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Application Reference Number to be assigned by National Bureau for Revenue (NBR)



الهيئة الوطنية للإيرادات
National Bureau for Revenue

APPLICATION FOR REFUND OF VAT

by a non-resident person in the Kingdom of Bahrain

Details on the requirements to request a refund of VAT paid as a Non-Resident Person are described in Article 90 of the Executive Regulations of the VAT Law of the Kingdom of Bahrain

A. General Application Guidelines

1. An applicant must be neither registered nor obliged to register for VAT purposes in the Kingdom of Bahrain (i.e. does not make any supplies to customers not registered for VAT in the Kingdom of Bahrain which would result in an obligation to register for VAT purposes in the Kingdom of Bahrain)
2. Applications shall be submitted by March 31st following the end of the year in which the VAT was paid
3. Only a single application shall be submitted by a Non-Resident per calendar year
4. An applicant shall be entitled to a refund of VAT paid if the total amount being claimed is greater than or equal to BHD 200
5. The National Bureau for Revenue (NBR) can request the applicant to submit any additional information and documentation deemed necessary in order to enable it to examine the refund application
6. If the additional information is not submitted within 30 days of NBR's request, the application shall be rejected, and the applicant shall not be allowed to resubmit an application for the same calendar year
7. The country of residence of the applicant shall have a process to refund VAT to residents of the Kingdom of Bahrain either on a unilateral basis or under a reciprocity agreement concluded between the countries

B. Application Requirements

1. **Is this your first application for VAT refund for the respective calendar year? (check the appropriate field)**

Yes

No

2. **Official business name of Non-Resident Person**

Commercial Identification type in country of residence

Commercial Identification number in country of residence

Full address of the Non-Resident Person in country of residence

Postal code

City

Country

Full name of authorized person (responsible and officially authorized by the Non-Resident Person to submit the application)

Primary phone number

Mobile phone number

Email

3. **Applicant's business activity**

ISIC Rev4 Classification code¹

Description

In the case the applicant carries out both exempt and taxable supplies in its country of residence, please provide the proportion of VAT that the applicant is entitled to recover in its country of residence (%)

4. **Name of the relevant tax authority in the applicant's country of residence**

Tax Registration Number

1. Find your ISIC number in our business activity guide at https://www.nbr.gov.bh/vat_registration/business_activity_details

5. Period covered by refund request

From DD MM YYYY
To DD MM YYYY

6. Total amount of VAT refund requested BHD

7. International Bank Account Number (IBAN) / account details

Account in the name of: SWIFT-BIC code (Bank Identifier Code):

Note that 1) the applicant will bear the cost of any currency exchange fees, and 2) if NBR is unable to pay the amount to the bank account stated above in BHD, disbursement will be made in a suitable alternative currency

8. Total number of documents enclosed

Invoices: Other documents:

9. The applicant hereby declares:

- i. That the goods and/or services bought were used for reasons pertaining to the following business activities in the Kingdom of Bahrain (please provide below a description of the activities the goods and/or services were used for):

- ii. That the applicant has not engaged in the provision of goods and/or services to customers not registered for VAT in the Kingdom of Bahrain that would result in an obligation to register for VAT in the Kingdom
- iii. That the information provided is, to the best of the applicant's and authorized person's knowledge, true, correct and complete
- iv. That the applicant undertakes the responsibility to return any VAT refund amounts wrongfully obtained

C. Additional documents required

1. Identification document of the authorized contact person mentioned in Section B of the application
2. Confirmation and evidence (e.g. directors' certificate issued by the authorized body in the country of establishment) that the authorized person mentioned in Section B of the application is eligible to act as contact person for the refund request
3. Certificate or official letter issued by the tax authority of the country of residence of the applicant clearly indicating the VAT/ tax registration number of the applicant mentioned in Section B of the application
4. If the applicant is a member of a VAT/tax group, official document from the relevant tax authority detailing the VAT/tax group's members
5. Certificate or official letter issued by the bank proving that the bank account provided in the application is in the name of the Non-Resident
6. Copies of VAT invoices issued by Bahraini suppliers to the applicant (please note NBR may request original or notarized copies of VAT invoices if deemed necessary)
7. Completed excel spreadsheet using the template provided by NBR, itemizing the invoices to which the application relates
8. Where the applicant is partially exempt from VAT in its country of residence, evidence as to the amount of VAT it can recover in that country (e.g. confirmations issued by the tax authority of its country, calculations of the VAT claimed by the applicant through VAT returns, financial statements showing the various sources of income)
9. Evidence from the competent tax authority of the country of residence of the applicant that they allow Bahraini entities to request VAT refunds either based on a reciprocity agreement or unilaterally

At (place) _____ on (date) _____

Full name of Authorized person _____

Signature and applicant's stamp _____

For further information, please contact: registration@nbr.gov.bh