

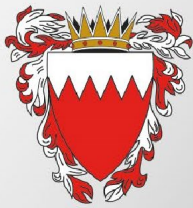
**KINGDOM OF BAHRAIN**

**TAX AGENT/VAT REPRESENTATIVE  
GUIDE**

MAY 2026

**VERSION 2.0**

*Updated on 13 May 2026*



الجهان الوطني للإيرادات

National Bureau for Revenue

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# 1. Introduction

## 1.1. Purpose of this guide

This guide aims to provide an overview of:

1. The process to obtain NBR authorization as a Tax agent/VAT representative including:
  - a) The rules and procedures for registering as a Tax agent/VAT representative;
  - b) The process for registering as a Tax agent/VAT representative through NBR's online portal; and
  - c) Functionality available to a Tax agent/VAT representative on NBR's online portal.
2. The process for a taxpayer to appoint a Tax agent/VAT representative including:
  - a) The rules and procedures relating to the appointment by a taxpayer of a Tax agent/VAT representative; and
  - b) The process to be followed on NBR's online portal by a taxpayer when appointing a Tax agent/VAT representative.

This Guide is intended to provide general information only and does not represent exhaustive or legally binding guidelines. For additional information, please contact your Relationship Manager (RM) or refer to the Guidelines on NBR's website through the "[Guidelines](#)" page . You can also contact NBR's Contact Centre via email or the support hotline, details of which can be found under "[Contact us](#)" on NBR's website.

## 2. About Tax agents and VAT representatives

### 2.1. Tax agent

A Tax agent is a person who is authorized by NBR to act as an agent on behalf of a taxpayer for VAT or DMTT in their name and on their behalf in relation to the taxpayer's obligations towards NBR. A Tax agent helps a taxpayer in fulfilling their VAT or DMTT obligations including but not limited to:

- Preparing and submitting tax returns to NBR on behalf of a taxpayer;
- Making enquiries to NBR on behalf of taxpayer; and
- Submitting reconsideration requests and filing appeals to NBR on behalf of the taxpayer.

Any taxpayer who is resident in Bahrain may appoint a Tax agent to act in their name and on their behalf in relation to their VAT or DMTT obligations. Non-resident VAT payers may appoint a Tax agent for DMTT obligations only. Otherwise, they must appoint a VAT representative for VAT obligations.

Appointing a Tax agent does not transfer a taxpayer's VAT or DMTT obligations onto that agent. The taxpayer is still fully responsible for all their obligations under the VAT/DMTT Laws and Executive Regulations.

Appointing a Tax agent is not required by the VAT/DMTT Laws and Executive Regulations. It is a voluntary appointment, solely at the discretion of the taxpayer, subject to the agent being actively registered and the appointment being authorized by NBR.

### 2.2. 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 essentially replaces the VAT payer in their relationship with NBR and becomes responsible for all the VAT payer's obligations towards NBR. This includes correctly calculating and reporting VAT for the VAT payer. A VAT representative becomes jointly liable with the VAT payer who appointed them to pay any VAT (including penalties) due to NBR. The VAT representative will be the first point of call for NBR in the case of questions or audits.

## 3. Obtaining authorization to act as a Tax agent/VAT representative

### 3.1. Rules and procedures

A taxpayer may not appoint a Tax agent or VAT representative unless they have been authorized by NBR. Either a natural or legal person can apply for authorization.

If the applicant is a natural person, they must demonstrate that they meet the following conditions to be a Tax agent or VAT representative set out in the Executive Regulations:

- They must be resident in Bahrain;
- They 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;
- They must hold a university degree ratified by the Ministry of Education, or an accounting or legal qualification issued by a certified body.

If the applicant is a legal person, they must demonstrate that they meet the following conditions to be a Tax agent or VAT representative set out in the Executive Regulations:

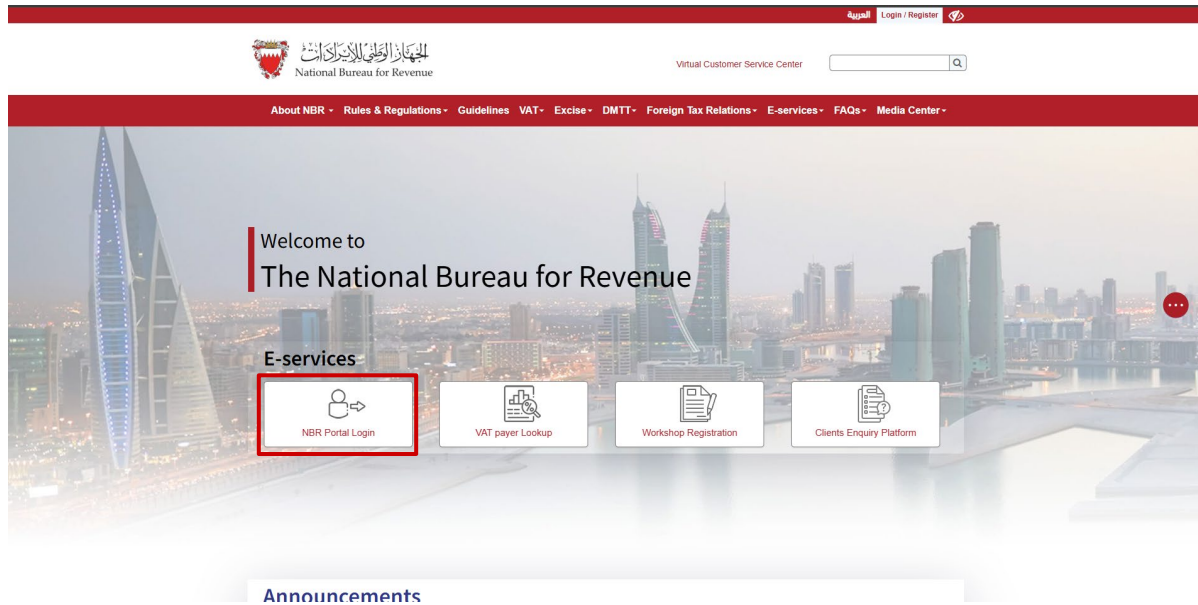
- They must be resident in Bahrain;
- They must carry on the proposed agency/representative services under a valid and current commercial registration. This can be in the form of, among others, a Commercial Registration issued by the Ministry of Industry and Commerce and an authorization to conduct certain activities by the Ministry of Justice.

In accordance with Ministerial Decision No. 33 of 2020, a fee amounting to BHD 300 is payable for the applicant to be authorized as a Tax agent for VAT and DMTT or as a VAT representative. On being authorized, the Tax agent or VAT representative will receive a certificate and unique tax registration number. The authorization to act as a Tax agent or VAT representative is valid for three years but can be renewed subject to meeting the relevant conditions and paying the renewal fee of BHD 300.

### 3.2. Process to apply for authorization from NBR

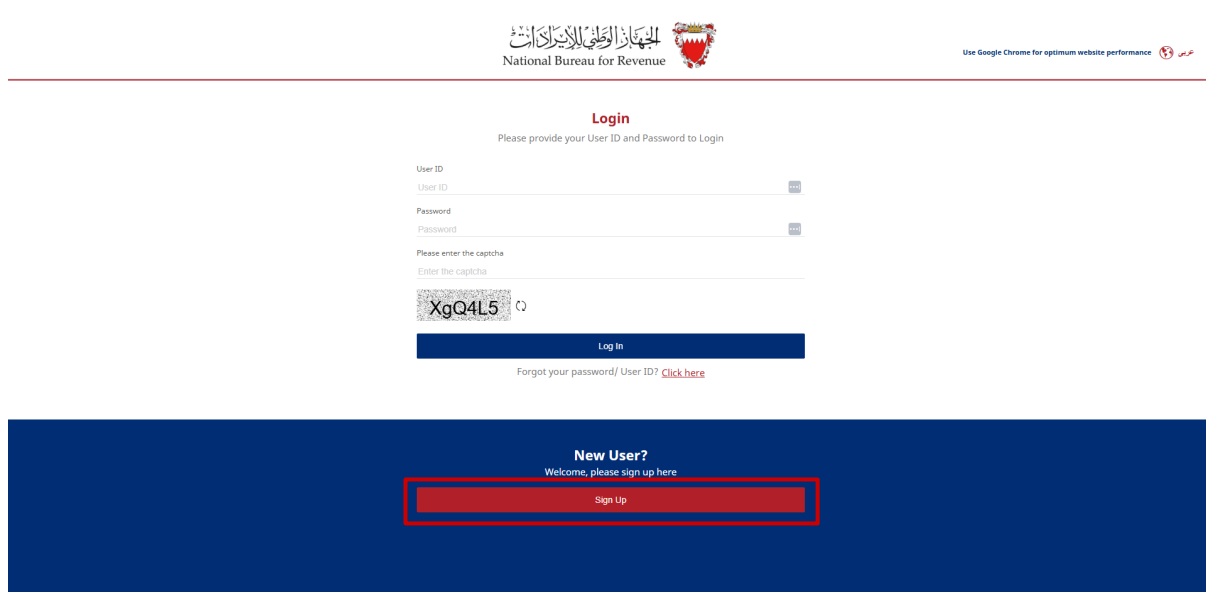
Tax agents and VAT representatives can access NBR online portal via NBR website by clicking on “NBR Portal Login” or “Login/Register” within the header.

