard Time)	Approved	

The status of a request by a VAT payer to appoint a VAT agent or VAT representative can be one of the following:

- **New:** These are new requests submitted by VAT payers and received by a VAT agent or a VAT representative, which are yet to be approved or rejected.
- **Approved:** This is an appointment application that has been accepted by the VAT agent or VAT representative in the past and is stored for reference.
- **Cancelled:** This is an appointment application that has been rejected by the VAT agent or representative in the past and is stored for reference.

The status of de-representation notifications can be one of the following:

- **New:** This is a new de-representation notification, i.e. not yet opened and viewed by the VAT agent or VAT representative.
- **Processed:** This is a de-representation notification that has been opened and viewed by the VAT agent or VAT representative.

The Inbox has an embedded search function, which will enable the VAT agent or VAT representative to search for notifications. It is possible to search by VAT payer name in the search bar.

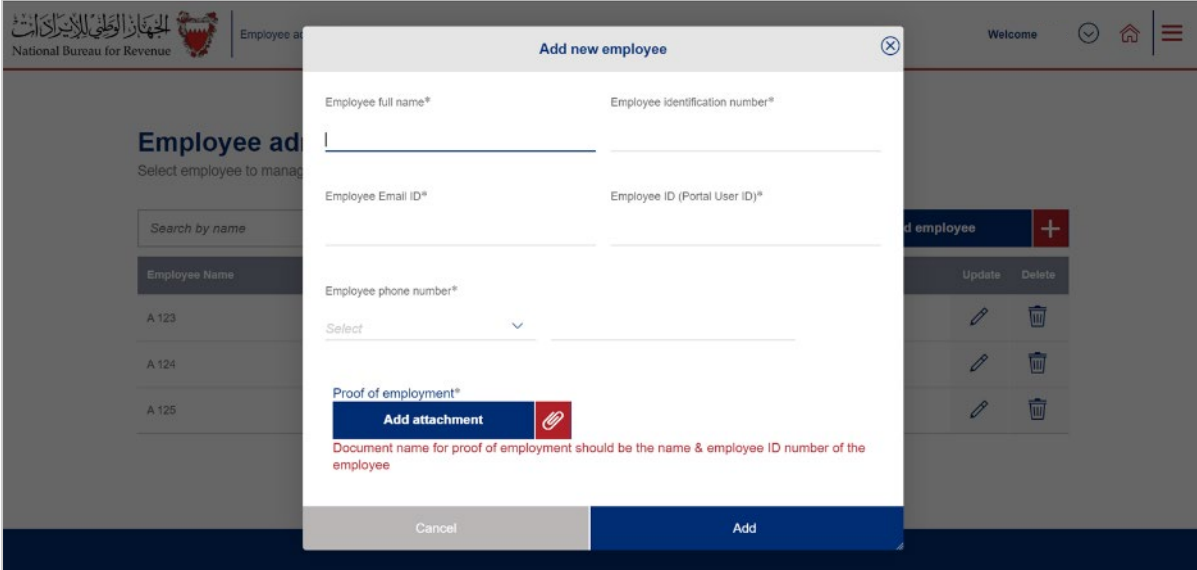
3.4.3. Employee administration

The employee administration option allows a VAT agent or VAT representative that is a legal person to create, update and delete internal employee sub-accounts within its organization. Each employee sub-account has login credentials and can manage a subset of VAT payers as selected by the VAT agent or VAT representative. To add an employee, proof of his

employment by the VAT agent or VAT representative must be uploaded on the portal. NBR approval is not required for this process.

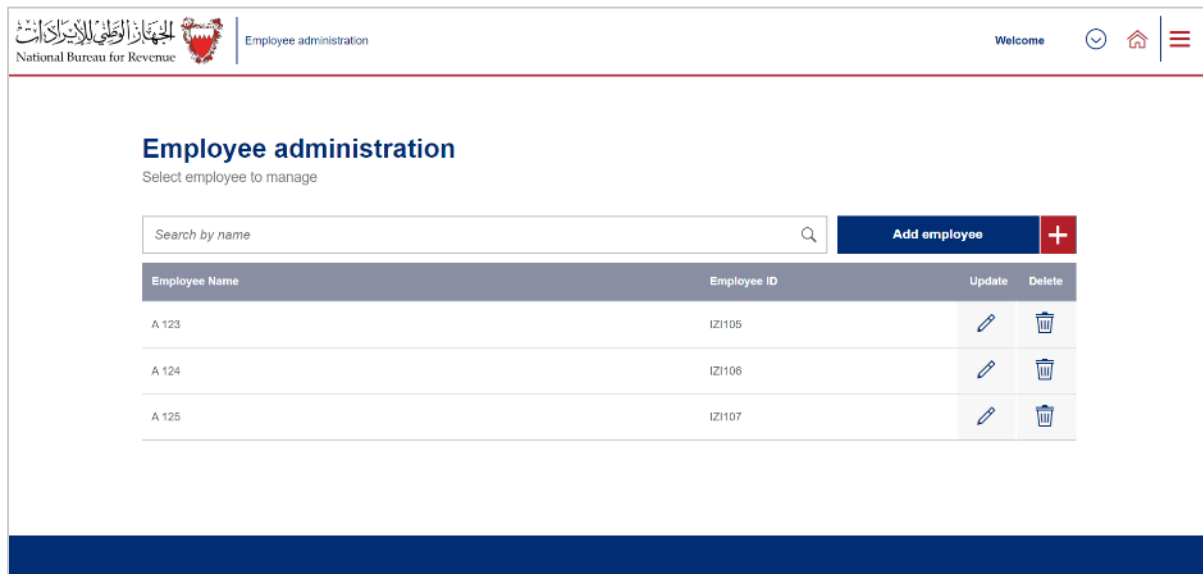
By clicking on “add employee”, the VAT agent/ VAT representative can directly create sub-accounts.

Figure 14: Employee administration – adding new employees



In the employee administration menu, the VAT agent/ VAT representative can search for employees, update details of employees and delete employees (for instance, those that no longer work for the organization). If an employee is deleted, the link to the VAT payer is reversed, and the VAT payer can be re-assigned to another employee by the VAT agent or VAT representative using the “VAT payer assignment” tile.

