

Kingdom Of Bahrain

Registration & Refund Manual For Eligible Persons Registration And Refunds

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1. MANUAL OVERVIEW

The purpose of this Manual is to provide Eligible Persons with:

- An overview of the rules and procedures in Bahrain in relation to the ELIGIBLE PERSONS REFUND process; and
- The necessary guidance to help them navigate the National Bureau for Revenue (NBR) online portal and forms for Eligible Persons registration application, filing and obtaining refunds.

This Manual is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, kindly refer to “Publications” on the NBR website using the following link: https://www.nbr.gov.bh/vat_guideline. You can also contact Ministry of Foreign Affairs, NBR’s Contact Centre via email or hotline, details of which can be found under “Contact us” on the NBR website.

2. ELIGIBLE PERSONS AND REGISTRATION

The persons concerned in Bahrain are those who meet the criteria to qualify as “Eligible Persons” and are therefore eligible to apply for refund in Bahrain on their domestic purchases.

2.1. Are you an Eligible Person?

“Eligible Persons” are:

“International entities in Kingdom of Bahrain including; Foreign Governments, Diplomatic Missions and Institutions, International Organizations, Consular and Military Bodies”

For you to determine if you are an Eligible Person, you must assess whether you meet the definition of “Eligible Persons” within the limits of the principle of reciprocity, or in accordance with international conventions and treaties following coordinating with the Ministry of Foreign Affairs.

2.2. Who needs to consider Eligible Persons registration?

The obligation to register applies to Eligible Persons in Bahrain.

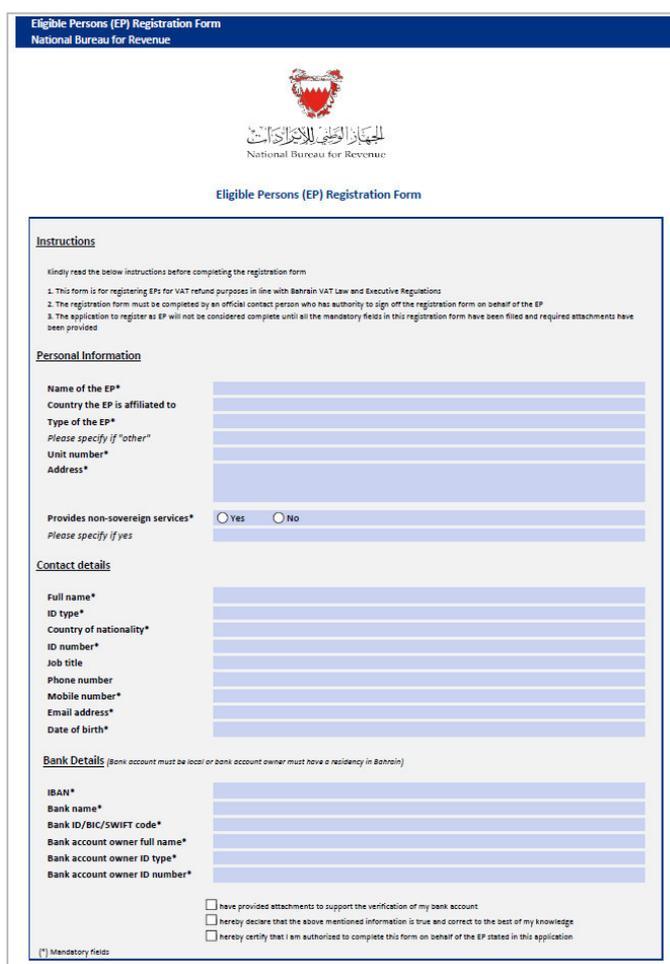
Registration will allow these persons to be identified with NBR as “eligible persons” which are duly authorized to request for refund in Bahrain and to claim the recovery of the charges on their domestic expenses (to the extent the entity is entitled to do so).

Eligible Persons are required to register and should submit their registration request to the Ministry of Foreign Affairs, as clarified in the next section.

2.3 Registration process

Please refer to registration steps below for first time Eligible Persons registration and refund in Bahrain.

1. Contact Ministry of Foreign Affairs via Email/Phone and request Eligible Persons Registration Forms.



The image shows a sample registration form for Eligible Persons (EP) from the National Bureau for Revenue. The form is titled 'Eligible Persons (EP) Registration Form' and includes the following sections:

- Instructions:** A section with three numbered instructions: 1. This form is for registering EPs for VAT refund purposes in line with Bahrain VAT Law and Executive Regulations. 2. The registration form must be completed by an official contact person who has authority to sign off the registration form on behalf of the EP. 3. The application to register as EP will not be considered complete until all the mandatory fields in this registration form have been filled and required attachments have been provided.
- Personal Information:** Fields for Name of the EP*, Country the EP is affiliated to, Type of the EP* (with a note to specify if 'other'), Unit number*, and Address*. There is also a radio button for 'Provides non-sovereign services*' (Yes/No) and a field to specify if yes.
- Contact details:** Fields for Full name*, ID type*, Country of nationality*, ID number*, Job title, Phone number, Mobile number*, Email address*, and Date of birth*.
- Bank Details:** A note states '(Bank account must be local or bank account owner must have a residency in Bahrain)'. Fields include IBAN*, Bank name*, Bank ID/BIC/SWIFT code*, Bank account owner full name*, Bank account owner ID type*, and Bank account owner ID number*.
- Checkboxes:** Three checkboxes at the bottom: 'I have provided attachments to support the verification of my bank account', 'I hereby declare that the above mentioned information is true and correct to the best of my knowledge', and 'I hereby certify that I am authorised to complete this form on behalf of the EP stated in this application'.
- Footnote:** A small note at the bottom left states '(*) Mandatory fields'.

