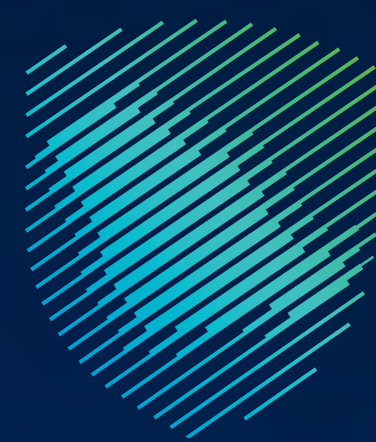


هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



Small and Medium Enterprises (SMEs) Guideline

For zakat, tax and customs topics



We are keen on developing
SMEs' business and supporting entrepreneurs

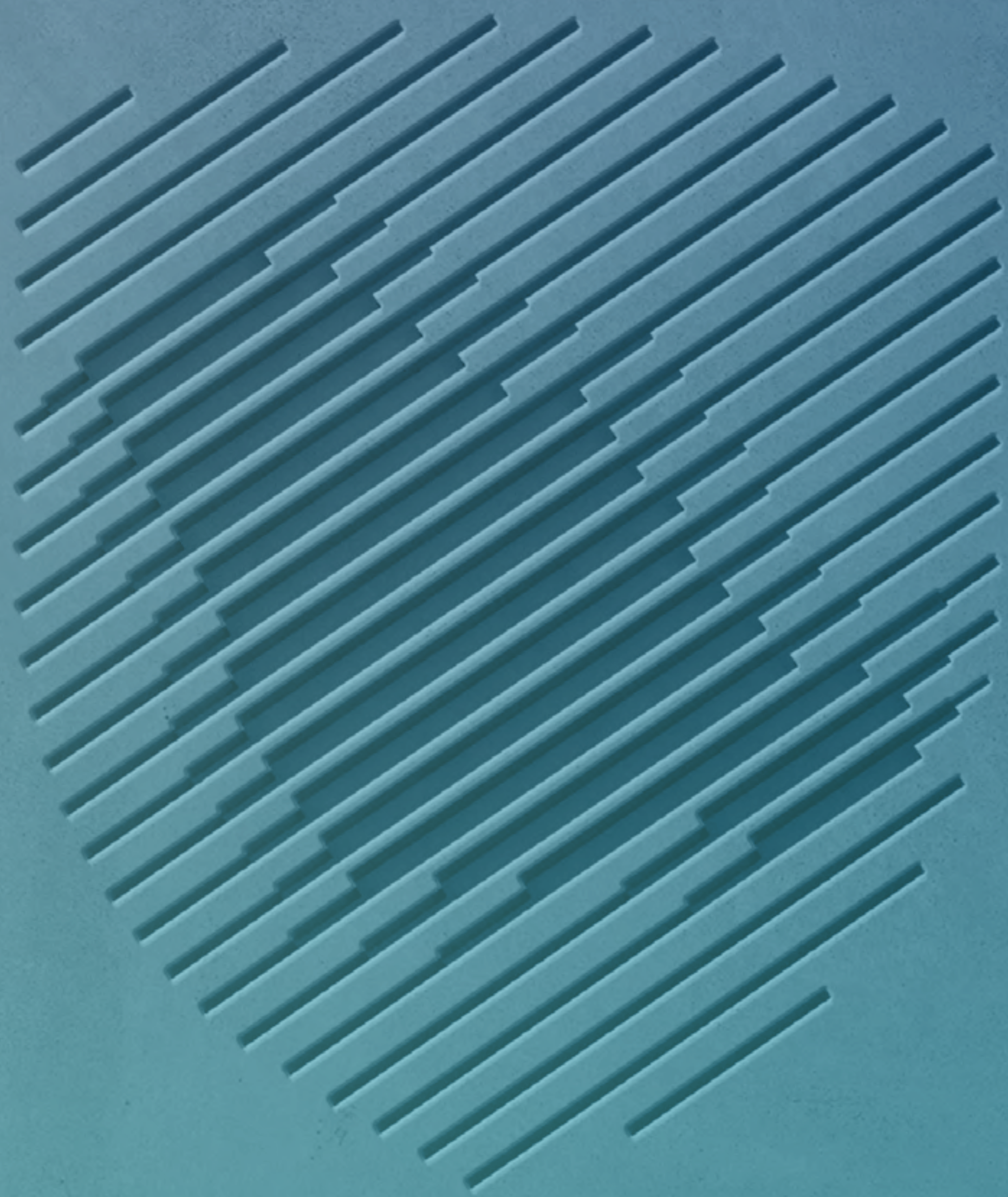
The Custodian of the Two Holy Mosques



Among the objectives of the Vision 2030 is
increasing SME's contribution to the GDP to
35%

HRH Crown Prince





Believing in the importance of the role of SMEs' in achieving the Kingdom's Vision 2030, we prepared this guideline as one of the initiatives that facilitate the procedures for entrepreneurs and elaborate their rights and obligations in an easy to understand language and with an advanced technology that supports quick access to information.



Contents



This Guideline is Interactive

to ease the navigation process .

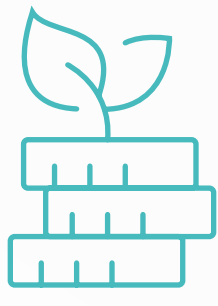
click the desired topic to access the section



If you are browsing this file on an iPhone or iPad device, kindly save it in «Files» to be able to browse the file interactively.



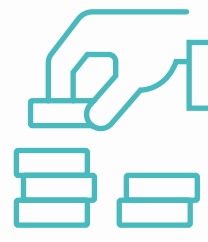
Differences between Types of Taxes and Zakat



Zakat



VAT



Excise Tax

فاتورة
Fatoora 

E-Invoicing



Import, Export and
Customs Clearance



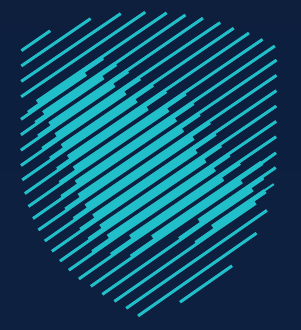
Differences between Types of Taxes and Zakat



Start Your Journey Now



Differences between Types of Zakat and Taxes



Taxable Parties	When to register?	When to file Return?	Key Violations and Fines		
<p>Zakat</p>	<p>Saudis and GCC nationals and establishments licensed to practice an activity in the Kingdom of Saudi Arabia</p>	<p>There are two types of Zakat payers:</p> <p>Zakat Payers on estimated Basis Zakat is calculated automatically without filing the return.</p> <p>Statutory accounts returns The return is filed no later than 120 days from end of the Zakat year.</p>	<p>N/A</p>		
<p>VAT</p>	<p>Any person or establishment engaged in a business activity to generate income</p>	<p>Mandatory Registration For revenues that exceed 375,000 SAR within twelve months</p> <p>Voluntary Registration For revenues that exceed 187,500 SAR and are less than 375,000 SAR within twelve months</p> <p>Requirements:</p> <ul style="list-style-type: none"> - Registration - Filing of returns - Activation of E-invoicing solutions 	<p>5%-25% Failure to file tax returns on the set dates 5%-25% of the VAT in respect of which the return should've been filed</p> <p>5% Failure to pay the due tax on the set dates A fine of 5% of value of the tax due for each month or a part thereof</p> <p>A fine of 10,000 SAR Failure to register in VAT during the set period A fine of 10,000 SAR</p> <p>Starts with a warning Failure to generate e-invoices Warning for a first time violation</p>		
<p>Corporate Income Tax (CIT)</p>	<p>Any foreign company or person engaged in an activity in the Kingdom of Saudi Arabia</p>	<p>Registration with ZATCA must be made before end of the first fiscal year</p>	<p>The return is filed no later than 120 days from end of the tax year.</p> <p>A fine equivalent of 1% Delay in paying the due tax A fine of 1% of the unpaid tax amount for each (30) days of delay</p> <p>21 Delay in registration It depends on the taxpayer category Natural Person: 1,000 SAR Joint-Stock Company: 10,000 SAR Other Entities: 5,000 SAR</p>		
<p>Real Estate Transaction Tax (RETT)</p>	<p>Real estate seller</p>	<p>The real estate transaction must be registered on ZATCA's Real Estate Transaction Platform before completing the transfer at the Ministry of Justice</p>	<p>A fine of no less than 10,000 SAR Violating a provision of RETT Implementing Regulations: A fine of no less than 10,000 SAR and no more than value of the due tax</p> <p>21 Delay in paying the due tax A fine of %5 of the unpaid tax value for each month or a part thereof for which the tax was not paid</p>		
<p>Withholding Tax</p>	<p>A non-resident person who's a beneficiary of a payment from a source inside the Kingdom.</p> <p>The resident is obligated to deduct the tax from payments to a nonresident according to the tax rates.</p>	<p>There is no registration procedure for withholding tax since he only generates a return whenever is needed.</p> <p>Example: The owner of an establishment paid a company in the USA for services related to his activities on 20 January 2022. Therefore he must file the return and pay the withheld amount prior to 10 February 2022.</p>	<p>1% Delay in paying the tax A fine of 1% of the unpaid tax amount for each (30) days of delay.</p>		
<p>Types of transactions and Withholding Tax rate for each sector</p>	Any other payments Royalty	<p>15%</p>	Rent Dividends Loan Returns (Interests) Insurance/ Reinsurance	<p>5%</p> <p>5% If it is other than what is paid to the head office or to a related company 15% If it is paid to the head office or a related company</p>	
<p>Excise Tax</p>	<p>Establishments engaged in importing and production of excise goods</p>	<p>Upon engaging in taxable activities to Excise Tax</p>	<p>The return must be filed after each tax period which is two calendar months.</p> <p>Example: An establishment engaged in selling sweetened drinks; the establishment must file the return on the 15th of March for the months of January and February, and thus file the excise tax return for every two months on the 15th of the following month.</p>	<p>5%-25% Fine for not registering is equal to the tax due on goods</p> <p>In case of delay in filing the tax return, A fine of no less than 5% and no more of 25% of the unpaid tax amount for each (30) days of delay.</p>	
<p>Excise Tax Rates for Products</p>	Tobacco Products Energy Drinks	Electronic devices and tools used for smoking, vaping and alike. Liquids consumed in electronic devices and tools used for smoking, vaping and alike.	<p>%100</p>	Soft Drinks Sweetened Drinks	<p>%50</p>



Is objection allowed?

Yes, it is. Objection can be filed to ZATCA within sixty (60) days from the day following the date of notification of the decision through ZATCA's website (zatca.gov.sa).



هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



Zakat

Start Your Journey Now





Zakat Due Amount



What is Zakat Return?



How do we calculate the zakat of your enterprise?



Important information on zakat calculation



How do you pay your zakat?



Zakat Installment



Filing an Objection (Zakat)



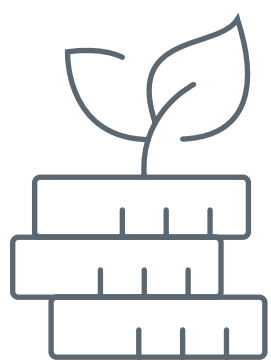
What are the entities benefiting from the collected Zakat?



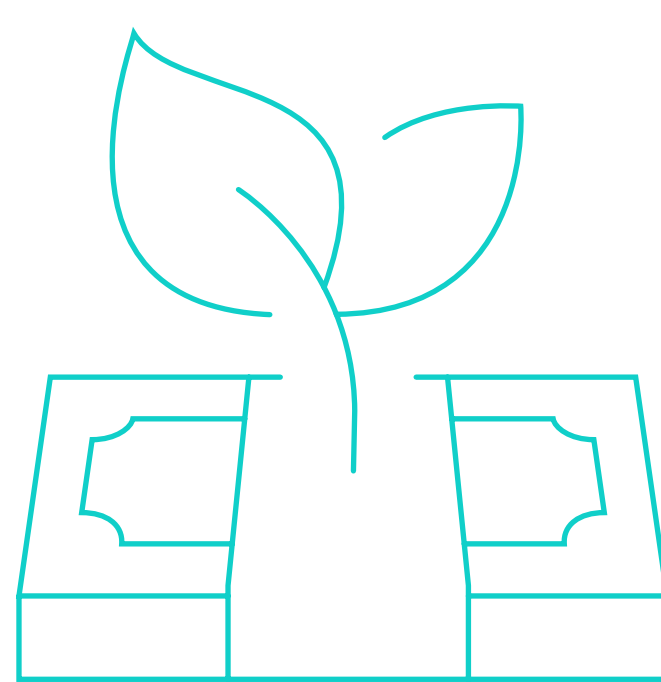
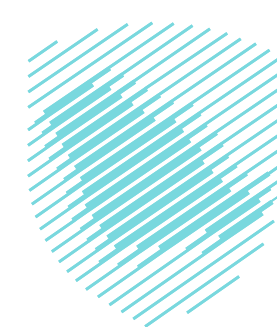
TIN Deregistration



Important Zakat Terms



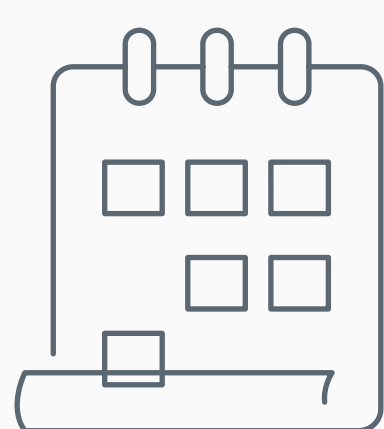
Zakat Due Amount



Your enterprise shall pay
an annual zakat of

2.5%

for each hijri year



Zakat is paid by
submitting the Zakat
Return no later than

120 days

after the end of the zakat year



Important Information

If your fiscal year is a Gregorian year, zakat shall be
calculated on the basis of days by applying

the below equation:

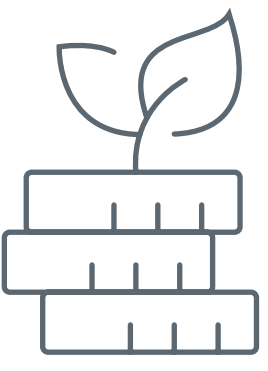
Zakat rate of the payer's fiscal year =

$\frac{2.5\%}{\text{Days of Hijri Year (354 days)}}$

X

X Number of zakat year's
actual days





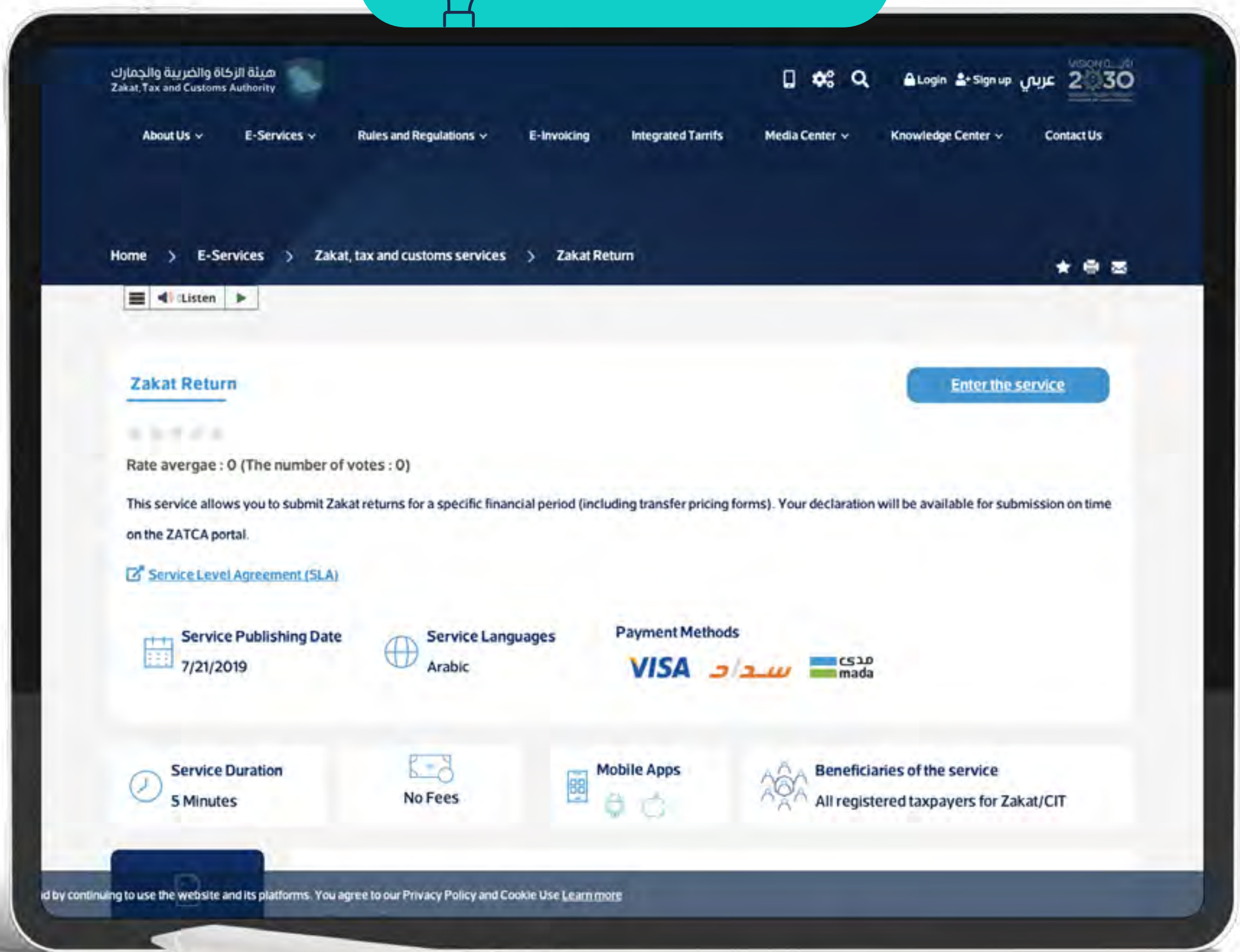
What is Zakat Return?