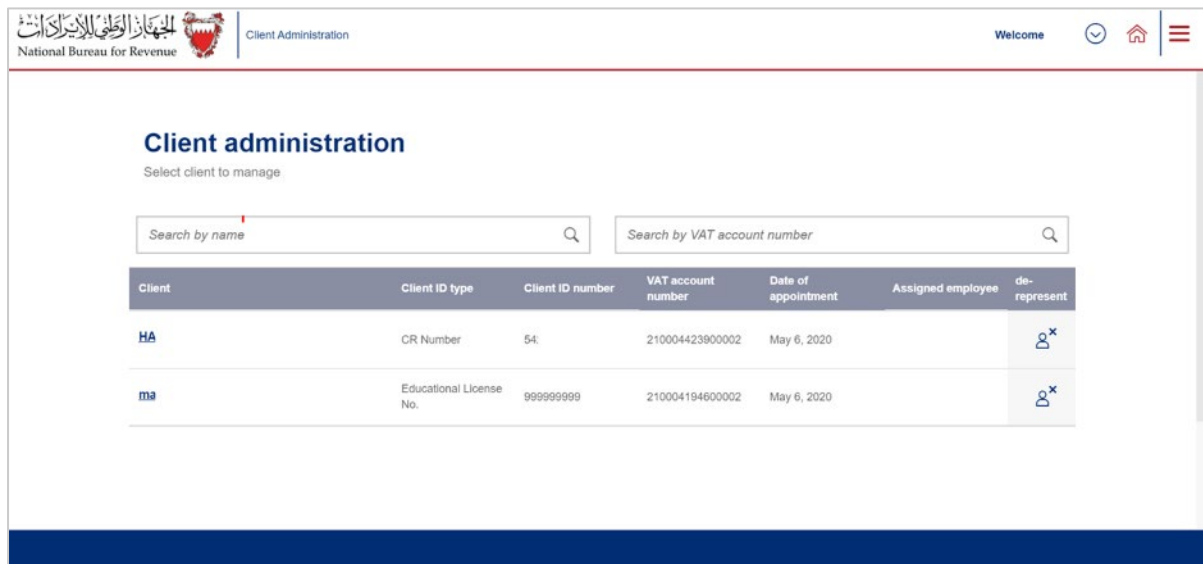
Figure 15: VAT agent / VAT representative employee administration



3.4.4. Client administration

The client administration tile provides an overview of all the clients of the VAT agent and VAT representative. The master account contains an overview of all linked VAT payers. Sub-accounts can only see VAT payers that have been assigned to them.

Figure 16: Client administration overview

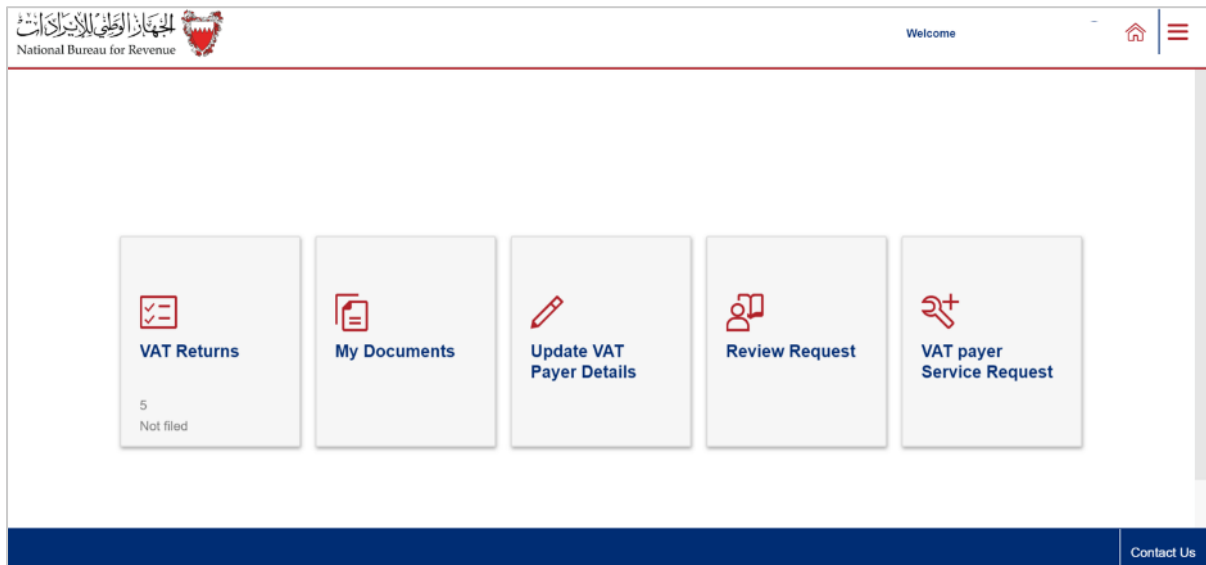


Clients can be searched for by name and by VAT account number. On this view, the VAT agent or VAT representative can see the details of each client and the assigned employee.

Clicking on the name of the VAT payer redirects the user to the portal of his client, enabling the VAT agent or VAT representative to carry out VAT related all activities of that VAT payer.

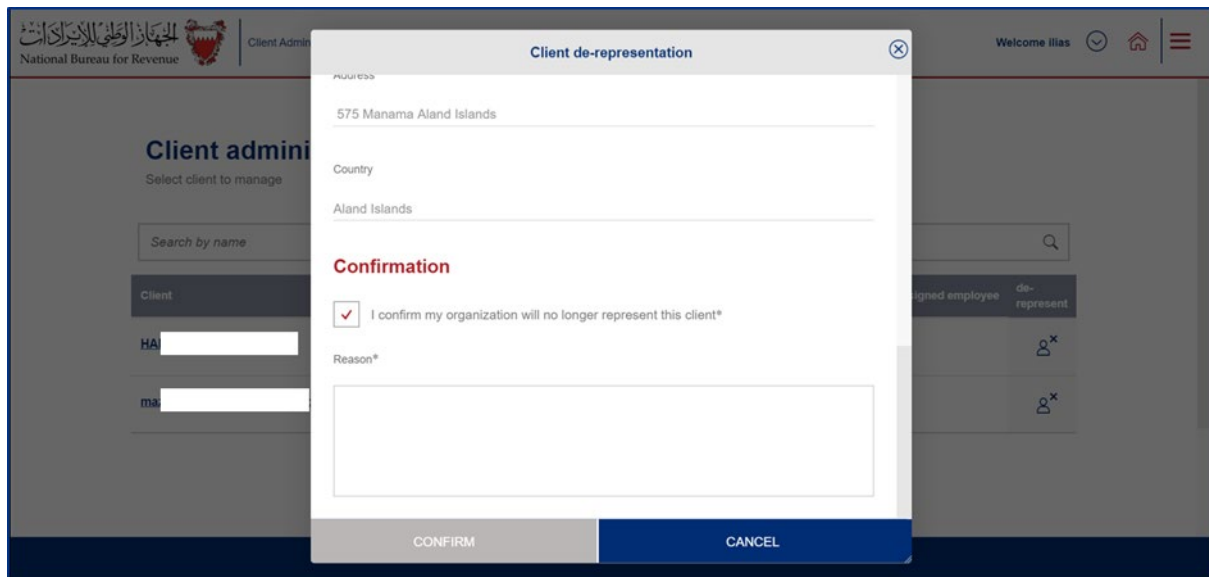
The VAT agent and VAT representative can access all sections of the VAT payer portal, except for the “Manage Profile” section.¹