**Figure 1: Accessing NBR online portal via NBR website**



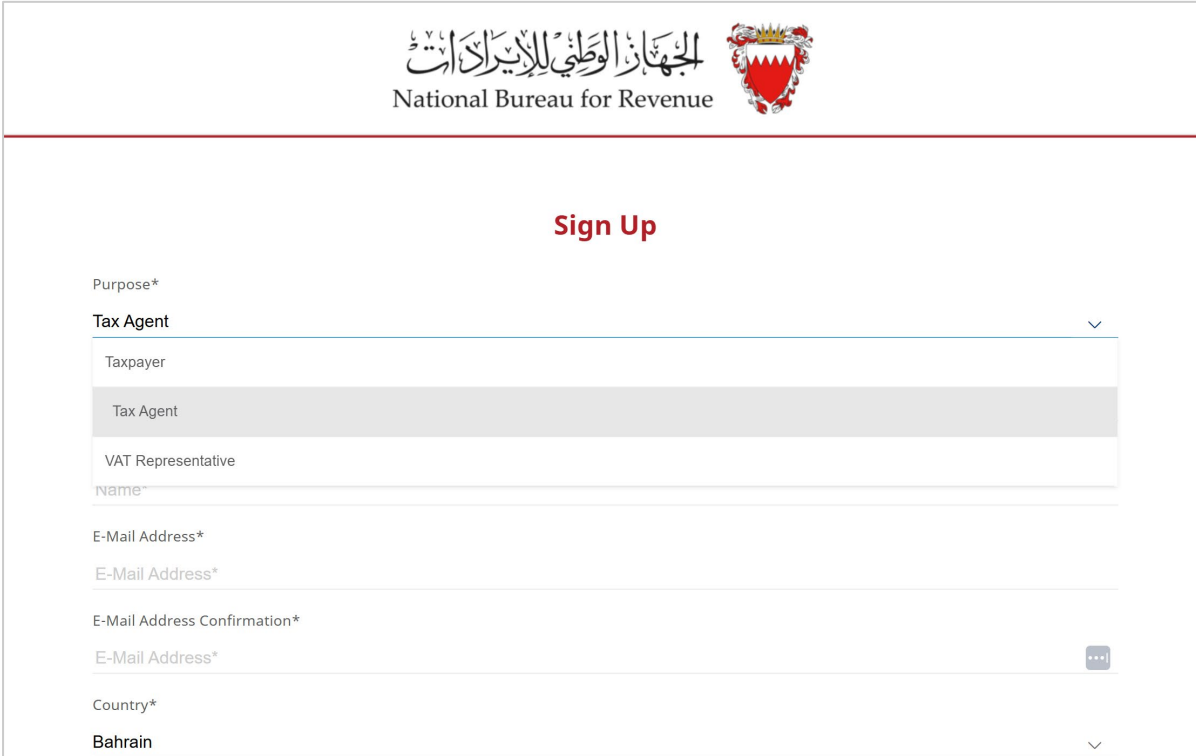
Upon accessing the home page, the Tax agent/VAT representative will have the option to sign up.

**Figure 2: National Bureau for Revenue (NBR) online portal landing page**



On the sign-up page, the applicant must select “Tax agent” if they wish to register as a Tax agent or select “VAT representative” if they wish to register as a VAT representative for the “Purpose” field (see Figure 3). After completing all details, the applicant should submit the form and will receive a one-time password via e-mail.

**Figure 3: NBR online portal sign-up page**



**Sign Up**

Purpose\*

Tax Agent

Taxpayer

Tax Agent

VAT Representative

NAME\*

E-Mail Address\*

E-Mail Address\*

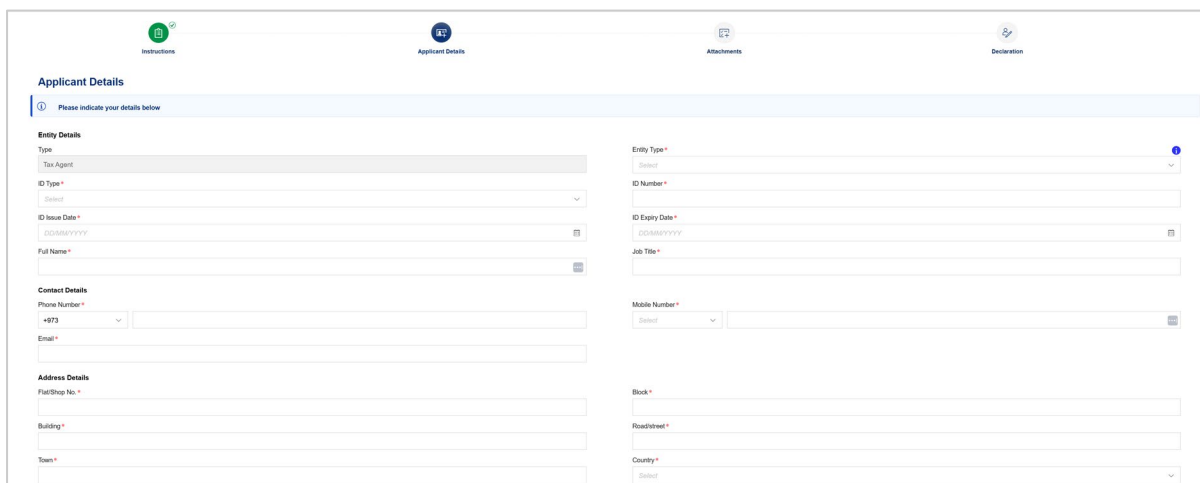
E-Mail Address Confirmation\*

E-Mail Address\*

Country\*

Bahrain

After logging into the portal and changing the one-time password, the applicant will be able to initiate their application for authorization by NBR. The applicant may submit a registration application to be authorized as a Tax agent or VAT representative depending on the selected account type. An applicant may seek to be authorized as both a Tax agent and a VAT representative, but must complete a separate application through separate accounts for each.

**Figure 4: Tax agent/VAT representative registration screen**


The screenshot displays the 'Applicant Details' registration screen. At the top, there are navigation tabs: 'Instructions', 'Applicant Details' (active), 'Attachments', and 'Declaration'. Below the tabs, a header reads 'Applicant Details' and 'Please indicate your details below'. The form is organized into three main sections:

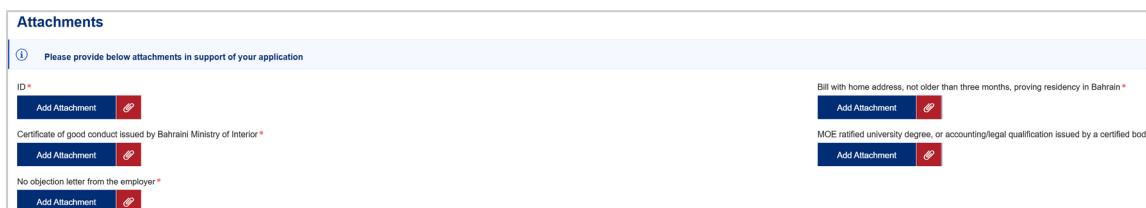
- Entity Details:** Includes fields for 'Type' (Tax Agent), 'ID Type', 'ID Issue Date', 'Full Name', 'Entity Type', 'ID Number', 'ID Expiry Date', and 'Job Title'.
- Contact Details:** Includes fields for 'Phone Number' (with a +973 dropdown), 'Email', and 'Mobile Number'.
- Address Details:** Includes fields for 'Flat/Shop No.', 'Building', 'Town', 'Block', 'Roadname', and 'Country'.

