



**Dear Valued customers,**

Kindly be advised that in accordance with Law No. (33) for the year 2021 amending some provisions of the Value Added Tax law issued by Decree Law no. (48) for the year 2018, the Value Added Tax ("VAT") regime will be increased in the Kingdom to 10% with effect from 1 January 2022.

VAT shall be charged at 10% for goods and services provided by VAT registered business in the Kingdom of Bahrain. Should you require more information on VAT, please visit the website of the National Bureau for Revenue at <https://www.nbr.gov.bh>

As Zain is registered for VAT purposes in the Kingdom, Zain shall collect VAT at 10% on its products and services which will appear on your invoices *(Please refer to Zain's General Terms and Conditions for more information).*

Should you have any queries, please do not hesitate to contact us on 107.

Sincerely,  
Zain Bahrain B.S.C.