



Interactive Guideline **E-Services**



Introduction

The Zakat, Tax and Customs Authority has prepared this guideline to guide the taxpayers and business owners about the e-services, and to learn more on how to perform their Zakat, Tax and Customs transactions electronically.

This guideline is based on a full and detailed explanation of the e-services provided by the Authority, how to perform your transactions, and how to benefit from them in the easiest and most effective way, with the goal of making the experience of the taxpayers and beneficiaries easier.

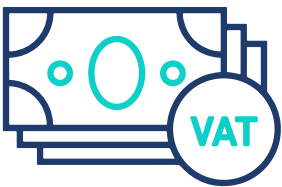
The Authority is keen, through this guideline, to inform the taxpayers of the services steps procedures, to perform their transaction and pay the taxes including the Value Added, Withholding, Excise, Real Estate Transactions, and Corporate Income electronically, without facing difficulties.



CONTENTS



ZAKAT



Value Added Tax



Corporate income Tax



Excise Tax



Withholding Tax



Real Estate Tax Service



Customs



General Services



Zakat



Zakat Registration

Zakat is subject to any activity intended to earn money or work, so once registered with the Ministry of Commerce, TIN is created for the business. Once established, you will need to log in to the Zakat, Tax, and Customs Authority portal to complete the initial registration at the Zakat services.

Service Steps

- 1



Complete Ministry of Commerce registration

>
- 2



Log in

>
- 3



Log in to ZATCA portal
www.zatca.com

>
- 4



Go to "Zakat" tab

>
- 5



Complete the Zakat/CIT registration form

>
- 6



You will receive a notification upon completion of the request



Beneficiaries of the Service

All companies that do business and are subject to zakat services.



Requirements

- Registration in Ministry of Commerce
- Establishment contract (for companies only)



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediatly



Service Decription

[Click here](#)










Amend Registration Details

Through this service, you can make data amendments in the portal including shareholder data and financial statements.

Service Steps

- 1  Log in to ZATCA portal www.zatca.com
- 2  Go to "General Services" then select "Amend/ Deregistration" tab
- 3  Select "Display/Amend Details"
- 4  Choose which details you wish to amend and attach relevant documents
- 5  Submit the request



Beneficiaries of the Service

All registered taxpayers in Zakat/Income Tax



Requirements

- Submit a registration amendment request




ZATCA's Website

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Channel

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 zatca app



Time Required

1 business day



Service Decription

[Click here](#)





Register Holding Company

Through this service, you are allowed to register one or multiple holding companies along with their subsidiaries with 100% ownership

Service Steps

- 1



Log in to ZATCA portal
www.zatca.com
- >
- 2



Go to "Register/Deregister Holding Company"
- >
- 3



Select "Register Holding Company"
- >
- 4



Fill in the subsidiary company details and submit it
- >
- 5



You will receive a notification upon completion of the request



Beneficiaries of the Service

Holding Company and its subsidiaries



Requirements

- Establishing contract of the holding company and its subsidiaries
- Commercial records of the holding company and its subsidiaries
- Registration of the holding company and its subsidiaries



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

business days after 3 request submission



Service Decription

[Click here](#)





Holding Company Deregistration

Through this service, you are allowed to deregister one or multiple holding companies along with its subsidiaries with 100% ownership

Service Steps

-  1 Log in to ZATCA portal
www.zatca.com
-  2 Go to "Register/Deregister Holding Company"
-  3 Select "Register Holding Company"
-  4 Fill in the holding company and its subsidiary details
-  5 You will receive a notification upon completion of the request



Beneficiaries of the Service

Holding Company and its subsidiaries



Requirements

- A previously approved application to register a holding company.



ZATCA's Website

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Channel

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Time Required

3 business days after request submission



Service Decription

[Click here](#)

