

# Indirect Tax Update

## Bahrain VAT return presented by NBR to IT advisors

Dear Valued Clients and Contacts,

Yesterday the National Bureau for Revenue (NBR) has conducted an introductory VAT workshop for IT vendors with KPMG present and where the future Bahrain VAT return format was presented.

Based on the slides that were presented in the workshop, we expect that the VAT return format will look as follows:

<b>Bahrain VAT Return</b>				
		<b>Amount (BHD)</b>	<b>Adjustments/ apportionments (BHD)</b>	<b>VAT amount (BHD)</b>
<b>Sales</b>				
1	Standard rated sales		-	-
2	Supplies to registered customers in the GCC states		-	
3	Standard-rated supplies under domestic reverse charge		-	
4	Zero rated domestic sales		-	
5	Exports			
6	Exempt sales		-	
7	<b>Total Sales</b>		-	-
<b>Purchases</b>				
8	Standard rated domestic purchases		-	-
9	Imports of goods through customs (both paid and deferred)		-	-
10	Imported services subject to the reverse charge		-	-
11	Standard-rated purchases under domestic reverse charge		-	
12	Purchases from non-registered vendors, Zero rated, and exempt purchases		-	
13	<b>Total Purchases</b>		-	-
14	<b>Total VAT Due for current period</b>			-
15	Corrections from previous period (between BHD +/- 5,000)			-
16	VAT credit carried forward from previous period(s)			-
17	<b>Net VAT due (or reclaimed)</b>			-

Please note that this is not the final version (not officially published by the NBR). A final version will be released by the NBR alongside with a VAT return guide.

We will update you once the final reporting requirements are published. If you are working with KPMG on your VAT readiness project, your team will be in touch early next week to discuss actions and roll out.

For more information, please [contact us](#).

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