Figure 1 Sample Eligible Persons Registration Form

Kindly read the below instructions before completing the registration form.

- a. This form is for registering Eligible Persons for refund purposes in line with Bahrain Law and Executive Regulations.
- b. The registration form must be completed by an official contact person who has authority to sign off the registration form on behalf of the Eligible Person.
- c. The application to register as Eligible Person will not be considered complete until all the mandatory fields in this registration form have been filled and required attachments have been provided.

Note: You must confirm that you agree to the instructions at the end of the registration form.

2. Fill out the application's three sections with the following details:
 - a. Eligible Persons details – Legal name, country, entity type, physical and postal address as in iGA certificate.
 - b. Designated contact details – First/last name, ID type and number, nationality, phone number, mobile number, email address and date of birth as in CPR certificate.
 - c. Bank details – IBAN, bank name and owner, SWIFT code as in bank account proof of ownership.

In each section, you will be required to provide relevant attachments. If the appropriate documents are not included, and/or the requested information has not been filled in correctly, you will be unable to move forward with your application.

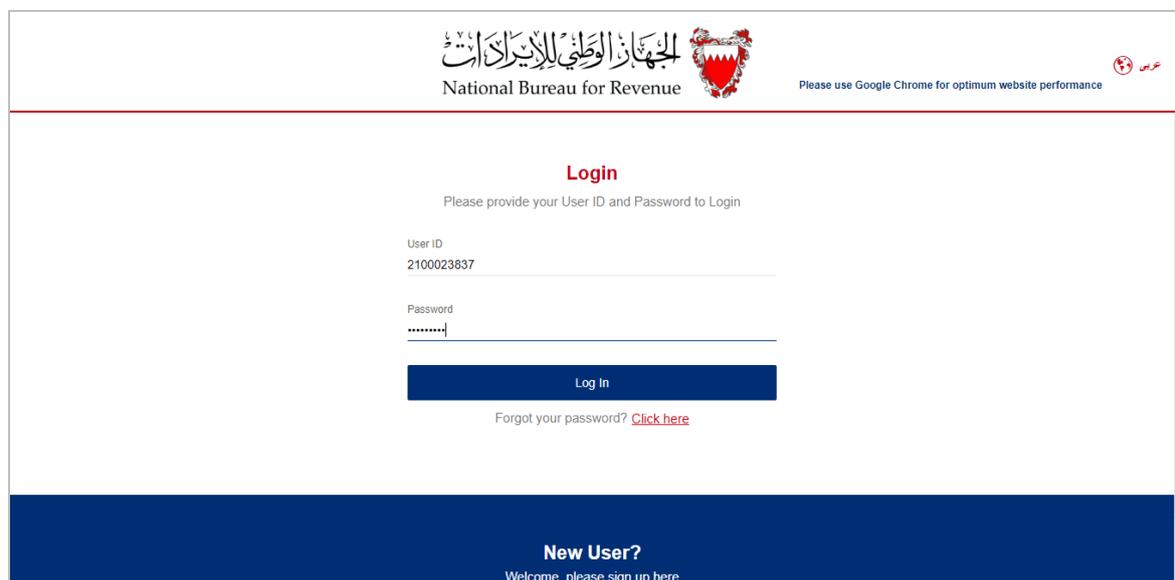
Note: You must confirm that you agree to the instructions at the end of the registration form.

3. Sign the registration form. Provide the following attachments to support the verification of your registration request.
 - Proof of bank account ownership and validation.
 - iGA certificate.
 - CPR personal identification card.
4. Send the documents by email to Ministry of Foreign Affairs. Which in turn, will validate received documents and coordinate with NBR to register the Eligible Persons profile in NBR's IT Systems.

If your application is not approved, you should expect to receive an email from Ministry of Foreign Affairs either requesting additional information on your application (which you can then resubmit) or rejecting your registration application.

5. After the NBR has processed and approved your registration, you should expect to receive SMS and email confirmation of your registrations. Eligible Person will receive the following:
 - Email with chosen User ID
 - Email with auto-generated temporary login password (valid for 14 days)
 - Eligible Persons registration confirmation
6. Access NBR website using the following link: <https://www.nbr.gov.bh>. Enter User ID and Password received through email and click on Log In button.

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



الهيئة العامة للغريبة
National Bureau for Revenue

Please use Google Chrome for optimum website performance

عربي

Login

Please provide your User ID and Password to Login

User ID
2100023837

Password
.....

Log In

Forgot your password? [Click here](#)

New User?
Welcome, please sign up here

Figure 2 Login page

7. You will then be prompted to change this temporary password, and upon completion, you will be successfully logged in to the portal. Enter Current Password, New Password, Repeat Password and click on Change button.