Figure 17: VAT Agent / VAT representative access to VAT Payer portal



The VAT agent or VAT representative may choose not to represent a client any longer. This can be done by clicking on “de-represent” in the client administration overview tile. In the pop-up window, reasons must be confirmed for ceasing to act as VAT agent or VAT representative, and the commercial relationship can be ended. The NBR and the VAT payer are both informed about the termination of the representation. The NBR is notified through the system and the VAT payer via SMS/ e-mail & document on the NBR portal.

¹ This would allow the VAT agent or VAT representative to change the phone number and e-mail address related to the User ID of the VAT payer, which is not permitted due to security restrictions.

Figure 18: Client de-representation


Client de-representation

Address
575 Manama Aland Islands

Country
Aland Islands

Confirmation

I confirm my organization will no longer represent this client*

Reason*

CONFIRM CANCEL

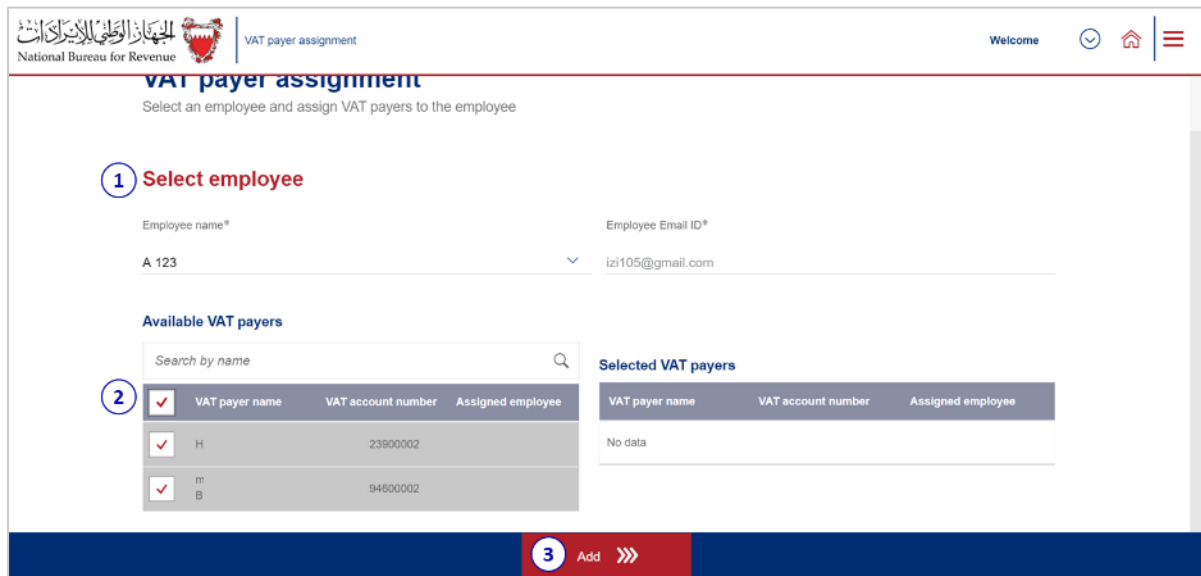
3.4.5. VAT payer assignment to sub-accounts

Within the VAT payer assignment tile, the VAT agent or VAT representative can link VAT payers (whose link with the VAT agent or VAT representative has been previously approved) to sub-accounts created for employees. After linking a VAT payer and an employee, the employee will have access to the VAT payer's account and can perform activities on behalf of the VAT payer. He will also receive all documents that the assigned VAT payer receives on his portal (under "My Documents" tile).

On selecting an employee, the list of his assigned VAT payers will become visible. To successfully link an employee with a VAT payer, the following steps should be followed:

1. Select the employee to whom the VAT payer should be assigned;
2. Select VAT payer (or multiple VAT payers) to be linked to the employee;
3. Click on the "Add" button to transfer the VAT payer to the employee;
4. Click on the VAT payer that should be linked; and
5. Select "Link" and confirm.

