

KINGDOM OF BAHRAIN

VAT HEALTHCARE GUIDE

APRIL 2019

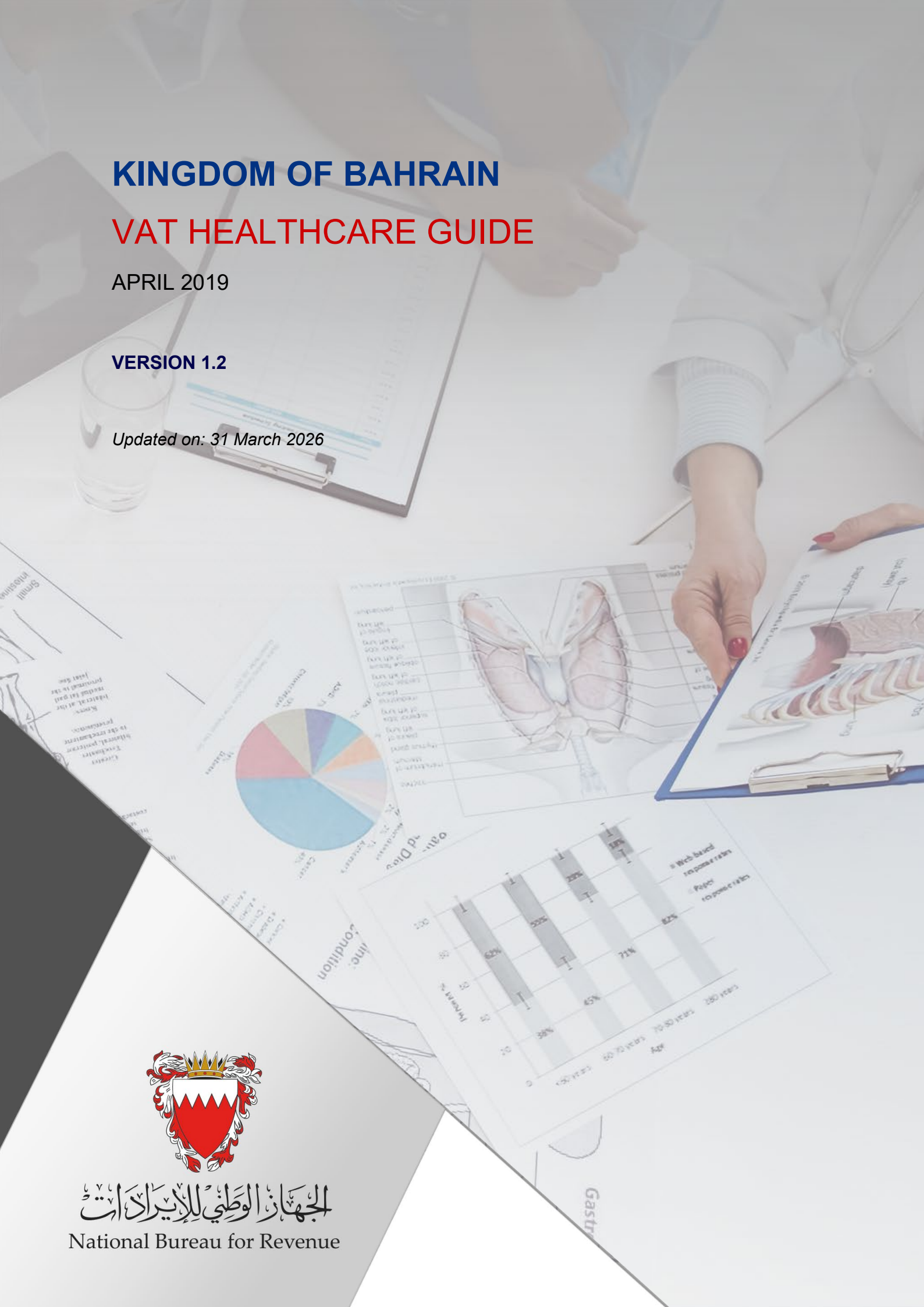
VERSION 1.2

Updated on: 31 March 2026



الجهاز الوطني للإيرادات

National Bureau for Revenue



Preface

This document sets out the general principles of VAT in relation to the healthcare sector in the Kingdom of Bahrain (Bahrain).

