



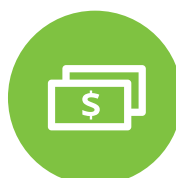


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# General

## Is the value added tax (VAT) legislation in the Kingdom of Bahrain (Bahrain) published?

Bahrain's parliament has confirmed that VAT will be implemented from January 1, 2019. The draft domestic VAT law (the VAT law) became available in Arabic on 9 October, 2018. An official English translation of the VAT law has not been released at the time this document went to print. (We have an unofficial translation which is available through our [VAT in the GCC app](#)).

Although no official announcement has been made, we expect the implementing regulations referenced within the VAT law to be released in the near future, and no later than 15 days after the implementation date.

## How can I prepare for VAT in the absence of complete domestic legislation?

Businesses can proceed in the preparation for VAT based on the VAT law, the content of the Gulf Cooperation Council (GCC) Unified VAT Framework Agreement (VAT Agreement), experience with VAT in the Kingdom of Saudi Arabia (KSA) and United Arab Emirates (UAE), and international best practice.

Considering the limited time until the implementation date, we recommend businesses to undertake such projects as a **matter of urgency**. It is noted that there is an increased level of uncertainty in some sectors (for example, financial services and real estate). However, based on experiences in the UAE and KSA,

uncertainty will likely remain even after the publication of the implementing regulations.

## Do you think that there will be much variance in application of the rules in Bahrain compared to the other VAT implementing member states?

There will be a level of variance in application of the rules across the GCC member states. This is due to the fact that there are some provisions within the VAT Agreement which are compulsory, others which are optional, and those where there is a choice to be made on the treatment at a local level. Indeed, we can see in the publication of the VAT law that Bahrain has allowed for a zero rate for oil, oil derivatives and the gas sector, which contrasts to the position taken in KSA. Further details on these variances will be clarified in the implementing regulations.

## Which countries will implement VAT next?

The Sultanate of Oman and the State of Qatar have indicated that an implementation date of late 2019 or early 2020 may be likely. The Government of the State of Kuwait has indicated that VAT will be implemented in 2021.

## What are the VAT registration requirements in Bahrain?

The VAT law is consistent with the VAT agreement, and sets out that a business established in Bahrain which is performing economic activities must register for VAT if it undertakes taxable supplies or imports exceeding the mandatory registration threshold of

approximately Bahraini Dinar 36,500 or US\$ 100,000.

A business established in Bahrain may choose to register for VAT voluntarily if its supplies and imports are less than the mandatory registration threshold but exceed the voluntary registration threshold of approximately Bahraini Dinar 18,250 or US\$ 50,000.

Those businesses with a taxable turnover above the voluntary threshold and below the mandatory threshold should consider whether it would be beneficial to register for VAT. Consideration should be given to factors such as the VAT status of customers, value of VAT estimated to be incurred on costs, reputational impact and internal resourcing when analyzing whether to voluntarily register for VAT.

A business which is not established in Bahrain is required to register for VAT in Bahrain if it makes any supplies in Bahrain on which it is required to remit VAT (e.g. the place of supply is in Bahrain and the customer is not able to self-account for the VAT due under the reverse charge mechanism). There is no threshold test in respect of non-resident businesses.

## Method of registration in Bahrain

As per the provisions in the VAT law, and consistent with both the UAE and KSA, VAT registration is expected to be largely online. Additional documentation may be requested offline. It is likely that a payment will need to be made to the tax authorities in order to VAT register.

The expectation is that the registration platform will be available in English, similar to both the UAE and KSA. However, supporting documentation may be requested in Arabic or translated into Arabic where necessary.

### **Establishment VAT registration requirement**

If an entity has a Permanent Establishment (PE) for corporate tax purposes in Bahrain, then it is very likely to also have a fixed establishment for VAT purposes.

Where it is unclear which establishment of a legal entity (i.e. the overseas head office or the Bahraini PE) has made a supply, an analysis would be required to determine the establishment most closely connected with the supply.

This is a complicated area and you should speak to your adviser for further information.

### **What if the only supplies made in Bahrain are zero-rated supplies?**

Taxable supplies include zero-rated supplies and therefore count towards the mandatory registration threshold. However, as per the provisions in the VAT law, the Bahraini tax authority may allow an exclusion from registration for businesses making wholly zero-rated supplies. This is consistent with the approach in both the UAE and KSA.