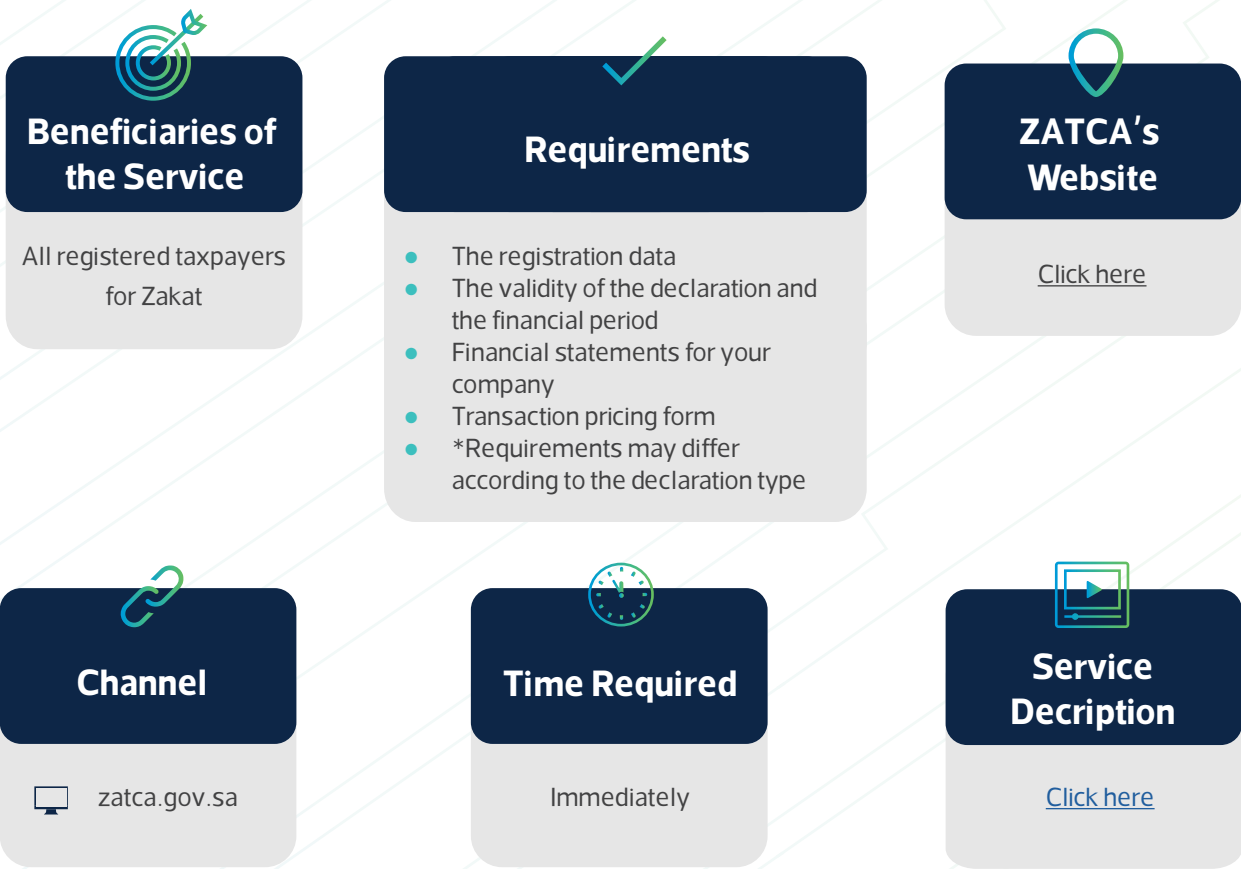
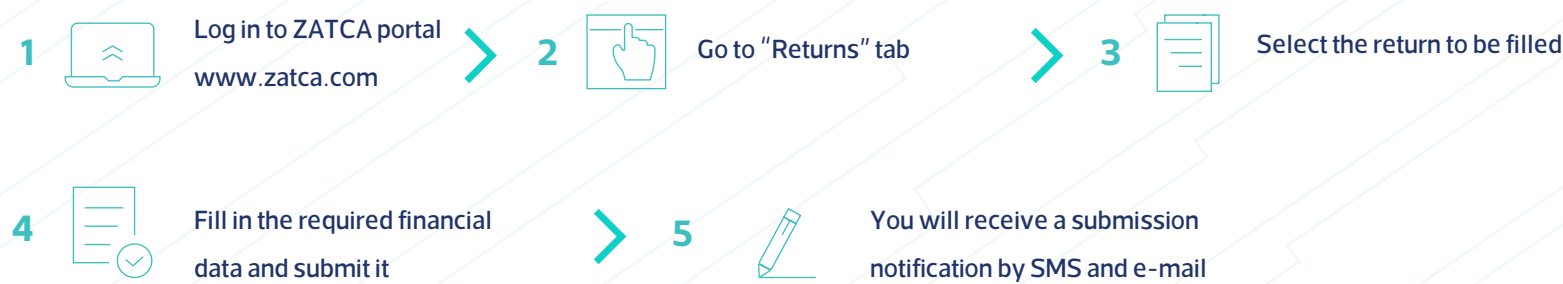




Zakat Return

This service allows you to submit Zakat related returns for a specific financial period (including transaction pricing forms). Your declaration will be available for submission on time on the ZATCA portal.