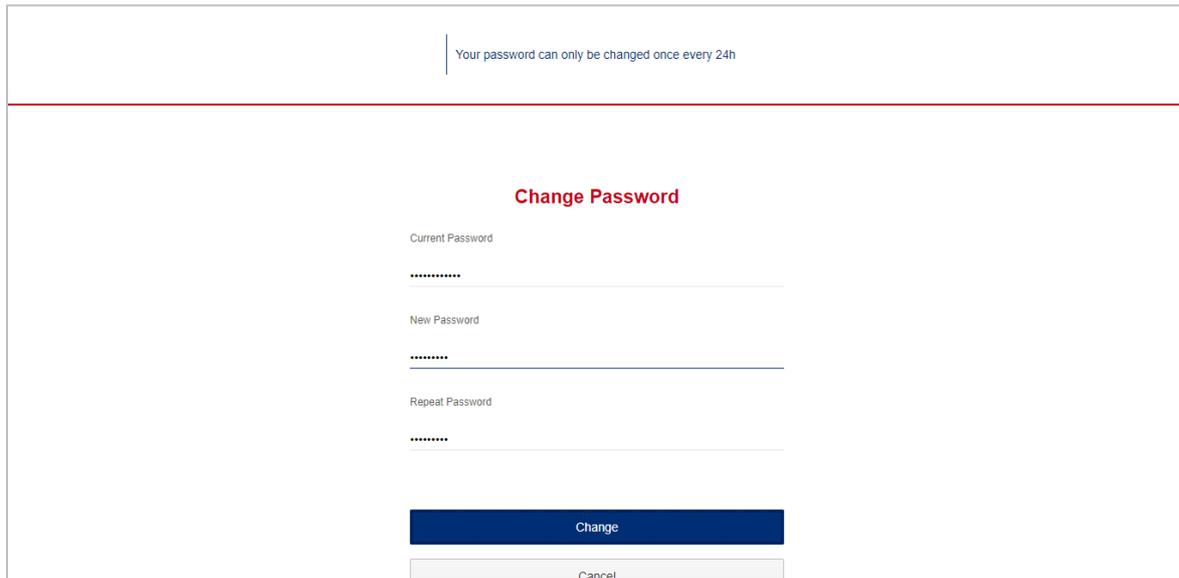


Figure 3 Change password

8. After successful change password, Home screen becomes available for eligible person.

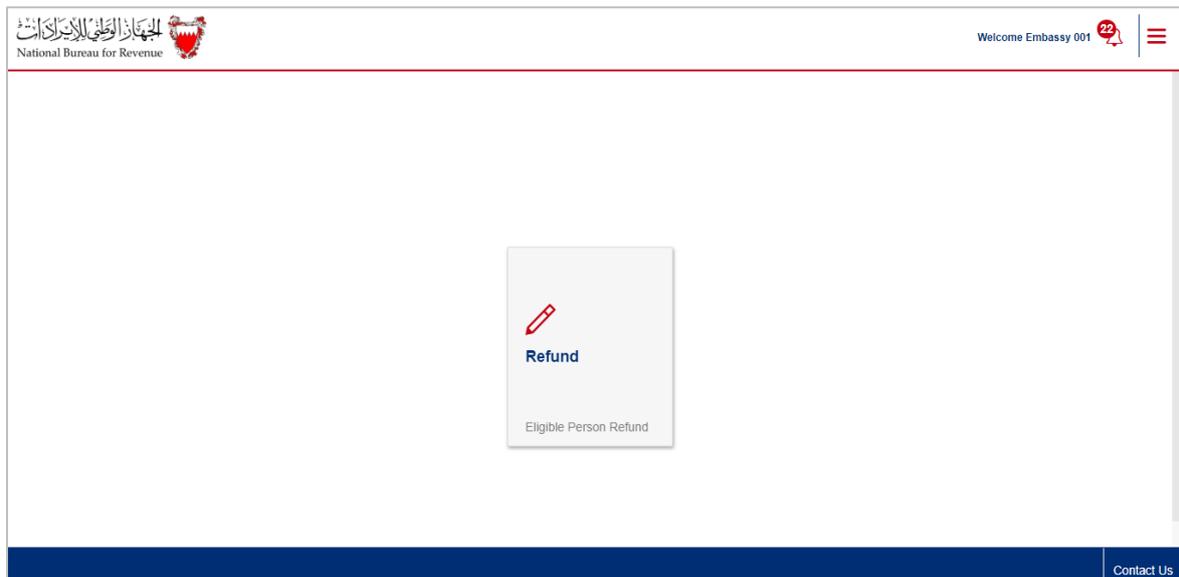


Figure 4 Portal homepage

2.4 Update registration information process

In case there is a change registration request, Eligible Person should directly contact Ministry of Foreign Affairs to request an update of the registration details, in specific; contact details, address and bank details. Eligible Persons should provide the following support document along with the request:

- Proof of bank account ownership and validation.
- iGA certificate.
- CPR personal identification card.

3. ELIGIBLE PERSONS AND REFUND

Eligible Persons refund is the official document submitted to Ministry of Foreign Affairs and NBR summarizing the detailed purchases by registered Eligible Persons recoverable for a given Refund period.

3.1 Who should file a refund for Eligible Persons?

Every registered Eligible Persons in Bahrain can request refund paid for a given Refund period; this information should then be reported on a periodic basis in a refund application.

Eligible Persons refund should only be submitted by the Eligible Persons designated contact or, if applicable, another person who has been authorized by Eligible Persons to act on their behalf (i.e. a registered Agent or Representative)



3.2 When should Eligible Persons request for refund ?

Eligible Person can apply for refund and allow Ministry of Foreign Affairs and NBR to review the request.

REFUND PERIOD



The time in which purchasing activities are conducted, and for which Eligible Persons are required to keep a record of all their purchases and report them in the appropriate refund period.

REFUND DUE DATE



The last day of the Refund period month, during which Eligible Persons are required to submit their Eligible Persons refund.

Eligible Persons would be required to:

- Report the purchases recoverable for that refund period to NBR;
- Claim recoverable refund from NBR.