We note that this exception from registration in both the UAE and KSA requires an application to be made to the tax authorities.

### **Will a business selling across the GCC be liable to register in Bahrain if it is established and VAT registered in the UAE or KSA?**

A business selling across the GCC will be required/entitled to register for VAT in Bahrain if the nature of its supplies requires it to be (e.g. the place of supply is in Bahrain and the reverse charge mechanism cannot be used).

VAT registration obligations are determined on a country-by-country basis in accordance with the nature of the supplies made.

### **Will there be group tax (VAT) registrations permitted for companies in Bahrain?**

Bahrain has opted to implement tax groups between two or more taxable persons residing in Bahrain. Further conditions and provisions for establishing a tax group will be included in the implementing regulations.

It is not possible to group a Bahraini legal person with a legal person not resident in Bahrain.

### **Which supplies will be subject to the standard rate in Bahrain?**

The standard rate of 5% VAT will be applied to most domestic supplies of goods and services in Bahrain.

Bahrain has chosen to zero rate a number of supply types. Some of the more common zero-rated supplies include the export of goods and services to customers outside the GCC, preventative and basic healthcare, medical equipment and education.

In comparison to the UAE and KSA, Bahrain appears to allow more extensive zero rating in several sectors. For example, in addition to international transportation of goods and passengers, also the local transportation sector is zero rated.

Bahrain has also applied the zero rate to certain supplies of investment gold, silver and platinum, similar to the UAE. In addition, Bahrain also allows suppliers to zero rate the first supply after the extraction of gold, silver and platinum where done for trading purposes and applies the zero rate to the supply and import of pearls and precious stones.

Unlike the the UAE and KSA, Bahrain has also opted to zero rate basic foodstuffs.

We expect a more detailed list in this respect to be circulated at a later stage. While generally welcomed by consumers, such zero ratings can create complexities for suppliers if not sufficiently detailed.

In terms of the real estate sector, while construction of new buildings is zero rated for VAT, the sale and lease of real estate and bare land will be exempt from VAT. It has not been specified in the VAT law whether the exempt treatment will only apply to residential real estate, or if commercial real estate will be covered as well. While the exemption appears quite comprehensive, the treatment of commercial real estate should be confirmed once the implementing regulations to the law have been released.

The zero rate will also be applied to supplies within the oil, oil derivatives and gas sector. It is not clear how broadly this will apply at this stage, but it is expected to be limited to products rather than wider supplies within the sector. In particular, it is not clear if the zero rate will apply at the retail level.

All of this demonstrates that member states will take differing positions in respect of the zero rate, consistent with domestic policy settings, and that even similar exceptions may be treated differently.

### **GCC international services to a taxable customer**

According to the VAT Agreement, the place of supply of intra-GCC international services (excluding exceptions for services closely connected to the country of performance or to land and buildings) to a taxable (business) customer will be the location of the recipient of the service, with the recipient in another GCC member state required to reverse charge local VAT.

The customer's VAT number in the member state of establishment must be shown on the VAT invoice to confirm the taxable status of the customer in that member state.

Bahrain has confirmed in the VAT law that similarly to the transitional arrangements in place in the UAE and KSA, it will treat these types of services as exports when supplies are made to non-implementing states. Moreover, where a state does not recognize Bahrain as an implementing state, it will also be considered a non-implementing state by Bahrain. Due to the wording of the relevant provisions, some complexities may arise in applying the provision in practice. Given its importance, we expect this matter to be clarified in additional guidance released by the Bahraini tax authorities in due course.

#### **Export of services outside of the GCC (taxable customer)**

The supply of services to recipients not established in the GCC will, in principle, be zero rated as an export from Bahrain, but the interpretation of which services qualify under this rule is not clear at this stage and may differ from the treatment applied in other GCC member states.

Based on the VAT law, the recipient must benefit from the service outside Bahrain in order for the zero rating to apply. We expect the implementing regulations to clarify this and other criteria that generally exists in order for the supplier to be allowed to zero rate the services provided to non-GCC residents.

#### **Use and enjoyment for ESS**

Use and enjoyment provisions exist for the supply of Electronically Supplied Services (ESS) and telecoms in the VAT agreement. It is anticipated, following other GCC member states, that in Bahrain VAT on Business-to-Business (B2B) ESS will be reverse chargeable by the recipient. This would appear to be the case based on the wording in the VAT law, but we suggest for further analysis to be performed by businesses making such supplies once the implementing regulations have been released.