A form that allows you to submit your zakat-related informations within a specific financial period via the e-portal



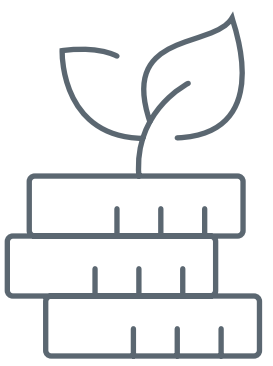
zatca.gov.sa





Important Information

In the event of an amendment, you should mention reasons, attach documents, and amend the financial statements.



How do you calculate the zakat of your enterprise?

There are two methods for calculating zakat

01

Estimated Basis

In this method, we calculate zakat due amount on an estimated method based on a number of data: sales disclosed in a VAT return and data disclosed in real state transactional tax.



Zakat



Simply identify
the method of
Estimated calculation

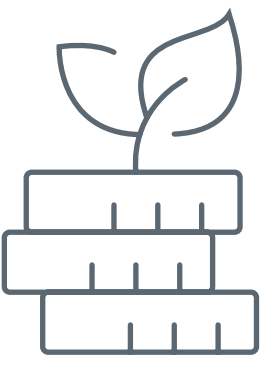
02

Statutory accounts returns

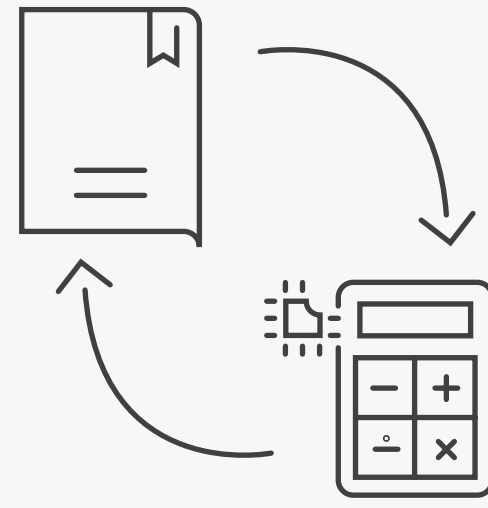
In this method, we calculate zakat based on the financial data, according to financial statements approved by a chartered accountant.

In addition, **zakat is paid within 120 days as of the end of the zakat year.**





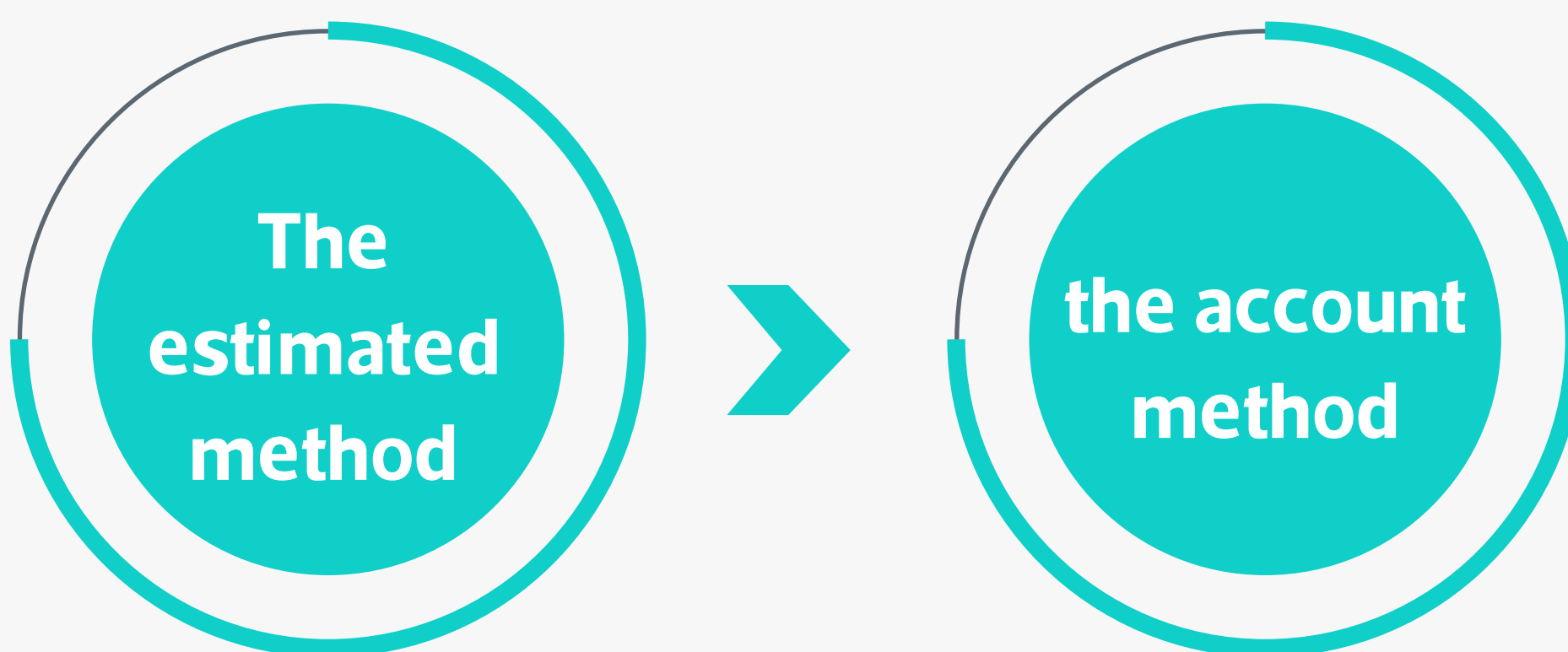
Important information on zakat calculation



You are entitled to convert

From

To



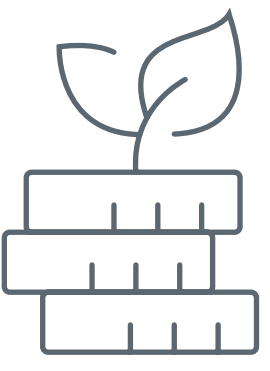
which calculates zakat according to your enterprise's financial statements.



Important Information

When converting to the account method, it is not allowed to go back to the estimated method except by submitting a request to ZATCA.





How do you pay the zakat?



If you are among the zakat payers using the estimated method, you should pay after 12 months of the date of your commercial registration.

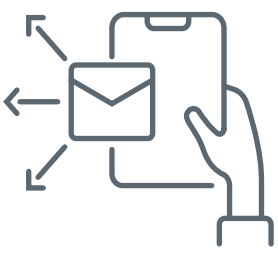
The Zakat due amount and invoice number will be issued.

Zakat Payment Steps

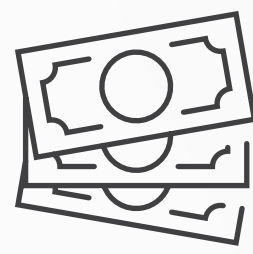


Log into your account on the website by using the TIN.

To obtain TIN [click here](#)



Select the unpaid invoices



You can pay your due zakat through



Mada

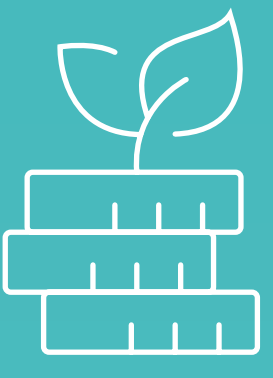


ATMs

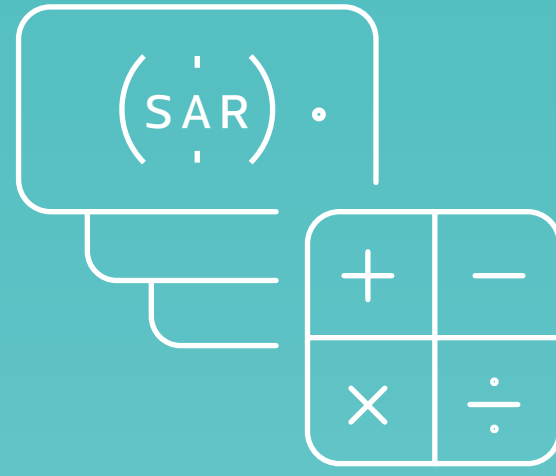
Important Information

TIN is a reference number for your enterprise at ZATCA that is automatically registered once your commercial registration is issued.





Zakat Installment



In cases where you face difficulties in paying the due amount in full, we provided this service to enable you to pay in installments

You can request payment
in installments via our e-services

Here





Filing an Objection Before ZATCA (Zakat)

Identify steps for filing an objection before ZATCA

1

Log into your account on our website

2

Click "Returns of Zakat and Income Tax on Foreign Enterprises," then click "Objections"

3

Select "Objection to Return Request"

4

Fill out the request form

5

State your reasons for objection and attach supporting documents of your request

You will receive a notification of receiving your request via SMS and e-mail

You can submit the request
via our e-services

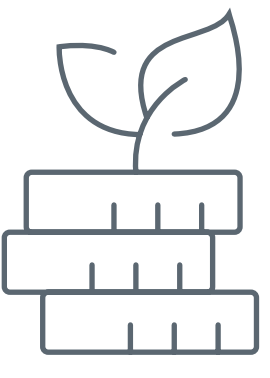
[Here](#)



You cannot file an objection to ZATCA after 60 days have passed from the date you were notified of the decision



Zakat



What are the entities benefiting from the collected Zakat?

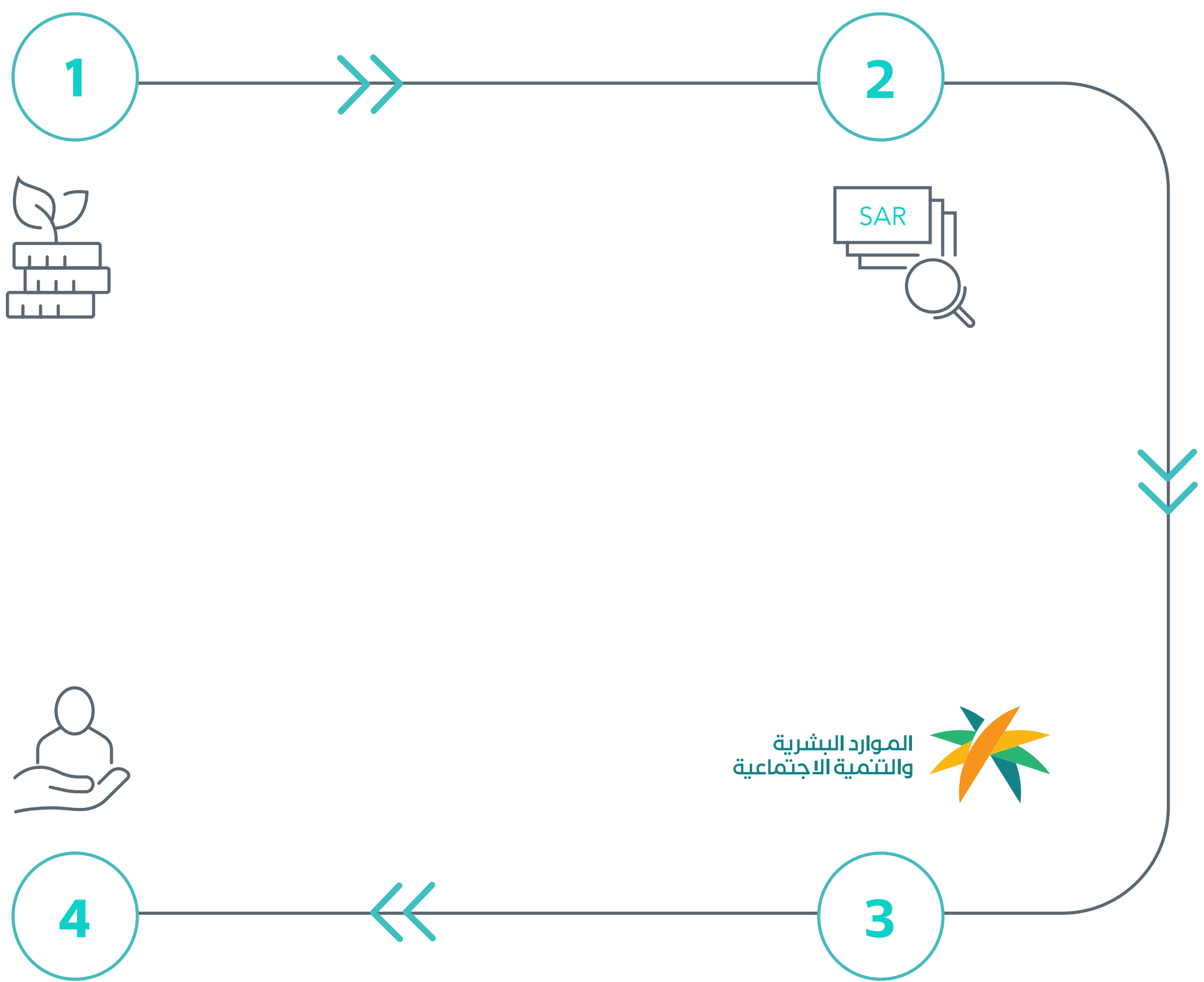


Zakat

is an obligatory charity and intentional wisdom..

You pay your zakat

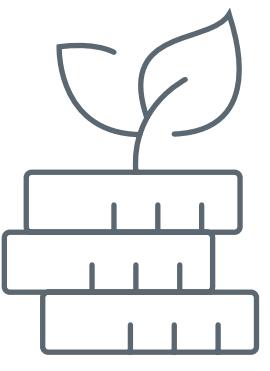
ZATCA audits and reviews the zakat due amount



Zakat is disbursed to social security beneficiaries.

The zakat due amount is transferred to the Ministry of Human Resources and Social Development ("HRDS"), "Deputyship for Social Security and Empowerment."





When canceling your Commercial Register, what should you do as a zakat payer?



You should submit a **TIN deregistration request** after paying the dues that have completed **12 months**

Why should I deregister my TIN?

So that no zakat dues are calculated on your enterprise

Steps to deregister your ZATCA TIN

- 1 Login to your account on ZATCA's website
- 2 Enter your TIN and password to receive OTP sent to your phone
- 3 Go to "General Services," then click "Amend\ Registration Cancellation"
- 4 Click "Deregister for TIN"
- 5 Pick the reason for deregistration, such as liquidation, acquisition, merging, and so on





- 6 Select the sort of procedure: closing of branch or transfer of ownership, then select the date from the calendar, and click "Next"
- 7 Browser takes you to the deregistration page to review desired branches for deregistration, then click "Next"
- 8 You will be transferred to the data verification page to submit related files for data verification
- 9 Click "Deregister for TIN"
- 10 Enter the applicant's name, number, and status and date of registration, then confirm the accuracy of the data by clicking "Submit"
- 11 The application will then be filed

You can submit request
via our e-service

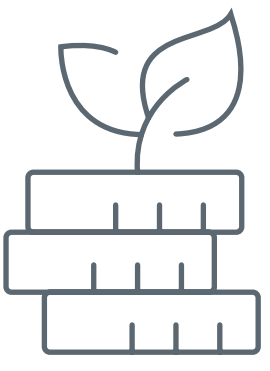
[Here](#)



Important Information

In the case of transferring commercial registration to another person's ownership, the **TIN is not transferred** and paying the new dues should be through a new registration requested by the new zakat payer.