Figure 19: VAT payer assignment step 1-3

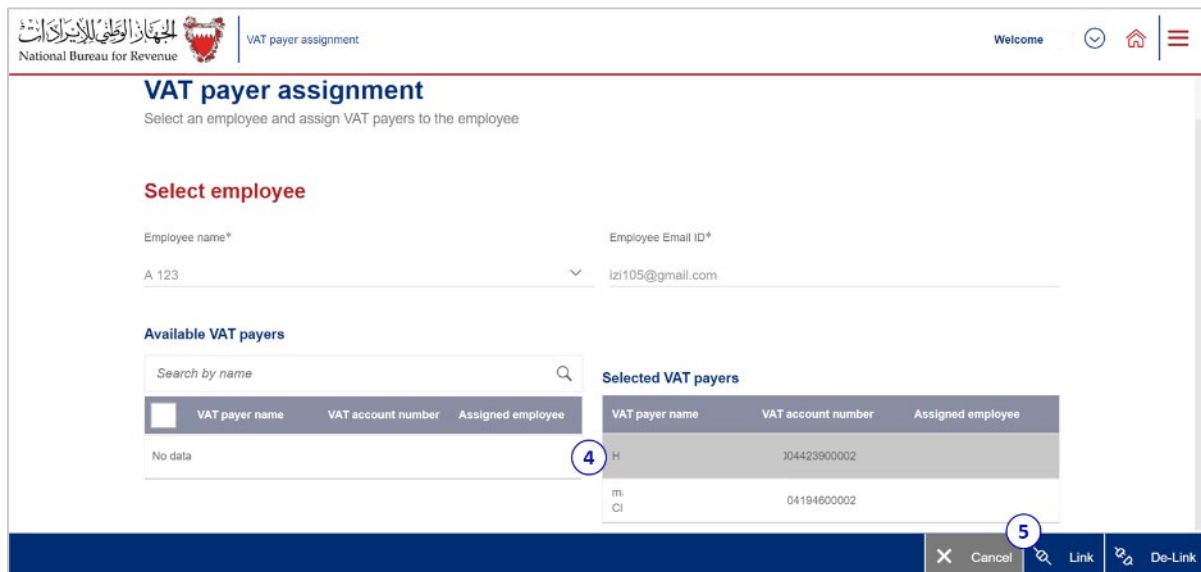


The screenshot shows the 'VAT payer assignment' interface. At the top, there is a header with the National Bureau for Revenue logo and the text 'VAT payer assignment'. Below the header, the main title is 'VAT payer assignment' with a subtitle 'Select an employee and assign VAT payers to the employee'. The interface is divided into several sections:

- 1 Select employee:** This section contains two input fields: 'Employee name*' with the value 'A 123' and 'Employee Email ID*' with the value 'izi105@gmail.com'.
- Available VAT payers:** This section has a search bar labeled 'Search by name'. Below it is a table with three columns: 'VAT payer name', 'VAT account number', and 'Assigned employee'. There are three rows, each with a checked checkbox in the first column. The first row has 'H' as the VAT payer name and '23900002' as the VAT account number. The second row has 'm' and the third has 'B', both with '94600002' as the VAT account number.
- Selected VAT payers:** This section has a table with the same three columns as the 'Available VAT payers' section. It currently shows 'No data'.

At the bottom of the interface, there is a blue bar with a white circle containing the number '3' and the text 'Add >>>'.

Figure 20: VAT payer assignment step 4-5



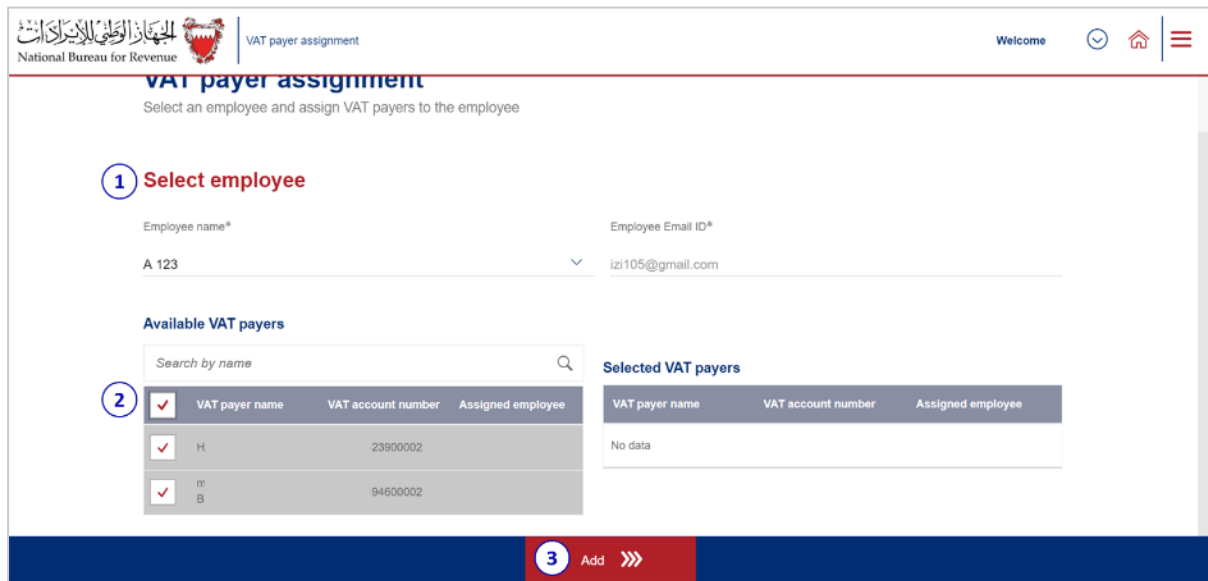
The screenshot shows the 'VAT payer assignment' interface, similar to Figure 19. The 'Available VAT payers' table is now empty and shows 'No data'. The 'Selected VAT payers' table now contains two rows:

VAT payer name	VAT account number	Assigned employee
H	304423900002	
m Cl	04194600002	

At the bottom of the interface, there is a blue bar with three buttons: 'Cancel', 'Link', and 'De-Link'. The 'Link' button is highlighted with a white circle containing the number '5'. The 'De-Link' button has a red 'X' icon next to it.

The VAT agent or VAT representative can also de-link an employee and a VAT payer, so that the VAT payer can be reassigned to a different employee. To de-link a VAT payer and employee, the “de-link” button can be clicked in the same overview.

Figure 21: VAT payer de-linking step 1-3



VAT payer assignment
 Select an employee and assign VAT payers to the employee

1 Select employee

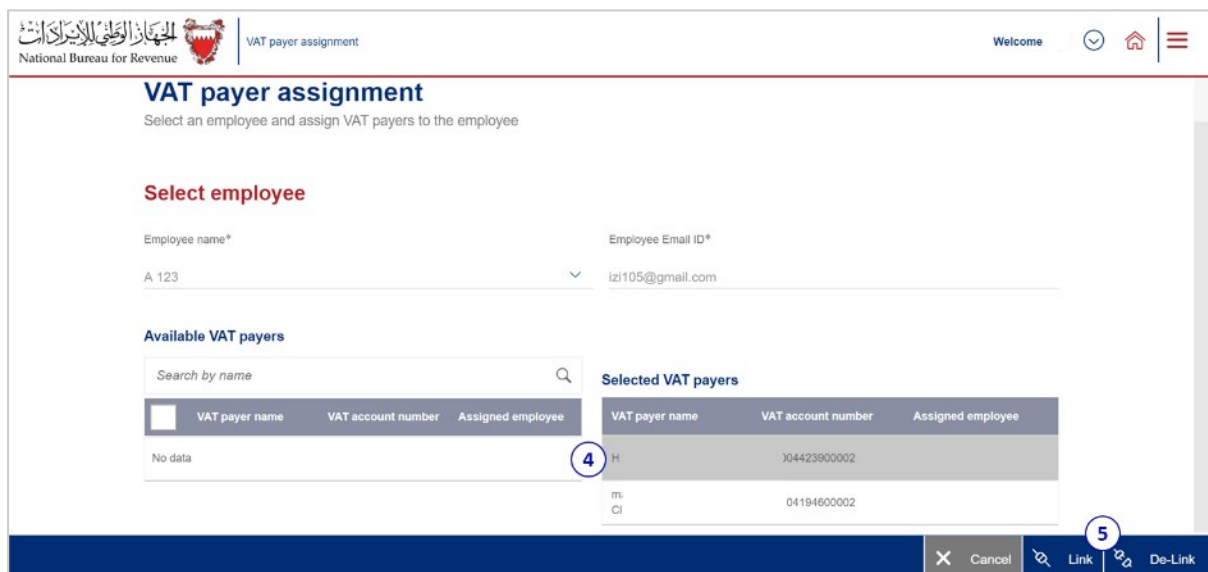
Employee name* A 123 Employee Email ID* izi105@gmail.com