Given the mandatory VAT registration requirements for non-residents and non-resident ESS suppliers that service the business to consumer (B2C) market in Bahrain are likely to have a VAT registration obligation. This is also the case in both the UAE and KSA.

#### **Purchase of international services**

The purchase of international services, (both intra-GCC and from outside the GCC) are to be treated as reverse chargeable under the VAT agreement.

In Bahrain, and consistent with the domestic VAT legislation in both the UAE and KSA, this is broadly expected to operate in the same manner with a fully taxable customer charging output VAT and taking an (equal and offsetting) input tax credit in its VAT return. It should be broadly cash flow neutral for such businesses.

Although the reverse charge is a common VAT mechanism, it requires careful consideration from a systems configuration, compliance and control perspective.

#### **Branch to head office (or branch to branch) transactions**

Branches of the same legal entity should not be viewed for VAT purposes as distinct legal entities. Consequently, supplies of services between a head office and branch, or between different branches of the same legal entity should (in principle) be disregarded for VAT purposes in Bahrain.

We do note, however, that this treatment has not been explicitly discussed in the VAT law. In practice, we have seen the tax authorities in the GCC may challenge this position, or there may be inconsistent application of this approach by the tax authorities within a member state.

#### **Intra-GCC, cross-border sale of goods (taxable customers)**

The sale of goods transported from one GCC member state should occur with no VAT being charged on a cross-border sale.

In principle, the customer's VAT number in the destination is required, along with suitable evidence that the goods have been shipped to that location, and the customer self-accounts for local VAT in the country of receipt.

However, we note that similar to both the UAE and KSA, Bahrain has adopted transitional rules in respect of implementing these provisions. Until such time as other GCC member states have implemented VAT and an electronic service system is established to manage intra-GCC VAT payments, all intra-GCC, cross-border supplies of goods should be treated as an export of goods outside of the GCC (refer to the below).

#### **Export of goods (outside of the GCC)**

The sale of exported goods from Bahrain will be zero rated (with the right to input tax recovery) where the timing and documentary requirements are met. Businesses must be able to provide evidence that the goods have been exported/shipped within the required time limits in order to apply the zero rate, otherwise the supply should be treated as subject to VAT at 5%.

#### **Intra-GCC, cross-border purchase of goods**

Where there is an intra-GCC, cross-border sale of goods to a VAT registered recipient, VAT should be accounted for under the reverse charge in the GCC member state of destination. However, please note the comments above in relation to the transitional rules in place in Bahrain. Consequently, the intra-GCC purchase of goods will be treated as an import into Bahrain until the electronic service system is established.

Once the intra-GCC rules have been implemented, where the customer is not a taxable person there will be 'distance selling' rules that apply once the local VAT registration threshold is exceeded, requiring the GCC supplier to account for VAT in the destination country. For suppliers not exceeding that threshold of distance sales, the place of supply will remain in the supplier's country.

### Is there a specific form for the tax invoice?

The VAT agreement states that each GCC member state must determine the form of the tax invoice, the period of time for its issuance and the invoice contents. It also allows for the issuance of simplified invoices under specific terms and limitations.

In Bahrain tax invoices must be issued by the 15<sup>th</sup> day of the month following the date of supply. The implementing regulations, once released, will specify the requirements for a tax invoice. We expect these requirements to be broadly consistent with those within the UAE and KSA. For example, this may include:

- Date of issuance and date of supply
- The words 'tax invoice' on the document
- Name and address of the supplier and customer and their tax identification number
- A unique and sequential reference number
- A description of the goods delivered or services rendered and the corresponding quantity
- The VAT rate applicable and the VAT amount payable in Bahraini Dinar

In KSA there is a requirement for all VAT records to be retained in the Arabic language, including the issuance of tax invoices. These language requirements may create issues for businesses using global IT systems which do not support

Arabic, or where system databases are currently maintained in a language other than Arabic.

It is not yet clear whether the Bahraini implementing regulations will insist upon Arabic invoicing. These types of system issues typically take time to address. Given the short timeframe for implementation, workarounds may be required in the interim, should Bahrain impose a similar requirement.