Service Steps

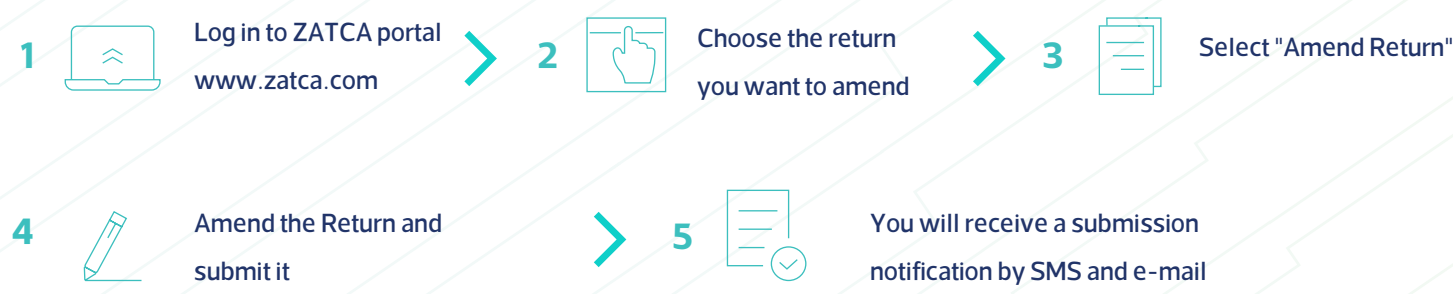




Request for Zakat Return Amendment

This service allows you to submit a request to amend Zakat returns after submission.

Service Steps



Beneficiaries of the Service
All registered taxpayers for Zakat

Requirements

- Amendments reasons
- Required files
- Financial statements amendment

ZATCA's Website
[Click here](#)

Channel

- zatca.gov.sa
- Zatca App
-

Time Required
Immediately

Service Decription
[Click here](#)





Zakat Payment

After you complete your declaration, a SADAD invoice is generated containing the invoice number and the amount due. You can do your payment through either online banking or via an ATM with the SADAD number.

Service Steps

1



Receive SADAD invoice



2



Make the payment through online banking or ATM



3



You will receive a payment notification by SMS and e-mail



Beneficiaries of the Service

All registered taxpayers



Requirements

- Complete declaration of Zakat



ZATCA's Website

[Click here](#)



Channel



zatca.gov.sa



Zatca App



Time Required

Immediately



Service Description

[Click here](#)











Request an Installment Plan

In cases where you have difficulty paying in the all amount due, this service allows you to request payment in installments.

Service Steps

- 1  Log in to ZATCA portal www.zatca.com
- 2  Select "Zakat and Income Tax" tab
- 3  Select "New Request" and choose the installment plan
- 4  Click in the Zakat and Income Tax Icon
- 5  Select "New Request" and then fill in the requested form and pay the down payment
- 6  Once approved, a notification of your installment plan will be sent to you

ZATCA's Website

[Click here](#)

Time Required

20 business days
(after completing the required documents)


Beneficiaries of the Service


Taxpayers registered for Zakat

Service Decription

[Click here](#)

Channel

 zatca.gov.sa

 Zatca App



Requirements

- Request submission via Zatca portal
- Prepayment of the down installment payment
- Bank statement for the last 3 months
- Justification for the installment request
- Submit all due declarations
- Pay all other due amounts





Immediate Certificate

This service allows you to receive the certificate immediately after submitting the Zakat related returns for a specific financial period and paying its related payments.

Service Steps

-  Log in to ZATCA portal www.zatca.com
-  Go to "Returns" tap then select "Display Returns"
-  Select the return you need to change and fill it with the financial data of your establishment and submit it
-  You will receive a submission notification and invoice number by SMS and e-mail
-  Certificate issuance as soon as the due amount is paid

Beneficiaries of the Service

All registered taxpayers for Zakat

Requirements


- Complete the Zakat return
- Pay the amounts due

ZATCA's Website

[Click here](#)

Channel

 zatca.gov.sa

 Zatca App



Time Required

Immediately

Service Decription

[Click here](#)





Request for Certificate

This service allows you to apply for a Zakat / Tax Certificate.