Once the applicant has successfully completed all required fields capturing basic information, they will be redirected to the attachment section, which is different for natural and legal persons.

### Documents required from Natural Persons

Natural persons (i.e. individuals) should attach the following documents to their application:

- A copy of their ID;
- A copy of the applicant's university degree ratified by the Ministry of Education, or an accounting or legal qualification issued by a certified body;
- A certificate of good conduct issued by the Ministry of Interior in Bahrain;
- Proof of residential address (e.g. utility bill), not older than three months; and
- No objection letter from the employer (where applicable).

**Figure 5: Attachments for a natural person**


The screenshot shows the 'Attachments' section with the instruction: 'Please provide below attachments in support of your application'. Below this, there are six items, each with a red document icon and an 'Add Attachment' button:


- ID \*
- Certificate of good conduct issued by Bahraini Ministry of Interior \*
- No objection letter from the employer \*
- Bill with home address, not older than three months, proving residency in Bahrain \*
- MOC ratified university degree, or accounting/legal qualification issued by a certified body \*

## Documents required from legal persons

Legal persons (companies, partnerships, other bodies corporate) should attach the following documents to their application:

- A copy of the Commercial Registration (CR) certificate or any other eligible identification document (issued by IGA, MOJ, etc);
- An authorization certificate for the person who will be the primary contact with NBR;
- A copy of the ID of the primary contact person; and
- Proof of business address (e.g. utility bill), not older than three months.

### Figure 6: Attachments for a legal person

<p>ID *</p> <p><a href="#">View/Add Attachment</a> </p>	<p>Bill with (business) address, not older than three months, proving residency in Bahrain *</p> <p><a href="#">View/Add Attachment</a> </p>
<p>Valid Commercial registration of Tax Agency/ VAT Representative Services *</p> <p><a href="#">View/Add Attachment</a> </p>	<p>Authorization certificate for the primary contact person *</p> <p><a href="#">View/Add Attachment</a> </p>
<p>Other *</p> <p><a href="#">View/Add Attachment</a> </p>	

Upon successful submission of the application:

- The application will be sent to NBR for approval.
- Upon NBR's approval, a bill of BHD 300 registration fee will be sent to the registered e-mail address. The bill will contain all information needed to complete the payment. See a sample of the bill in Figure 7 below.
- An acknowledgment letter will be issued on NBR online portal as per Figure 8 below.

Figure 7: Bill for registration as a Tax agent/VAT representative



Ref. Number : 940000001000 : الرقم المرجعي

Date of Letter : 06/03/2025 : تاريخ الرسالة


 الجهاز الوطني للإيرادات  
 National Bureau for Revenue

### Bill Breakdown - تفصيل الفاتورة

**Tax Agent Name:** TAX AGENT اسم الوكيل الضريبي

**Tax Agent Address:** Flat/Shop No. 00, Building 0000, Road/ Street 0000, Manama, Block 000, Bahrain عنوان الوكيل الضريبي

**CR Number:** رقم سجل التجاري:

**Tax Agent Account Number:** 500000263400008 رقم حساب الوكيل الضريبي

Find below a breakdown of your bill. Please, proceed to pay any outstanding balance by the due date using the bill number through your Internet banking portal, bank branch or BenefitPay app. Note that automatic processing shows the amount due:

فيما يلي تفصيل الفاتورة . يرجى سداد أي مستحقات في موعد الأستحقاق المحدد باستخدام رقم الفاتورة من خلال البوابة الإلكترونية البنكية الخاصة بك أو فرع البنك الخاص بك أو برنامج BenefitPay. نحيطك علماً بأن المعالجة الآلية تظهر المبلغ المستحق:

Bill number رقم الفاتورة	Transaction Description وصف العملية	Bill Issue Date تاريخ إصدار الفاتورة	Payment due date تاريخ استحقاق السداد	Outstanding amount due المبلغ المستحق واجب السداد
940000001000	Tax Agent Registration Fees رسوم تسجيل الوكيل الضريبي /	06/03/2025	05/04/2025	300 BHD
	Total amount		إجمالي المبلغ	300 BHD

For Further Information, please contact the National Bureau for Revenue on 80008001.  
This document is extracted from the automated system and does not need to be signed.

لمزيد من المعلومات، يرجى الاتصال بلجهاز الوطني للإيرادات على 80008001.  
يتم استخراج هذه الوثيقة من النظام الألي و لا تحتاج للتوقيع.

Figure 8: Acknowledgment of application



71000000355



الجهاز الوطني للإيرادات  
National Bureau for Revenue

Ref. Number : 71000000355 : الرقم المرجعي  
Date of Letter : 07/05/2026 : تاريخ الرسالة

**Acknowledgment of Tax Agent application submission**

تأكيد نجاح تقديم طلب التسجيل كوكيل ضريبي

Name: TAX AGENT : اسم  
Address: Flat/Shop No. 0, Building 000, Road/Street 000, Block 000 : عنوان  
ID Number: 00000 : رقم الهوية

Dear TAX AGENT,

Thank you for submitting your application for registration with reference number 71000000355. We are currently reviewing your application.

Kindly note that you may be requested to provide supplementary documents and/or responses to additional questions.

National Bureau for Revenue

عزيزي TAX AGENT،  
نشكرك على تقديم طلب التسجيل الخاص بك ذي الرقم المرجعي 71000000355. نقوم حالياً بمراجعة طلبكم. يرجى ملاحظة أنه قد يُطلب منكم تقديم وثائق تكميلية و / أو إجابات على المزيد من الأسئلة الجهاز الوطني للإيرادات

For further information, please contact the National Bureau for Revenue on 80008001.  
This document is extracted from the automated system and does not need to be signed.

لمزيد من المعلومات ، يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001.  
يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج للتوقيع.

Once the application is approved by NBR and the fee has been paid, a certificate will be issued to the Tax agent or VAT representative in line with the format as per Figure 9. The effective authorization period, which is valid for three years, is indicated on the certificate.

Figure 9: Tax agent/VAT representative certificate



Ref. Number : 71000001027 : الرقم المرجعي

Date of Letter : 07/05/2026 : تاريخ الرسالة



**Successful Tax Agent registration**  
 تسجيل الوكيل الضريبي بنجاح

Tax Agent name: TAX AGENT : اسم الوكيل الضريبي

Tax Agent address: Flat/Shop No. 00, Building 0000, Road/Street 000, Block B, Bahrain : عنوان الوكيل الضريبي

Other Identification Number For Agent 00000 : رقم تعريفى آخر

Dear TAX AGENT,

We are pleased to inform you that your application for registration as Tax Agent with reference number 71000001027 was successful and that you are officially registered with the Bureau. Please find attached your official Tax Agent certificate.

عزيزي TAX AGENT,

يسرنا أن نبلغك بنجاح طلبك ذي الرقم المرجعي 71000001027 الخاص بتسجيلك في وظيفة الوكيل الضريبي وأنت مسجل رسمياً لدى الجهاز الوطني للإيرادات. يرجى الاطلاع على شهادة الوكيل الضريبي الرسمية الخاصة بك.

For further information, please contact the National Bureau for Revenue on 80008001.  
 This document is extracted from the automated system and does not need to be signed.