VAT was introduced in Bahrain with effect from 1 January 2019 with a standard rate of VAT of 5%. With effect from 1 January 2022, the standard rate of VAT was revised to 10%. See the VAT Rate Change Transitional Provisions Guide on the NBR website (www.nbr.gov.bh) for an explanation of the transitional rules relevant to the change in rate.

This guide is intended to provide general information only, and contains the current views of the National Bureau for Revenue (NBR) on its subject matter. This guide is not a legally binding document, it should be used as a guideline only and is not a substitute for obtaining competent legal advice from a qualified professional.

The main principles of the VAT system in the Kingdom of Bahrain are set out in the VAT General Guide issued by the NBR which is available on the NBR's website, www.nbr.gov.bh. This document should be read in conjunction with the VAT General Guide.

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Updates to this guide

Version 1.1	30 June 2025	Section 2.2 Updated zero-rated lists of medicines, medical equipment and other medical products
Version 1.2	31 March 2026	Section 2.1 Further details on VAT treatment of medicines, medical equipment and other medical products

1. Healthcare services

Healthcare services include all preventative and basic medical services a patient receives in hospitals, health centers, medical clinics and other medical facilities, but exclude services provided by these bodies which are of a commercial or investment nature.

1.1. VAT treatment in Bahrain

The supply of preventive and basic healthcare services and associated goods and services is zero-rated.

In order to benefit from the zero-rate, the healthcare services must be qualifying medical services provided by qualified medical professionals or qualified medical institutions to a patient during the course of his / her treatment.

Goods and services related to a supply of healthcare services provided to a patient during the course of his / her treatment are also zero-rated.

The provision of healthcare services by government hospitals and medical institutions are outside the scope of VAT when they are provided free of charge. Please see section 1.4 of this Guide for further details.

1.2. Key definitions

1.2.1. Qualifying medical services

A qualifying medical service includes services that aim to prevent, protect, maintain, diagnose, treat, avoid deterioration and / or restore the health of a person. These include, but are not limited to, the following:

- General medical health services
- Specialist medical health services, including surgery
- Dental services
- Services related to the treatment of mental illnesses
- Occupational or surgical health services
- Speech therapy
- Physiotherapy
- Sight and hearing tests
- Nursing care (including care in a nursing home)
- Services relating to diagnosing an illness, including the analysis of any samples and x-rays
- Vaccinations
- Health testing and screening that is undertaken under a local law, documented policy or contractual obligation

Example

Mohamed broke his ankle whilst playing football. He visits Bahrain International Hospital to see a doctor and, after speaking to the doctor and having an x-ray on his ankle, the doctor confirms that Mohamed needs surgery for his broken ankle.

The consultation with the doctor, x-ray and surgery on his broken ankle are undertaken to treat and restore Mohamed's health. These healthcare services will be qualifying medical services for VAT purposes and will therefore be subject to VAT at the zero-rate.

Cosmetic procedures

A cosmetic procedure will not be considered as a qualifying medical service unless it is provided as part of treating a medical condition / a critical physical discomfort as determined by a qualified medical professional.

In this respect, the NBR expects qualified medical professionals to apply their best judgement, in accordance with applicable codes of ethics, when assessing whether a procedure is cosmetic (i.e., the main objective and outcome is an aesthetic enhancement) or necessary to treat a medical condition or a critical physical discomfort.

Example 1

Fatema visits a dentist for a regular checkup and needs a filling on one of her teeth. At the same time, she asks for a teeth-whitening service.

The dental checkup and filling for her tooth is a qualifying medical service. The charges for the dental checkup and filling should be subject to VAT at the zero-rate.

The teeth whitening service is considered as a cosmetic procedure and will not be a qualifying medical service. This is on the basis that the teeth whitening service is not required to treat a medical condition as determined by a qualifying medical professional. The dentist should charge VAT at the standard rate of 10% on the teeth whitening service.

Example 2

Jamil broke his nose while playing rugby a few years ago and did not have any surgery at that time. Jamil is now facing recurring breathing issues especially when sleeping / lying down.