Service Steps

- 1



Log in to ZATCA portal
www.zatca.com
- 2



Go to "Zakat" tab
- 3



Select "Request for certificate"
- 4



Select "New Request"
- 5



Fill in the requested form
- 6



You will receive your certificate



Beneficiaries of the Service

All registered taxpayers



Requirements

- There are no cases of late returns or payments.
- There are no liabilities present.




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Contract Release Application

If you cannot get the certification due to ongoing appeal process or another reason, this service allows you to obtain the release of a contract used in specific contracts.

Service Steps

- 1

Log in to ZATCA portal
www.zatca.com
- 2

Go to "Zakat" tab
- 3

Click "Contract Release Form Request" tab
- 4

Select "New Request"
- 5

Fill in the required information
- 6

Once approved, a notification of Contract Release will be sent to you

Beneficiaries of the Service

All registered taxpayers in Zakat / Income Tax

Requirements

- Copy of contract or purchase order
- Submit all due declaration
- Pay all other due amounts
- Pay Tax/ Zakat of the released contract

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Zatca App

Time Required

business days upon 3 submission

Service Decription

[Click here](#)





File an Objection on Re-assessment

If you disagree with the re-evaluated tax return, this service allows you to appeal and explain the reasons.

Service Steps

- 1



Log in to ZATCA portal
www.zatca.com
- 2



Go to "Zakat" tab
- 3



Select "Request
objection on Return"
- 4



Fill in the required
information
- 5




You will receive an SMS and e-mail
response upon objection submission



**Beneficiaries of
the Service**

All registered taxpayers




Requirements

- Full payment of undisputed amount before objection
- Explaining reasons for objection





**ZATCA's
Website**



[Click here](#)



Channel

 zatca.gov.sa

 Zatca App





Time Required

If ZATCA provides no resolution within 90 days you can object to GSTC committee



**Service
Decription**

[Click here](#)





Value Added Tax (VAT)



Registration for VAT

This service enables you to register as a VAT-compliant Company, and upon registration, you will be assigned a VAT number.

Service Steps

- 1  Enter service via the ZATCA website
- 2  Go to the "General Services" tab.
- 3  Go to the "Registration for VAT" tab.
- 4  Fill out the registration form and submit it
- 5  You will receive a notification and VAT certification upon completion of the request.



Beneficiaries of the Service

Enterprise engaged in economic activity subject to VAT.



Requirements

- Annual Earnings hit or exceed the limit of Voluntary/ Mandatory Registration



ZATCA's Website

[Click here](#)



Channel

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 Zatca App
 



Time Required

One business day (after applying)



Service Decription

[Click here](#)





Individual registration in VAT

This service is for individuals engaged in economic activity in the Kingdom. Upon registration, a VAT account number will be generated.

Service Steps

-  Login into the ZATCA portal
-  Select "Individuals Registration"
-  Fill out the form and upload documents
-  You will receive a notification and VAT certification upon completion of the request.

Beneficiaries of the Service

Individuals who are engaged in economic activity subject to VAT

Requirements

- Individuals whose annual revenues exceed SAR 375,000.
- Registration is optional for those whose annual revenues exceed SAR 187,500 and less than SAR 375,000.

ZATCA's Website

[Click here](#)

Channel

 zatca.gov.sa
 Zatca App
 

Time Required

One business day
(after submitting the application)

Service Description

[Click here](#)










Group Registration in VAT

The process by which two or more legal persons residing for VAT registration purposes meet. After ZATCA approves the application for registration of the group, the group is treated as one person for VAT purposes, without prejudice to the joint liability of each group member.

This service also provides facilities to register as a group through the portal of the ZATCA.

Service Steps

- 1  Enter service via the ZATCA website
- 2  Go to the "Indirect Tax- Value Added Tax" tab.
- 3  Choose "VAT Group Registration Application"
- 4  Fill out the form and upload documents
- 5  You will receive a notification upon completion of the request.

Beneficiaries of the Service

Two or more legal persons wishing to register as a group for VAT purposes and who satisfy the legal criteria.