2 Available VAT payers

<input checked="" type="checkbox"/>	VAT payer name	VAT account number	Assigned employee
<input checked="" type="checkbox"/>	H	23900002	
<input checked="" type="checkbox"/>	m B	94600002	

3 Add >>>

Figure 22: VAT payer de-linking step 4-5



VAT payer assignment
 Select an employee and assign VAT payers to the employee

Select employee

Employee name* A 123 Employee Email ID* izi105@gmail.com

4 Available VAT payers

<input type="checkbox"/>	VAT payer name	VAT account number	Assigned employee
<input type="checkbox"/>	No data		

5 Selected VAT payers

VAT payer name	VAT account number	Assigned employee
H	304423900002	
m Cl	04194600002	

5 Cancel Link De-Link

3.4.6. My Documents

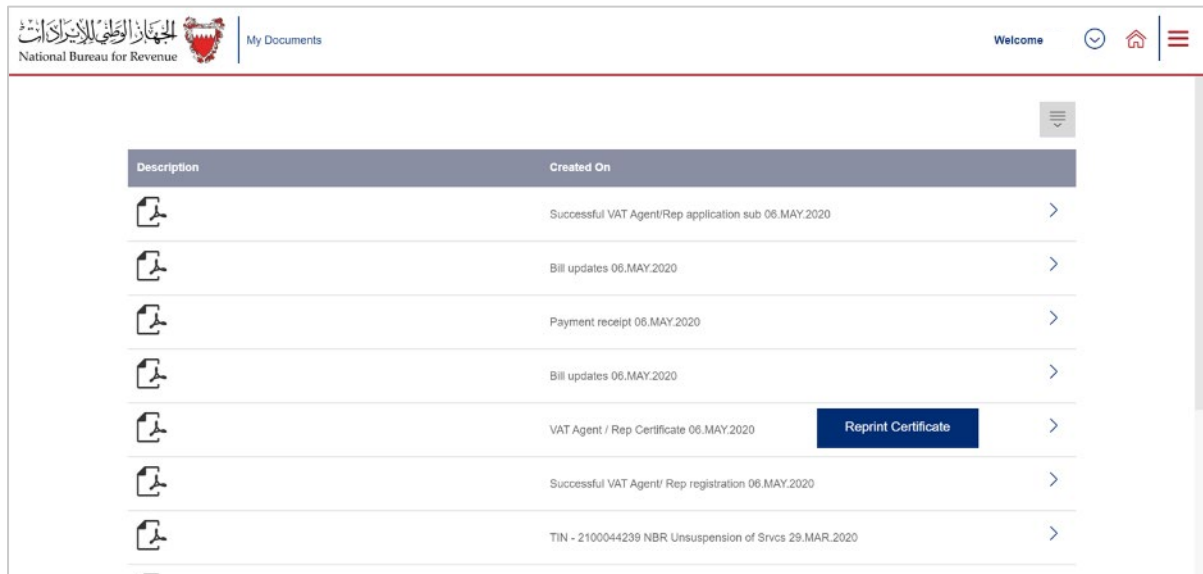
In the “My Documents” tile, the VAT agent or VAT representative can find all documents relating to his account and the accounts of the VAT payers he is managing. These include, among others:

- VAT agent/ VAT representative authorization certificate;
- Bill and receipt for registration and renewal fee;
- Change registration notifications; and

- Client (VAT payer) notifications.

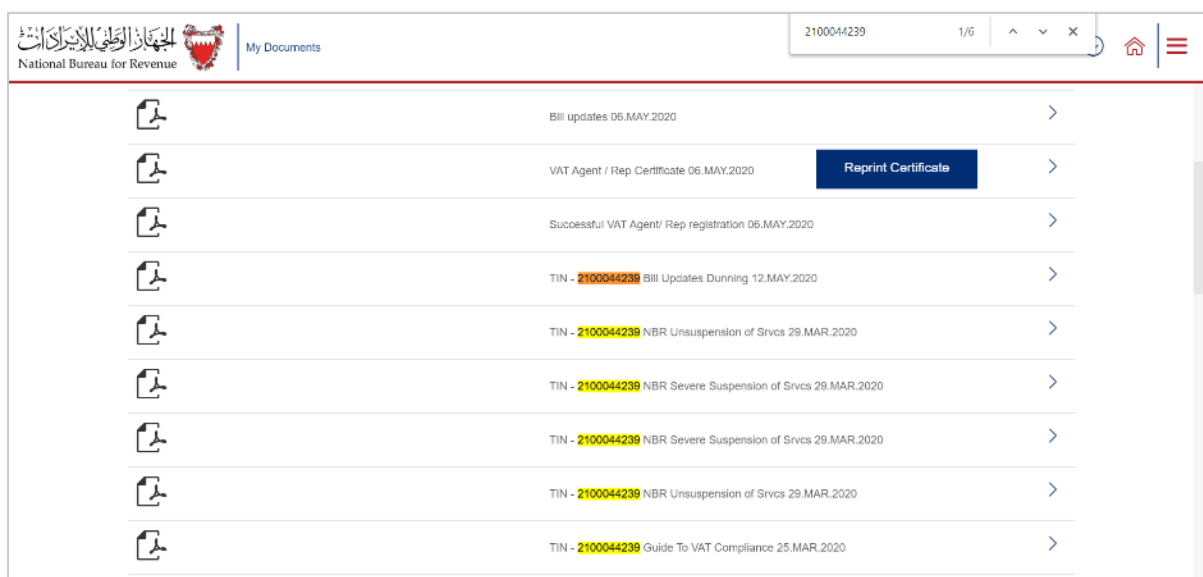
All notifications received by VAT payers are also received in the “My Documents” tile of that VAT payer’s VAT agent or VAT representative. These include the VAT payer’s VAT Account Number (VAN), so the VAT agent or VAT representative can easily search for his clients if required (see below).