If Eligible Persons do not submit returns or submit after due dates, Eligible Persons can submit the request in the next following period.

It is the responsibility of Eligible Persons to comply. Please note that if due date falls on an official holiday, the Eligible Persons can request refund on the next working day.

3.3 Refund schedule for Eligible Persons

To facilitate the compliance process during the first year of refund for Eligible Persons, refund periods in the year 2020 will be different from those in subsequent years in order to cover the months of 2019 as a transitional refund period.

After June 30, 2020, these transitional refund periods will no longer be applicable and Eligible Persons will be required to follow the 6 months refund periods from January 01 to January 31 and from July 01 to July31 of each year.

Transitional refund period and 6 months refund periods are prescribed below.

	01/01/19 – 31/01/20	01/02/20 – 30/06/20	01/07/20 – 31/12/20	01/01/21 – 30/06/21
Deadline for Refund requests	01/04/20 to 30/04/20	01/07/20 to 31/07/20	01/01/21 to 31/01/21	01/07/21 to 31/07/21

3.4 Refund process for Eligible Persons

All Eligible Persons refunds should be submitted online using NBR portal.

The following are general rules to follow:

- One refund application per account; Two applications for two different IBANs will be permitted after June 2020.
- Amendments are not allowed when refund are under process—Amendments will only be allowed if Eligible Persons receive a request to provide further information.

Please refer to the steps below to file for Eligible Persons refund.

1. Access the Login page on the NBR website using the following link: <https://www.nbr.gov.bh/>. Please note that the portal should be accessed via Google Chrome for optimal utilization.



