

Kingdom of Bahrain


# Change of VAT Return Filing Frequency Manual

November 2021

Version 3.0

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## CONTENTS

<b>1.</b>	<b>MANUAL OVERVIEW .....</b>	<b>1</b>
<b>2.</b>	<b>CHANGING VAT FILING FREQUENCY .....</b>	<b>2</b>
2.1.	Eligibility .....	2
2.1.1.	Monthly and Quarterly Filing .....	2
2.1.2.	Annual Filing .....	2
2.2.	Process of submitting a request to change VAT Filing frequency .....	2
<b>3.</b>	<b>FREQUENTLY ASKED QUESTIONS (FAQs).....</b>	<b>11</b>

## 1. MANUAL OVERVIEW

This manual aims to provide VAT payers with:

1. An overview of the VAT rules and procedures in the Kingdom of Bahrain in relation to the process of changing VAT filing frequency between monthly, quarterly and annual frequencies.
2. The necessary guidance is needed to navigate the National Bureau for Revenue (NBR) online portal and process for VAT payers to change the filing frequency.

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 Centre via email or the VAT hotline, details of which can be found under “[Contact us](#)” on the NBR website.



## 2. CHANGING VAT FILING FREQUENCY

### 2.1. Eligibility

#### 2.1.1. Monthly and Quarterly Filing

Starting from 2020, and according to Article 48A of the Kingdom of Bahrain VAT Executive Regulations, VAT payers in the Kingdom with less than or equal to BHD 3 Million in current or expected annual VATable supplies are set to file on a quarterly basis while VAT payers with more than BHD 3 Million must file on a monthly basis. In accordance with Article 48C of the Kingdom of Bahrain VAT Executive Regulations, VAT payers with less than BHD 3 Million in current or expected annual VATable supplies may also request to file on a monthly basis. This is subject to approval from the NBR. A VAT payer who currently files monthly may request to file on a quarterly basis if their annual VATable supplies equal or fall below BHD 3 Million.

#### 2.1.2. Annual Filing

Starting from 2020, VAT payers who meet the following conditions can request to file on an annual basis:

1. Residents in the Kingdom of Bahrain or have a presence in the Kingdom through a branch, and
2. Have less than BHD 100,000 in total annual supplies, and are not part of a VAT group

Please note that filing on an annual basis is not available to non-residents who do not have a presence in the Kingdom of Bahrain.

Kindly note that NBR reserves the right to approve or reject any requests to change any filing frequency.

### 2.2. Process of submitting a request to change VAT Filing frequency

VAT payer current filing frequency is stated in a letter titled “VAT Registration Approval” which can be found under “My Documents” on the NBR portal



Ref. Number : 200000019604 : الرقم المرجعي

Date of Letter : 26/05/2021 : تاريخ الرسالة


 الجهاز الوطني للإيرادات  
 National Bureau for Revenue

VAT REGISTRATION APPROVAL		
الموافقة على تسجيل القيمة المضافة		
VAT payer name:	VAT PAYER	اسم الخاضع للقيمة المضافة:
VAT payer address:	Flat/Shop No. 1, Building 55, Road/Street 666, MANAMA, Block 44, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
IGA Establishment Number:	234999990	رقم المنشأة:
Dear VAT PAYER,		
We are pleased to inform you that your application for VAT registration with Reference Number 200000019604 was successful and you are officially registered for VAT. You can charge VAT as of 01/01/2020. Your first VAT period will commence on 01/01/2020 and end on 31/03/2020. Your first filing period will start on 01/04/2020 and end on 30/04/2020.		
You will submit VAT Returns quarterly. Please find attached your official VAT Certificate.		
عزيزي VAT PAYER,		
يسرنا إبلاغك بقبول طلب التسجيل في القيمة المضافة الخاص بك والذي يحمل الرقم المرجعي 200000019604 وأنك مُسجل رسمياً بالقيمة المضافة. يمكنك احتساب القيمة المضافة اعتباراً من 01/01/2020. تبدأ فترة القيمة المضافة الأولى الخاصة بك بتاريخ 01/01/2020 وتنتهي بتاريخ 30/04/2020. تبدأ فترة تقديم الإقرار الأولى الخاصة بك بتاريخ 01/04/2020 وتنتهي بتاريخ 30/04/2020. ستقوم بتقديم إقرار القيمة المضافة على أساس ربع سنوي. مرفق شهادة التسجيل الرسمية بالقيمة المضافة الخاصة بك.		
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.		