Jamil visits a doctor that examines his nose and concludes that the issue is caused by the way the break healed and, without any intervention, the breathing issues will continue and may even get worse. The doctor recommends a surgery for Jamil's nose to treat, or at least, mitigate the breathing difficulty.

Jamil's nose surgery has been assessed and prescribed by the doctor as a necessity to treat a medical condition / a critical physical discomfort.

In the case of Jamil, the nose surgery is not considered as a cosmetic procedure but as a qualifying medical service. This is on the basis that the surgery is necessary / recommended to treat a medical condition, as determined by a qualifying medical professional. The doctor should charge VAT at the zero-rate on his nose surgery service to Jamil.

1.2.2. Qualifying medical institutions

Qualifying medical institutions include, but are not limited to, the following:

- Hospitals
- Physiotherapy centers
- Medical centers
- Private clinics
- Alternative medical centers, and
- Clinics for practicing and supporting medical professions licensed by the National Health Regulatory Authority (NHRA), or under the supervision of the Ministry of Health.

1.2.3. Qualifying medical professionals

Qualifying medical professionals are persons who are licensed as practitioners by the NHRA or under any other authorised medical body in Bahrain. It includes, but is not limited to, the following:

- Medical practitioners
- Midwives
- Nurses
- Mental health specialists
- Dentists
- Opticians
- Radiologists
- Pathologists

- Paramedics
- Pharmacists
- Physiotherapists

1.3. Goods and services related to healthcare services

Healthcare related goods and services are those which are an integral part of the healthcare services and are provided together with the qualifying medical services. These include, but are not limited to, the following:

- Drugs, medicines, bandages and other medical consumables administered or used while performing qualifying medical services¹
- Goods and equipment used as part of the qualifying medical services (e.g., prostheses replacement, implants, metal screws, pins, rods, plates, braces, etc.)¹
- Laboratory services performed by qualified persons
- Transport services for patients or those injured
- Accommodation and catering services provided by a qualified medical provider to its patients
- Mortuary services provided by qualified medical providers, and
- Medical consultations provided remotely by means of electronic communications such as telephone or video link.

Example 1

Yaqoob visits an orthodontist for braces for his teeth (to mitigate an existing medical condition – i.e., not an aesthetic procedure).

The orthodontist will charge Yaqoob for the medical service of placing the braces, as well as a fee for the braces itself. The orthodontist will also provide monthly checkups on the braces.

The orthodontist gives two options to Yaqoob: metal braces or transparent braces for an additional charge of BHD 110. The medical outcome of both types of braces is the same, the difference is purely aesthetics.

The orthodontist's services will be subject to VAT at the zero-rate, as they qualify as medical services by a qualified medical practitioner.

The supply of the braces will also be zero-rated, as these goods are related to the healthcare services, even when Yaqoob chooses the transparent braces.

¹ Some drugs, medicines and medical equipment may benefit from VAT at the zero-rate even when supplied on a stand-alone basis (i.e., not supplied as part of a qualifying medical service), provided they are included in the lists of zero-rated medicines, medical equipment, and other medical products available on the NBR website (see section 1 of this Guide).

Example 2

Hakim is having surgery for a hip replacement and is offered the option between two hips:

1. *A standard hip which does not involve rotation movements but is lighter;*
2. *A heavier hip which provides the possibility of rotation movements for an additional fee of BHD 200.*

The difference between the two hips is medical and would result in a different quality of life / mobility for the patient. Both goods remain related to healthcare service and thus both options would be subject to VAT at the zero-rate as a supply of goods related to healthcare services.

Note that it may also be that the hip equipment is included in the zero-rated list of medical equipment available on the NBR website. In this case, the supply of such equipment would also be subject to VAT at the zero-rate even if their supply is not done while performing qualifying medical services (see section 1.2.1 of this Guide).

Example 3

Amer suffers a heart attack in his home and his family calls an ambulance. After being assessed by the paramedics, he is taken to the hospital. A number of blood tests are done by doctors and Amer needs an urgent heart bypass. He spends two weeks at the hospital and is prescribed specific medication from the doctor to help him get better.