Important Zakat Terms



Zakat

It is a money levied by Allah and the third pillar of Islam. It is one of the key pillars that distinguishes the Muslim community from others.



Zakat Return

It is an electronic form submitted by the zakat payer or his representative, whether an employee or a certified chartered.



Fiscal Year of Zakat Payers on the Estimated Method

It is 354 days or more that start as of the date on which commercial registration is issued, the date of obtaining the first license, or the date of depositing capital, whichever occurs earlier.



Lower Limit for Zakat of Payers on the Estimated Method

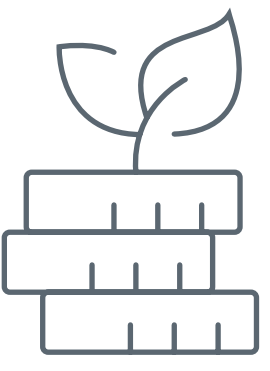
The zakat of a payer who is subject to the rules of calculating zakat on the estimated method is SAR 500.



Funds Subject to Zakat

Any funds arising from a business intended to make profit, whether it is commercial, service-related, or otherwise.





Important Zakat Terms



Zakat Assessment

A decision by ZATCA that discloses its acceptance of the declaration or its amendment according to the information available to it.



TIN (Tax Identification Number)

It is considered enterprise's reference at ZATCA. It is automatically registered once the commercial registration is issued.



For more information on all zakat terms,
download our interactive glossary



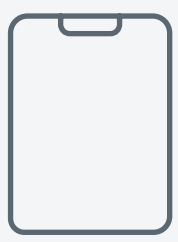
Do you have inquiries about zakat?



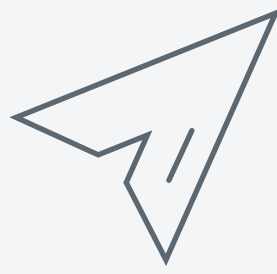
You can contact us



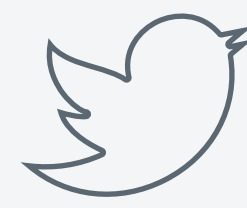
Live chat
zatca.gov.sa



19993



info@zatca.gov.sa

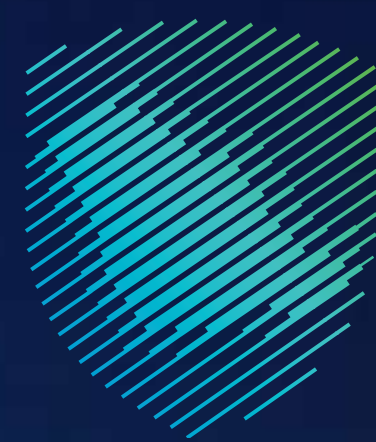


[zatca_care](https://twitter.com/zatca_care)



Zakat

هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



VAT

0%



[Start Your Journey Now](#)





VAT



What is VAT?



Revenue Measurement



Registration for VAT



Obligations of Establishment
subject to VAT



Tax Invoices



Simplified Tax Invoice



Tax Invoice



VAT Supply



VAT Return



- Submitting VAT Return
- Amending VAT Return
- How VAT is paid?
- VAT Installment
- Filing an Objection before ZATCA (VAT)
- VAT Refund
- Ruling
- VAT Entitlement for Enterprises
Contracting with Government Agencies
- Cancellation of VAT Registration
- VAT Terms



What is VAT?



An indirect tax of



imposed on most goods and services.

When should your establishment register for tax?

If your revenue expected to exceed **SAR 375,000** within **12 months**

Optional registration
If your revenue is between **SAR 187,500 - 375,000** within **12 months**

Exemption from registration
If your revenue is less than **SAR 187,500** within **12 months**

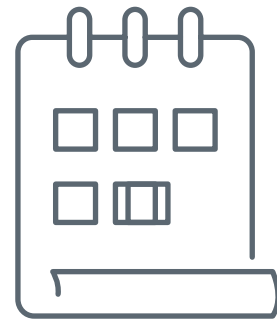


Revenue is the total amount of income, not profit.





Revenue Measurement



There are two methods to measure revenue.

1

For
the previous
fiscal year

Your revenues are calculated monthly and collected after **12 months** to see whether or not you have reached the mandatory registration threshold.

2

For
the subsequent
fiscal year

If you have a future vision of contracts concluded or to be concluded and expected to generate revenues that will reach the mandatory tax threshold **for 12 subsequent months**, registration begins as of the first month in which you expect to exceed the mandatory threshold.





Registration for VAT



If your establishment is not registered with ZATCA, you should:

Go to the portal



Complete the account activation steps.

Select "I don't have a TIN."



Select "Registration for VAT."

[Do you have questions about VAT?](#)

If your establishment is registered with ZATCA, you should:

Go to the portal



once the request is approved, you'll receive a registration certificate.

Select "Registration for VAT."



Fill out the form and attach the required documents.

You can register via our e-service

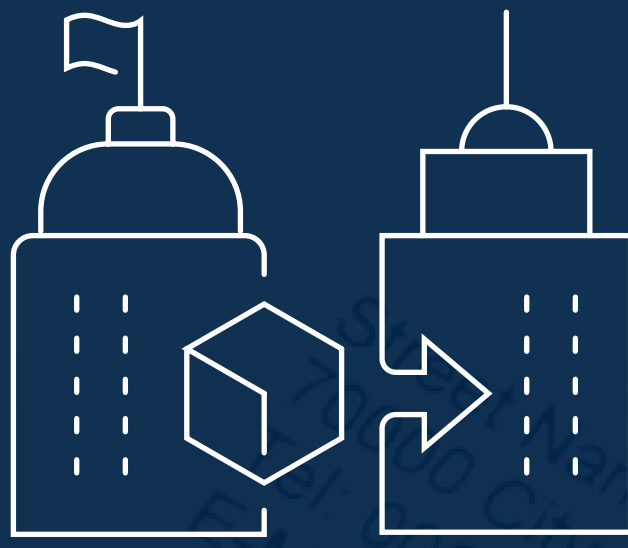


[Here](#)





Obligations of Establishment Subject to VAT



01

Preparing an e-invoicing solution to issue and preserve invoices, including all necessary components.

02

Submission of required returns on fixed dates.

03

Obligation to pay the tax.

04

Preservation of tax invoices and accounting records in Arabic.

05

Comply with the VAT law and its regulations.

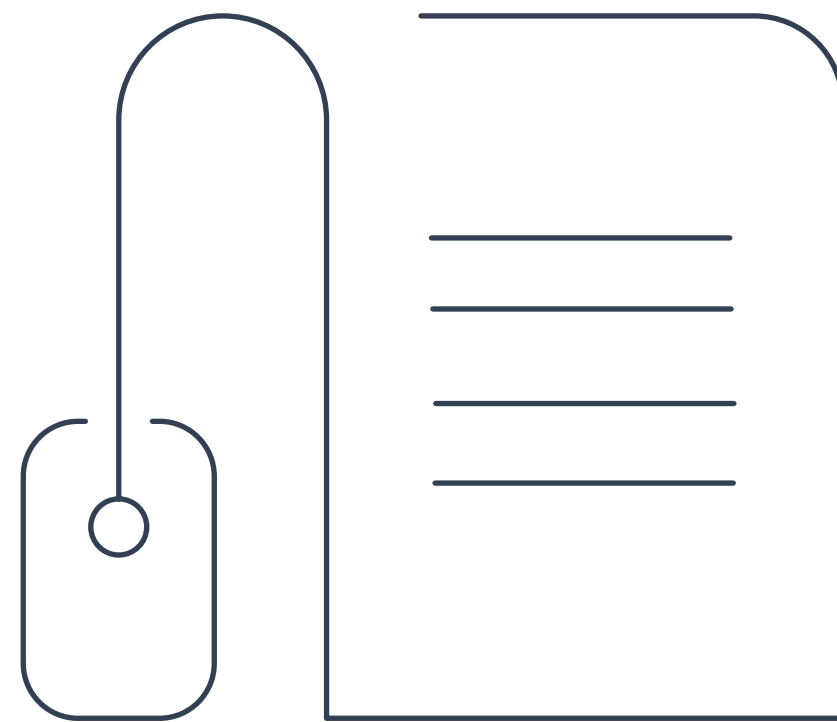
To view the VAT laws and regulations,

click here:

zatca.gov.sa



VAT



There are two types of tax invoices

1

Simplified Tax Invoice

An invoice that is usually issued by a Business to consumer (B2C) containing all simplified tax invoice elements.

2

Tax invoice

An invoice that is usually issued by a Business to another Business (B2B), containing all tax invoice elements.