Please note that upon NBR's approval of a request to change the filing frequency, the change will be effective according to the following policies:

1. An approval from NBR to change the filing frequency for the VAT payer from quarterly to monthly will allow the VAT payer to file on a monthly basis from the beginning of the **next quarter** (until then VAT payer will continue to file on a quarterly basis).
2. An approval from NBR to change the filing frequency for the VAT payer from monthly to quarterly will allow the VAT payer to file on a quarterly basis from the beginning of the **next quarter** (until then VAT payer will continue to file on a monthly basis).

3. If the request to change a VAT payer filing frequency from quarterly to annual is submitted and approved by NBR:
  - **Before March 31st of the respective year:** VAT payer should file annually for the current year
  - **After March 31st of the respective year:** VAT payer should continue to file quarterly for the remainder of the year and then filing on an annual basis will be effective starting from the next year

Please note that if the annual filing frequency request is approved, VAT payer must submit at least one annual filing before being allowed to switch back to monthly or quarterly filing frequency.

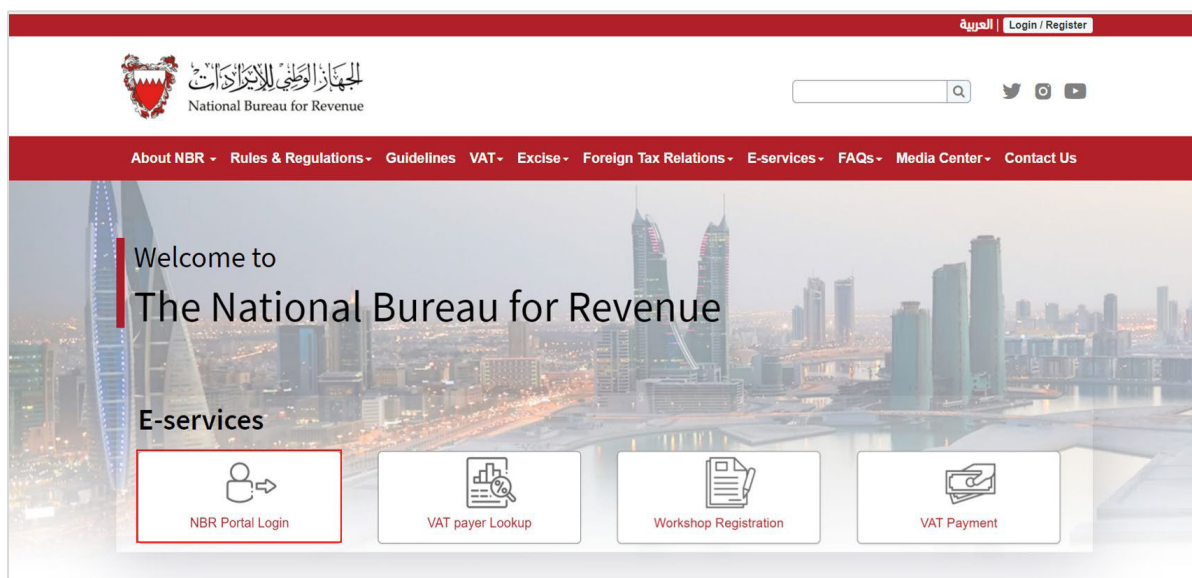
All requests related to changing filing frequency should be submitted online using the NBR's portal.

VAT payer should refer to the steps below when requesting to change the filing frequency. Please note that NBR reserves the right to approve or reject the submitted application.