The medical services received by Amer (i.e., the initial assessment by the paramedics, the consultation from the doctors and the heart bypass surgery) are qualifying medical services that are provided by a qualifying medical institution (i.e., the hospital).

The transportation from his home to the hospital, the blood tests, the medicines, the accommodation and meals will all be considered as goods and services related to the healthcare services that Amer received. These supplies will therefore also be subject to VAT at the zero-rate.

Administrative services

Any charges for administrative services by a healthcare provider will be subject to VAT at the zero-rate when the administrative services are provided in the context of healthcare services qualifying for the zero-rate. Administrative services that are eligible for the zero-rate include the registration of a new patient, issuing a duplicate invoice or sickness certificate, provided these are supplied in order to access or as a result of qualifying medical services.

When an administrative service relates to a non-qualifying medical service, this will be subject to VAT at the standard rate of 10%.

Example 1

Ebrahim is suffering from depression and visits a mental health specialist. After two weeks of his appointment, he contacts the medical clinic for a duplicate invoice for his consultation, as he lost the original invoice (required for insurance purposes). The medical clinic charges an administrative fee of BHD 10 to print a duplicate invoice. As this is an administrative service that relates to the provision of a zero-rated medical service, the fee charged for issuing the duplicate of invoice will be subject to VAT at the zero-rate.

Example 2

Amina breaks her arm after a fall and the doctor has advised that she is unable to go to work for six weeks. After informing her employer, the employer requests a sick note from her doctor to confirm the length of time she will be unable to go to work.

The doctor charges BHD 20 for writing the note for Amina's employer. This service (i.e., issue of a certificate) is an administrative service and relates to the provision of medical services that are subject to VAT at the zero-rate. Therefore, the charge for the doctor writing the sick note will also be subject to VAT at the zero-rate.

Example 3

Farah is having a cosmetic surgery on her nose, which will be subject to VAT at the standard rate of 10% (i.e., it is not a qualifying medical service). The medical clinic charges BHD 20 for registering Farah as a new patient and opening a new patient file for her. As the cosmetic surgery is subject to VAT at the standard rate of 10%, the related administrative fee will also be subject to VAT at the standard rate of 10%.

Goods and services that are not related to healthcare services

Any goods and services that are not related to qualifying healthcare services do not fall under the zero-rating provisions applicable to qualifying medical services and their related goods and services. The following goods and services are excluded from the scope of the zero-rate (non-exhaustive list):

- Food and beverages to any person who is not a patient
- Parking and valet services
- Telephone, internet and electronic services, including TV rental services
- Accommodation provided to any person who is not a patient

The VAT treatment of any goods and services that are not related to qualifying healthcare services will need to be considered on a case by case basis.

Example

Continuing from the previous example, whilst Amer is in hospital for the two weeks, he pays BHD 15 per day to access additional TV channels. His wife also stays with him for the two weeks at a nearby accommodation provided by the hospital.

The charges for the additional TV channels and his wife's accommodation will not be related to the qualifying healthcare services that Amer receives. These will therefore be subject to VAT at the standard rate of 10%.

1.4. Public hospitals

The provision of healthcare services by government hospitals and medical institutions are outside the scope of VAT when they are provided free of charge.

The VAT treatment of supplies of goods or services at these public hospitals and medical institutions, when they are subject to a charge or a fee, will need to be considered on a case by case basis. In this respect, the general VAT principles set out in this Guide will therefore need to be considered for any supplies of goods or services that are made by a public hospital or medical institution for a charge or a fee.

Example

Maryam has a severe chest infection and visits a public hospital in Bahrain. After seeing a doctor at the hospital, she is prescribed medication that she collects from the pharmacy at the hospital.

Both her consultation with the doctor and the medication are provided free of charge. These free medical services and medication are outside the scope of VAT.

1.5. Use of medical facilities

Some doctors may use medical facilities at a healthcare institution in order to provide private healthcare services. This may involve the use of a medical room for appointments, use of medical equipment in those rooms, access to administrative staff (for booking appointments) and operating theatres etc. Such arrangements are subject to VAT at the standard rate of 10% and are not considered as a VAT exempt supply of real estate.

