

Kingdom of Bahrain - VAT Agent/ VAT Representative Guide

National Bureau of Revenue (NBR) has published the guide to provide an overview of conditions and process to become VAT agent or vat representative in Bahrain, as well as how taxable persons can appoint a VAT agent or representative to act on their behalf.

Some of the key highlights of guide are as follows:

- **VAT agent** is a person who is authorized by NBR to act as an agent on behalf of a Taxable person in his name and on his behalf in relation to the VAT payer's obligations towards the NBR.
 - VAT agents can perform different activities on behalf of the taxable person such as preparing and submitting VAT returns, making enquiries to the NBR, submitting reconsideration requests and filing VAT appeals to the NBR etc.
 - VAT agent appointment is a voluntary appointment at the discretion of taxable person.
 - Appointing a VAT agent does not transfer a taxable person's VAT obligations to that agent.
- **VAT Representative:** Non-resident VAT payers who are obliged to register for VAT in Bahrain have the option to appoint a VAT representative. A VAT representative replaces the VAT payer in his relationship with the NBR and becomes responsible for all the VAT payer's obligations towards the NBR. VAT representative will be the first point of call for NBR in case of any question or audit.
- VAT agent or representative in Bahrain has to take the authorization from the NBR. Natural or legal person can apply for authorization subject to following conditions:
 - The person must be resident in Bahrain;
 - The person must be a person of good conduct and reputation and must never have been sentenced to a restriction of freedom in a crime against honor;
 - A **natural person** must hold a university degree, accounting or legal qualification which has been certified and approved by the Ministry of Education; and
 - A **legal person** must carry on the proposed VAT agency / representative services under a valid and active commercial registration.
- Applicant has to pay a fee of BHD 300 while applying for the authorization. Once authorized, VAT agent or representative will receive a certificate and unique VAT registration number. This certificate is valid for three years and can be renewed.
- Person who want to register as VAT agent or VAT representative can apply via NBR online portal and will need following documents:

Documents required for Natural persons (i.e. individuals):

- Copy of his Central Population Registry (CPR);
- A copy of the applicant's university degree, accounting or legal qualification as certified by the Ministry of Education;
- A certificate of good conduct issued by Ministry of Interior in Bahrain; and
- Proof of home address (e.g. utility bill), not older than three months.

Documents required for Legal persons (i.e. companies, partnerships, other bodies corporate):

- Copy of Commercial Registration (CR) certificate or any other eligible identification document;
- An authorization certificate for the person who will be the primary contact with the NBR; and
- A copy of the ID of the primary contact person.

The guide details the process of application for a person to become a VAT agent or representative. Click [here](#) to access the guide.

VAT payer appointing a VAT agent/ VAT representative

- VAT agent - To appoint VAT Agent, Taxable person appointing him or VAT Agent must notify the NBR within 30 days of the appointment. This is done through the online appointment process and the steps are included in the guide. Taxable person appointing VAT Agent remains liable to the NBR for all his liabilities.
- VAT representative - Non-Resident Taxable person has to make a service request (through the NBR portal) for the appointment of VAT representative and relationship will be effective from the date of approval of NBR. VAT representative is jointly liable with taxable person who appoints him to pay VAT (including penalties).

If you would like to discuss any VAT matters, please drop us an email at info@premier-brains.com or call us at + 971 4 3542959.

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