



## Introduction of VAT

Dear valued customers,

Kindly be advised that in accordance with the laws and regulations of the Kingdom of Bahrain, the Value Added Tax ("VAT") regime will be implemented in the Kingdom with effect from 1 January 2019.

In common with other telecommunications operators, Viacloud is obliged to comply with the requirements of the Decree Law No. 48 of 2018 and its Executive Regulations "the Law", which regulates VAT and its application in the Kingdom of Bahrain.

With effect from 1st January 2019, Viacloud's products and services will be subject to VAT in compliance with the provisions of the Law, including any ongoing service contracts. All prices set out in any ongoing service contract are exclusive of VAT as per our General Terms and Conditions.

Viacloud shall collect VAT on its products and services which shall be subject to 5% VAT and this will be reflected on your invoices starting from 1st January 2019.

This letter shall be considered as a legal notice applying to any contracts, in compliance with Bahrain's VAT Law and its Executive Regulations. For more information, please contact your corporate account manager or call us on 6500 6565.

Should you require more information on VAT, please visit the Bahrain National Bureau of Taxation website at [https://www.nbt.gov.bh/what\\_is\\_vat](https://www.nbt.gov.bh/what_is_vat)

Thank you for your business and we look forward to our continued relationship in the next year.

Sincerely,

Viacloud Bahrain