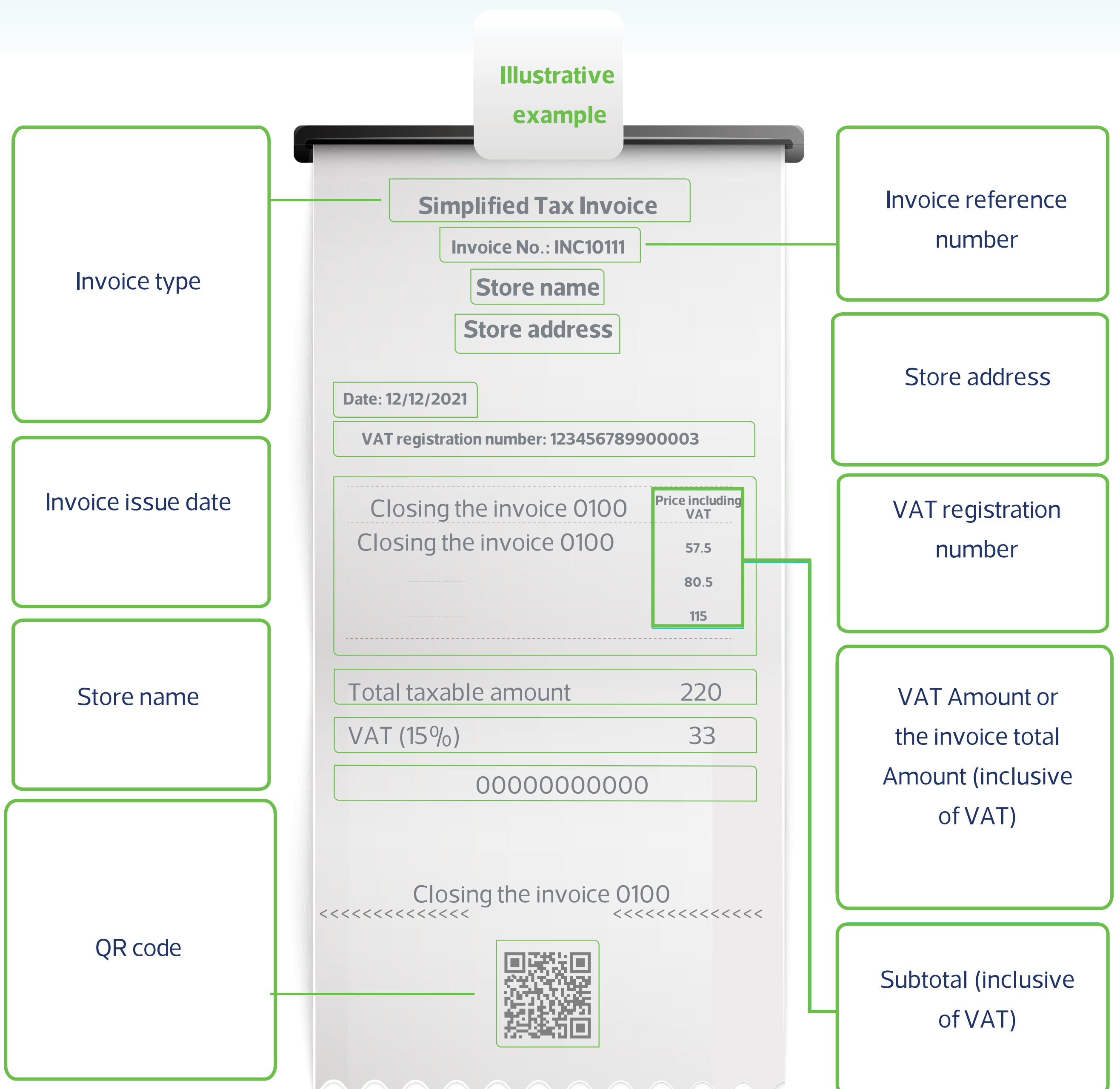


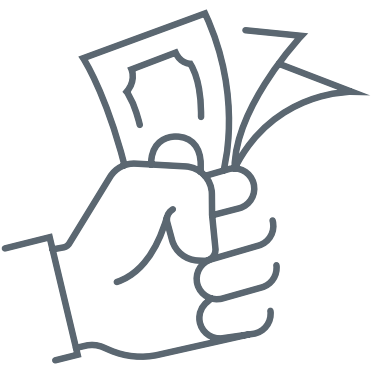
Simplified Tax Invoice



1

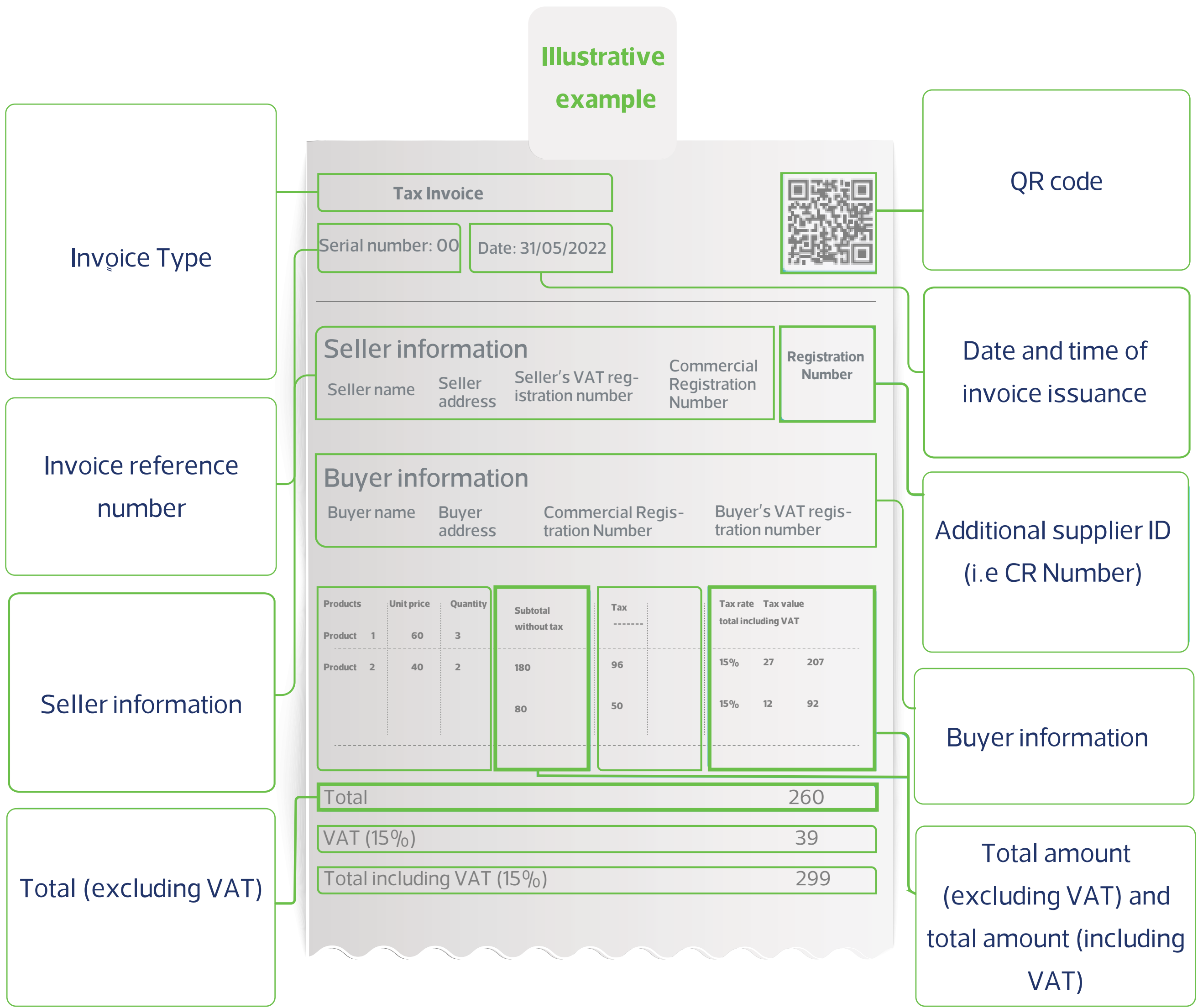
Simplified Tax Invoice Elements

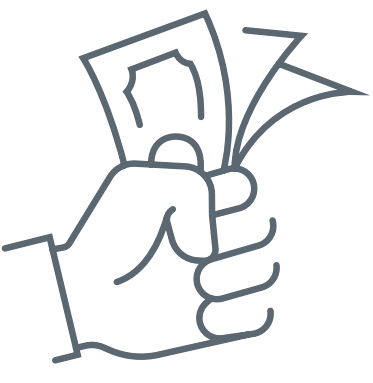




2

Tax Invoice Elements





VAT Supply



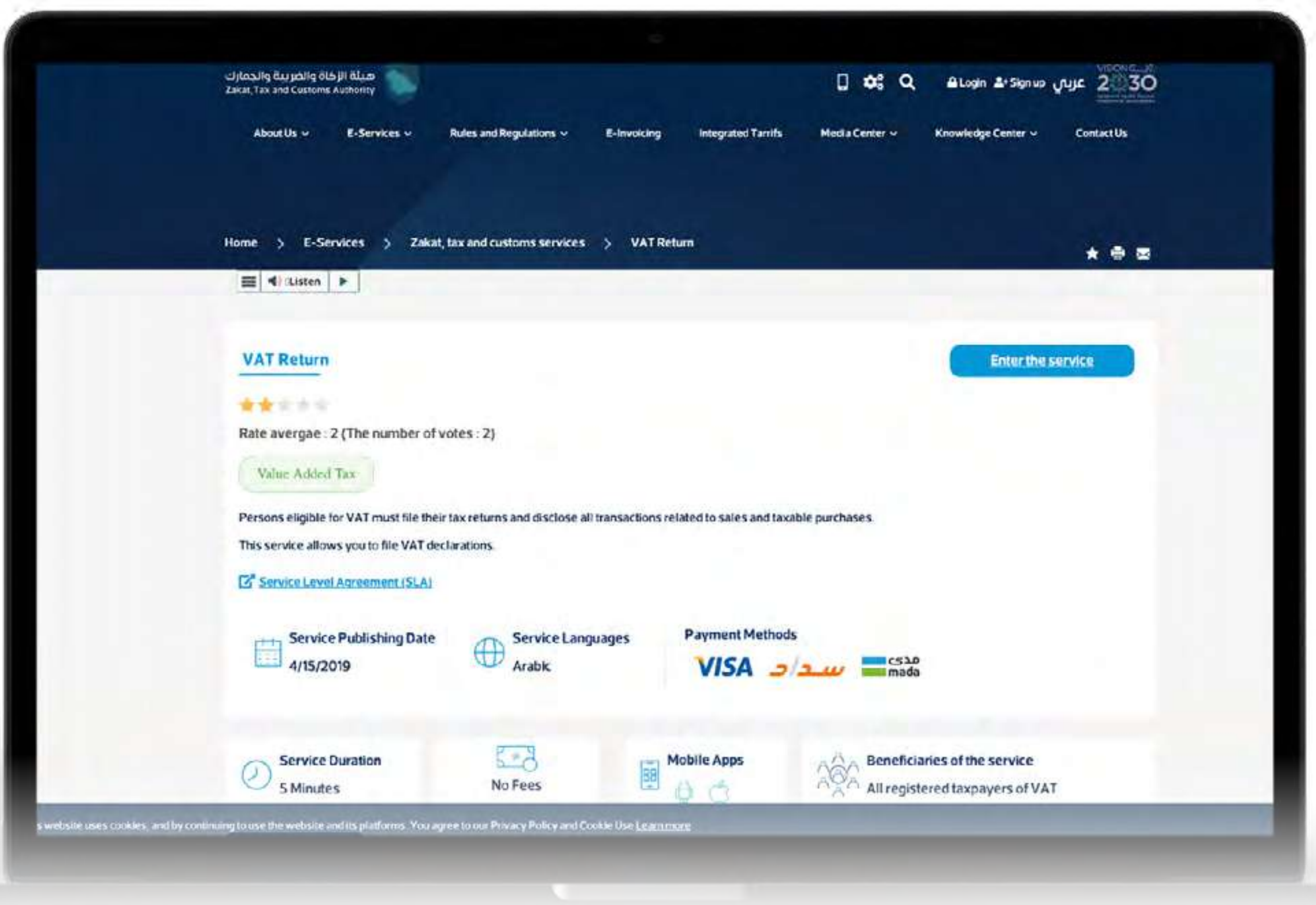
When the consumer pays the tax to the seller,
it is supplied to ZATCA

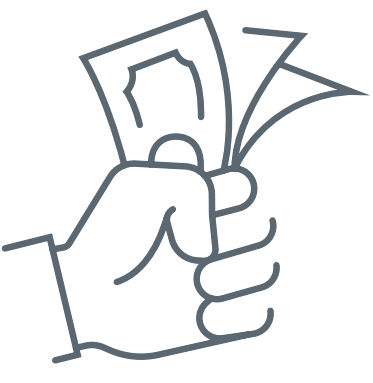
Through

Tax return form

What is tax return?

A form containing details such as sales, purchases,
and other tax information.





The VAT return shall be filed

quarterly

for establishments whose annual revenues do not exceed

40 million

and monthly

for establishments whose revenues exceed

40 million



The taxpayer has a **one month** span to file the returns for the previous tax period.

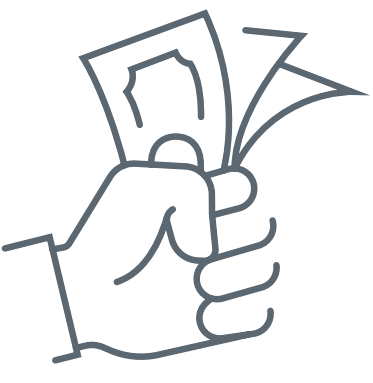
(The return is not inclusive of dues for the month in which the submission is made).



Important information

You can create a request to change the filing period **to be quarterly or monthly**

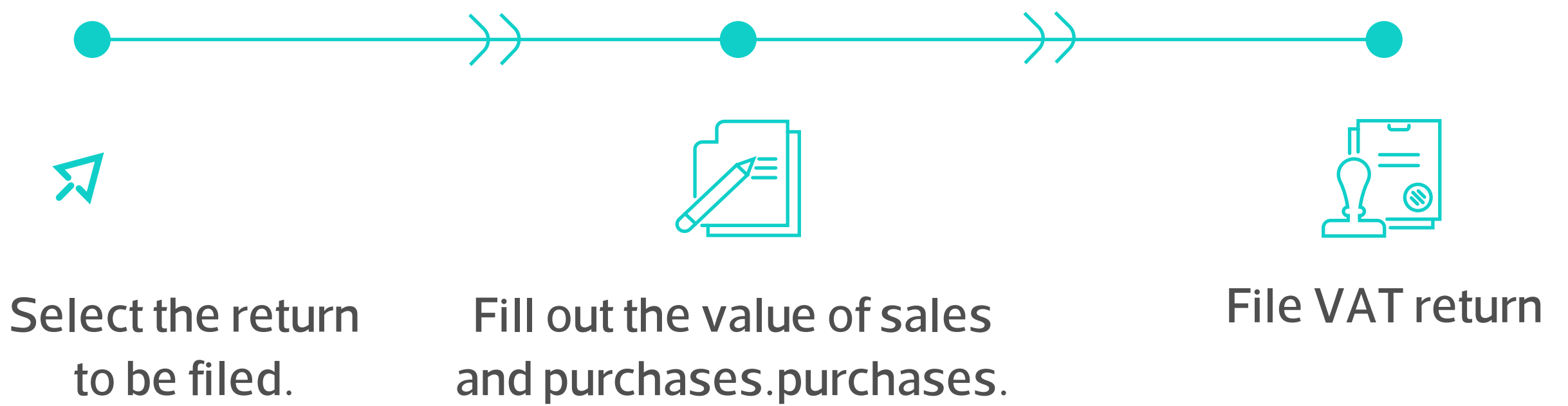
through our website, and you will be informed later of ZATCA's decision.



Filing VAT Return



How to file VAT return?



Via our website

zatca.gov.sa



Or via



ZATCA
app

How to file a zakat or a tax return?

- (Click)Unfiled returns
- Select the return
- Agree to the instructions
- Fill in the information of the VAT return for the selected period
- Confirm the information provided in the "Summary," then click (I agree to the terms and conditions)
- Click (Submit)
- Click (Update)
- Confirm payment





Tax Return Adjustment



Steps to adjust the return

- 1 Log in to your account on our website
- 2 Select tax returns from **"Indirect Taxes" section**
- 3 Select the return to be adjusted

You can adjust the return via our e-service

here 

In the event of an error resulting in
a decrease

in the tax amount, you must notify ZATCA within
20 days from the date you became aware of the
error and correct it in the next return.

In case of an
increase

it must be corrected in the same return.



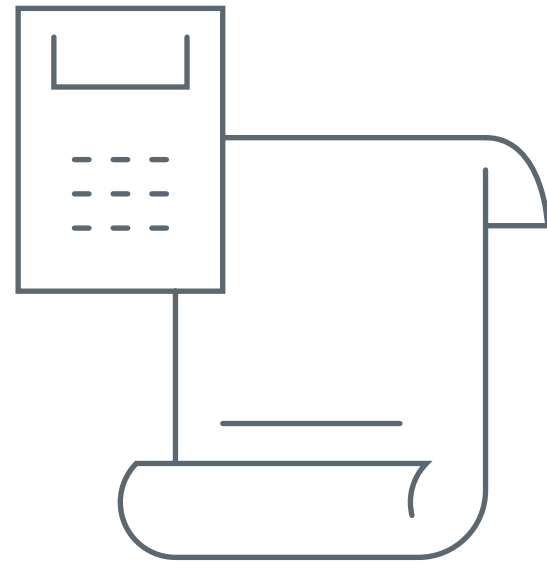
To avoid violations

make sure to file your return by the due date





How to pay the VAT?



After filing tax return
under sales and purchases

you will receive a notification of receipt of the return
via **SMS** and **E-mail** stating the return invoice and
payment information.

You can pay the tax through

מבסי
mada

Mada

סב/כ
SADAD



ATMs





Tax Installment



Motivating the private sector

we facilitated the process
of paying VAT in installments

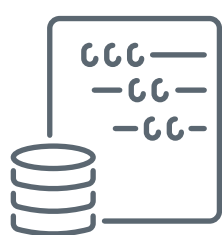
Find out how to apply



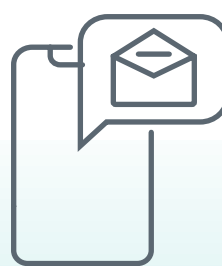
Log in to your account on our website.



Fill out the establishment information.



Indicate the reasons and details of the invoices for which an installment plan will be requested.



An application number, invoice, and advance payment amount will be issued.

You can apply via our electronic service

here



Important information

To start processing your application, you have to make the advance payment

(at least 20% of the total amounts due)

After processing it, you will receive the approval or rejection via e-mail.





Filing an Objection Before ZATCA (VAT)



Learn about the steps to file an objection before ZATCA.

1

Log into the portal.

2

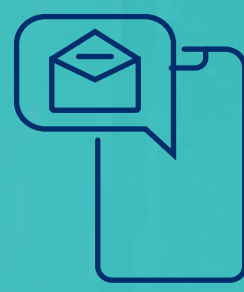
Click on the "VAT Review" icon.

3

Select "Create a Request."

4

Indicate the reasons for the objection and attach the supporting documents to the request.



You will receive a notification of receipt of the request via text messages and e-mail, and the objection will be answered within 90 days.

Important information



No objection may be filed before ZATCA after 60 days from the notification date.

You can apply
via our E-services

HERE





Filing an Objection to the Tax Return




With simple steps, you can also object to the return via



ZATCA app

How to file a tax objection using ZATCA App?

- Tab  to browse the list>Select the return
- Click (Objections)
- Click (VAT Objections)
- Click (VAT Objection Request)
- Agree to the instructions
- Enter the required data
- Select the guarantee option, then consent to the undertaking form
- Fill in the data on the undertaking form
- Click (Submit)



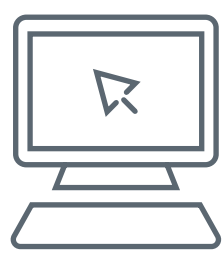


If you have a credit balance

you can request to refund the VAT

in 4 steps

01



Log in to your account
on our website

02



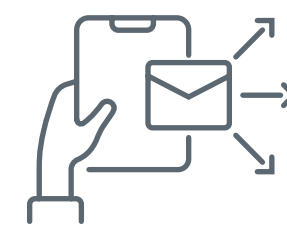
Select
"Indirect Taxes - VAT"

03



Go to "Refund of VAT
Payments"

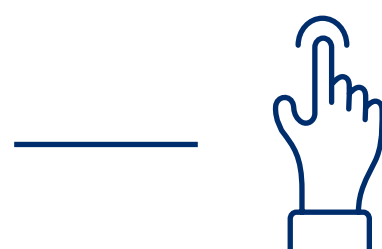
04



Create a "Refund
Request"

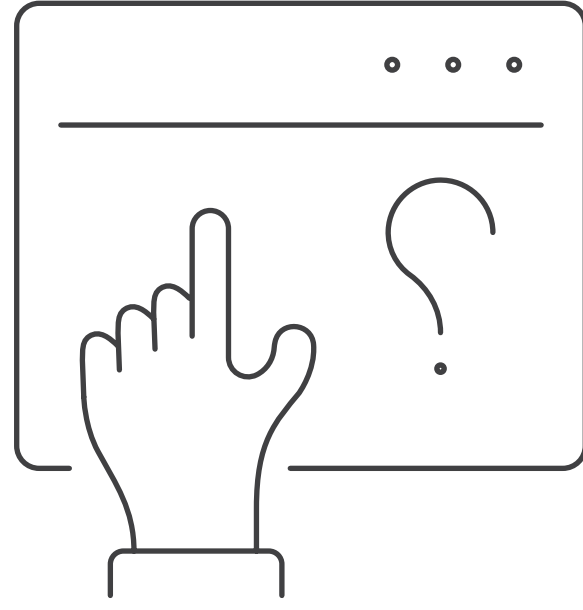
You can apply via our e-service

Here



You will receive a notification of the receipt of your request,
and you will be notified of **the decision after completing**
its evaluation.





You can make interpretative decision requests, which can be used to request clarification of how regulations and policies are interpreted and how they may apply to specific transactions.

we provide you with

“Request for Ruling”

Here



Service Request Steps

01 Create a new request.

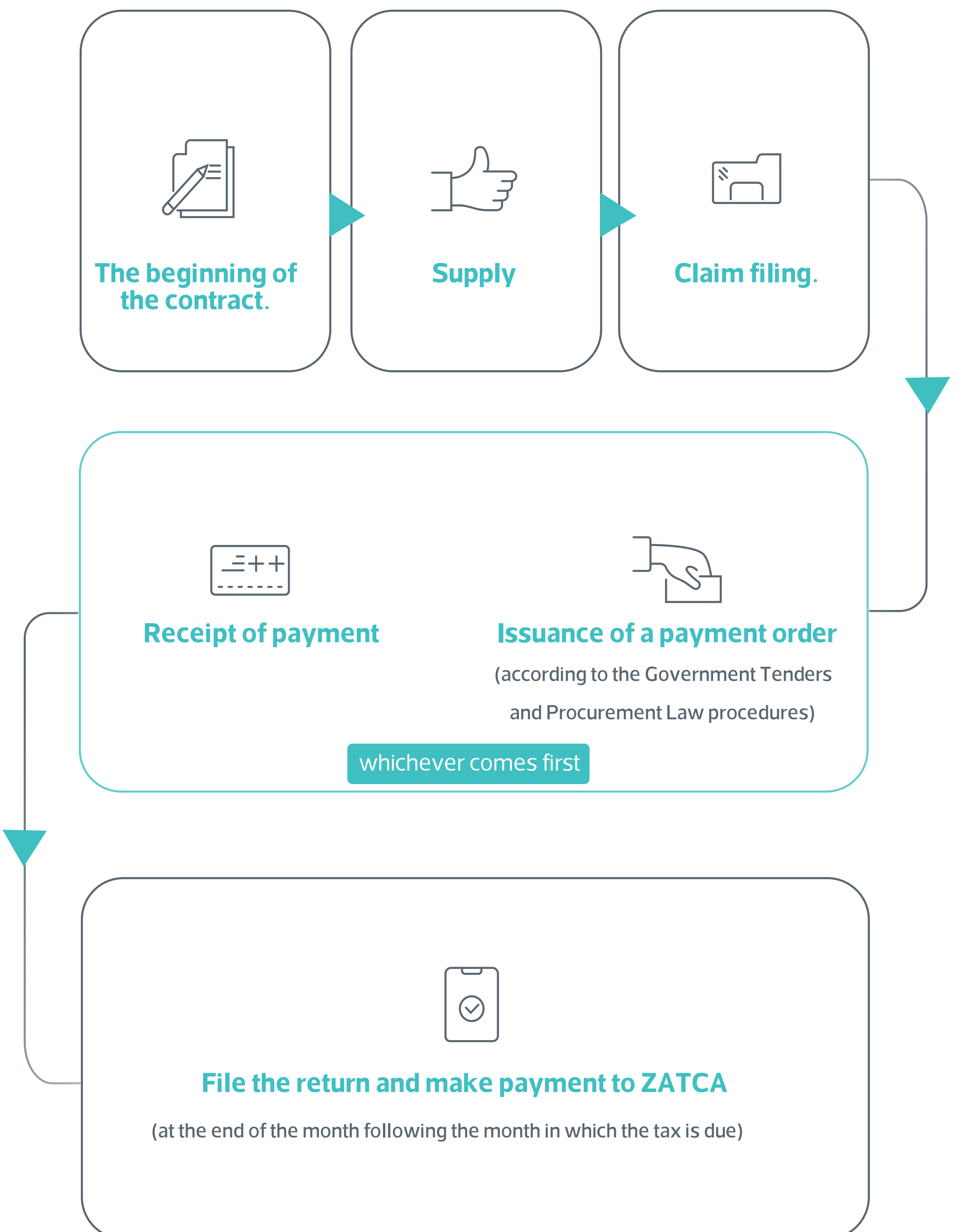
02 Fill out the request with the necessary data.