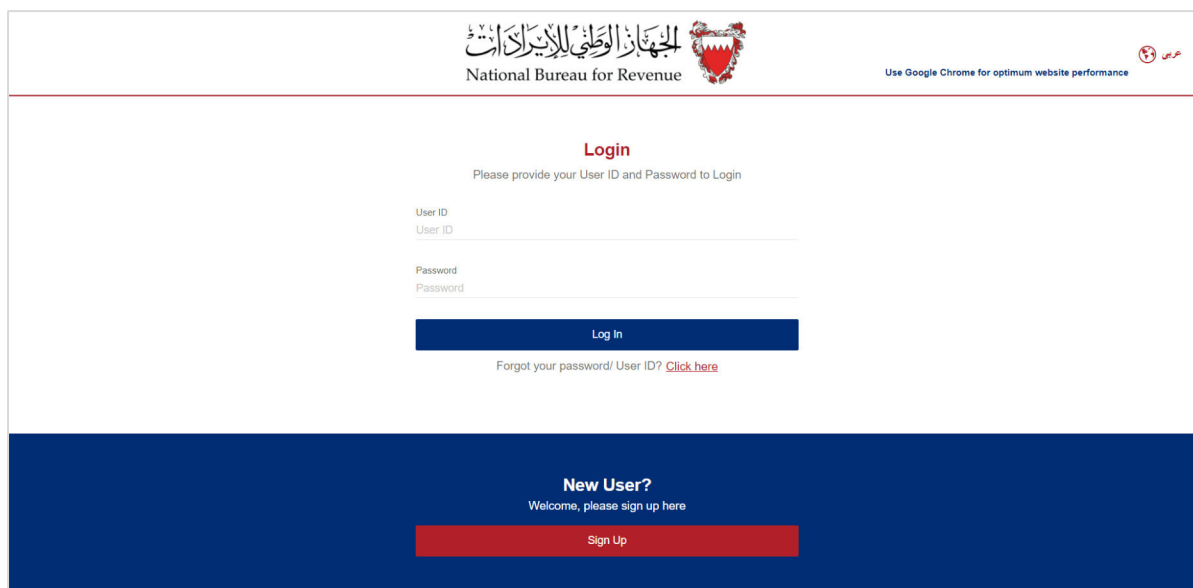
### Updating VAT payer details steps

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

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



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



الهيئة العامة للإيرادات  
National Bureau for Revenue

Use Google Chrome for optimum website performance

### Login

Please provide your User ID and Password to Login

User ID  
User ID

Password  
Password

Log In

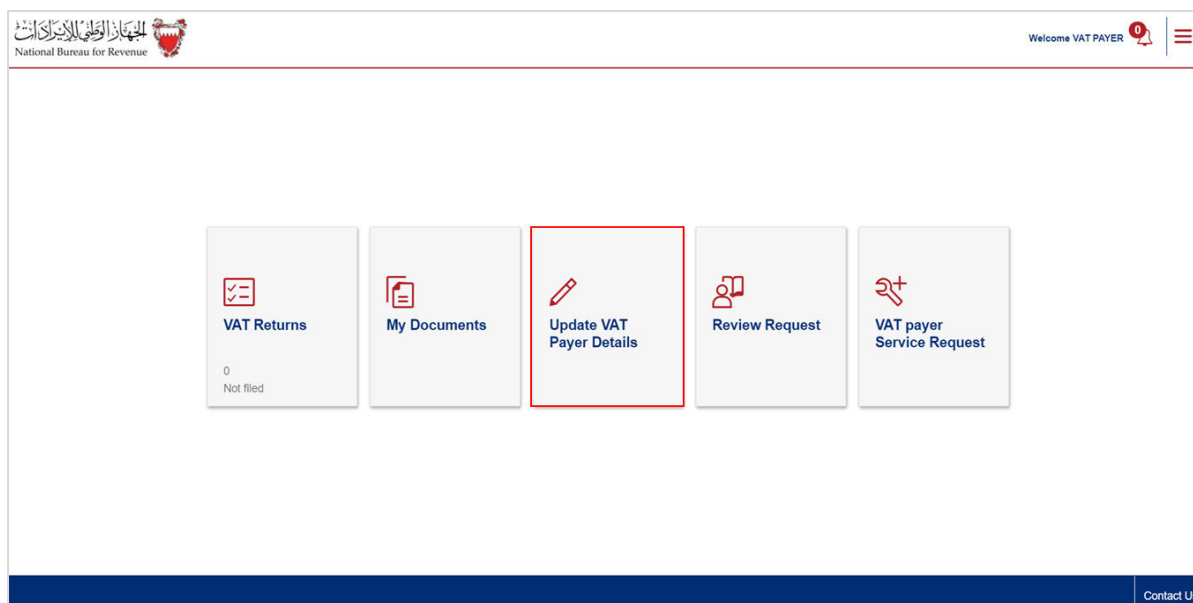
Forgot your password/ User ID? [Click here](#)

### New User?

Welcome, please sign up here

Sign Up

VAT payer should click on “Update VAT Payer Details” on the homepage to view and update the VAT account information