Figure 5 NBR website

2. Log in to the portal using your designated User ID and Password (used during registration).

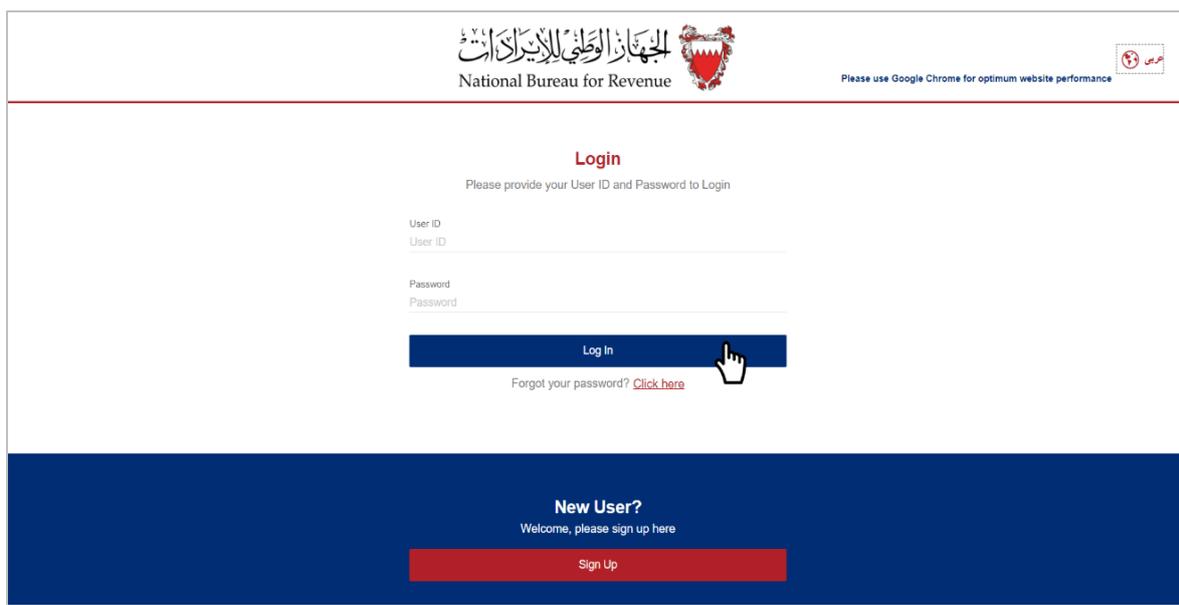


Figure 6 NBR login page

3. Click on Refund tile to raise refund request.

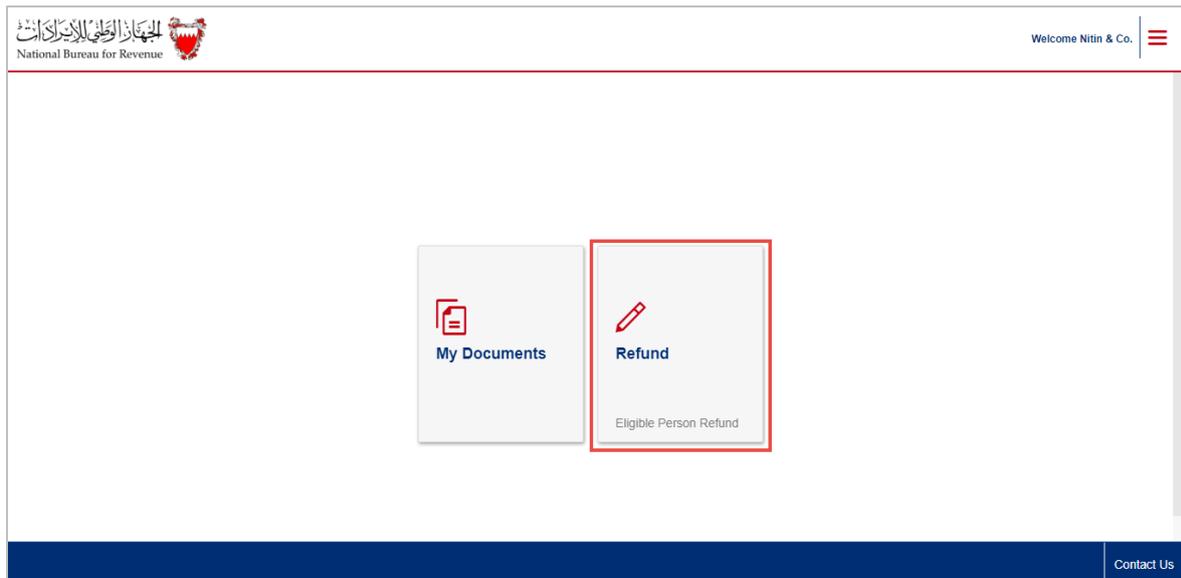


Figure 7 Account homepage

- Instructions will be displayed for refund form. Select the instruction checkbox and click on Next Step button. Eligible Persons must confirm and agree with the instructions to move forward with the form.

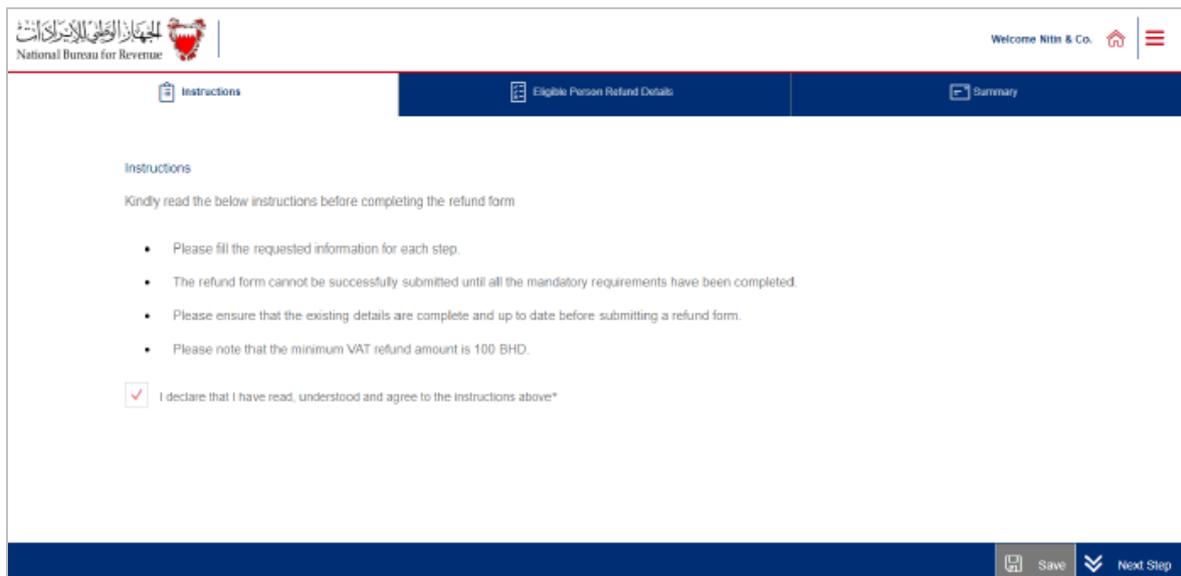


Figure 8 Instructions page

Note: Eligible person can save request progress by clicking the “Save” button at the bottom right corner.

- Eligible person details are displayed, prepopulated based on registration details.