VAT Entitlement for Establishments Contracting with Government Sectors



Find out
the VAT entitlement mechanism
for establishments contracting
with government sectors.





VAT Entitlement for Establishments Contracting with Government Sectors



Watch the **Awareness Hour**
and learn more about

“Adjust VAT entitlement mechanism for establishments contracting with government sectors”

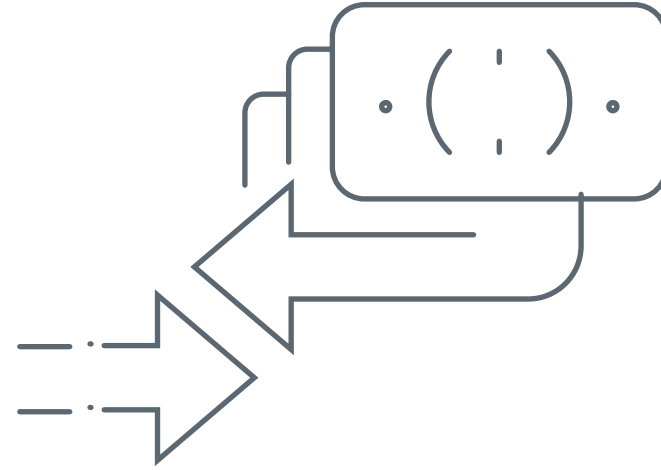
مبنى الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



VAT



Cancellation of VAT Registration



When can you cancel your VAT registration?

When you stop carrying out an economic activity, or if the value of your revenue does not exceed the mandatory registration threshold of

SAR 375,000

during the previous 24 months

or if your establishment has no legal status.

Submit a request via
our E-services

Here





VAT Terms



Value Added Tax (VAT)

An indirect tax imposed on all goods and services that are bought and sold on a regular and continuous basis by persons subject to tax, with some exceptions.



Tax Number

It is a fifteen-digit number that the establishment obtains after registering for VAT or excise tax; it must appear in the invoice issued by the establishment and in the tax certificate.



Tax Group

A group of two or more legal persons resident in KSA, who are treated as a single taxable person and registered with a separate and new Tax Identification Number (TIN) issued by ZATCA to the tax group representative on behalf of the tax group.



Certificate of Registration for VAT

It includes the taxpayer's name, account number, VAT TIN (which must be shown on the tax invoices), and effective date of registration. Each VAT certificate contains a special number.



Tax Returns

Represents the information and data specified for tax purposes and submitted by a taxable person or a person authorized to act on his behalf for each tax period in accordance with the form prescribed by ZATCA.



TIN (Tax Identification Number)

A number consisting of ten digits. It is considered the establishment's reference at ZATCA. It can be shown on the establishment invoice. The TIN is usually used to identify the establishment at ZATCA.



To learn more about all of VAT Terms,
download our interactive glossary.



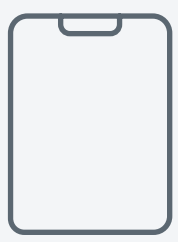


Do you have questions about VAT?

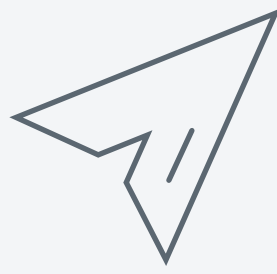
You can contact us



Live Chat
zatca.gov.sa



19993



info@zatca.gov.sa



[zatca_care](https://twitter.com/zatca_care)



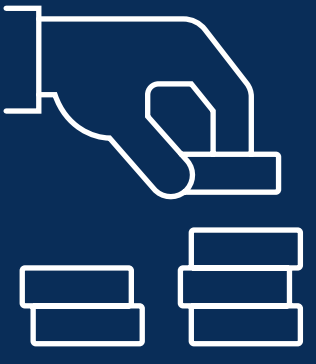
هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



Excise Tax

Start your Journey now





Excise Tax



What is Excise Tax?



Excise Tax List



Obligations of the establishment
registered in Excise Tax?



What is Tax Stamp?



Filing Tax Return



Tax Return Adjustment



How to pay Excise Tax?



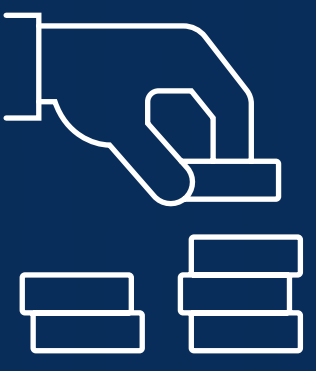
Filing an Objection before ZATCA (Excise Tax)



Cancellation of Excise Tax Registration



Excise Tax Terms



What is Excise Tax ?



It is a tax imposed
on types of goods that are harmful to public
health and the environment

From
50%
To
100%

**In the event that you have
an establishment that**

imports, possesses, produces or stores
one of these products



**Soft or sweetened
drinks**



Energy Drinks



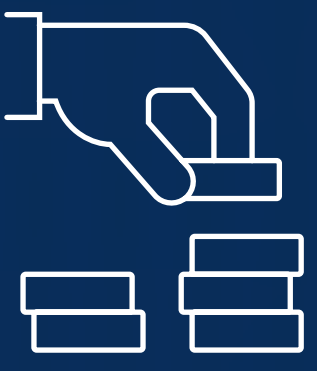
Tobacco products

(Devices and liquids used
in smoking devices)



You should register for Excise Tax





Registration for Excise Tax



Steps to Register in Excise Tax

01

Log in to your account on our website

02

Fill out the Excise Tax Registration
Application

03

You will receive ZATCA's response in one
of the following formats:

Accepted request:

Obtain an Excise Tax
registration certificate

The request needs additional information:
Resubmit the application

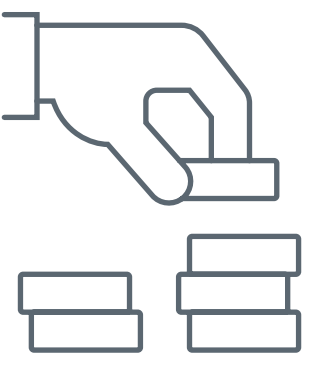
Rejected request:

Contact us for more information

You can apply
via our E-services



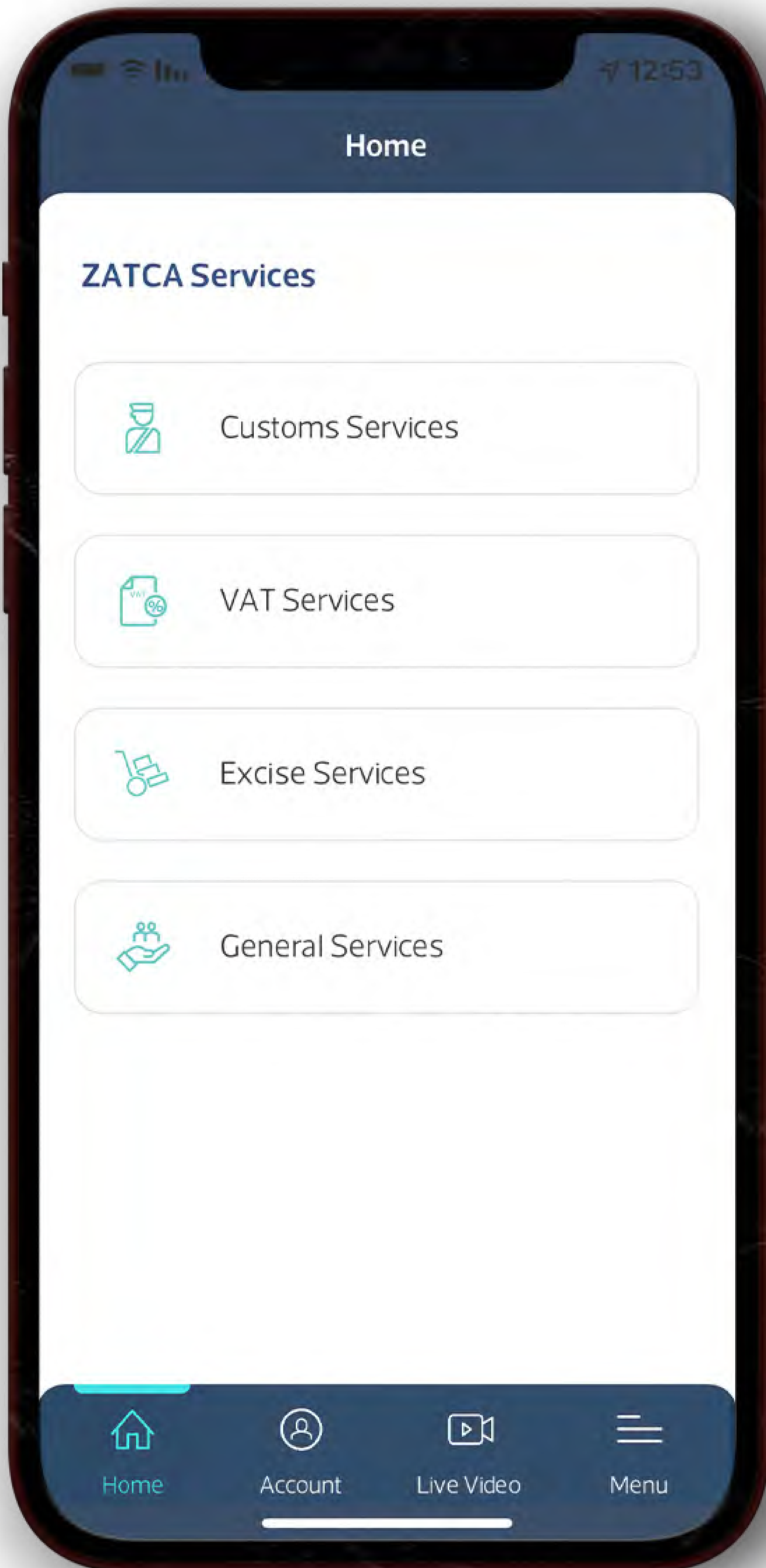
Here

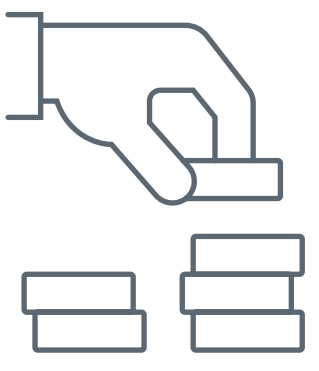


Excise Tax

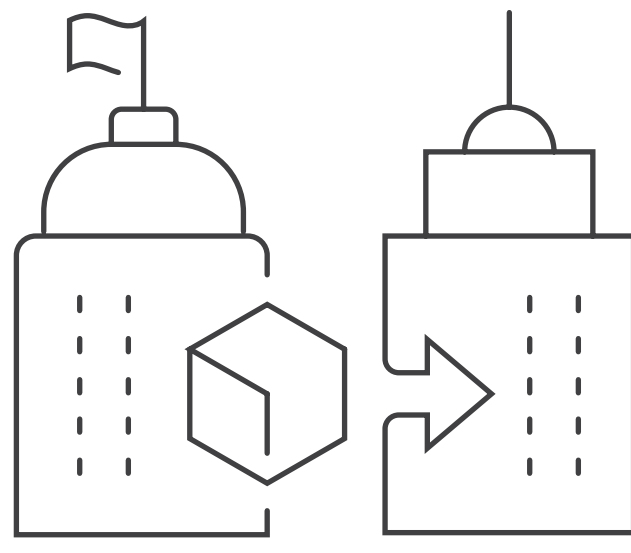


For more information about Excise Tax list and Indicative Prices





Obligations of the Establishment Registered in Excise Tax?



Find out about your tax obligations

01

Registering for Excise Tax and providing all required information

02

Placing tax stamps on specified excise goods

03

Obtaining a tax warehouse license for the factory or store

04

Filing Tax Return

05

Paying the tax amount through ZATCA upon import

06

Preserving electronic records

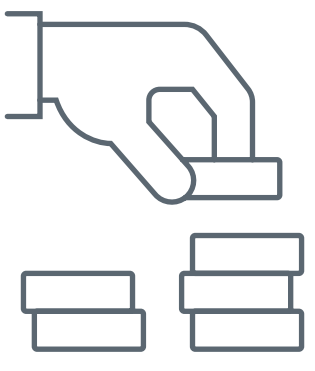


Important information

Before offering Excise goods, **tax seals must be obtained** and their standards and procedural rules must be adhered to.



Excise Tax



What is Tax Stamp?



It is a sticker, symbol, or mark placed electronically on the excise goods.

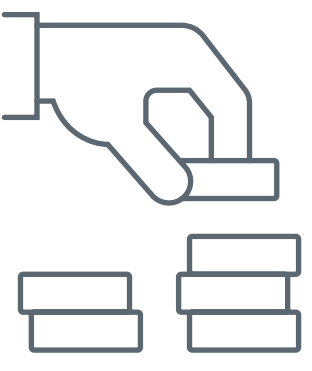
When in possession of a tax stamp, you should

Keep them stored securely

Maintain records of all tax seals

You should also apply for a tax warehouse license





Filing Tax Return



The tax return is filed
after the end of each tax period

which is two months

and the establishment has **15 days** to file it.

Return filing steps

01

Log in to
your account on
our website

02

Go to the
"Excise Tax"

03

Go to the
"Returns"

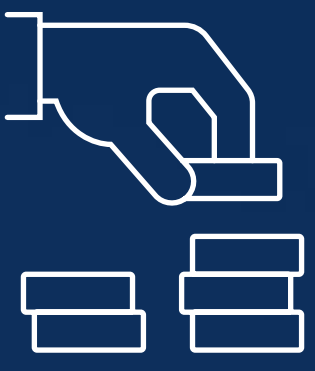
04

Fill in the form
and submit it

Click here to
submit your return



Excise Tax



Tax Return Adjustment



If there is an error
in the tax return

you can amend it
and calculate the correct tax value
and the system will automatically issue a new
invoice and calculate the unpaid tax value

Tax Return Adjustment Steps

1

Log in to your account on our website

2

Select Excise Tax

3

Click «adjust» on the return to be
adjusted

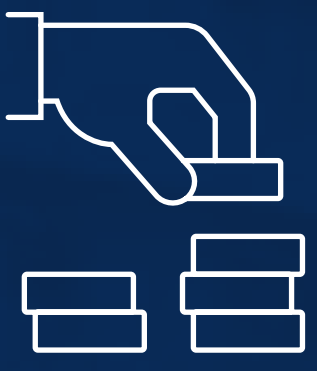
To avoid adjustment fines



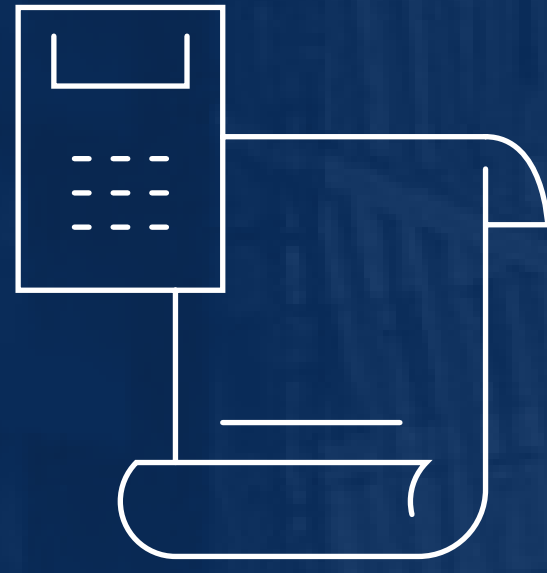
Make sure to file the return properly



Excise Tax



How to pay Excise Tax?