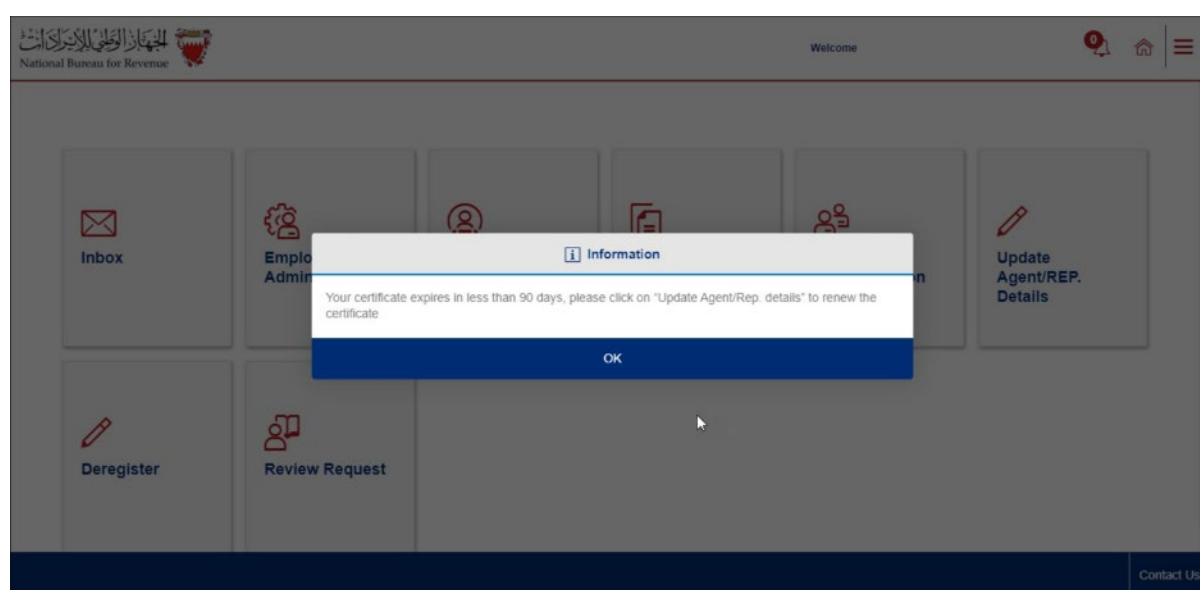
لمزيد من المعلومات، يرجى الاتصال بالجهاز الوطني للإيرادات على 80008001.  
 يتم استخراج هذه الوثيقة من النظام الآلي ولا تحتاج للتوقيع.

### 3.3. Renewal of authorization

The Tax agent/VAT representative will be authorized for three years, beginning on the day of the payment of the BHD 300 fee. Upon expiry of the authorization, the Tax agent/VAT representative may not present themselves as an authorized Tax agent or VAT representative, and their tax registration number will be deactivated on NBR online portal.

The Tax agent/VAT representative will receive a reminder on NBR portal 90 days prior to the authorization expiration (as per Figure 10 below), where they may apply for the authorization renewal accordingly during this period.

**Figure 10: Tax agent/VAT representative renewal reminder**

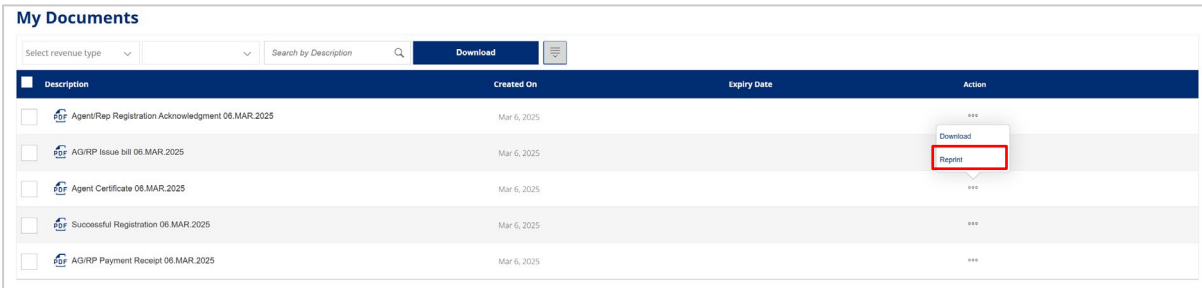


To access the renewal functionality, the “Renew” action can be selected from the 3-dot drop-down menu next to the Tax agent/VAT representative record in the Overview section on the portal.

The Tax agent/VAT representative may need to update their registration details through an amendment application if any details have become outdated before proceeding with the renewal process.

NBR review and approval will be applied upon submitting the request, and a renewal fee of BHD 300 will be payable accordingly, followed by issuing a new certificate that can be printed via the “Reprint” functionality (see Figure 11).

The start date of the new authorization period is the day after the end date of the current authorization period. Early renewals will therefore not end an existing authorization prematurely. If the renewal request is submitted after the end date of the current authorization period, the start date of the new authorization period would be the day of payment of the renewal fee.

**Figure 11: Tax agent/VAT representative certificate reprint after renewal**


Description	Created On	Expiry Date	Action
AgentsRep Registration Acknowledgment 06.MAR.2025	Mar 6, 2025		...
AGIRP Issue bill 06.MAR.2025	Mar 6, 2025		Download Reprint
Agent Certificate 06.MAR.2025	Mar 6, 2025		...
Successful Registration 06.MAR.2025	Mar 6, 2025		...
AGIRP Payment Receipt 06.MAR.2025	Mar 6, 2025		...

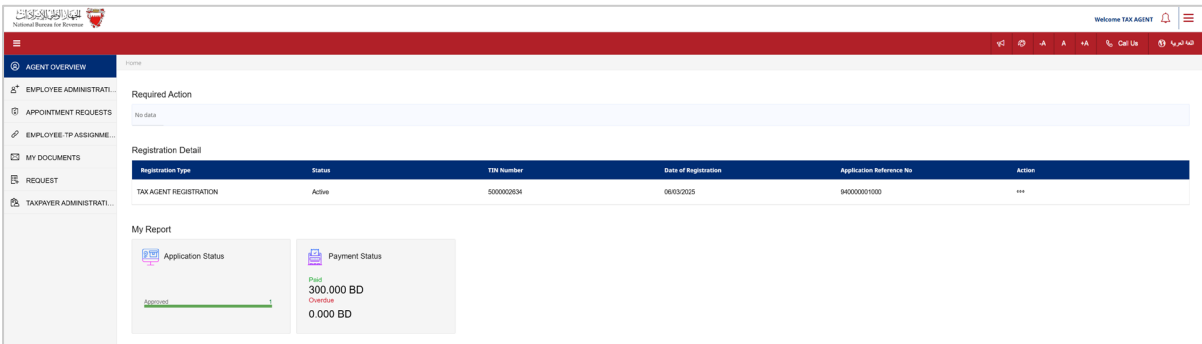
### 3.4. Functionality available on NBR online portal

#### 3.4.1. Introduction

Following authorization, a Tax agent or VAT representative will have access to NBR online portal, where they can manage their own account and perform tasks for taxpayers who have appointed them (see section 4 of this guide) such as filing tax returns and amending tax registration details for the tax type for which they were appointed.

The Tax agent or VAT representative who is a legal person may create internal sub-accounts for employees and assign a subset of clients to a given employee to manage.

Below is the menu overview for Tax agents and VAT representatives once their registration application has been approved.

**Figure 12: Tax agent/VAT representative portal overview**


Registration Type	Status	TIN Number	Date of Registration	Application Reference No	Action
TAX AGENT REGISTRATION	Active	5000002834	06/03/2025	94000001000	...

My Report

- Application Status: Approved
- Payment Status: Paid 300,000 BD, Outstanding 0,000 BD

#### 3.4.2. Appointment Requests

New appointment requests (i.e. link requests whereby a taxpayer requests the Tax agent or VAT representative to act on their behalf) are received in the “Appointment Requests” section of the portal. When the Tax agent/VAT representative accepts the request by clicking on “confirm”, the appointment request will be sent to NBR for approval.

NBR will review each appointment request to ensure that the power of attorney is validly executed. After approval, the Tax agent/VAT representative will be immediately able to perform activities for the relevant tax type on behalf of the taxpayer.

For VAT representatives specifically, proof of financial capability for joint liability is required in addition to the power of attorney.