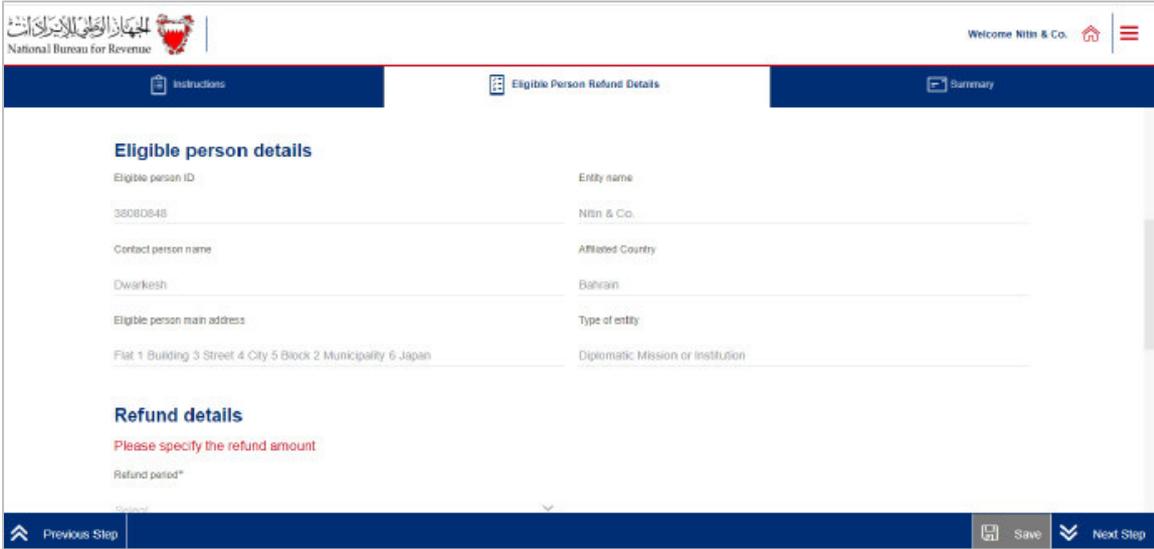


Figure 9 Eligible person details

6. Select the Refund period to raise refund request. Enter the amount to be refunded should be greater than 100 BHD.

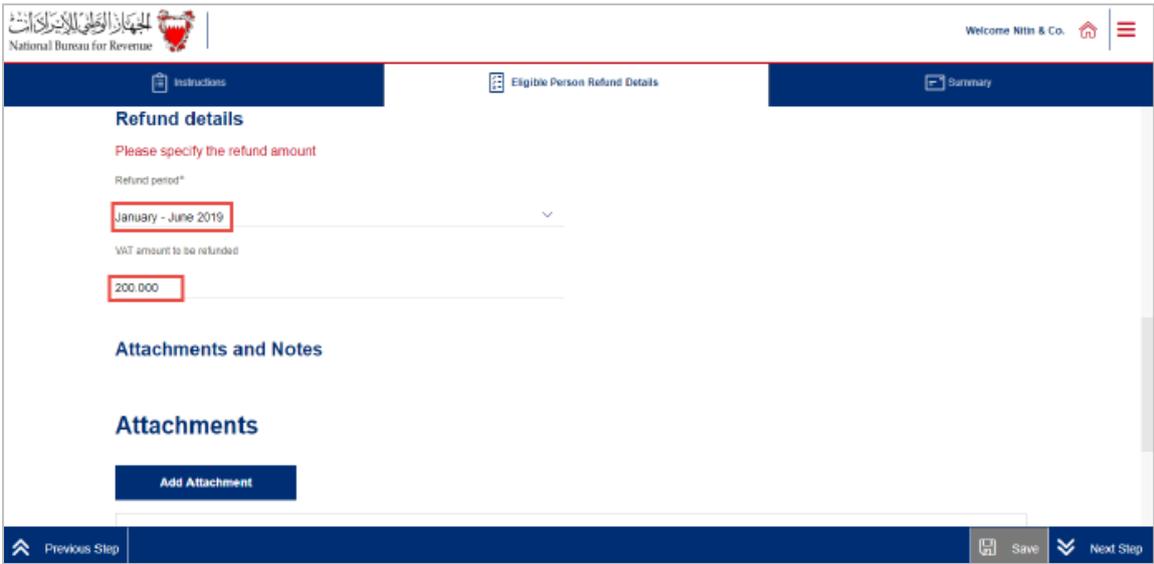


Figure 10 Refund details section

The “Attachment and Notes” section allows Eligible Person to submit supplementary information (e.g. invoices, payment information) to NBR.

If deemed necessary, NBR and Ministry of Foreign Affairs reserve the right to request additional information.

Save the form and upload all relevant documents.

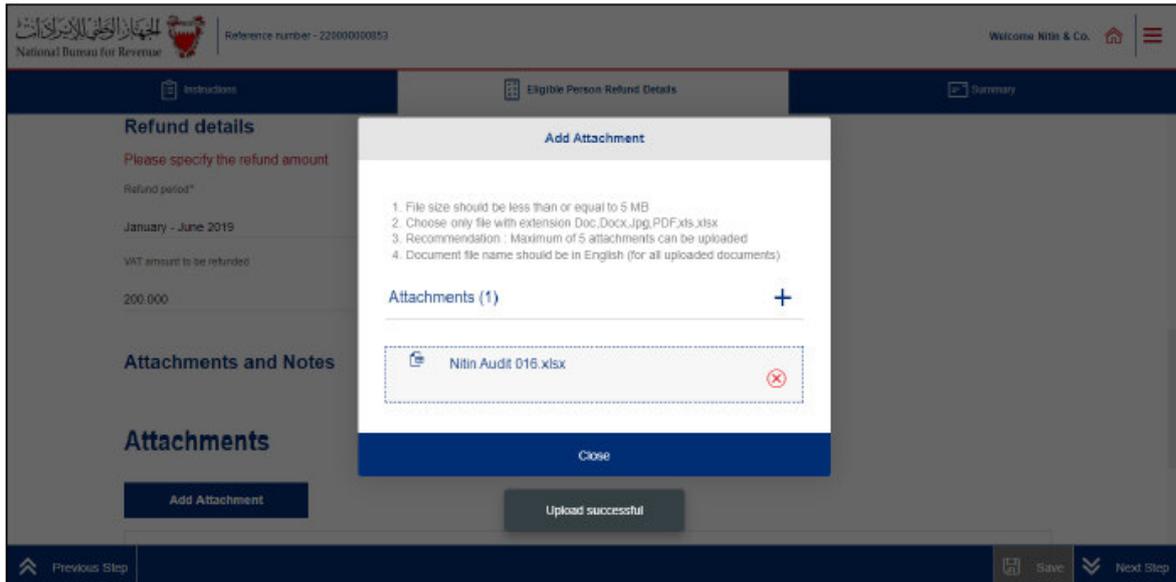


Figure 11 Adding support attachments

7. Eligible Person should download a sample refund attachment and should provide further explanations of the refund claim, if any.

