

# Services Charter

Between the General Authority of  
Zakat & Tax (GAZT) and the Taxpayers





## Introduction

Believing in the importance of having a solid relationship with Taxpayers based on GAZT's approved values, GAZT have adopted a services charter between the General Authority of Zakat and Tax and the Taxpayers, including GAZT's obligations and Taxpayers' responsibilities.

This Charter will be the base for all GAZT interactions with Taxpayers; in order to create a strong and ongoing partnership based on values that promote and develop the relationship between GAZT and the Taxpayers.



## GAZT's Obligations towards the Taxpayers



### Transparency

Liability for clarity in all interactions with the Taxpayers.



### Responsiveness

Deliver the services within the agreed timeframe based on the services' agreed time standards.



### Confidentiality of Information

Maintain the confidentiality of the Taxpayer information.



## GAZT's Obligations towards the Taxpayers



### Fairness

Conduct fair treatments to all Taxpayers within the outlined rules and regulations.



### Participation

Announce any apprisers related to Zakat or Taxes, and clarify procedures to Taxpayers.



### Representation

Taxpayers are entitled to authorize accredited accountant or consultation office to process a specific service at GAZT on their behalf.



## Taxpayers' Responsibilities towards GAZT



### Importance

Granting extreme importance to all Zakat and Taxes procedures and liabilities.



### Integrity

Commitment to honesty while filling declarations and in any other interaction with GAZT.



### Accuracy

Maintain all records and documents related to Zakat or Taxes, and report any updates to the Taxpayer's information at GAZT.



## Taxpayers' Responsibilities towards GAZT



### Cooperation

Cooperate with GAZT's representatives in all activities related to Zakat or Taxes, reporting Zakat or Tax evasion for example.



### Knowledge

Understanding the published regulations and guidelines related to Zakat and Taxes through GAZT's website.



### Time Commitment

Submission of Zakat and Taxes declarations and payment of dues within the permitted timeframe stated in the rules and regulations.





SCAN THIS CODE TO CHECK THE LATEST  
UPDATE FOR THIS DOCUMENT AND ALL  
PUBLISHED DOCUMENTS

OR PLEASE VISIT OUR WEBSITE

[gazt.gov.sa](http://gazt.gov.sa)