### Is VAT to be charged in local currency only? What about GBP or US\$ billing?

Even if the supplier issues invoices in a different currency, a tax invoice should contain the VAT amount in Bahraini Dinar. Filing will also have to be completed in the local currency.

Bahrain requires that a specific daily exchange rate prescribed by the Central Bank of Bahrain is applied on conversions for VAT invoicing purposes. This requirement should be carefully considered as amending the source rate in systems may be challenging. Businesses operating in sectors where the customers may be eligible for preferential exchange rates, such as banking, should also carefully consider how to apply the Central Bank rate to customer transactions in these cases.

### What will be the VAT return filing requirement? Will it be monthly/quarterly?

Filing frequency and any threshold determination for this will be set out in the implementing regulations. However, we expect monthly submission of VAT returns could be applicable to large taxpayers and quarterly submission of VAT returns to small and medium taxpayers.

Returns are expected to be filed online via populating the various data through an online filing platform. It is not expected

that an XML upload, or SAF-T type file will be required, although such a requirement may be introduced in due course (but in any case not for go-live on 1 January, 2019).

While populating the online form is a relatively simple process, such filings are prone to manual errors. We suggest that risk in this respect is mitigated through appropriate controls.

### VAT repayment

Where a taxpayer's input tax exceeds output tax, a VAT refund is, in principle, payable. However, the conditions for actually receiving a cash refund (versus a carry-forward credit) in Bahrain should be clarified in the implementing regulations.

We note that in both the UAE and KSA a request for refund can be made on the VAT return itself. Although time limits may be specified in the domestic legislation, the time taken for any refund to be made may be dependent on the review, validation, and approval of the tax authorities.

Businesses that are routinely in a refund position, such as net exporters of goods or services, may be significantly impacted from a cash flow perspective by the VAT repayment mechanism. Such businesses should carefully consider cash requirements to ensure that potential delays or a longer refund cycle does not cause operational issues.



# Financial services

## **Will the exemption be only for interest-based products? Or will certain fee-based services be exempt?**

The Bahraini VAT law dictates that certain financial services will be exempt from VAT. Similar to both the UAE and KSA, fee-based financial services, where the consideration is in the form of explicit fees, commission or a commercial discount, will be taxed but margin-based products and interest charges are exempt. The treatment will be specified in the implementing regulations.

## **Will Islamic banking transactions be treated on a par with conventional financial transactions for VAT, - e.g. the buy and sell of underlying commodities will be taxable supplies and input tax creditable?**

To ensure that there are no inconsistencies between the VAT treatment of standard financial services and Islamic finance products, the VAT treatment of Islamic finance should be aligned with the treatment of similar conventional financial services. Each GCC member state may provide further guidance in due time on how the treatment should be applied in practice to achieve a similar outcome and to ensure that the customers selecting the Islamic finance product do not suffer a higher VAT cost than the customers selecting the conventional finance option.

## **What input tax recovery mechanisms will be available for financial services?**

Businesses will be expected to apportion partially recoverable input tax between the taxable and non-taxable supplies. GCC member states are entitled to direct the apportionment method. For example, the UAE has stated that the standard apportionment method should be the ratio of recoverable input tax to total input tax incurred, while KSA applies an output-based approach. For Bahrain, further guidance regarding the above will be included in the implementing regulations.

The VAT Agreement also allows the GCC member states to introduce a fixed input tax recovery rate for businesses operating in the financial services sector. This option has not been applied by either the UAE or KSA. Whether the implementing regulations in Bahrain will permit eligible businesses to apply a fixed rate on input tax recovery should be verified once released. A fixed input tax rate mechanism is generally welcomed by businesses due to its simplicity when compared to the partial exemption calculations discussed above.

## **Can input tax be recovered on 'specified financial services'?**

The VAT Agreement does not explicitly state that input tax can be recovered on 'specified financial supplies' (i.e. certain financial services provided to non-GCC resident customers). However, it is conceivable that some GCC member states will permit input tax recovery on specified financial supplies, especially when one considers that the VAT Agreement envisages exported services will be zero rated. This is the case in both the UAE and KSA, and we expect a similar treatment could apply in Bahrain as well. However, the VAT law does not include such provisions and the treatment must be verified based on the implementing regulations once released.

## **Will insurance be taxable?**

It is expected that insurance may well be taxable in Bahrain, with the possible exception of life insurance (which is exempt in the UAE and KSA, for example). We expect the same treatment to apply to the equivalent Islamic products. The VAT law does not comment on the VAT treatment of insurance products.