After submitting the return
an invoice

will be generated containing

1

Invoice Number

2

Due amount

You can pay the tax through



Mada



SADAD



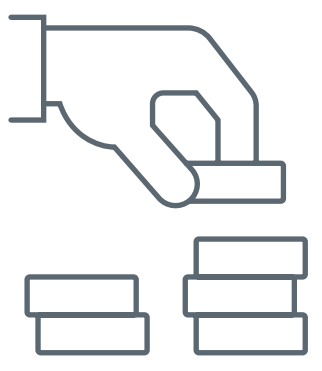
ATMs



You will receive a payment notification
via SMS and email



Excise Tax



Filing an Objection Before ZATCA (Excise Tax)

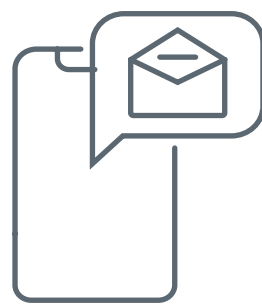


Learn about the steps to file an objection before ZATCA

- 1** Log in to your account on our website.
- 2** Click the "**Objection to Re-Evaluation**" icon.
- 3** Select "create a request."
- 4** Indicate the reasons for the objection and attach supporting documents to the request.

submit your objection

Here



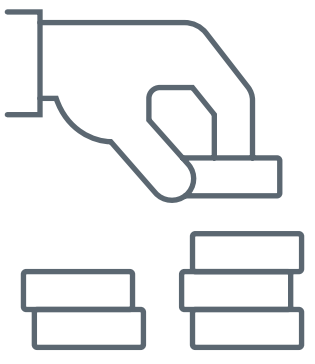
You will receive a request receipt notification
via SMS and email
, and the objection will be answered
within 90 days



You can file an objection to the Resolution Committee of the General Secretariat of Tax Committees if no response is received within **90 days**.

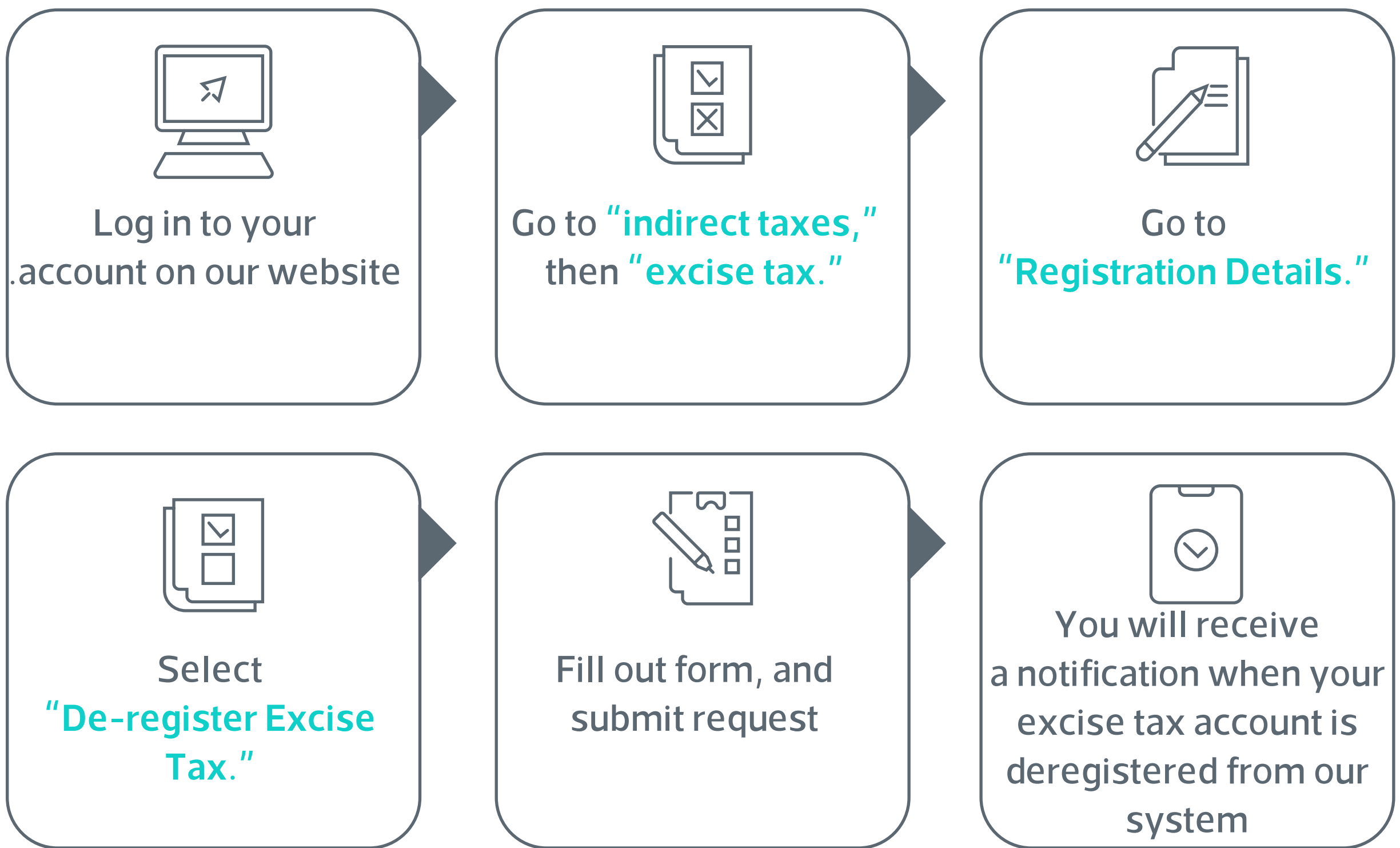


Excise Tax



If your company no longer participates in the production or distribution of excise-taxable goods

You can deregister
with a few simple steps.



In the event
of stopping, changing, or the tax warehouse
or the commercial register,
you must cancel the tax warehouse license
through our E-services.

[Here](#)



By



Select the warehouse you want to cancel.

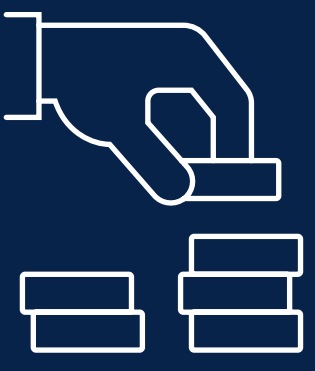


Fill in the forms required.



You will receive a notification upon completion of the request.





Excise Tax Terms



Excise Goods

Products subject to excise tax in accordance with the provisions of the law and regulations

Tax Base

The value of excise goods on which the tax is imposed. It is equal to the value of the retail selling price specified by the importer or producer or the agreed standard price for those goods in accordance with the provisions of the Unified Excise Tax Agreement, whichever is higher, not including the due tax and value added tax

Tax stamp

a sticker, symbol, or mark placed on specified excise goods and activated electronically. Its form and information are determined by ZATCA

Tax warehouse

a location where an authorized person is permitted to produce, transfer, store, or receive excise goods under an excise tax suspension arrangement

Tax Suspension Arrangement

An arrangement under which the tax due on excise goods is suspended.

Selected Excise Goods

These are excise goods for which tax stamps are required

For more about all tax terms
[Download our interactive glossary](#)



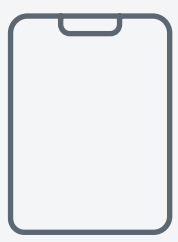


Do you have inquiries about excise goods?

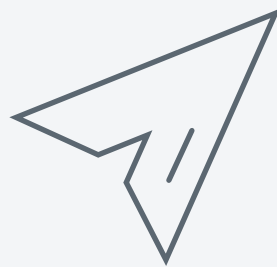
You can contact us



Live Chat
zatca.gov.sa



19993



info@zatca.gov.sa



[zatca_care](https://twitter.com/zatca_care)



Excise Tax



E-Invoicing



Start now





E-Invoicing:



E-Invoicing



E-Invoicing phases



The first phase of of E-Invoicing



The second phase of e-invoicing



Invoice types



E-Invoicing Solution



E-invoicing failure notifications



Invoice amendment



Enterprise support



Connect your Enterprise to Fatoora Platform



E-Invoicing terms





E-Invoicing:



It is a procedure that aims to **complete digital transformation**

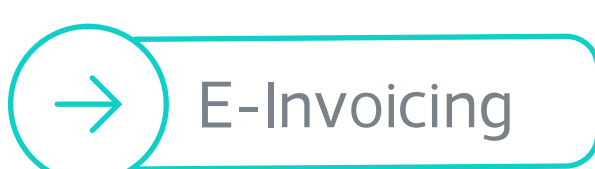
From

**Issuing invoices :
manually and handwritten**



TO

**Issuing and keeping
invoices
in an electronic
manner that is compatible
with E-Invoicing
requirements.**





E-Invoicing phases



E-Invoicing is applied to
each taxpayer subject to VAT
in two phases

Phase

1

Generation

4 December 2021

Phase

2

Integration

applied in waves

1 January 2023



E-Invoicing



Phase 1

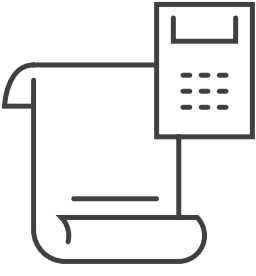
Generation

4 December 2021


This phase shall obligate taxpayers to issue and save invoices through an E-Invoicing system that complies with ZATCA requirements.

During this phase, you are required to


- 01**




Stop issuing handwritten invoices or invoices written by script writing programs.
- 02**

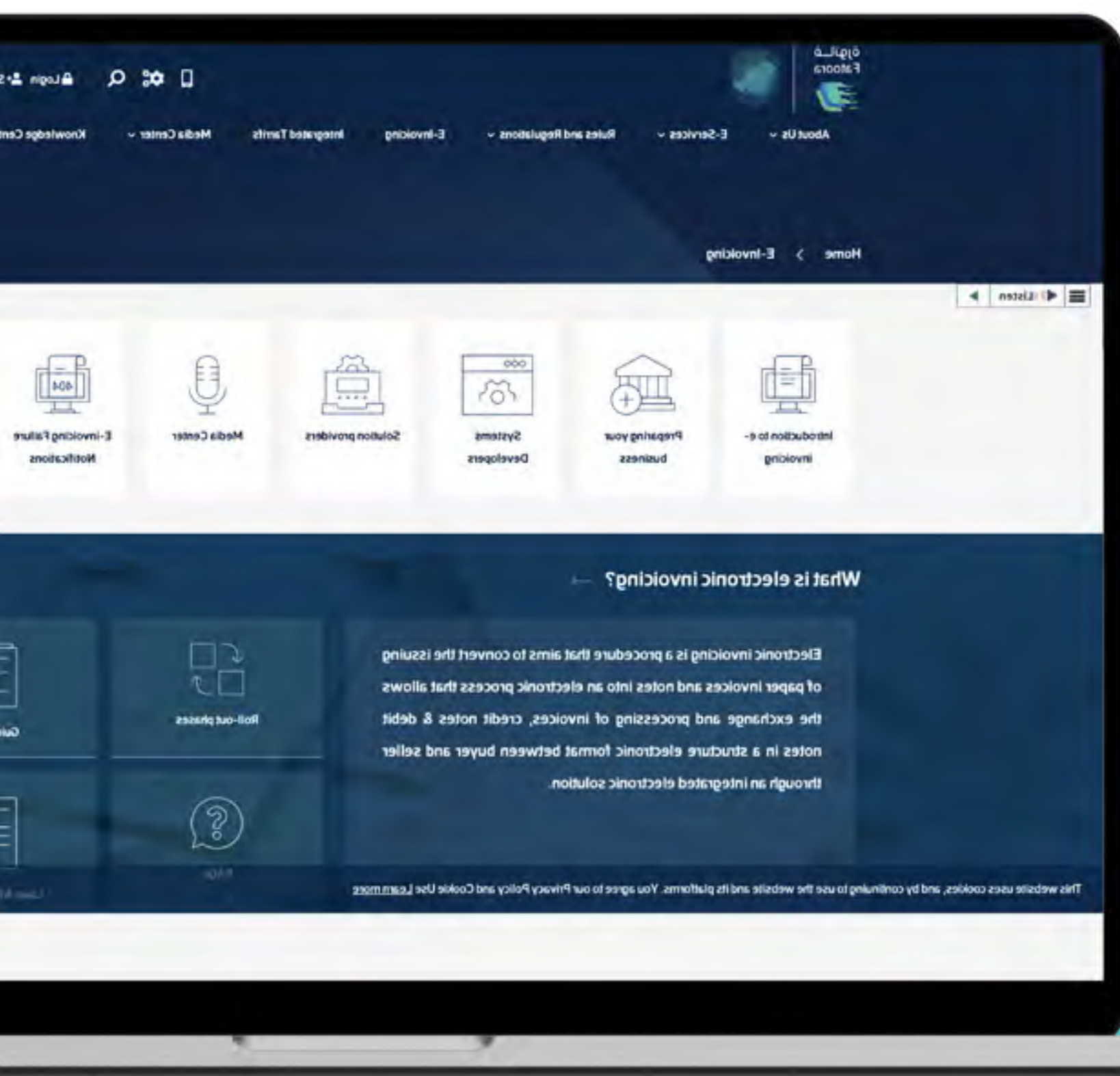


Issue invoices using an e-invoicing system that complies with the requirements.
- 03**



Ensure that all **elements of the invoice are filled**





For more information about e-invoicing





Second Phase of E-Invoicing



Phase 2

Integration

enforceable 1 January 2023

This phase shall be applied to groups of companies that are subject to the E-Invoicing regulations

Phase 1:

Implementation date

1 January 2023 The selection criterion is that revenues should not be less than **3 billion riyals**.

Phase 2

Implementation date

1 July 2023 The selection criterion is that revenues should not be less than **500 million riyals**.

Each group will be notified of the mandatory assessment date at least six months in advance.

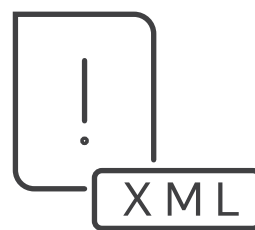
During this phase, you are required to

01

فاتورة
Fatoora

Connect your existing technical solution to the **"FATOORA"** platform.