If a taxpayer chooses to revoke the appointment of their Tax agent or VAT representative, a revocation notification will be sent to the Tax agent or VAT representative.

### Figure 13: Tax agent/VAT representative Appointment Requests

Home > APPOINTMENT REQUESTS

**Appointment Requests**

Status

Reference Number	Receipt Date	Taxpayer Name	Tax Type	Taxpayer TIN	Status	Action
980000000646	10/03/2025	TAXPAYER	VAT	2100232362	Under Validation	***
980000000645	10/03/2025	TaxPayer	DMTT	3000001100	Active	***

The status of a request by a taxpayer to appoint a Tax agent or VAT representative can be one of the following:

- **Under validation:** These are new requests submitted by taxpayers and received by a Tax agent or a VAT representative, which are yet to be accepted or rejected by the Tax agent/ VAT representative, or are under validation by NBR.
- **Active:** This is an appointment request that has been accepted by the Tax agent or VAT representative and approved by NBR in the past and is stored for reference.
- **In clarification:** This is an appointment request that has been sent back to the taxpayer by NBR to request additional information on the appointment application.
- **Rejected:** This is an appointment request that has been rejected by the Tax agent or VAT representative or by NBR in the past and is stored for reference.

The status of a revoked appointment is the following:

- **Inactive:** This is an appointment application that has been previously active, but has been revoked by the Tax agent/VAT representative or the taxpayer.

The Appointment Requests section has an embedded search function, which will enable the Tax agent or VAT representative to search for notifications. It is possible to search by taxpayer name, TIN, or tax type in the search bar.

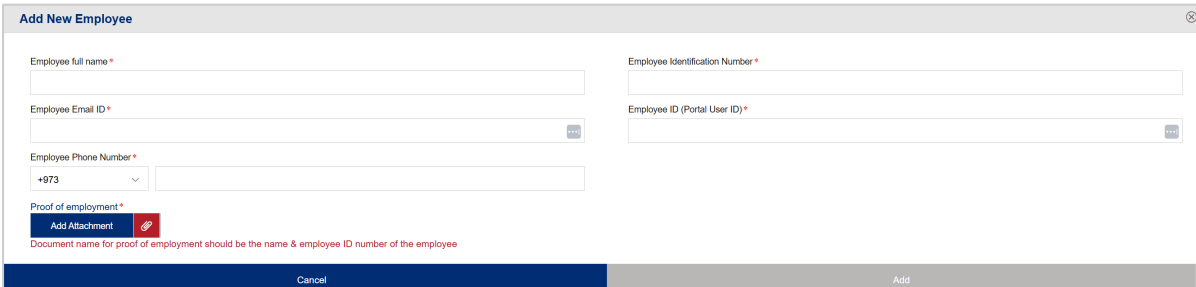
### 3.4.3. Employee administration

The employee administration option allows a Tax agent or VAT representative who is a legal person to create, update and delete internal employee sub-accounts within their organization. Each employee sub-account has login credentials and can manage a subset of taxpayers as selected by the Tax agent or VAT representative.

To add an employee, proof of their employment by the Tax agent or VAT representative must be uploaded to the portal. NBR approval is not required for this process.

By clicking on “Add employee”, the Tax agent/VAT representative can directly create sub-accounts.

**Figure 14: Employee administration – adding new employees**



In the employee administration menu, the Tax agent/VAT representative can:

- Search for employees;
- Update details of employees; and
- Delete employees (for instance, those who no longer work for the organization).

If an employee is deleted, the link to the taxpayer is reversed, and the taxpayer can be re-assigned to another employee by the Tax agent or VAT representative through the “Employee-TP Assignment” section.

**Figure 15: Tax agent/VAT representative employee administration**

Employee Administration						
Select employee to manage						
Employee name	Employee Identification Number	FB Number	Employee Email ID	Employee ID	Employee Phone Number	Action
Employee A	00000	99000000024	Employee_A@TAXAGENT.com	EMPLOYEEA	00000000	***
Employee B	111111	99000000025	Employee_B@TAXAGENT.com	EMPLOYEEB	11111111	***

### 3.4.4. Client administration

The client administration section provides an overview of all the clients of the Tax agent and VAT representative. The master account contains an overview of all linked taxpayers. Sub-accounts can only see taxpayers that have been assigned to them.

**Figure 16: Taxpayer administration overview**

Taxpayer Administration. Select taxpayer to manage							
Taxpayer	Taxpayer ID type	Taxpayer ID number	Account Number	Tax Type	Date of appointment	Assigned employee	De-represent
<a href="#">TaxPayer</a>	IGA Establishment Number	15023012350	300000110000007	DMTT	10/03/2025	None	***

Clients can be searched for by name and by VAT/DMTT account number. On this view, the Tax agent or VAT representative can see the details of each client and the assigned employee.

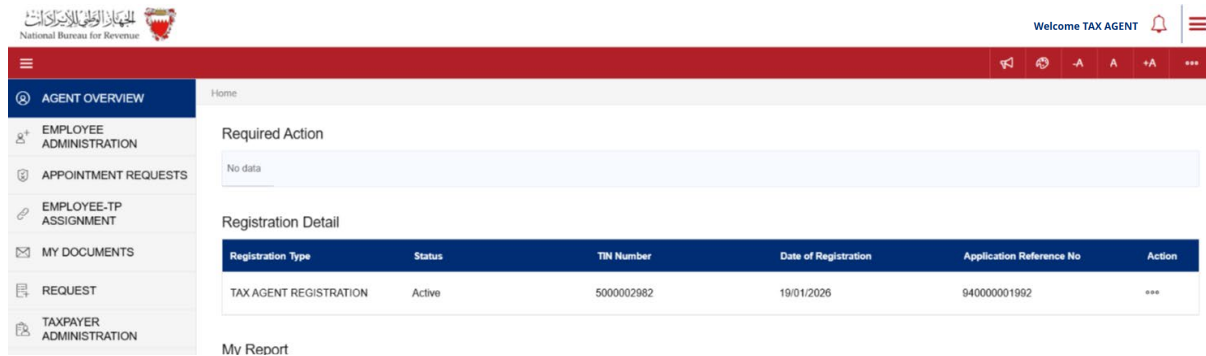
Clicking on the name of the taxpayer redirects the user to the portal of their client, enabling the Tax agent or VAT representative to carry out all tax related activities of that taxpayer for the relevant tax type of the appointment.

Employee sub-account may carry out all tax related activities related to their linked taxpayers for the relevant tax type of the appointment, except for approval of appointment requests and de-representation of linked taxpayers.

The Tax agent and VAT representative can access all sections of the taxpayer portal, except for the “Manage Profile” section.<sup>1</sup>

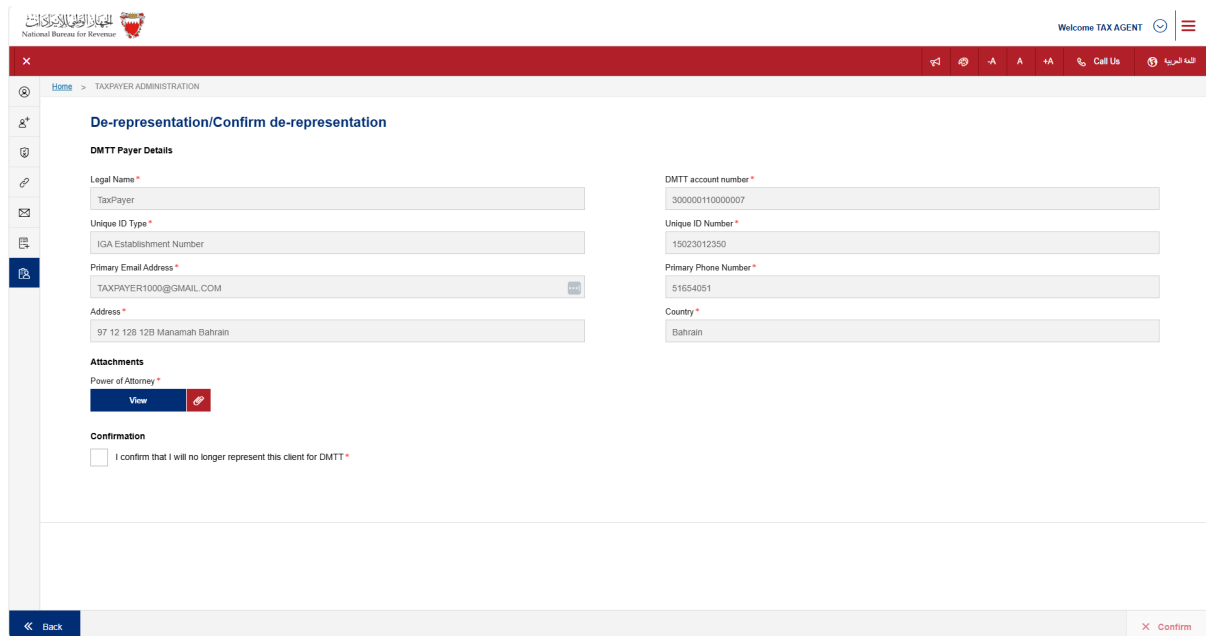
<sup>1</sup> This would allow the Tax agent or VAT representative to change the phone number and e-mail address related to the User ID of the taxpayer, which is not permitted due to security restrictions.

