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FAQs on conciliation of VAT evasion crimes published by NBR

The National Bureau for Revenue (NBR) has recently added a new section regarding conciliation in cases of VAT evasion crimes to the Technical FAQs published on their website.

As per Article 64G of the VAT Law, a person accused of committing acts of tax evasion or his VAT agent may submit an application to the Minister of Finance for conciliation before the criminal lawsuit is filed or during the hearing at the competent court. Conciliation is essentially a settlement between the NBR and the VAT payer (outside of the criminal court) for a VAT evasion crime.

The acceptance of this application by the Minister of Finance (or his delegate) will result in termination of the criminal case. In case the application is rejected, prosecution of the criminal proceedings of the VAT evasion crime will resume.

For submitting the application, the conciliation request form must be filled and sent to inspections@nbr.gov.bh. The accused or his VAT agent will be required to pay the minimum fine for the offense along with the amount of VAT for making the application.

To read the FAQs on conciliation of VAT evasion crimes, click [here](#).

The above is for general information only and is not intended to address the circumstances of any particular scenario. Please seek professional advice in relation to your particular circumstances.

Mubeen Khadir

Partner - Head of Tax & Corporate Services
T: +973 3222 6811
E: mubeenkhadir@kpmg.com

Omar Hisham

Senior Manager
T: +973 3840 7759
E: sosaid@kpmg.com

Hasan Khalaf

Manager
T: +973 3636 6462
E: hakhalaf@kpmg.com

Mansoor AlWadaie

Manager
T: +973 3998 8098
E: malwedaie@kpmg.com

Shashank Chandak

Manager
T: +973 3553 1905
E: shashankchandak@kpmg.com

DaoHan Hung

Manager
T: +973 3907 7964
E: hdaohan@kpmg.com