02



Issue and save invoices in the approved format

03



Ensure that all additional **items on the invoice are filled**

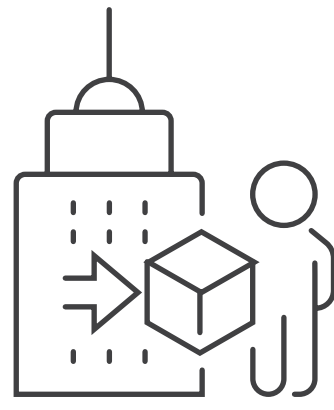


Kindly see
the FATOORA Platform User Guide

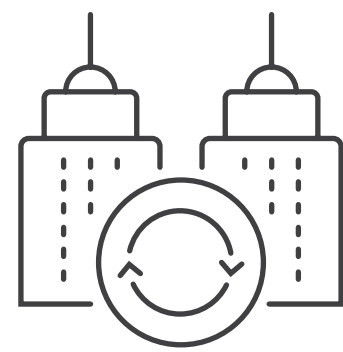
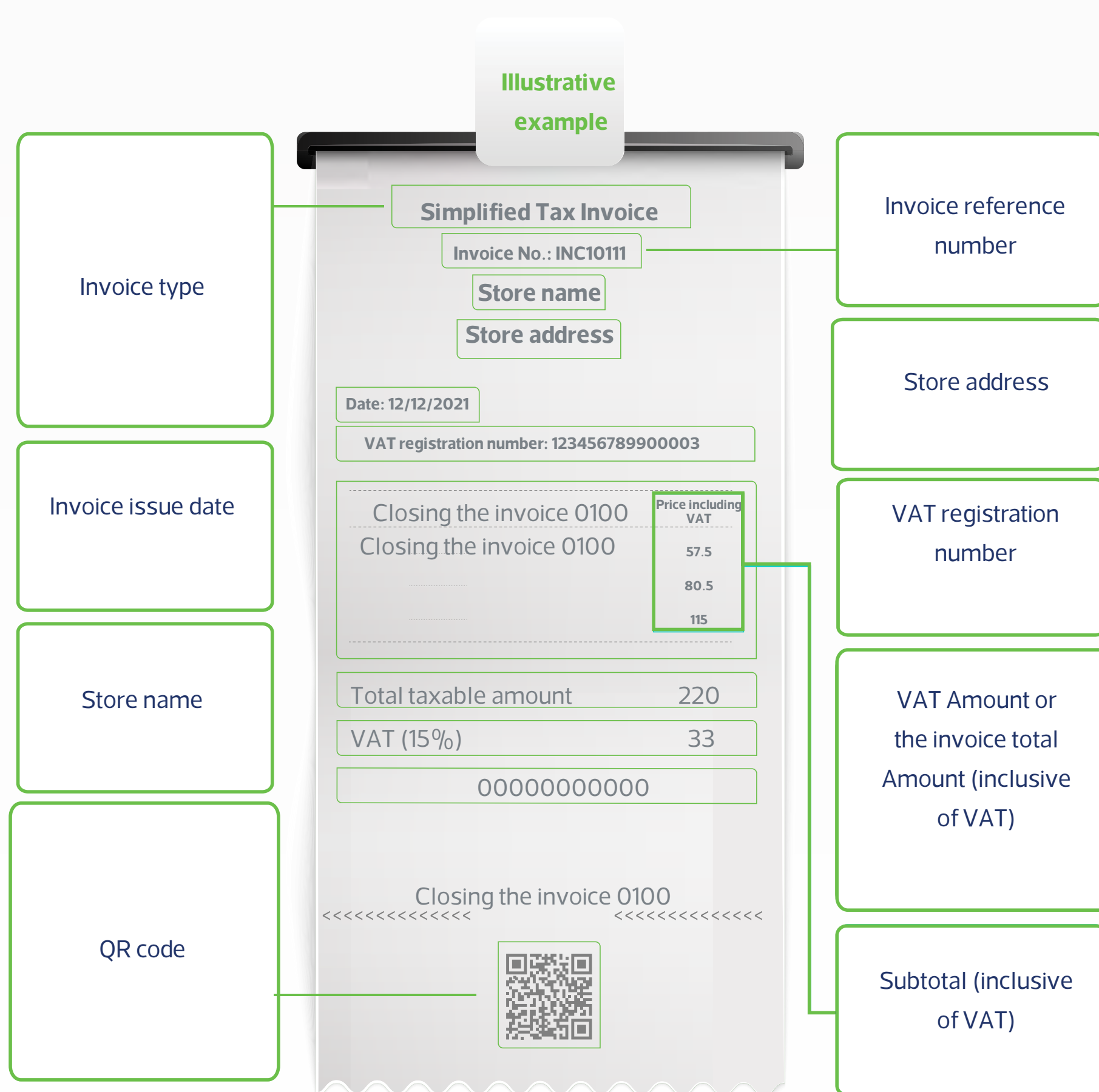




Invoice Types

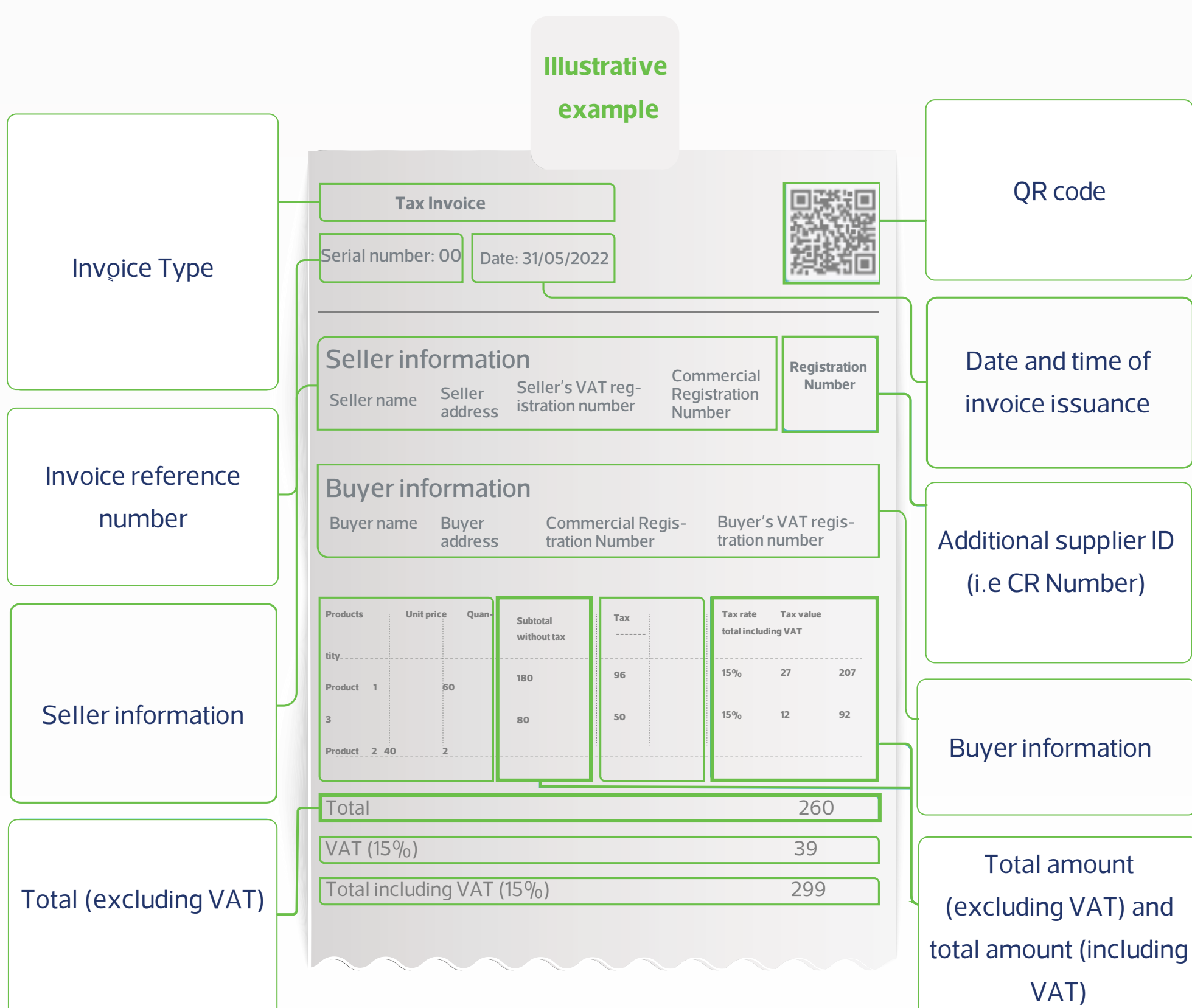


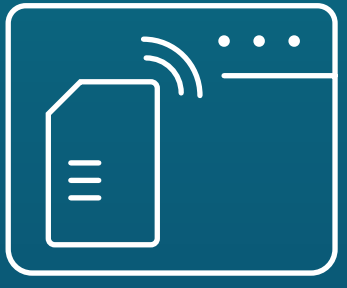
Simplified tax invoice: It is generally issued for a B2C (business to consumer) transaction



Tax Invoice

Tax Invoices are generally issued in Business to Business (B2B) transactions.





How do you get the E-Invoicing solution?

You can get invoicing services from any company that provides electronic Solution

Provide the solution and it should be used by the taxpayer complies with invoicing requirements.



To help you find service providers, we have prepared for you an indicative list of electronic solution service providers

Here





E-invoicing Failure Notifications



Notify ZATCA of any incidents, technical errors, or emergency matters in your E-Invoicing solution which hinder the generation of Electronic Invoices or Electronic Notes



Upon resolving the issue, you shall inform ZATCA and resume generation of E-invoices and associated Notes, and any Invoices or Notes for Transactions conducted during such incidents promptly as soon as such incident is fixed

You can use the service via





**No invoice can be canceled
after it was issued
and if there is an amendment
to it, you must
issue a credit or debit note**

For Example

Credit

Debit

When a customer returns invoiced items, a credit note is issued

When new items are added to the invoice, a debit note is issued



For more about credit and debit notes
see the simplified guide





**To empower entrepreneurs
in the labor market ..**

**ZATCA supports your enterprise
if the annual revenues do not exceed
3 million riyals**

by providing an amount of money

What does the subsidy enable
you to do?

It enables you to obtain a lump sum payment for
the value of your subscription program
with an e-invoicing system

How to obtain the subsidy?

Through your account in the electronic portal
click on "Request E-Invoicing Support

Fill out the form with the
required information

Attach a copy of the purchase invoice
provided that it was issued after
4 December 2020

Attach a copy of the invoice issued by
the Technical Solution





Connect your Enterprise to Fatoora Platform



Upon notifying your enterprise of its selection within the second phase of E-invoicing waves, you must connect your existing technical solution with the Fatoora platform.

Steps to configure connectivity with the E-Invoicing system

01

Log in to the portal and click on the "Fatoora" platform

02

Click on "Configure an e-invoicing solution"

04

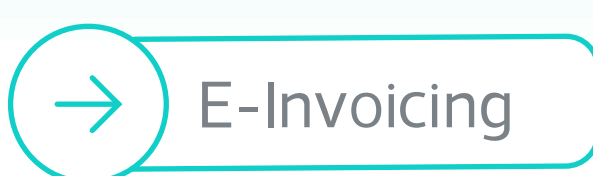
Issue a one-time password

03

Enter a one-time password for your enterprise's technical solution.

05

Start to issue invoices after initializing the device.





E-Invoicing Terms



E-Invoicing

It is a procedure that aims to convert the issuing of paper invoices and notes into an electronic process that allows the exchange and processing of invoices, credit notes, and debit notes in a structured electronic format between buyer and seller through an integrated electronic solution.



Electronic Invoice:

A tax invoice that is generated in a structured electronic format through electronic means.



Fatoora Platform

An electronic system at ZATCA through which data of tax invoices, simplified tax invoices, and notices that are issued electronically are received is one of the technical solutions used by those subject to the E-Invoicing Regulations.



QR Code

A type of barcode in the form of a matrix consisting of a pattern of black and white squares that can be read automatically by a QR code scanner or a smart device camera to ensure authenticity of electronic invoices and electronic notices



Invoice Serial Number

A unique and sequential number appearing on the invoice that identifies and distinguishes the invoice issued by the technical solution used in the issuance of electronic invoices





E-Invoicing Terms



Electronic Notices

Credit and debit notes resulting from modifications to the invoice that must be issued in a structured electronic format in accordance with the Law of Value Added Tax and Implementing Regulations thereto.

Debit Notice

A notice issued by the seller to correct the value of supplies or related taxes due to the customer. Debit notes shall be used when amending the value or tax due in excess of the value contained in the original invoice.

Credit Notice:

A notice issued by the seller to refund a difference in value or tax in favor of the buyer and used to correct invoicing information if it was issued at a higher value than the actual value or if the customer was given an additional discount on the value of supply after the invoice was issued



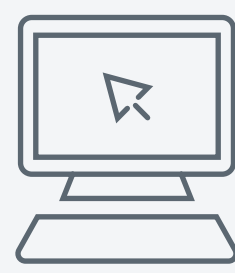
For more information about e-invoicing
terms, [download](#)



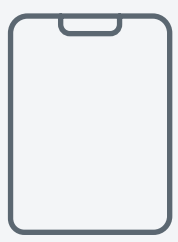


Do you have inquiries about E-Invoicing?

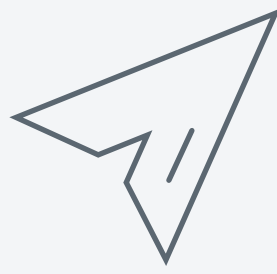
You can contact us



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19993



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[zatca_care](https://twitter.com/zatca_care)

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Zakat, Tax and Customs Authority



Import, Export, and Customs Clearance



[Start your Journey now](#)



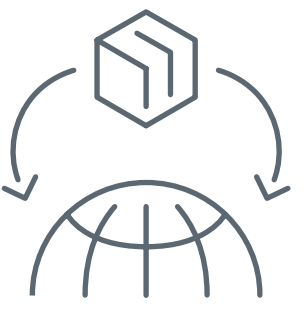


Import, Export and Customs Clearance



- Import and Export
- Import and export documents
- Customs Declaration
- Customs declaration inquiry
- Customs broker
- FASAH platform
- Customs duty refund
- Postponement of customs duties
- Stop a customs brokers authorization
- Authorized Economic Operator Program
- Customs terms





Import, Export and Customs Clearance



If you are interested in
importing or exporting.
There is information you should
know

» First «

You must authorize a customs broker to
complete all your procedures
via Register on FASAH platform

01



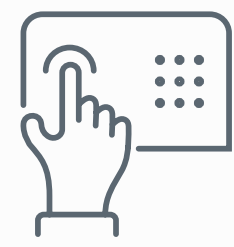
Register on FASAH
platform

02



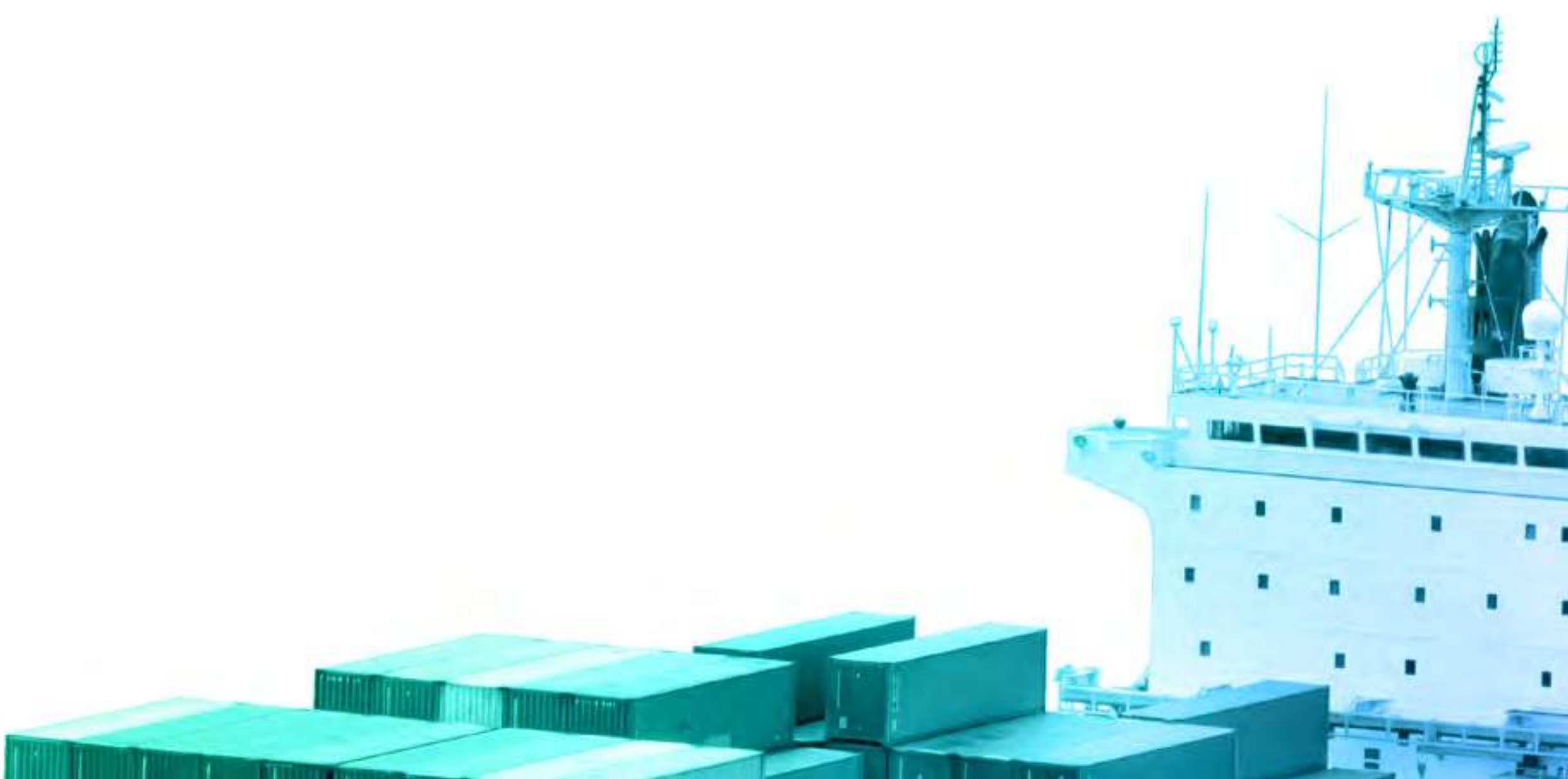
Choose
"Customs Bro-
ker License"

03



Enter the custom
broker license
number and create
the authorization

To help you find authorized delegates
we have prepared an indicative list for you





»» **Second** ««

01

You must have an active commercial registry

02

You must know the procedures and restrictions imposed on goods

For more about the procedures and restrictions
login to the Customs Tariff Service



After knowing the procedures,
you must provide the necessary documents



Documents required for import

01

Commercial invoice

for goods to be imported

02

A bill of lading
from the carrier
shipping company

03

Certificate of origin

is a certificate showing the country of manufacture and name of the product from the supplier from which it will be imported

Documents required for export

The exporter shall be required to provide

(a commercial invoice, a bill of lading, and a certificate of origin).

