



Dear Business Partner,

Kindly be advised that in accordance with the laws and regulations of the Kingdom of Bahrain, the Value Added Tax ("VAT") regime will be increased in the Kingdom to 10% with effect from January 1st, 2022. The Amended VAT Law (No 33 for the year 2021) was published in the Official Gazette on 23 December 2021.

VAT shall be imposed on goods and services of businesses that are registered for VAT in the Kingdom. Should you require more information on VAT, please visit the website of the Bahrain National Bureau for Revenue at <https://www.nbr.gov.bh>.

As Zain is registered for VAT purposes in the Kingdom, Zain shall collect VAT on its products and services as of the effective date. Accordingly, from January 1st, 2022, there will be a charge of 10% VAT which shall appear on your invoices. These invoices will be issued to enable you to reclaim the VAT, where eligible.

Should you have any queries, please do not hesitate to contact us on: BUSINESS_SUPPORT@bh.zain.com.

Yours Sincerely,
Zain Bahrain