Example

Dr. Ali works from Bahrain International Hospital two days per week. As part of his arrangement with the hospital, Dr. Ali receives a medical consultation room with the medical equipment that is typically included in a medical consultation room and a bed for examinations. Dr. Ali is also given access to the reception staff who books and manages his appointments and the reception of his patients. Dr. Ali pays the hospital a daily rate for the use of the room and the administrative support.

The hospital grants Dr. Ali the right to use the medical facilities at the hospital. This supply is subject to VAT at the standard rate of 10%. As such, the hospital should account for VAT at the standard rate of 10% on the daily rate charged to Dr. Ali.

1.6. VAT-registered healthcare professionals

If a healthcare professional (for example, a doctor) is registered for VAT, he / she must determine the VAT treatment of his / her supplies and ensure he / she charges VAT at the standard rate of 10%, where relevant. The normal VAT compliance obligations (e.g., the issuance of VAT invoices, record keeping etc.) will also apply. We refer you to the VAT General Guide for further detail on VAT compliance obligations.

Where the healthcare professional makes VATable supplies, he / she can recover the VAT charged on the expenses he / she incurs in relation to these VATable supplies in accordance with the normal input VAT recovery rules as further explained in the “Input VAT recovery” section of the VAT General Guide.

Example

Continuing with the previous example, Dr. Ali is VAT registered in Bahrain. The contract with Bahrain International Hospital for the two days every week has been entered into by Dr. Ali in his capacity of VATable person (i.e., medical professional registered for VAT). On the basis that Dr. Ali makes VATable healthcare services (i.e., zero-rated or standard rated) whilst using the hospital facilities, any VAT he incurs on the use of the hospital facilities should be recoverable through his VAT return (subject to all the conditions for input VAT recovery being met).

1.7. Insurance companies

Health insurance claims

Where the healthcare services provided to a patient are paid for (in full or in part) by his / her medical insurance company, the healthcare services supplied by the healthcare provider are still considered as made directly to the patient (i.e., the patient is the recipient of the services for VAT purposes). In this respect, the VAT invoices for the healthcare services should be issued to the patient (i.e., the “bill to” person on the invoice is the patient), even if the payment is directly requested from the insurance company. The VAT charged by the healthcare provider on the services supplied to the patient cannot be recovered by the insurance company.

Example

Aaliya visits her optician for an eye test. Aaliya's optician is a recognized healthcare provider, and her health insurance company will make the payment for Aaliya's eye test directly to the optician.

Although the eye test service will be paid for by the health insurance company, the optician provides the eye test to Aaliya (subject to VAT at the zero-rate of VAT on the basis that the conditions for zero-rating are met) and should issue his VAT invoice to Aaliya (as opposed to the health insurance company).

Services made to insurance companies

Medical assessments and reports may be requested by insurance companies for a broad range of insurance purposes. In such cases, the services are made directly to the insurance companies and the exact nature of the arrangements will need to be considered to determine whether or not they fall within the scope of the zero-rating provisions.

Example

Fawaz was recently involved in a car accident that was not his fault. He sustained significant injuries as a result of the car crash and is due compensation as a result of his injuries. The car insurance company of the other driver, which disagrees with the amount of the indemnity to be paid, asked for a medical assessment to be undertaken to assess the extent of Fawaz's injuries.

The car insurance company arranged for the medical assessment at one of its approved healthcare providers and the report was sent directly to the insurance company.

The medical assessment was provided to the car insurance company and the VAT liability of the services will need to be considered in the relationship between the healthcare provider and the car insurance company. This service is subject to VAT at the standard rate of 10% because the assessment is not considered as a qualifying medical service – i.e., it is not a service that aims to prevent, protect, maintain, diagnose, treat, avoid deterioration and / or restore the health of a person.

The zero-rating provisions will apply for qualifying medical services provided upon request of an insurance company on the basis that the insurance company has procured such services as a result of a legal, contractual or existing policy that it has in place. This would notably cover qualifying medical services contractually provided to a party other than the patient where the result will be used to make a decision to determine the level of premium to be charged on an insurance policy (for example, medical insurance, travel insurance, life insurance etc.) or where there is a legal or contractual obligation under a policy to provide health screening.