Eligible Persons (EP) Refund Form
National Bureau for Revenue


 الجمارك والادخالات
 National Bureau for Revenue

Eligible Persons (EP) Refund Form

Supplier Information

Supplier TIN*	Supplier name*	Invoice number*	Invoice total amount*	Invoice VAT amount*	Description*

Figure 12 Refund sheet

8. Enter notes and select the confirmation checkbox. Click on Next Step button.

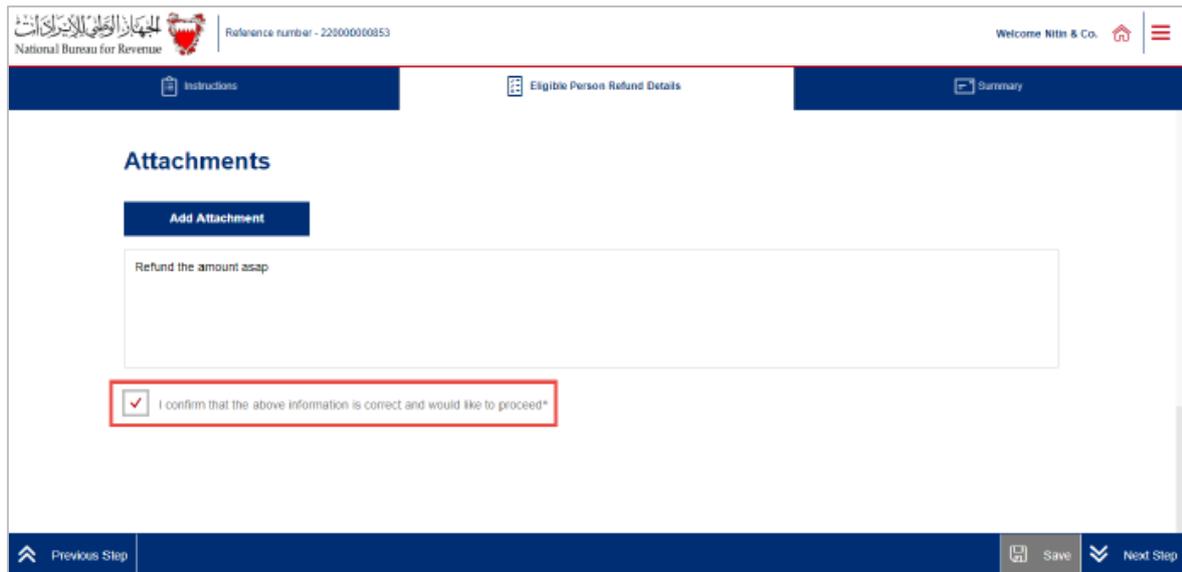


Figure 13 Confirmation checkbox

9. Select one of the IBANs in which Eligible Person wants refund to be disbursed from “Please choose an IBAN” dropdown.

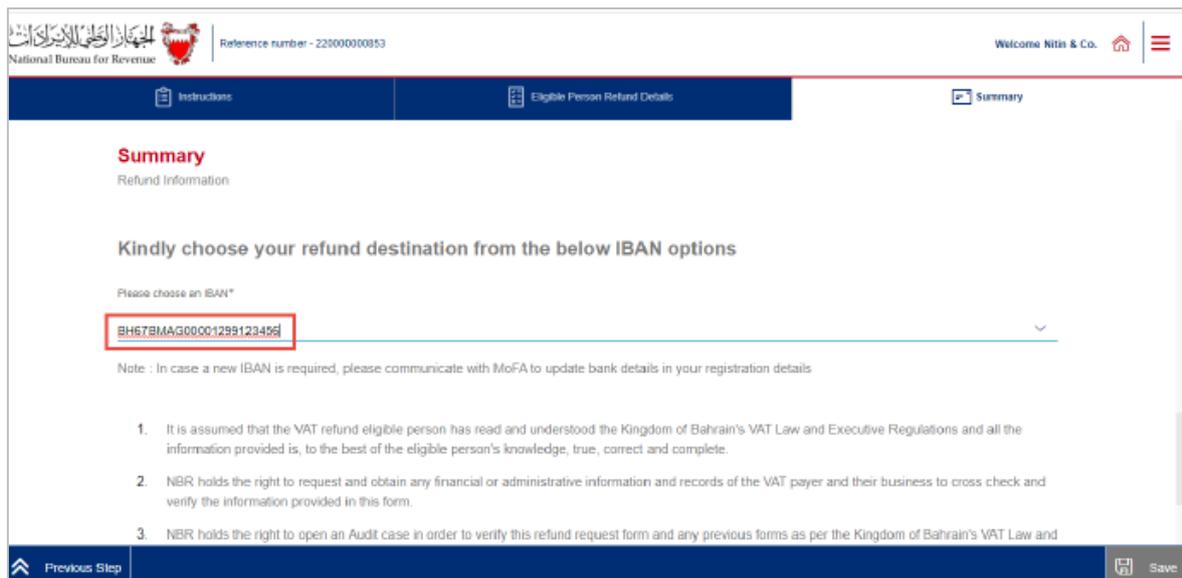
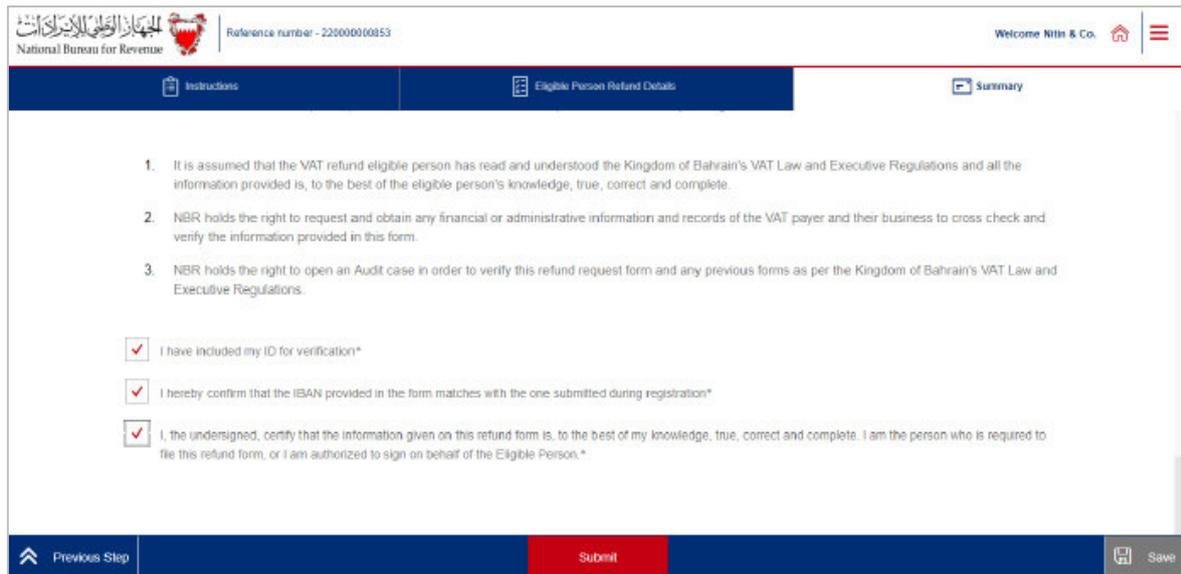