**Figure 17: Tax agent/VAT representative access to taxpayer portal**



The Tax agent or VAT representative may choose not to represent a client any longer. This can be done by clicking on “de-represent” from the 3-dot drop-down menu next to the record of the appointment in the client administration section. In the de-representation form, reasons must be confirmed for ceasing to act as the Tax agent or VAT representative, and the commercial relationship can be ended. NBR and the taxpayer are both informed about the termination of the representation. NBR is notified through the system and the taxpayer via SMS/ e-mail and document on NBR portal.

**Figure 18: Client de-representation**



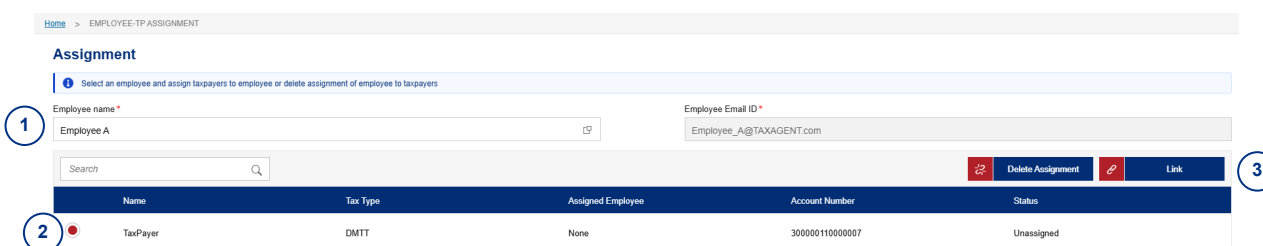
### 3.4.5. Taxpayer assignment to sub-accounts

Within the “Employee-TP assignment” section, the Tax agent or VAT representative can link taxpayers (whose link with the Tax agent or VAT representative has been previously approved) to sub-accounts created for employees. After linking a taxpayer and an employee, the employee will have access to the taxpayer’s account and can perform activities on behalf of the taxpayer for the relevant tax type of the appointment. They will also receive all documents that the assigned taxpayer receives on their portal (under “My Documents” section).

To link an employee with a taxpayer, the Tax agent or VAT representative should navigate to the “Employee-TP Assignment” section of the portal and perform the following steps (See Figure 19):

1. Select the employee to whom the taxpayer should be assigned;
2. Select a taxpayer (or multiple taxpayers) to be linked to the employee;
3. Click on the “Link” button to transfer the taxpayer to the employee;

**Figure 19: Taxpayer assignment step 1-3**



Home > EMPLOYEE-TP ASSIGNMENT

**Assignment**

Select an employee and assign taxpayers to employee or delete assignment of employee to taxpayers

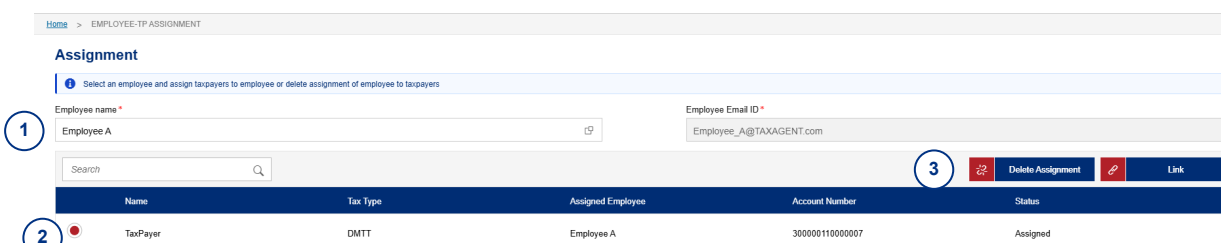
Employee name \* Employee A Employee Email ID \* Employee\_A@TAXAGENT.com

Search [ ] [X] Delete Assignment [X] Link [X]

Name	Tax Type	Assigned Employee	Account Number	Status
TaxPayer	DMIT	None	300000110000007	Unassigned

The Tax agent or VAT representative can also de-link an employee and a taxpayer, so that the taxpayer can be reassigned to a different employee. To de-link a taxpayer and employee, the Tax agent or VAT representative should navigate to the “Employee-TP Assignment” section, select the relevant taxpayer, and click on the “Delete assignment” button (See Figure 20).

**Figure 20: Taxpayer de-linking step 1-3**



Home > EMPLOYEE-TP ASSIGNMENT

**Assignment**

Select an employee and assign taxpayers to employee or delete assignment of employee to taxpayers

Employee name \* Employee A Employee Email ID \* Employee\_A@TAXAGENT.com

Search [ ] [X] Delete Assignment [X] Link [X]

Name	Tax Type	Assigned Employee	Account Number	Status
TaxPayer	DMIT	Employee A	300000110000007	Assigned

### 3.4.6. My Documents

In “My Documents” section, the Tax agent or VAT representative can find all documents relating to their account and the accounts of the taxpayers they are managing. These include, among others:

- Tax agent/VAT representative authorization certificate;
- Bill and receipt for registration and renewal fee;
- Change registration notifications; and
- Client (taxpayer) notifications for relevant tax types.

All notifications received by taxpayers for the relevant tax type are also received in “My Documents” section of the Tax agent/VAT representative appointed. These include the taxpayer’s VAT/DMTT Account Number, so the Tax agent/VAT representative can easily search for their clients if required (see below).

**Figure 22: Tax agent/VAT representative “My Documents” tile**

Home > MY DOCUMENTS

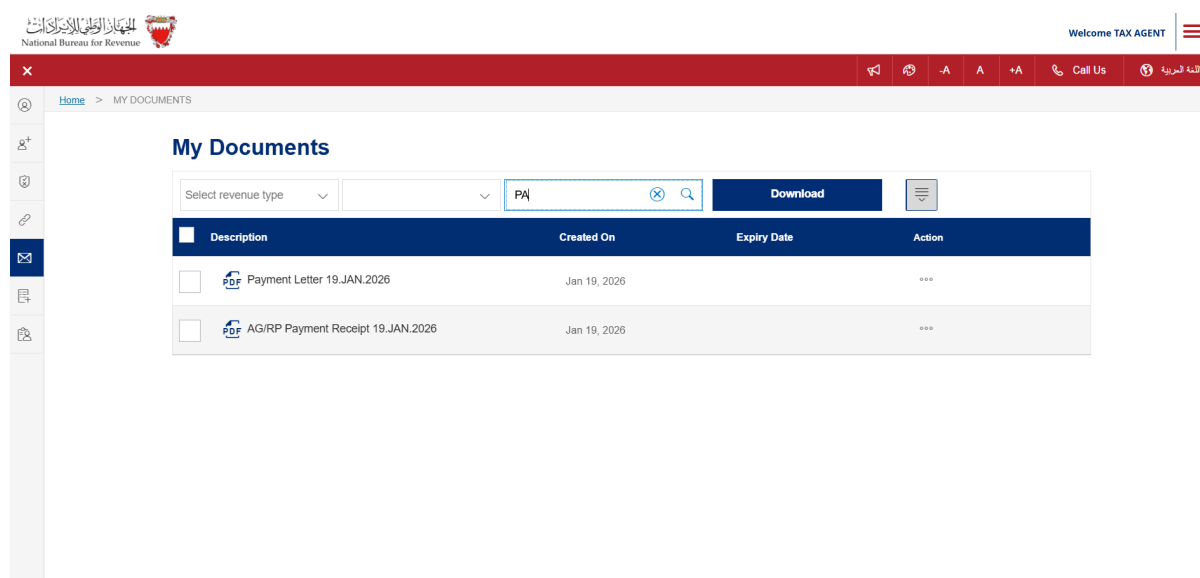
#### My Documents

Select revenue type  Search by Description  [Download](#)