# Imports and exports

## Are imports subject to VAT?

Import VAT will be payable in addition to any customs duty due on movement of goods into the GCC. However, if the importer of record is VAT registered, a reverse-charge mechanism may become available to allow the importer to 'pay' and 'recover' the import VAT at the same time, mitigating any cash flow impact.

Unlike in the UAE, in Bahrain the application of this reverse charge is not automatic. Instead, businesses are required to apply for the reverse charge to become applicable on their imports. If approved, this will provide a significant cash flow advantage for businesses that import significant amounts of goods to Bahrain and are eligible for full input tax recovery on those goods. The implementing regulations will provide further information in this respect.

Non-VAT registered importers are expected to be required to pay import VAT to the customs authorities prior to the goods being released.

## What about goods in transit between GCC member states?

If goods are imported by a taxable person from outside the GCC and the goods are then moved to another GCC member state (e.g. outside a customs suspension procedure), VAT will be payable at the first point of import.

Although this VAT may be recoverable in the destination country, the exact mechanism for transferring the VAT from the first point of import to the destination country has not been specified at this time as the intra-GCC rules for supplies of goods and services are currently not being applied.

## If you have a customs duty exemption, will there be VAT on import?

In accordance with the VAT agreement, the VAT law lists certain customs duty exemptions (e.g. diplomatic exemption) which allow for a VAT exemption on import, and customs suspension arrangements which allow for certain VAT relief.

However, there may be additional customs exemptions which may not be included (for example, duty exemption through preferential origin, or local industrial exemptions).

## Will there be any deferral of import VAT?

There will be a possibility to defer import VAT in Bahrain using the reverse charge mechanism described above. How the deferral will be arranged in practice must be confirmed based on the implementing regulations once released.

## Are indirect exports (i.e. exports by a customer) zero rated?

Following the VAT agreement, the VAT law states that exports should be subject to the zero rate. However, it is up to each GCC member state to determine what qualifies as an export and the conditions that need to be met. The VAT law does not include any provisions on indirect exports.

The UAE and KSA have indicated that indirect exports may qualify for the zero rate where the specific requirements of such are met. The exact conditions, if any, in Bahrain will need to be confirmed in due course.

## Exports are subject to the zero rate; does it mean that I can refund what I have paid previously as VAT?

Where a VAT-registered business performs zero-rated activities (e.g. export of goods), the VAT charged on any corresponding expenses should in principle be recoverable in full, provided these relate directly to those zero-rated supplies and the relevant evidence is retained.

## Is there any provision planned for simplified triangulation?

The VAT agreement does not foresee any provision for the simplification of triangular transactions.



# Free trade zones

## **Are there any special economic/export zones?**

Bahrain has certain areas that are considered free trade zones (FTZs). These FTZs confer a number of benefits on those that operate within them. It has yet to be confirmed how VAT will interact with these FTZs, and there may be a difference in the application of VAT in the FTZs depending on the type of FTZs and the type of supply being provided. For example, the UAE has issued a list of 'designated zones' for VAT purposes which limit the FTZs to which 'special' VAT rules may apply. In the UAE these designated zones are treated as outside the state for limited supplies of goods.

The rules for free zones may be complex and must be verified based on the full domestic Bahraini legislation once released. The VAT law does not include provisions on the VAT treatment of FTZs.

## **Will a company in the free trade zone be required to register for VAT?**

It is expected that any special rules concerning free trade zones would only apply to selected supplies. In consequence, businesses established in FTZs in Bahrain may not automatically be exempted from the requirement to register for VAT. Instead, whether a company in a free trade zone is required to register or not may depend on the transactions made.



# Transitional issues

## **What about advance payments received prior to services performed or invoices issued if payments were made in 2018 for services to be performed in 2019?**

When receiving advance payments in 2018 prior to services being performed, or when issuing invoices in 2018 for services performed in 2019, the advance payment or issuance of a tax invoice may create a tax point in 2018 (i.e. prior to the implementation of VAT). Alternatively, the value of the supply may need to be split between those supplies performed in 2018 and those in 2019.

In accordance with the VAT law, where the goods or services are delivered in 2019, VAT must be accounted for, even if an invoice has been issued or a payment received already prior to the commencement date of the law i.e. 1 January, 2019. For the purpose of the provision, the date of supply of goods is the delivery date of the goods and that of services is when the performance of services is completed.