Example

InsureCo provides medical insurance cover to individuals over the age of 65. As part of the arrangements in place, when a medical insurance policy is due for renewal, InsureCo will arrange a health screening for each of its policyholders. The screening report will provide InsureCo with accurate and up to date information about the health of its policyholders before the renewal of their policies.

The health screening is arranged by InsureCo through one of its approved healthcare providers and appointments are booked for policyholders through InsureCo staff.

In this case, although provided upon InsureCo's request, the health screening will qualify as a zero-rated healthcare service on the basis that it is provided by a qualified medical professional or a qualified medical institution with the intention to prevent, protect, maintain, diagnose, treat, avoid deterioration and / or restore the health of a person.

1.8. Employers

Services made to employers

Medical assessments and reports may be requested by employers for a broad range of purposes. In such cases, the services are made directly to the employer and the exact nature of the arrangements will need to be considered to determine whether or not they fall within the zero-rating provisions.

Similar to healthcare services provided to insurance companies, the zero-rating provisions will apply for qualifying healthcare services provided to an employer on the basis that the employer has procured such services as a result of a legal, contractual or existing policy that it has in place. This would cover healthcare services contractually provided to a party other than the patient where the result will be used to make a decision for visa or employment purposes.

Example

Salman has been accepted for a new job as a firefighter. One of the requirements of this job is that he is in good health in order to undertake his duties as a firefighter. Salman's employer arranged a health screening to assess his general health and whether he is able to work as a firefighter.

The health screening is arranged at an approved healthcare provider for the employer and the report is sent directly to Salman's employer.

In this case, although provided upon request of Salman's employer, the health screening will qualify as a zero-rated medical service on the basis that it is provided by a qualified medical professional or qualifying medical institution with the aim to prevent, protect, maintain, diagnose, treat, avoid deterioration and / or restore the health of a person.

Healthcare services made available by employers at places of work

There may be some cases where an employer may use the services of a third party to make available healthcare facilities / personnel (including medicines and medical equipment) for employees at their place of work. This may include, for example, an ambulance or infirmary with a paramedic / nurse on a construction site or at a factory.

The employer may pay that third party an agreed amount, on a periodic basis or not, for the on-site availability of the ambulance / infirmary and the medical personnel (i.e., akin to a retainer fee). The price for the service is not directly linked to the healthcare services actually performed and to the medicines and medical equipment actually used and remains payable irrespective of whether the ambulance / infirmary and personnel have been used during the period of time covered by the price. Such services, consisting of making medical equipment and personnel available at a given location, are not considered as qualifying healthcare services or related goods or services. Therefore, these services are subject to VAT at the standard rate of 10%.

Where charges are made that are directly linked to the healthcare services actually provided and / or the medicines and medical equipment actually used, the supplier will need to consider if these charges can be treated as consideration that is directly attributable to qualifying healthcare services and related goods and services. Where the charges can be directly attributable to the qualifying healthcare services and related goods and services, this consideration will be subject to VAT at the zero-rate.

Example

ConstructionCo is constructing a new complex of residential apartments and commercial buildings and has over 2,000 construction workers on site. In case of any accident, ConstructionCo has an agreement in place with a local healthcare provider to have an ambulance on site with two paramedics during working hours each day. The ambulance will be on standby in case of any accident on the site.

A monthly charge is paid to the healthcare provider for having the ambulance and the paramedics available on site. This charge remains the same regardless of the number of employees that may use the medical facilities on site.

This service by the healthcare provider is not considered as a qualifying healthcare service. This service will therefore be subject to VAT at the standard rate of 10%.

If the healthcare provider also charges a fee per intervention / consultation, it would be necessary to assess whether this fee is the consideration for a supply of qualifying healthcare services that meets all the conditions to be subject to VAT at the zero-rate.

2. Medicines and medical equipment

2.1. VAT treatment in Bahrain

The supply of medicine, medical equipment, and other medical products included in the list available on the NBR website is zero-rated. The zero-rate applies on all supplies of these medicines, medical equipment, and other medical products throughout the supply chain in Bahrain.