Requirements

- From the representative of the group:
- Information about sales or purchases subject to VAT at the Group's overall level.
- The tax group shall be established as of the first day of the following month from the date the Authority approves the application for registration or any later date it determines.
- Other group members:
- Tax registration number, if any.
- Information on sales or purchases to which VAT applies.
- Directory linking with group membership

Channel

 zatca.gov.sa
 Zatca App
 

Time Required

Three business days
(after submitting the application)

Service Decription

[Click here](#)

ZATCA's Website

[Click here](#)






Amend Registration Details


Through this service, you can amend registration details in VAT, including financial details.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Go to the "Indirect Tax- Value Added Tax" tab.
- >
- 3




Go to Display/Amended of VAT registration details
- >
- 4



Select Change of VAT Registration"
- >
- 4



Choose which details you wish to amend and attach relevant documents.
- >
- 4



Submit the request



Beneficiaries of the Service

Two or more legal persons wishing to register as a group for VAT purposes and who satisfy the legal criteria.



Requirements

- Submit a request to amend the registration with the reasons.



ZATCA's Website

[Click here](#)



Channel

-  zatca.gov.sa
-  Zatca App
-  



Time Required

One business day (after submitting the application)



Service Decription

[Click here](#)








VAT Return

Persons eligible for VAT must file their tax returns and disclose all transactions related to sales and taxable purchases.

This service allows you to file VAT declarations.

Service Steps

- 1  Enter service via the ZATCA website
- 2  Go to the "Indirect Tax- Value Added Tax" tab.
- 3  Go to the "Returns of VAT" tab.
- 4  Select the return to be filed
- 5  Submit VAT return form
- 6  VAT on Sales
- 7  VAT on Purchases
- 8  You will receive a submission acknowledgment, a copy of your return and bill.

Beneficiaries of the Service

All registered taxpayers of VAT

Requirements

- Total sales details
- Total purchases details

ZATCA's Website

[Click here](#)

Channel

-  zatca.gov.sa
-  Zatca App
-  

Time Required

Immediate (after submitting the application).

Service Description

[Click here](#)





Request for Tax Return Amendment

If you need to amend your tax return, you can benefit from this service by modifying the previously provided declaration.

Service Steps

- 1



Enter service via the ZATCA website
- 2



Go to the "Indirect Tax- Value Added Tax" tab.
- 3



Go to the "Returns of VAT" tab.
- 4



Select "Request for Tax Return Amendment"
- 5



Go to the Submitted return and amend it
- 6




You will receive a submission acknowledgment, a copy of your return and bill.



Beneficiaries of the Service

All registered taxpayers of VAT




Requirements

- the existence of a tax return previously submitted.





ZATCA's Website



[Click here](#)




Channel

 zatca.gov.sa


 Zatca App



Time Required

One business day (after applying).



Service Decription

[Click here](#)










Request to Change the Filing Period

This service allows you to request a change in the frequency of submission of declarations to be either quarterly or monthly. To change the date of submitting the VAT declaration, you must obtain the Approval of ZATCA.

Service Steps

-  Enter service via the ZATCA website
-  Go to the "Indirect Tax- Value Added Tax" tab.
-  Select "Create/View Request" Choose "Request to Change Filing Frequency"
-  Fill out the form and submit the request
-  You will be informed of the decision of ZATCA

Beneficiaries of the Service

All registered taxpayers of VAT

Requirements

- Submit all tax returns

ZATCA's Website

[Click here](#)

Channel

 zatca.gov.sa
 Zatca App
 

Time Required

One business day (after submitting the application).

Service Decription

[Click here](#)