Figure 23: VAT agent / VAT representative “My Documents” tile



By using the keyboard shortcut “Ctrl” + “F”, the VAT agent or VAT representative can search for the VAT of his VAT payer clients using the TIN (which is the first 10 digits of the VAN). All documents related to the client searched for will be highlighted and are easily accessible.

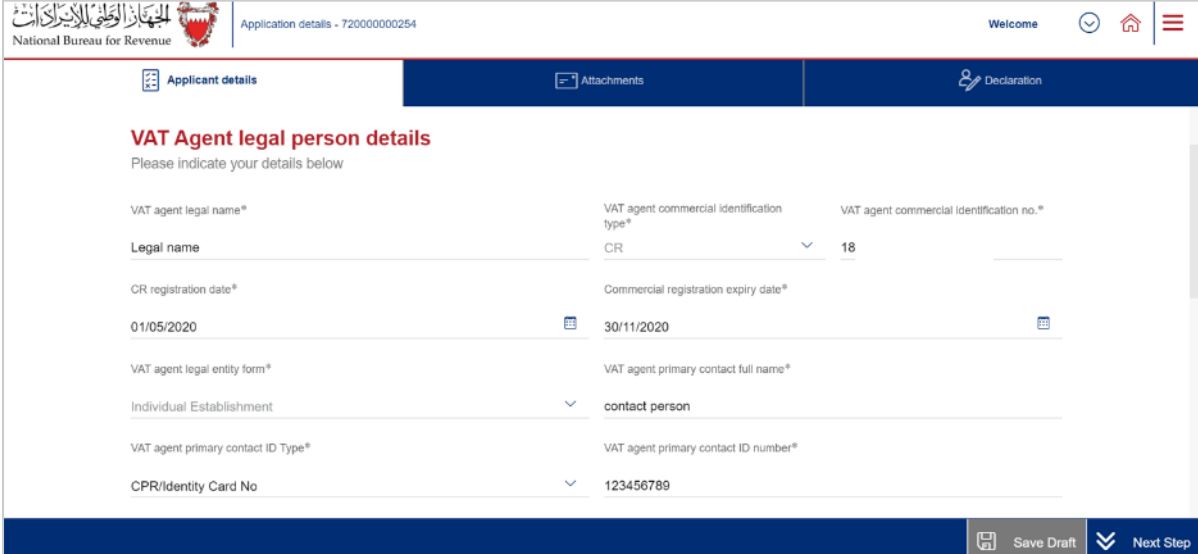
Figure 24: Search VAT payer in My Documents



3.4.7. Update VAT agent/ VAT representative details

Using the “Update VAT agent/ VAT representative details” tile on the portal, the VAT agent or VAT representative can update his own details.

Figure 25: Update VAT agent / VAT representative details overview



Application details - 72000000254

Welcome

Applicant details | Attachments | Declaration

VAT Agent legal person details

Please indicate your details below

VAT agent legal name*	VAT agent commercial identification type*	VAT agent commercial identification no.*
Legal name	CR	18
CR registration date*	Commercial registration expiry date*	
01/05/2020	30/11/2020	
VAT agent legal entity form*	VAT agent primary contact full name*	
Individual Establishment	contact person	
VAT agent primary contact ID Type*	VAT agent primary contact ID number*	
CPR/Identity Card No	123456789	

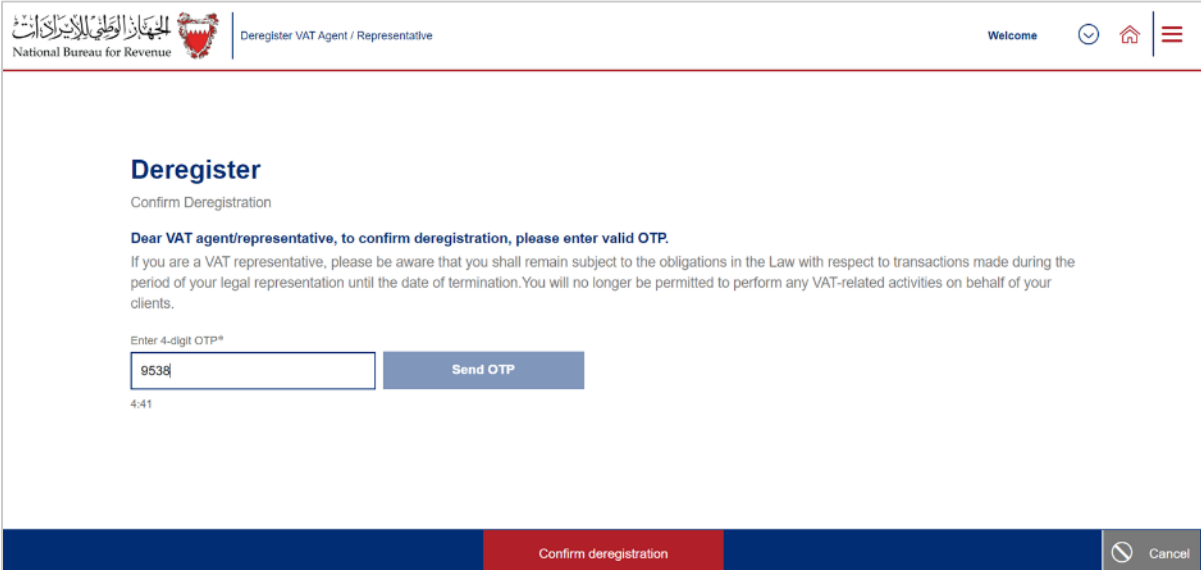
Save Draft | Next Step

Upon submission of a request to update, the request will have to be approved by NBR, who may request further information or clarifying documents. Once approved, the VAT agent or VAT representative can reprint his certificate with the updated details in the “My Documents” section of the portal.

The renewal of the VAT agent or VAT representative’s authorization is also done through this section of the portal. A renewal application will only be processed by the NBR upon the payment of the required renewal fee.

