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**Law No. (33) of 2021 amending some provisions of the Value Added Tax Law promulgated by Legislative Decree No. (48) of 2018.**

We, Hamad bin Isa Al Khalifa, King of the Kingdom of Bahrain.

Having reviewed the Constitution,

And the Value Added Tax Law promulgated by Legislative Decree No. (48) of 2018;

The Shura Council and the Council of Representatives have approved the following law, which we have ratified and enacted:

**Article One**

The phrase "Value Added Law" replaces the phrase "Value Added Tax Law" referred to in the title of Legislative Decree No. (48) of 2018 on the Value Added Tax Law, Article One thereof, and the title of the attached law.

**Article Two**

The definitions of "Minister" and "Bureau" in Article (1) of the Value Added Tax Law promulgated by Legislative Decree No. (48) of 2018 shall be replaced by the following definitions:

**Minister:** Minister concerned with financial affairs.

**The Bureau:** National Bureau of Revenue established by Decree No. (45) of 2018.

**Article Three**

The text of Paragraph One of Article (3) of the Value Added Tax Law promulgated by Legislative Decree No. (48) of 2018 shall be replaced with the following text:

“Tax shall be imposed at a standard rate of (10%) of the value of a supply or import, unless a specific provision is made in this Law to exempt from Tax or to impose Tax at a zero rate.”

**Article Four**

A- The tax rate specified in Article Three of this law applies to any supply or import that takes place after the entry into force of its provisions, provided that the tax continues to be applied at a rate of (5%) of the value of the supply or import that takes place after the entry into force of the provisions of the aforementioned Article if it is applicable to a contract concluded before the entry into force of the provisions of this law until the date of expiry of the term of the contract, of its amendment or renewal, or the period of one year from the date of entry into force of the provisions of Article Three of this law, whichever is the earlier, unless a special provision is made in the Value Added Tax Law promulgated by Legislative Decree No. (48) of 2018 concerning the exemption of the tax or impose it at zero rate.

B- The head of the National Bureau of Revenue shall issue a decision specifying the procedures for the implementation of the provisions of this Article.

**Article Five**

The provisions of Article Three of this law shall come into force on first January 2022.

**Article Six**

The Prime Minister and the ministers- each within his jurisdiction- shall implement the provisions of this Law, and it shall come into force from the day following the date of its publication in the Official Gazette.

**King of the Kingdom of Bahrain**

**Hamad bin Isa Al Khalifa,**

Issued at Riffa Palace:

On: 14 Jumada al- awal 1443 A.H.

Corresponding to: 18 December 2021.