When such medicines, medical equipment or other medical products are imported into Bahrain from outside the territory of the Implementing States, their import is exempt from VAT (i.e., no import VAT is applicable).

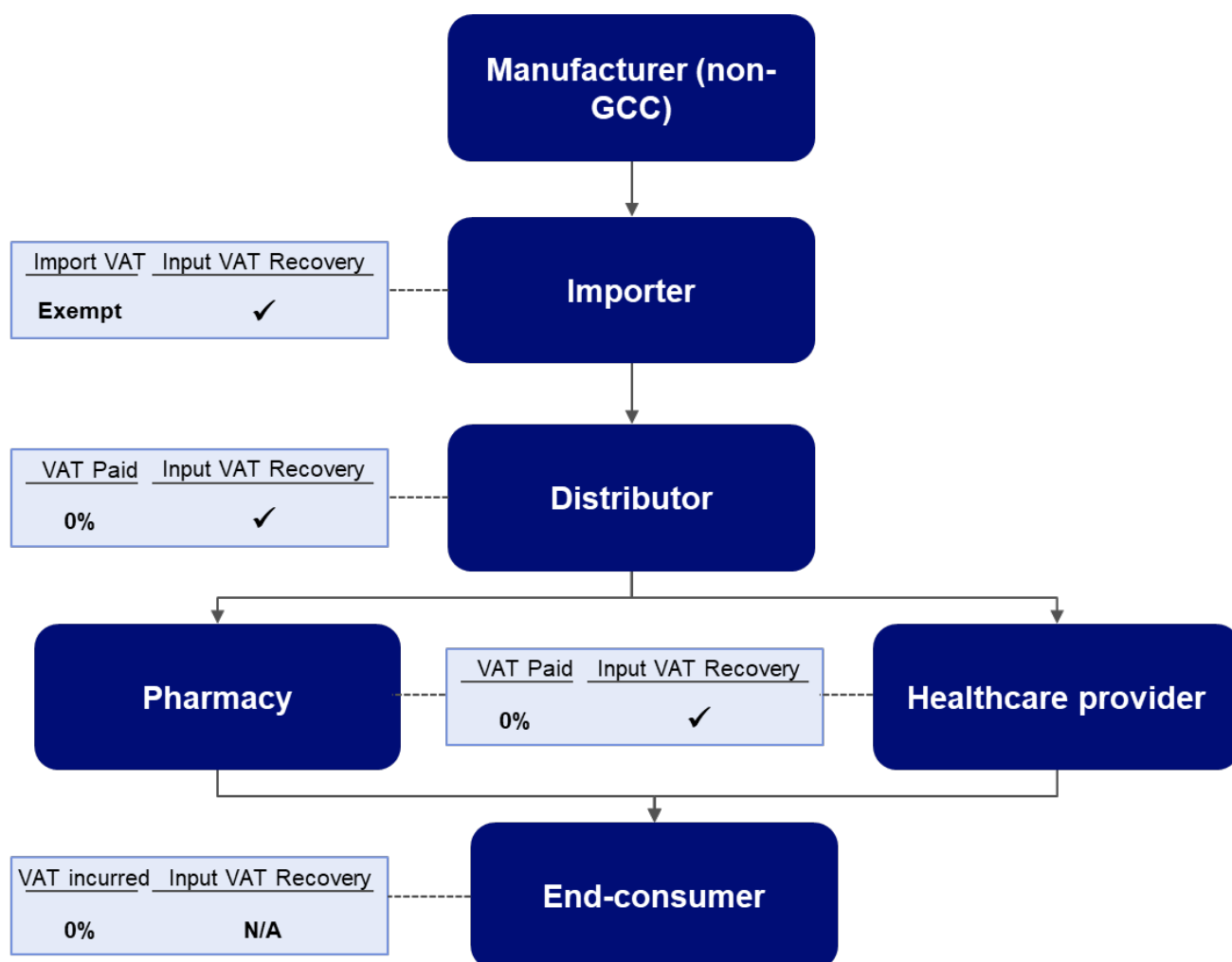
A supply or import in Bahrain of medicines, medical equipment or any other medical products that are not included in the lists is subject to VAT at the standard rate of 10%.