3.4.8. Deregister as a VAT agent/ VAT representative

The VAT agent or VAT representative can deregister through the “Deregister” tile on the portal. When accessing the tile, he must enter a One-Time password (OTP), which will be sent to his registered phone number. Upon entering the OTP, the VAT agent or VAT representative can confirm his deregistration. The NBR does not need to process the deregistration request, as this will be done automatically through the NBR’s IT system.

Figure 26: VAT agent/ VAT representative deregistration request


Deregister
Confirm Deregistration

Dear VAT agent/representative, to confirm deregistration, please enter valid OTP.
If you are a VAT representative, please be aware that you shall remain subject to the obligations in the Law with respect to transactions made during the period of your legal representation until the date of termination. You will no longer be permitted to perform any VAT-related activities on behalf of your clients.

Enter 4-digit OTP*

9538

4:41

Upon successful deregistration, the VAT agent or VAT representative will only have access to the “Inbox” and the “My Documents” tiles. All employee sub-accounts will be deactivated. The joint liability of a VAT representative for his client’s VAT liabilities incurred in respect of the period when he acted as a VAT representative remains after deregistration (subject to the normal limitation period discussed in the “Statute of Limitations” period in the VAT General Guide). If the VAT agent or VAT representative who has deregistered wishes to register again, he will need to go through the full application process and pay the full registration fee.

The link between a deregistered VAT agent or VAT representative and his VAT payer clients is terminated upon deregistration of the VAT agent or VAT representative. VAT payers have the option to appoint a new VAT agent or VAT representative through the “Appoint VAT agent/ VAT representative” functionality on the “VAT payer services requests” tile on the NBR online portal.

4. VAT payer appointing a VAT agent/ VAT representative

4.1. Rules and procedures

4.1.1. Introduction

A VAT payer may wish to appoint an authorized VAT agent or VAT representative to assist with his VAT obligations such as filing, updating VAT payer details and corresponding with the NBR during a review etc.

4.1.2. VAT Agent

A VAT payer might choose to appoint a VAT agent. The VAT agent or the VAT payer appointing him must notify the Bureau of his appointment within thirty days of the date of appointment. This requirement is satisfied by the online appointment process outlined in this guide.

The VAT payer appointing a VAT agent remains liable to the NBR for all his VAT liabilities despite the appointment of a VAT agent.

4.1.3. VAT representative

A non-resident VAT payer may choose to appoint a VAT representative.

A VAT representative is jointly liable with the VAT payer appointing him for all that VAT payer's VAT obligations of the latter, and replaces him in the relationship with the NBR from the date the NBR approves his appointment. The NBR is entitled to legally pursue the VAT representative to collect VAT due by the VAT payer.

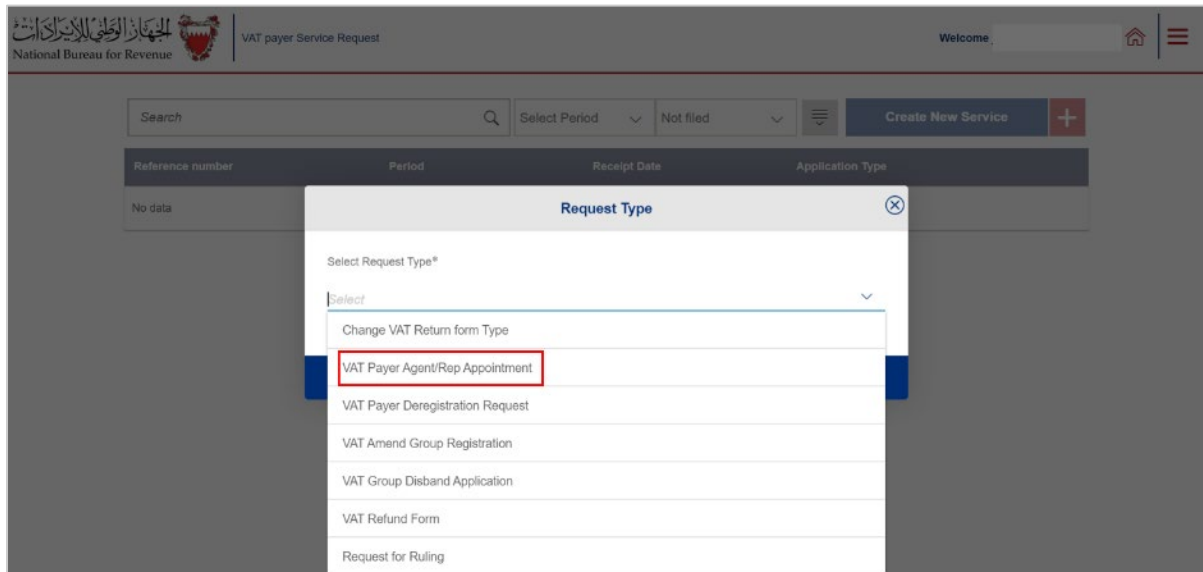
Where the VAT representation has been terminated, the VAT representative remains jointly liable with the VAT payer with respect to transactions made during the period of his representation until the date of termination.

4.2. Process to appoint a VAT Agent / VAT Representative

4.2.1. Introduction

VAT agents and VAT representatives can be appointed by a VAT payer through the NBR portal. The VAT payer should access the "VAT payer Service Request" tile on his portal. The VAT payer should select "VAT payer Agent/Rep Appointment".