الهيئة العامة للإيرادات  
National Bureau for Revenue

Welcome VAT PAYER

VAT Returns  
0  
Not filed

My Documents

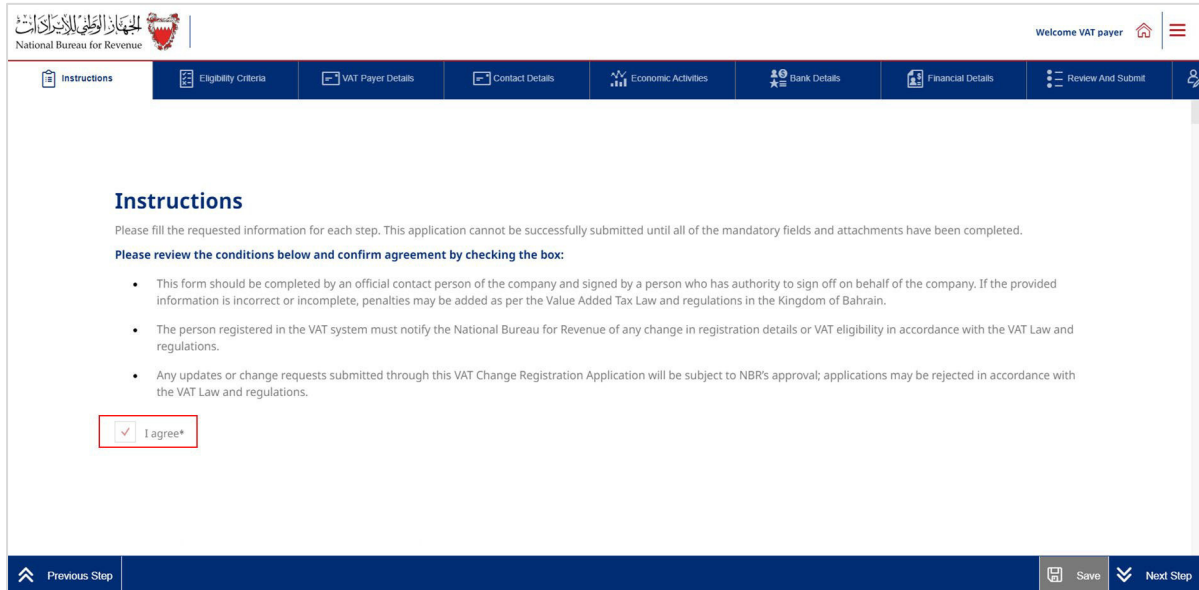
Update VAT Payer Details

Review Request

VAT payer Service Request

Contact Us

VAT payer will be redirected to the instructions page as shown below to review and confirm the instructions. Only then VAT payer can move forward to the next step.



**Instructions**

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.

**Please review the conditions below and confirm agreement by checking the box:**

- 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 may be added as per the Value Added Tax Law and regulations in the Kingdom of Bahrain.
- The person registered in the VAT system must notify the National Bureau for Revenue of any change in registration details or VAT eligibility in accordance with the VAT Law and regulations.
- Any updates or change requests submitted through this VAT Change Registration Application will be subject to NBR's approval; applications may be rejected in accordance with the VAT Law and regulations.