Description	Created On	Expiry Date	Action
<input type="checkbox"/> <a href="#">PDF</a> Agent/Rep Amend Reg Acknowledgment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Successful Amend Registration 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Agent Appointment Acknowledgment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Agent Appointment Acknowledgment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Agent Successful appointment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Successful Agent Employee Assignment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> De-represent to Employee Agent 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> TIN - 3000001100 Agent Appointment Acknowledgment 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> TIN - 3000001100 Agent Successful appointment (Taxpayer) 10.MAR.2025	Mar 10, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> Agent/Rep Registration Acknowledgment 06.MAR.2025	Mar 6, 2025		...
<input type="checkbox"/> <a href="#">PDF</a> AG/IRP Issue bill 06.MAR.2025	Mar 6, 2025		...

By using the search bar, the Tax agent/VAT representative can search for the documents of their taxpayer clients using the relevant VAT/DMTT account number or by using the document name. All documents related to the client searched for will be highlighted and are easily accessible.

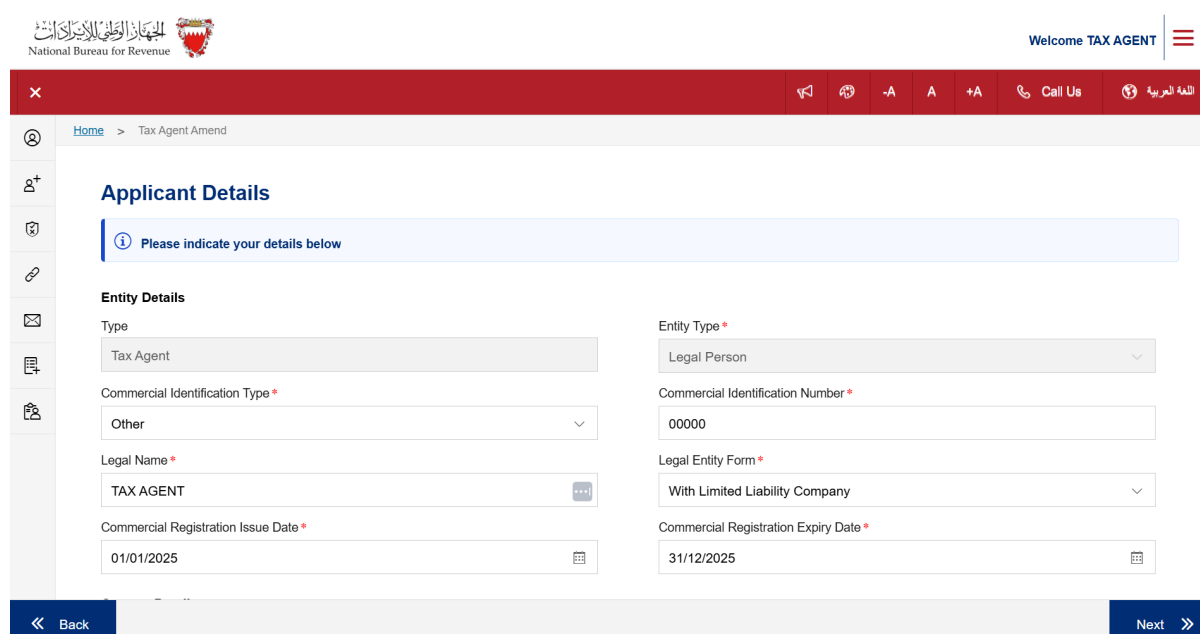
Figure 23: Search document in My Documents



### 3.4.7. Amend Tax agent/VAT representative details

Using the “Amend” button from the 3-dot drop-down menu next to the Tax agent/VAT representative record in the Overview section on the portal, the Tax agent/VAT representative can amend their own registration details.

Figure 24: Update Tax agent/VAT representative details overview



Upon submission of a request to amend registration details, the request will have to be approved by NBR, who may request further information or clarifying documents. Once

approved, the Tax agent/VAT representative can reprint their certificate with the updated details in “My Documents” section of the portal.

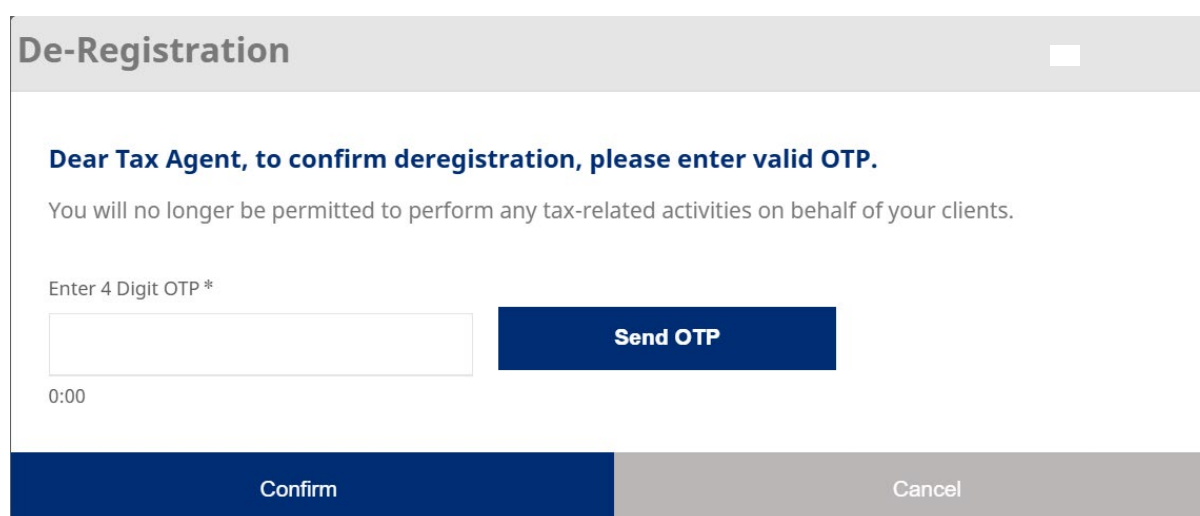
The renewal of the Tax agent/VAT representative’s authorization is also done through this section of the portal. A renewal application will only be processed by NBR upon payment of the required renewal fee.

### 3.4.8. Deregister as a Tax agent/VAT representative

The Tax agent or VAT representative can deregister through the “Deregister” button from the 3-dot drop-down menu next to the Tax agent/VAT representative record in the Overview section on the portal. When accessing the deregistration form, they must enter a One-Time password (OTP), which will be sent to their registered phone number. Upon entering the OTP, they can confirm their deregistration.

NBR does not need to process the deregistration request, as this will be done automatically through NBR’s system.

**Figure 25: Tax agent/VAT representative deregistration request**



**De-Registration**

**Dear Tax Agent, to confirm deregistration, please enter valid OTP.**

You will no longer be permitted to perform any tax-related activities on behalf of your clients.

Enter 4 Digit OTP \*

**Send OTP**

0:00

**Confirm** **Cancel**

Upon successful deregistration, the Tax agent or VAT representative will only have access to “My Documents” section. All employee sub-accounts will be deactivated. The joint liability of a VAT representative for their client’s VAT liabilities incurred in respect of the period when they acted as a VAT representative remains after deregistration (subject to the normal limitation period discussed in the “Statute of Limitations” period in the VAT General Guide). If the Tax agent/VAT representative who has deregistered wishes to register again, they will need to go through the full application process and pay the full registration fee.