Shipping companies

shall be required to provide a manifest

What is a manifest?

It is a document that includes a comprehensive description of goods shipped by various means of transport.



After providing the necessary documents, you must provide the customs broker with the requirements to create a customs declaration.



What is a customs declaration?

It is a document prepared by the customs broker after providing all required documents



It shows all details of goods and describes their elements and quantities in detail



Inquire about Customs Declaration



You can inquire about details of customs declaration **through our website**



Or through



ZATCA
APP

in simple steps

Know how

الإدارة العامة للغمر والضريبة الجمالية
Zatca, Tax and Customs Authority



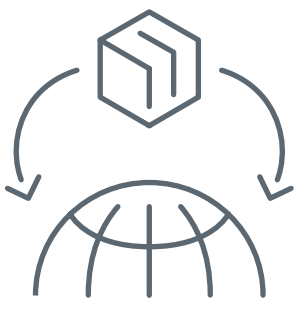
How to inquire about the Customs Declaration on Zatca App?



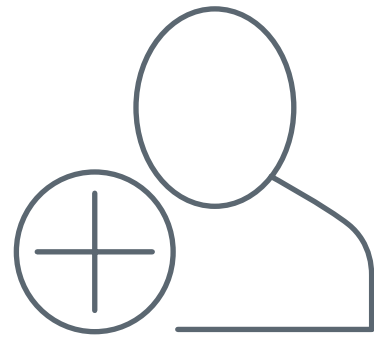
Important Information

Ensure that declaration information is correct in order to avoid suspension of customs transactions. You can modify information **through FASAH platform**



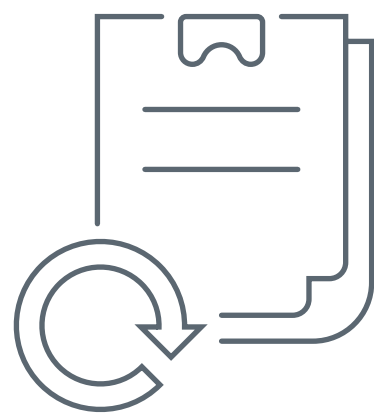


How can you practice customs clearance activity?



First

Have an active customs clearance license



Second

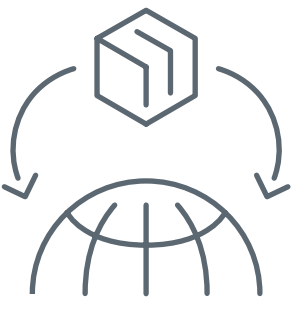
Provide all necessary requirements and documents



Third

Register on FASAH platform to be able to complete customs transactions through it



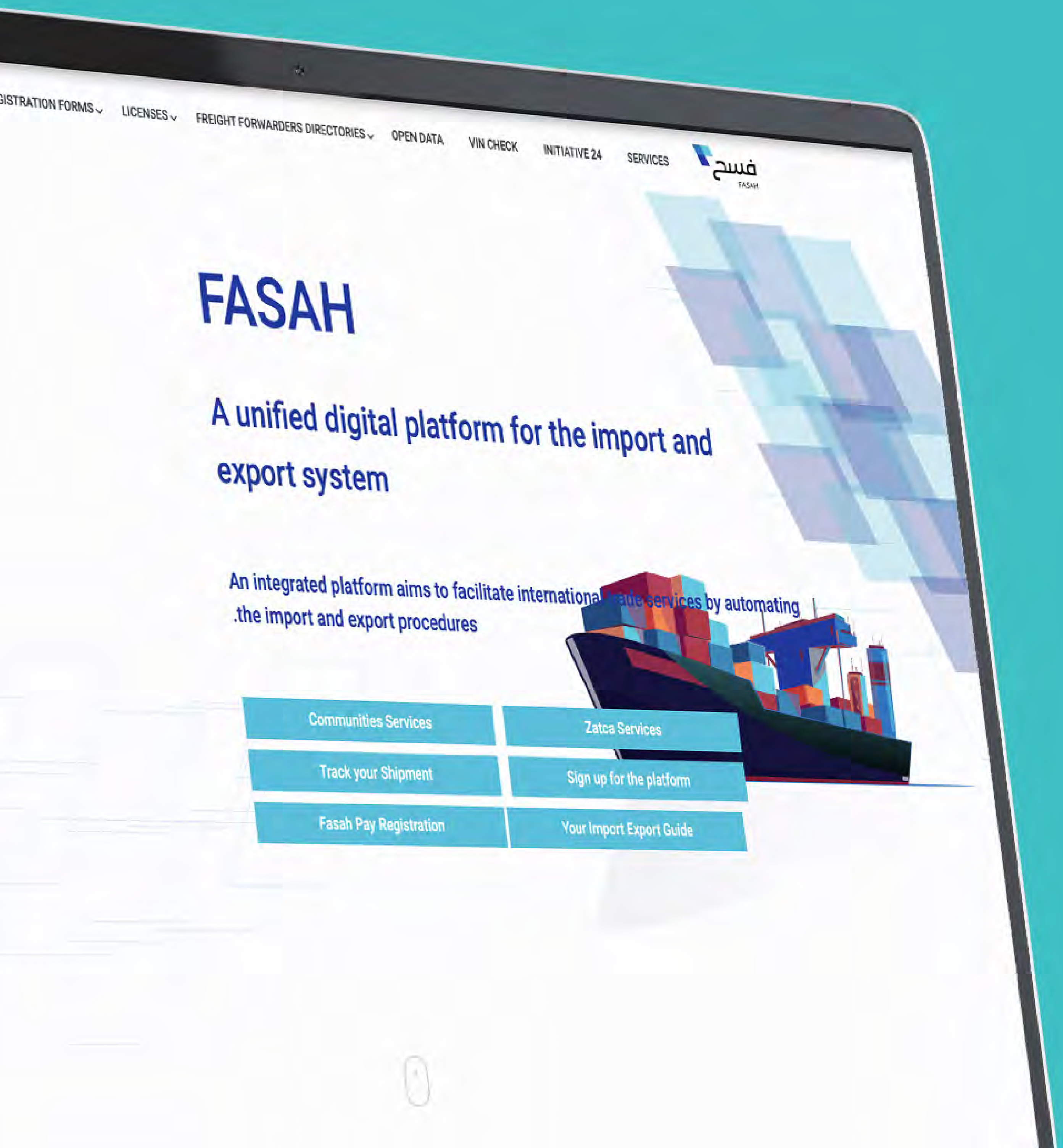


FASAH Platform



The FASAH Platform is a common electronic platform launched to serve **importers and exporters**

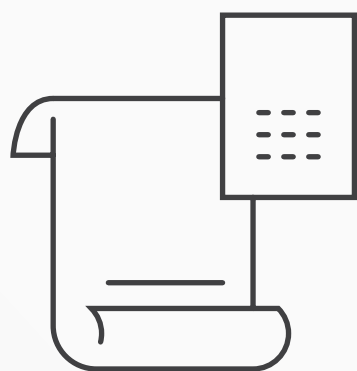
that enables you to submit commercial data and documents to facilitate the completion of clearance procedures without review by responsible authorities



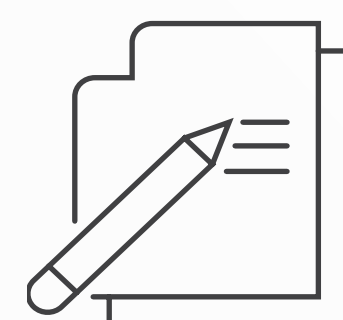
In order to facilitate the import and export process, the Goods Clearance Initiative was expanded

In just two hours

72 hours before the shipment arrives the importer must provide




the invoice



bill of lading

through a customs broker

You can complete the procedures via the **FASAH platform**
Here 





Customs Duty Refund Request



You can request a refund of customs duties if you have an exemption from

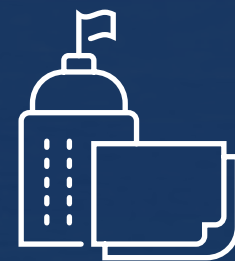
وزارة التجارة
Ministry of Commerce



وزارة الصناعة
والثروة المعدنية
Ministry of Industry and Mineral Resources



Certificate of
National Origin



[Here](#)



In the event that your request is rejected, you have the right to object through " Objection Request Service "



[click here](#)



Postponement of Customs Duties



To empower entrepreneurs and
ensure continuity of their business

Collection of customs duties
can be postponed for
30 days
with simple steps

01

Log in to e-service

Here



02

Choose the required service

Postponing collection of duties with
a bank guarantee

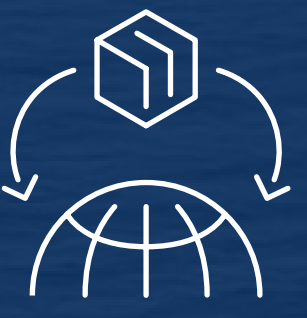
or

Postponing collection of duties with
a documentary commitment

03

Fill in the required fields





Suspension of the Authorization for the Customs Broker"



As an importer, how can you suspend the customs authorization?

You can Suspend a customs broker's authorization by viewing a list of all his authorizations in effect according to the customs port

with simple steps

01

Log in to FASAH platform

[Here](#)



02

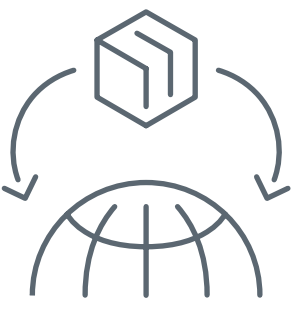
Enter the required service and choose a specific authorization to stop it

03

Fill in the required fields and stop authorization



Import, Export and Customs Clearance



Authorized Economic Operator Program



ZATCA Priority

هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



أولوية **PRIORITY**

is the result of a productive partnership between



COMMERCIAL INSTITUTIONS

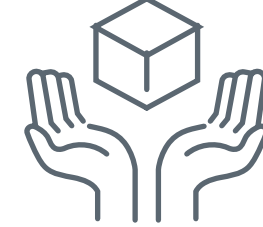


هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority

The goals



Enhance security of supply chain



Facilitate Trade

If your enterprise joins the program, it provides you with many privileges, as



Facilitate customs operations



Reduce cost



Speed up port clearance

هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority



E-Services

Rules and Regulations

E-Invoicing

Integrated Tariffs

Open data

Contact us



Priority Program (Saudi Authorized Economic Operator - AEO)

Priority Program (Saudi Authorized Economic Operator - AEO)

What is the Priority Program (Saudi Authorized Economic Operator - AEO) ?

ZATCA and businesses to strengthen the
Organization (WCO)



Watch **Awareness Hour** and learn more about
"How the program works and how to join."

You can submit a request to join the program
through our E-services



Here



→ Import, Export and Customs Clearance



Customs Clearance

It is the documentation of customs data for incoming, outgoing, and transit goods in accordance with customs procedures

:Customs Declaration

The declaration of goods, or declaration submitted by the importer, or his representative, which includes identifying the distinguishing elements of declared goods and their quantity in detail in accordance with provisions of the Unified Customs System.

Customs Duty Refund

It is the amount of the customs duty that is returned under Customs Duty Refund procedure

Manifest

It is the document that includes a comprehensive description of goods shipped through various means of transportation

Restricted Goods

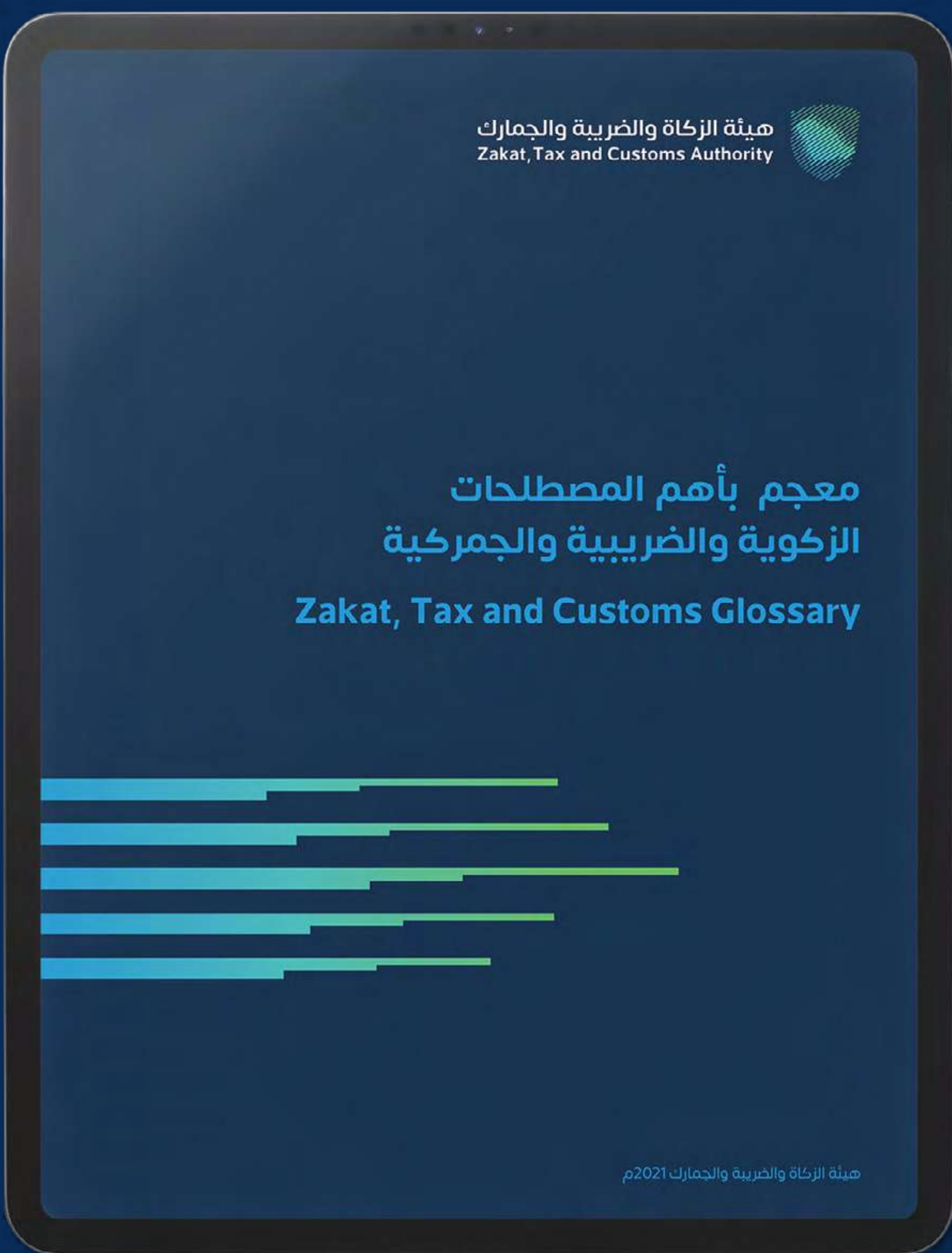
It is the goods whose import or export is restricted under provisions of Unified Customs System of GCC, or any other system.

Customs Procedures

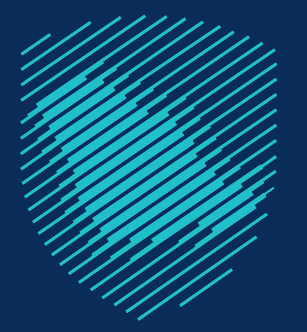
All operations that must be carried out by the concerned persons and by Customs for the purpose of complying with Customs Law



For more information about customs terms, kindly
download
our interactive glossary



Import, Export and Customs Clearance



Do have Inquiries about Import and Export??

You can contact us



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