I agree\*

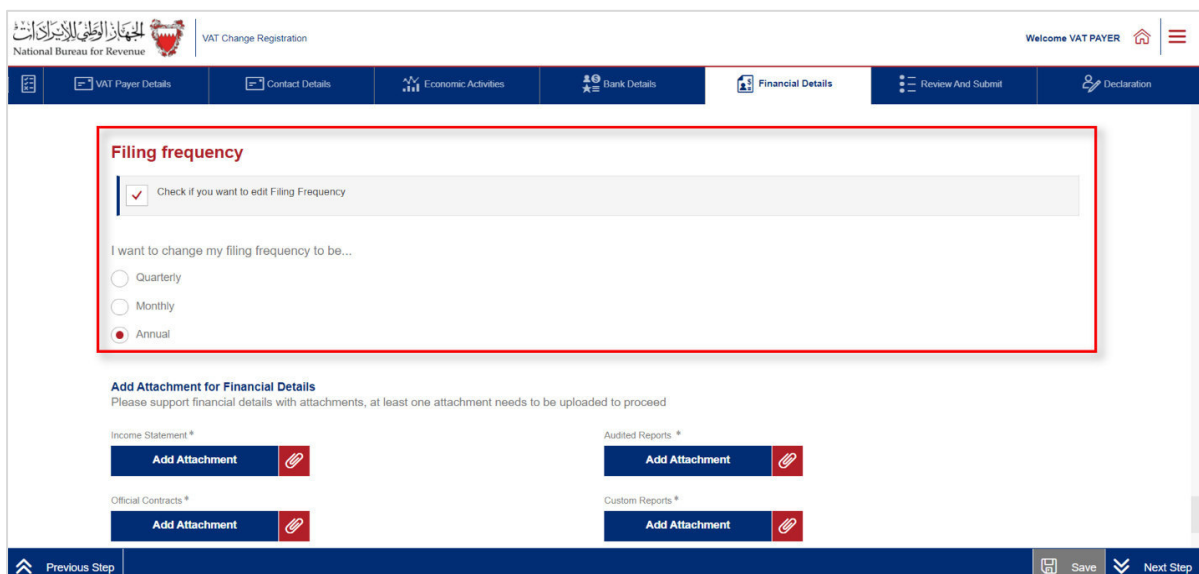
Previous Step Save Next Step

After confirming the instructions, the VAT payer should click on “Next Step” to move forward with submitting the application.

Also, NBR would like to highlight the importance of updating the VAT payer full registration details to keep the records up to date.

Upon reaching the “Financial Details” section, the VAT payer shall scroll to the end to see the current filing frequency. To change it, the VAT payer should check the respective box “edit Filing Frequency” then select the preferred filing frequency.

Kindly note that it is necessary to add a letter specifying justification for changing the filing frequency to support the application.



**Filing frequency**

Check if you want to edit Filing Frequency

I want to change my filing frequency to be...

Quarterly

Monthly

Annual

**Add Attachment for Financial Details**  
Please support financial details with attachments, at least one attachment needs to be uploaded to proceed