The link between a deregistered Tax agent/VAT representative and their taxpayer clients is terminated upon deregistration of the Tax agent/VAT representative. Taxpayers have the option to appoint a new Tax agent/VAT representative through the “Appointments Management” section on NBR online portal.

## 4. Taxpayer appointing a Tax agent/VAT representative

### 4.1. Rules and procedures

#### 4.1.1. Introduction

A taxpayer may wish to appoint an authorized Tax agent/VAT representative to assist with their VAT/DMTT obligations such as filing, updating their registration details and corresponding with NBR during a review etc.

#### 4.1.2. Tax agent

A taxpayer might choose to appoint a Tax agent for VAT or DMTT. The taxpayer must submit an appointment request for the Tax agent/VAT representative for the relevant tax type, which is subject to the acceptance of the Tax agent/VAT representative and the approval of NBR.

Each Tax agent appointment request can only be for one tax type. If a taxpayer wishes to appoint the same Tax agent for VAT and DMTT, they must submit separate appointment requests for each tax type. The same Tax agent may be appointed for both VAT and DMTT, with separate appointment requests.

The taxpayer appointing a Tax agent remains liable to NBR for all their tax liabilities for the relevant tax type despite the appointment of a Tax agent.

#### 4.1.3. VAT representative

A non-resident VAT payer may choose to appoint a VAT representative.

A VAT representative is jointly liable with the VAT payer appointing them for all that VAT payer's VAT obligations of the latter, and replaces them in the relationship with NBR from the date NBR approves their appointment. NBR is entitled to legally pursue the VAT representative to collect VAT due by the VAT payer.

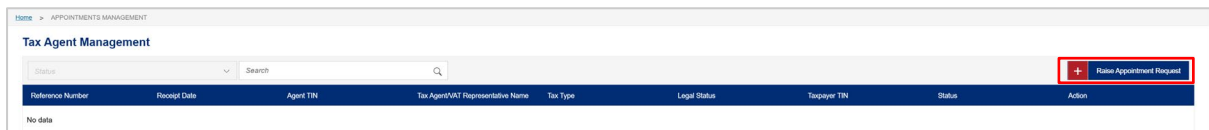
Where the VAT representation has been terminated, the VAT representative remains jointly liable with the VAT payer with respect to transactions made during the period of their representation until the date of termination.

## 4.2. Process to appoint a Tax agent/VAT representative

### 4.2.1. Introduction

Tax agents and VAT representatives can be appointed by a taxpayer through NBR portal. The taxpayer should access the “Appointments Management” section on their portal. The taxpayer should click on the “Raise Appointment Request” button.

**Figure 26: Tax agent/ VAT representative appointment request**



### 4.2.2. Appointing a Tax agent

The taxpayer must specify the Tax agent they intend to appoint. They can search by Tax agent name or Tax agent registration number to find the desired Tax agent. The taxpayer is required to provide a copy of the power of attorney document on the appointment request.

**Figure 27: Selection of tax type in Tax agent appointment request**

#### Tax Agent/VAT Representative Appointment Application

Tax Type \*

VAT  DMTT

Please appoint your Tax Agent

Tax Agent Name \*

Tax Agent Number \*

## Figure 28: Submission of Tax agent appointment request

Home > APPOINTMENTS MANAGEMENT

Please appoint your Tax Agent

Tax Agent Name \*  
TAX AGENT

Tax Agent Number \*  
500000263400008

Tax Agent Legal Personal Details

Please review the details of the Tax Agent

Legal Name \*  
TAX AGENT

Legal Entity Form \*  
With Limited Liability Company

Commercial Identification Type \*  
Other Identification number

Commercial Identification Number \*  
00000

Contact Full Name \*  
TAX AGENT

Contact Phone Number \*  
+973-00000000

Contact Email Address \*  
XYZ@TAXAGENT.COM

Attachments

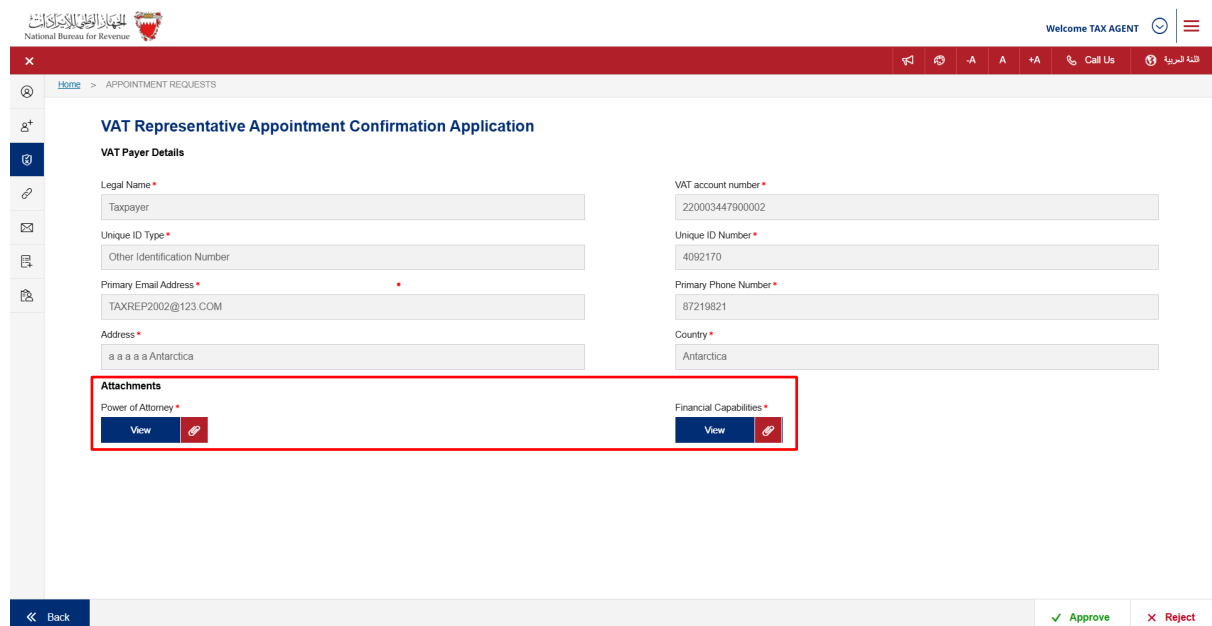
Power of Attorney \*  
Add Attachment

The appointment request will be received in the “Appointment Requests” section of the Tax agent portal. When the Tax agent approves the appointment request, the link request will be processed by NBR. Additional information might be required by NBR from the taxpayer or Tax agent. The link will only be active and official once approved by NBR.

### 4.2.3. Appointing a VAT representative

A VAT representative can be appointed by a non-resident VAT payer using a similar process to appoint a Tax agent after accessing the “Appointments Management” section and clicking on the “Raise Appointment Request” button.

The VAT payer can search by VAT representative name or registration number and then complete the form in a similar method to that described in the previous section. The main difference between the forms is that a document proving the financial capability of the VAT representative to cover the joint liability must be provided in addition to the copy of the power of attorney document. These documents grant the VAT representative the right to act on behalf of the VAT payer in relation to the VAT obligations of the VAT payer.

**Figure 29: Submission of VAT representative appointment request**




Home > APPOINTMENT REQUESTS

**VAT Representative Appointment Confirmation Application**

**VAT Payer Details**

Legal Name *	Taxpayer	VAT account number *	220003447900002
Unique ID Type *	Other Identification Number	Unique ID Number *	4092170
Primary Email Address *	TAXREP2002@123.COM	Primary Phone Number *	87219821
Address *	a a a a Antarctica	Country *	Antarctica

**Attachments**

Power of Attorney *	Financial Capabilities *
<a href="#">View</a> 	<a href="#">View</a> 

[Back](#)

[Approve](#)
[Reject](#)

The appointment request will be received in the “Appointment Requests” section of the VAT representative portal. When the VAT representative approves the appointment request, the link request will be processed by NBR. Additional information might be required by NBR from the VAT payer or VAT representative. The link will only be active and official once approved by NBR.