Figure 27: VAT agent/ VAT representative appointment request

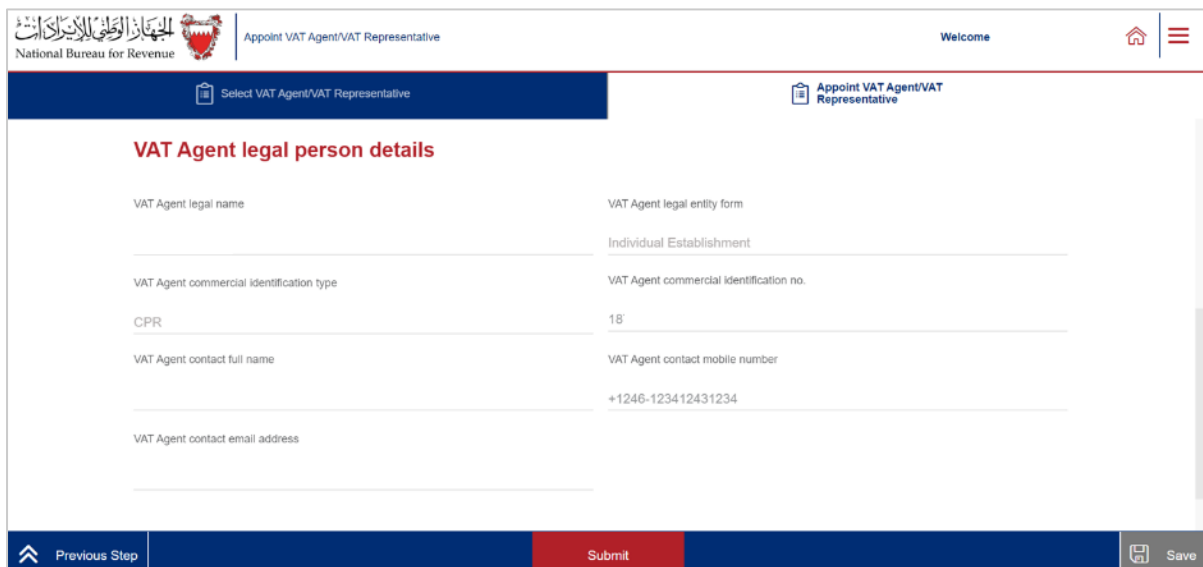


The screenshot shows the 'VAT payer Service Request' interface. A modal window titled 'Request Type' is open, displaying a dropdown menu with the following options: 'Change VAT Return form Type', 'VAT Payer Agent/Rep Appointment' (highlighted with a red box), 'VAT Payer Deregistration Request', 'VAT Amend Group Registration', 'VAT Group Disband Application', 'VAT Refund Form', and 'Request for Ruling'. The background interface includes a search bar, filters for 'Period' and 'Receipt Date', and a 'Create New Service' button.

4.2.2. Appointing a VAT Agent

After selecting the “VAT agent” option, the VAT payer must specify the VAT agent he intends to appoint. He can search by VAT agent name or VAT agent registration number to find the desired VAT Agent.

Figure 28: Submission of VAT agent appointment request



The screenshot shows the 'Appoint VAT Agent/VAT Representative' form. The form is titled 'VAT Agent legal person details' and contains the following fields:

Field Name	Value
VAT Agent legal name	
VAT Agent legal entity form	Individual Establishment
VAT Agent commercial identification type	
VAT Agent commercial identification no.	
CPR	18
VAT Agent contact full name	
VAT Agent contact mobile number	+1246-123412431234
VAT Agent contact email address	

At the bottom of the form, there are three buttons: 'Previous Step', 'Submit', and 'Save'.

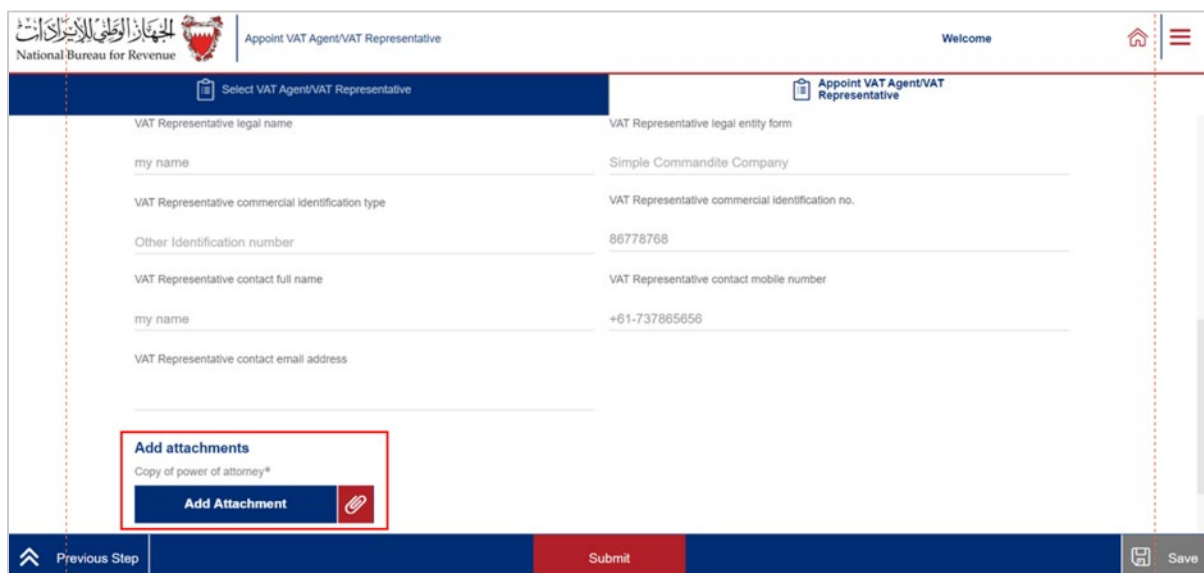
The appointment request will be received in the “Inbox” of the VAT Agent. When the VAT agent approves the appointment request, the link is immediately established. No further approval by NBR is required, and the VAT Agent will immediately be able to carry out activities on behalf of his VAT payer client.

4.2.3. Appointing a VAT Representative

A VAT representative can be appointed by a non-resident VAT payer using a similar process to appoint a VAT agent. After accessing the “VAT payer service request” tile and choosing the “VAT payer agent/rep appointment” option, the VAT payer should choose “VAT representative”.

The VAT payer can search by VAT representative name or registration number, and then complete the form in a similar method to that described in the previous section. The main difference between the forms is that a copy of the power of attorney document must be provided. This document grants the VAT representative the right to act on behalf of the VAT payer in relation to the VAT obligations of the VAT payer.

Figure 29: Submission of VAT representative appointment request



The screenshot shows a web form for appointing a VAT representative. The form is titled "Appoint VAT Agent/VAT Representative" and is part of a process managed by the National Bureau for Revenue. The form includes several input fields for the VAT representative's details, such as legal name, legal entity form, commercial identification type and number, contact full name, contact mobile number, and contact email address. A red box highlights the "Add attachments" section, which includes a label "Copy of power of attorney*" and an "Add Attachment" button with a paperclip icon. The form also features a "Previous Step" button, a "Submit" button, and a "Save" button.

The appointment request will be received in the “Inbox” of the VAT representative. When the VAT representative approves the appointment request, the link request will be processed by the NBR. Additional information might be required by the NBR from the VAT representative. The link will only be active and official once it has been approved by NBR.