Medicines, medical equipment, and other medical products that form an integral part of a non-qualifying medical service that are provided together with that service are subject to VAT at the standard rate of 10%, even if such items would normally be zero-rated when supplied on a standalone basis. This treatment applies even where such medicines, medical equipment, or other medical products are used for rejuvenation, wellness, or enhancement purposes (such as energy-boosting or similar treatments). It is therefore important to determine whether the supply of these medicines, medical equipment, and other medical products is made as part of a standard-rated service or supplied independently.

Where non-qualifying medical services are supplied together with medicines, medical equipment, or other medical products, the VATable person needs to assess whether the supply is a “single composite supply” or “multiple supplies” for VAT purposes. As such, the nature of the supply will need to be considered on a case-by-case basis. Where, in the context of providing a non-qualifying medical service (such as cosmetic procedures), the VATable person also supplies a medicine, including medicines or products used for rejuvenation or energy-related purposes, this supply would, in principle, be treated as a single composite supply (of cosmetic procedures) for VAT purposes and would therefore be subject to VAT at the standard rate of 10% on the total amount paid for the supply. This is even if the medicine is subject to VAT at the zero-rate when supplied on a stand-alone basis.

On the other hand, if a customer purchases a specific type of medicine, medical equipment, or other medical product from the healthcare provider and, for an additional amount, the seller provides a cosmetic procedure, there would be two separate supplies, one of the medicine (subject to VAT at the zero-rate, assuming it is qualifying for the zero-rate under sections 2.2) and one for cosmetic procedure (subject to VAT at the standard rate of 10%).

VAT treatment of medicines upon importation



2.2. Lists of medicines and medical equipment

The lists of medicines, medical equipment, and other medical products can be found on the NBR website, under the “Healthcare” section of the “[VAT Treatment and Policies](#)” page, and using the following links:

- [List of zero-rated - medicines](#)
- [List of zero-rated - medical equipment](#)
- [List of zero-rated - other medical products](#)

Example 1

Salma goes to her local pharmacy to purchase painkillers for her headache. The medication Salma purchases is on the list of zero-rated medicines which is available on the NBR website.

The supply of the medicine by the pharmacy (VATable person in Bahrain) to Salma will therefore be subject to VAT at the zero-rate.

Example 2

PharmaCo has a number of pharmacies in Bahrain. It contracts with a German pharmaceutical company for the supply of cancer drugs. The goods are manufactured in Germany and sold to PharmaCo, who imports them into Bahrain.

The drugs are listed on the zero-rated medicines list which is available on the NBR website.

The import of these drugs by PharmaCo into Bahrain will be exempt from VAT (as these drugs are on the list and qualify for the zero-rate of VAT when supplied locally in Bahrain).

3. Import of goods to be used by persons with special needs

The import into Bahrain, from outside the territory of the Implementing States, of necessities and equipment used by persons with special needs is exempt from VAT, provided the conditions and controls stipulated in the Customs Law are met.

When a good qualifies for the customs exemption applicable to goods to be used by persons with special needs, it will also benefit from a VAT exemption at import.

We summarize below the conditions to be met for a good to qualify for the customs exemption. This is a high-level summary given as a general reference. It is recommended that you check the conditions in detail with Customs Affairs at the Ministry of Interior.

- a. The importer of record must be:
 - A government entity concerned with people with special needs
 - A foundation / society licensed with the competent government entity to take care of people with special needs, or
 - A GCC national holding “people with special needs cards”, based on the type of disability
- b. The volume, quantity and kind of imported good(s) shall be conforming to the actual needs, based on the type of disability
- c. The good(s) shall be directly imported in the name of the government entity, the foundation / society or the GCC national
- d. The individuals benefiting from the customs exemption may not dispose the imported motor vehicles prior to the expiry of three years from the date imported
- e. The following documents must be attached to the customs declaration:
 - Exemption letter from the competent government body in any of the GCC States
 - Original invoice
 - Certificate of Origin