Income Statement \*

Audited Reports \*

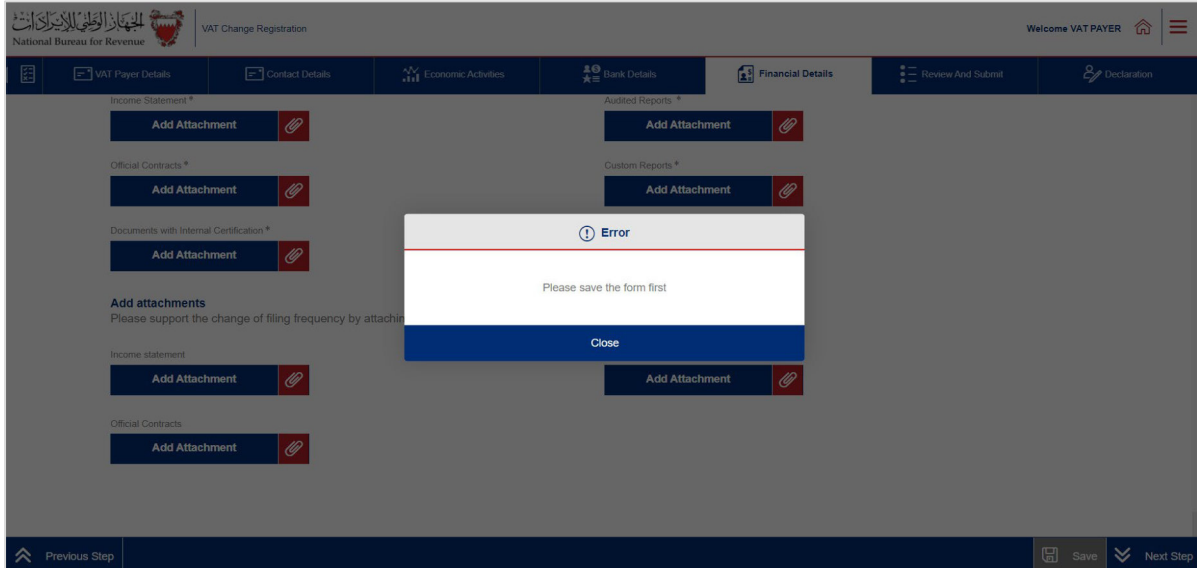
Official Contracts \*

Custom Reports \*

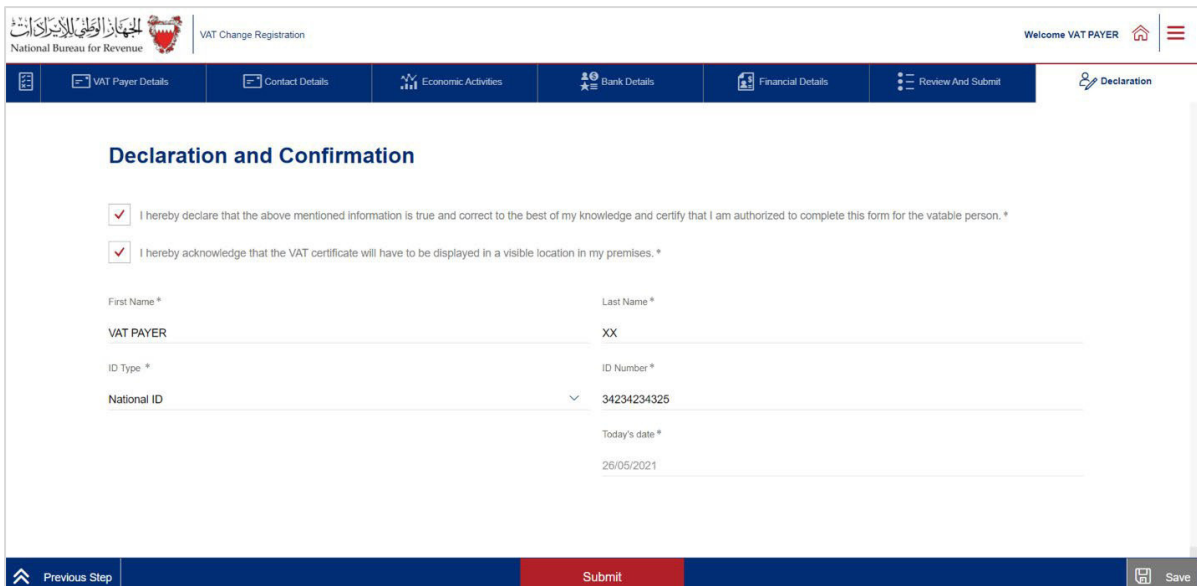
Previous Step Save Next Step




VAT payer should save the form by clicking on “Save” to continue with submitting the application.



Once the VAT payer has saved the form, the VAT payer should fill in the details in the declaration form as shown below and then proceed with submitting the application.





Once the application is submitted, VAT payer will be redirected to a page confirming the successful submission of the application and download “Acknowledgement of successful submission of change registration application” letter as shown below:



الجمهورية العربية  
البحرينية  
National Bureau for Revenue

VAT Change Registration - 200999993087


Welcome VAT PAYER  

### Confirmation of VAT Change of Registration Submission


Thanks for lodging your VAT registration  
Confirmation email has been sent to your email and portal correspondence inbox

Reference Number : 200999993087  
Date : 29/05/2021

[DOWNLOAD CHANGE REGISTRATION CONFIRMATION](#)



200999993087



الجهاز الوطني للإيرادات  
National Bureau for Revenue

Ref. Number : 200999993087 : الرقم المرجعي

Date of Letter : 26/05/2021 : تاريخ الرسالة

**Acknowledgment Of Successful Submission Of Change registration Application**

إشعار بنجاح تقديم طلب تغيير التسجيل

**Name:** VAT PAYER : اسم

**Address:** Flat/Shop No. 1, Building 55,  
Road/Street 666, MANAMA,  
Block 44, Bahrain : عنوان

**IGA Establishment Number:** 234999990 : رقم المنشأة:

Dear VAT PAYER,

Thank You for submitting your Change registration Application with Reference Number 200999993087 dated 26/05/2021.

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

عزيزي VAT PAYER,

شكراً لك على تقديم طلب تغيير التسجيل والذي يحمل الرقم المرجعي 200999993087 بتاريخ 26/05/2021.

نحن بصدد مراجعة طلبك وستقوم بالرد عليك قريباً.

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.

### Approval of changing VAT filing frequency

NBR will review the application to change the filing frequency and will inform the VAT payer of the decision of the application. In case of approval by NBR, VAT payer should receive a notification on the registered e-mail and SMS on the registered phone number as well as a letter of “Change of registration approval letter” states the effective date of the new filing frequency under “My Documents” section on the NBR portal.