Figure 14 IBAN information

10. Select the declaration checkboxes and click on Submit button.



Reference number - 220000000853

Welcome Nitin & Co.

Instructions | Eligible Person Refund Details | Summary

1. It is assumed that the VAT refund eligible person has read and understood the Kingdom of Bahrain's VAT Law and Executive Regulations and all the information provided is, to the best of the eligible person's knowledge, true, correct and complete.
2. NBR holds the right to request and obtain any financial or administrative information and records of the VAT payer and their business to cross check and verify the information provided in this form.
3. NBR holds the right to open an Audit case in order to verify this refund request form and any previous forms as per the Kingdom of Bahrain's VAT Law and Executive Regulations.

I have included my ID for verification*

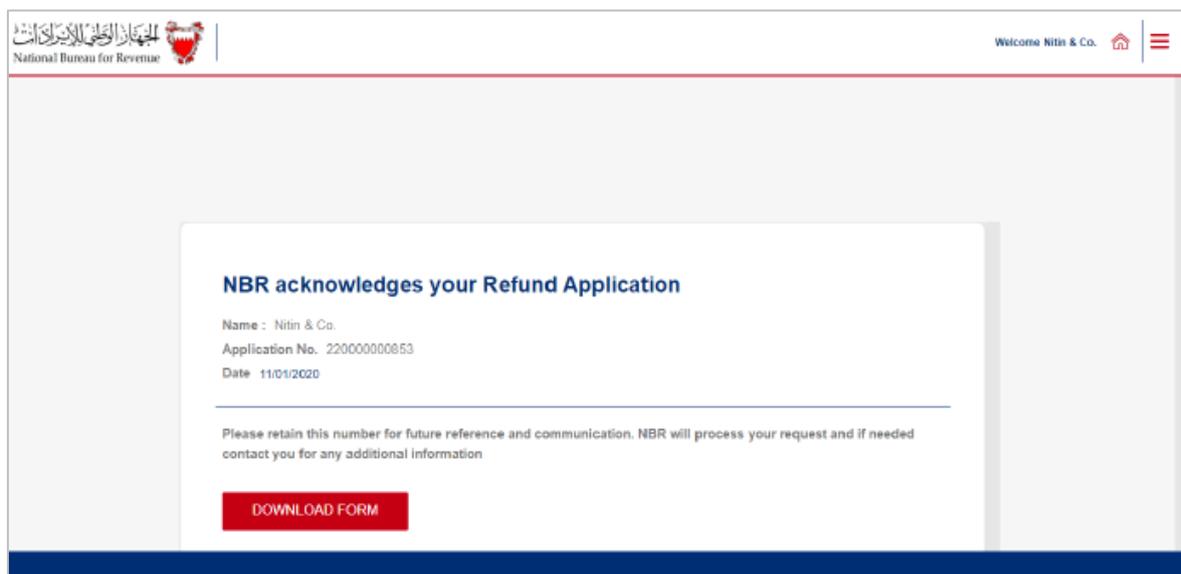
I hereby confirm that the IBAN provided in the form matches with the one submitted during registration*

I, the undersigned, certify that the information given on this refund form is, to the best of my knowledge, true, correct and complete. I am the person who is required to file this refund form, or I am authorized to sign on behalf of the Eligible Person.*

Previous Step | Submit | Save

Figure 15 Declaration checkboxes and refund request submission

11. Once the form is submitted, you will be redirected to a page confirming the successful submission of your form along with Application No. Eligible Persons should also expect to receive an SMS and email confirming submission.



NBR acknowledges your Refund Application

Name : Nitin & Co.
Application No. 220000000853
Date 11/01/2020

Please retain this number for future reference and communication. NBR will process your request and if needed contact you for any additional information

DOWNLOAD FORM

Figure 16 Confirmation page

12. Eligible Persons refund requests will be reviewed by Ministry of Foreign Affairs and NBR. After reviews, requests can be:

- Fully approved and refund issued to provided IBAN,
- Partially approved, or
- Rejected.

Eligible Persons should also expect to receive an SMS and email informing of the request's status, along with the reasons for partial approval or rejects.