We recommend the legislation with regards to the tax point and any transitional provisions are reviewed carefully by affected taxpayers to ensure that VAT is accounted for on all supplies where due, as there are transitional provisions in place to ensure that businesses do not 'artificially' shift the tax point to avoid a VAT liability.

In practice, businesses should already start to take note of supplies made, where the delivery of the goods or services will take place in 2019, as such supplies may become subject to VAT.

## **How about VAT on contracts which are effective from the pre-VAT period to the post-VAT period?**

Where there is no VAT clause (or other tax clause dealing with VAT) in existing long-term contracts, the basic principle is that the price specified in the contract is inclusive of VAT and the supplier will have to bear the VAT. Technically speaking, the supplier may be obliged in these circumstances to issue a tax invoice to the buyer which would allow the buyer a VAT deduction in certain circumstances.

As an exception to this, as per the provisions in the VAT law, businesses supplying goods or services to the Bahraini government are allowed to zero rate the supplies, assuming that the contract has been entered into prior to 31 December, 2018. In this case, the zero rating will apply until 2023, or until the contract expires or is renewed, whichever takes place sooner.

While many suppliers would welcome similar provisions in relation to non-government businesses, it appears that this is not the case. Consequently, businesses that have entered into contracts with customers should commence discussions with their clients

at the earliest to ensure they are allowed to charge VAT where due in addition to the agreed contract price.

The supplier remains ultimately responsible for accounting VAT on the supplies made. Therefore, if the contract does not allow the supplier to charge VAT and the customer refuses to pay VAT in addition to the agreed contract price, the supplier must treat the received consideration as VAT inclusive, which will negatively impact the supplier's profit margin.

We recommend businesses to commence the review of their existing contracts and standard terms and conditions to determine whether there is a VAT clause in place. This allows the identification of high-risk contracts and ensures that necessary steps are taken to mitigate risk in this regard.

#### **Are supplies to government subject to VAT?**

Under the VAT agreement, GCC member states have the discretion to exclude certain categories from paying VAT or create a special VAT refund scheme for them. These include government bodies designated by each GCC member state.

Nevertheless, the application of the provisions is voluntary and based on the text of the VAT law and it would appear that Bahrain has not opted to implement such a scheme. Therefore, supplies to government are generally subject to VAT at 5%.

As a special provision in relation to government supplies, we refer to what has been stated above regarding the transitional provisions concerning the zero rating of government contracts.

#### **Is there a zero rate for the oil and gas sector?**

Under the VAT agreement, the GCC member states have the discretion to subject their oil, oil derivatives, and gas sector to the zero rate according to the terms and limitations set by each member state. It is up to each GCC member state to define the scope of any zero rate that could apply to the oil sector.

The UAE legislation includes a zero rate for unrefined oil and gas, as well as a broader reverse charge for B2B transactions in the sector, but not on supplies made to consumers. KSA has not included any zero rate for the sector in its laws.

Bahrain has opted to zero rate oil, oil derivatives and the gas sector, with the application of the zero rating in the law appearing quite broad. It remains to be seen whether the zero rating applied by Bahrain in this respect would be significantly more extensive than in the neighboring countries. Whether this is the case must be confirmed once the implementing regulations to the VAT law become available.



# Input tax

The documentation required to support an input tax claim will be a valid VAT invoice or customs documentation (for imported goods). VAT on employee-incurred business expenses should, in principle, be recoverable (subject to having appropriate documentation, such as invoices, etc.).

VAT incurred on non-business expenditure, such as entertainment or personal expenses, should not be recoverable. Further, input tax paid on goods that are prohibited or exempt from VAT in Bahrain is not allowed to be recovered.

## **Can non-resident enterprises recover input tax?**

In accordance with the VAT agreement, non-residents of the GCC territory may be allowed to apply for a refund of VAT incurred. Nevertheless, based on the provisions in the VAT law, it would appear that Bahrain will only grant refunds to selected entities, including:

- Foreign governments
- International organizations
- Diplomatic and military bodies and missions

Further, tourists visiting Bahrain may be eligible for a refund. The rules and conditions for all refunds will be further specified in the implementing regulations.

# Contact us

Deloitte has a growing team of Indirect Tax specialists, covering the entire GCC region; details of our senior contacts are set out below.



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