Kindly note that NBR reserves the right to approve or reject the application. Therefore, the VAT payer must comply with the existing filing frequency until receiving an approval from NBR stating that the filing frequency has been successfully changed.



200999993087



الجهاز الوطني للإيرادات  
National Bureau for Revenue

Ref. Number : 200999993087 : الرقم المرجعي

Date of Letter : 26/05/2021 : تاريخ الرسالة

### Change of Registration Approval Letter

#### خطاب موافقة على تغيير بيانات التسجيل

<b>VAT payer name:</b>	VAT PAYER	اسم الخاضع للقيمة المضافة:
<b>VAT payer address:</b>	Flat/Shop No. 1, Building 55, Road/ Street 666, MANAMA, Block 44, Bahrain	عنوان الشخص الخاضع للقيمة المضافة:
<b>IGA Establishment Number</b>	234999990	رقم المنشأة

Dear VAT PAYER,

Your request for changing your registration details with Reference Number 200999993087 has been approved.

Your request to change filing frequency has been approved. Your first Annual VAT period will begin on 01/01/2021 and end on 31/12/2021. Filing for this period will begin on 01/01/2022 and close on 31/01/2022.

National Bureau for Revenue.

السادة VAT PAYER,

تمت الموافقة على طلبكم لتغيير بيانات تسجيلكم بالرقم المرجعي 200999993087.

تمت الموافقة على طلبكم لتغيير وتيرة الإقرار. ستبدأ فترة القيمة المضافة الأولى السنوية في 01/01/2021 وتنتهي في 31/12/2021. ستبدأ فترة تقديم الإقرار في 01/01/2022 وستنتهي في 31/01/2022.

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.

### 3. FREQUENTLY ASKED QUESTIONS (FAQs)

#### 3.1. Can the VAT payer submit a request to change the VAT filing frequency to annual frequency?

VAT payer who meets the following conditions can request to change to annual filing:

- Resident in the Kingdom of Bahrain or have a presence in the Kingdom through a branch; and
- Have less than BHD 100,000 in total annual supplies, and are not part of a VAT group

Kindly note that NBR reserves the right to approve or reject any requests to change any filing frequency.

#### 3.2. How does a VAT payer submit a request to change the VAT filing frequency to annual frequency?

VAT payer should refer to the steps below when requesting to change the filing frequency:

- Log in to the NBR portal using the User ID and password of the account for which they would like to change the VAT filing frequency (used during registration and filing the returns)
- Click on the "Update VAT Payer Details" tile on the homepage
- Confirm with the instructions to move forward with submitting the application
- Upon reaching the "Financial Details" section, check the respective box of "edit filing frequency" to change the current filing frequency
- Add a letter specifying justification of changing the filing frequency to support the application
- Save the form by clicking on "Save" to continue with submitting the application
- Fill in the details in the declaration form and proceed with submitting it
- VAT payer will be redirected to a confirmation page stating that the application was successfully submitted

NBR will review the application to change the filing frequency and will inform the VAT payer of the decision of the application. In case of approval by NBR, VAT payer should receive a notification on the registered e-mail and SMS on the registered phone number as well as a letter of "Change of registration approval letter" states the effective date of the new filing frequency under "My Documents" section on the NBR portal.

Kindly note that NBR reserves the right to approve or reject the application. Therefore, the VAT payer must comply with the existing filing frequency until receiving an approval from NBR stating that the filing frequency has been successfully changed.

### **3.3. What is the deadline for submitting a request to change the VAT filing frequency to annual filing frequency?**

To change the filing frequency to annual frequency, an application needs to be submitted and approved by NBR before 31st March of the respective year. NBR shall process the request to change the filing frequency to annual frequency within thirty days from the date of submission of the application.

### **3.4. Can the VAT payer submit a request to change to annual filing frequency when failed to submit a request prior to the deadline?**

VAT payer can submit a request to change to annual filing after 31st March of any year. However, the VAT payer will be required to comply with the existing filing frequency (i.e. quarterly or monthly filing) during the respective year.

If the request is approved by NBR after the deadline, the change to annual filing frequency will only be effective from the following year.

### **3.5. Will the VAT payer be subject to any administrative penalties when submitting a late request?**

As the application of changing filing frequency is voluntary, no administrative penalties shall be applicable on the VAT payer if the request is submitted after the deadline.

