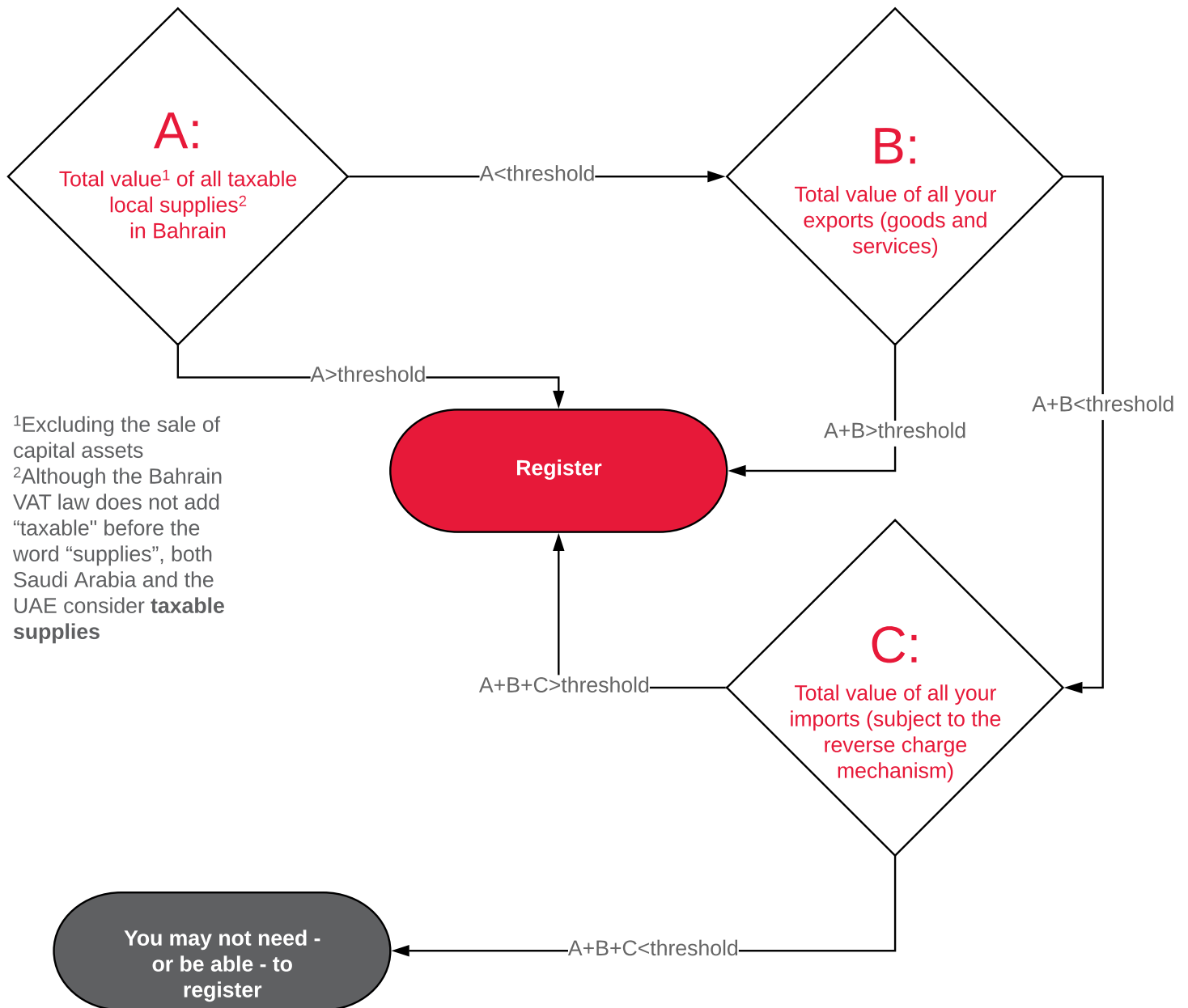


## Determining your requirement to register



### Notes:

The mandatory registration threshold (MRT) under the Bahrain VAT law is BD37,500 and the voluntary registration threshold (VRT) is BD18,750.

Bahrain's Ministry of Finance (MoF) has confirmed mandatory registration deadlines:

- Turnover above BD5m – registration deadline of 20 December 2018 with an effective date of 1 January 2019
- Turnover above BD500K and less than or equal to BD5m – registration deadline of 20 June 2019 with an effective date of 1 July 2019
- Turnover above BD37.5k and less than or equal to BD500K – registration deadline of 20 December 2019 with an effective date of 1 January 2020
- No turnover threshold for non-residents who meet the requirement to register – registration deadline of 20 December with an effective date of 1 January 2019

Once all six countries have implemented VAT, supplies that are 'out of scope' will not be considered exports and will be excluded from the registration test.