

# VAT brief | NBR updates FAQ section

Kingdom of Bahrain | 23 August 2020



Bahrain's National Bureau for Revenue (NBR) has updated the frequently asked questions (FAQs) section on its website to clarify the VAT objection and appeal process. If an NBR assessment or penalty has been received, carefully consider whether requesting a review or appealing is an appropriate response.

**What should taxpayers do if a contested assessment – this could be a VAT return or penalty letter – is received?**

Write to the NBR's internal review and appeals (R&A) section.

**When can taxpayers submit requests to R&A?**

Taxpayers have 15 days from the date of notification of the assessment to submit a review request using the NBR portal. Once submitted, R&A will review the taxpayer's request in light of all available information. Within 30 days, the taxpayer should receive a response from the NBR with a decision (to uphold, amend or cancel the assessment); a request for further information; or an extension. If there's no response within 30 days, consider the request rejected.

**Does a taxpayer have to pay assessed amounts before applying to R&A?**

No

**Are R&A requests free?**

Yes

**What happens if a taxpayer disagrees with an R&A decision?**

Taxpayers can appeal to the independent VAT Appeals Review Committee (VARC), which is charged with objectively and independently considering VAT appeals.

**Is there a time-frame on VARC appeals?**

Taxpayers have 30 days from the date of the NBR's decision to appeal.

Please contact us if you have received an NBR assessment or a penalty and wish to discuss your options.

**What matters can be appealed to VARC?**

- NBR assessments (such as VAT returns and penalties) - as long as 15 days have elapsed since the assessment was received and a request has not been made to R&A
- R&A decisions
- Implied R&A decisions (where taxpayers don't receive a response from R&A within 30 days)

**How can taxpayers appeal to VARC?**

Email [appealscommittee@nbr.gov.bh](mailto:appealscommittee@nbr.gov.bh) in **Arabic**.

**What information must be contained in a VARC appeal?**

- Details of the taxpayer
- Reference number of the NBR decision
- A letter in Arabic containing the reasons and legal basis for the appeal - a copy may also be submitted in English
- The relevant VAT period
- Any supporting documents or information that VARC needs to consider
- The email address of the appellant and/or their agent or representative

**Do taxpayers have to pay assessed amounts before applying to VARC?**

Yes – VAT liabilities and any outstanding penalties must be paid before appealing.

**Are VARC appeals free?**

No - but the fee amount is not set yet.

## Contact us:



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