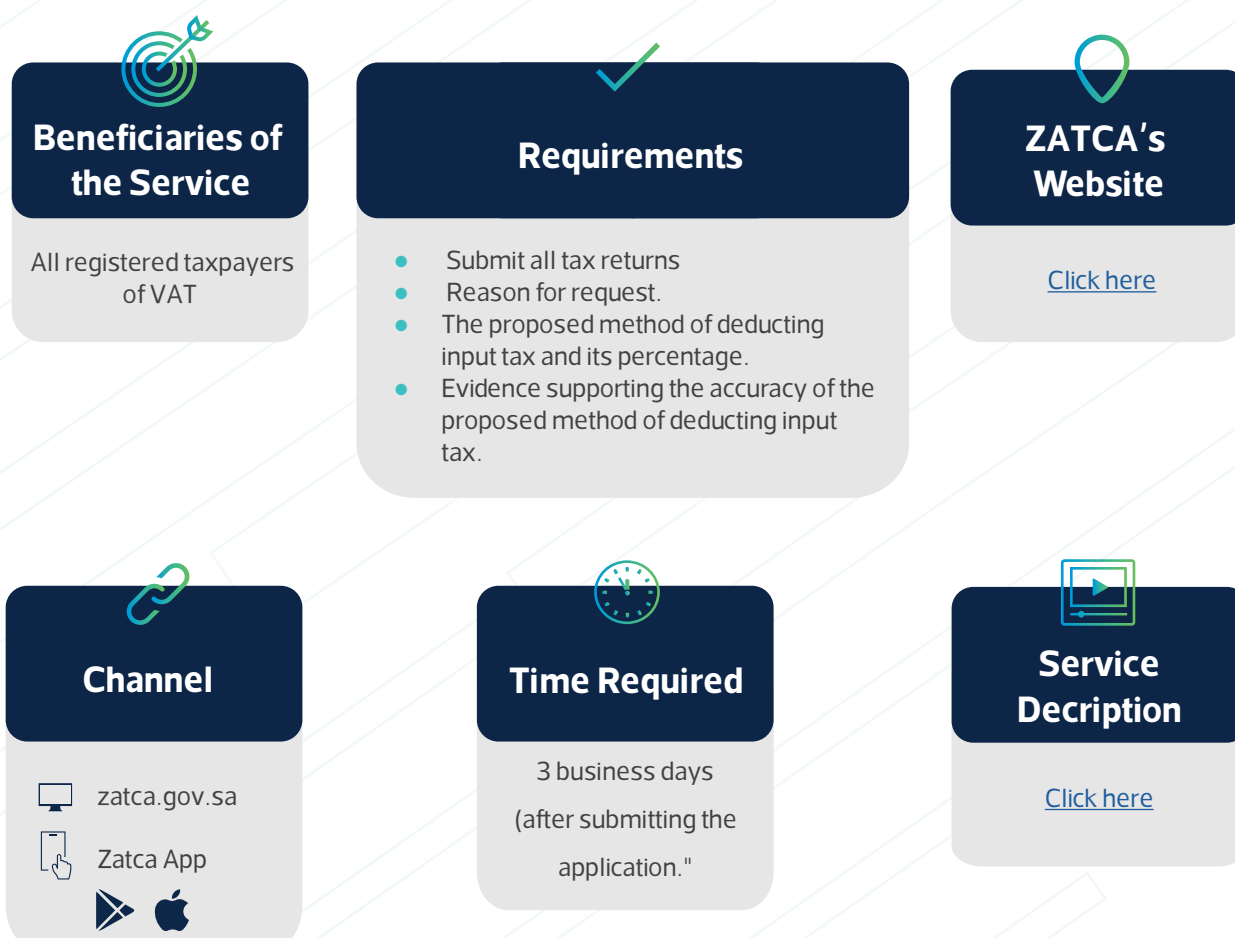


Request to Change Input Tax Deduction Method

The default method is used to calculate the value of input tax attributable to taxable and tax-free supplies to determine the percentage of input tax that can be deducted. In some cases, this method may not be the most accurate, as it may give an inaccurate representation of input tax attributable to supplies subject to VAT. Therefore, using this service to apply for approval to use a method of calculating the relative discount other than the default method.

Service Steps

-  Enter service via the ZATCA website
-  Go to the "Indirect Tax- Value Added Tax" tab.
-  Go to "Taxpayer Request"
-  Select "Create/View Request"
-  Choose "Request to Change Input Tax Deduction Method"
-  Fill out the form and upload the request letter
-  You will be informed of the decision of ZATCA






Request for Installment Plan


In cases where you have difficulty paying the total amount due, this service allows you to request payment in installments.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Go to the "Indirect Tax- Value Added Tax" tab.
- >
- 3



Click "VAT Installment Plan"
- >
- 4



Select "Create New Request" fill in the request form, and complete the steps to submit the request.
- >
- 5



Once approved, a notification of your installment plan will be sent to your email



Beneficiaries of the Service

All registered taxpayers of VAT



Requirements

- Justifications of your installments plan request
- Provide a statement of your bank account for the last 3 months
- Submit all declarations due
- Pay all other due amounts
- pay the required installment plan advanced payment



ZATCA's Website

[Click here](#)



Channel

-  zatca.gov.sa
-  Zatca App
-  



Time Required

20 business days after down payment and completing the documentation



Service Decription

[Click here](#)






VAT Refund Request


This service allows you to request a refund of VAT credits.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Go to the "Indirect Tax- Value Added Tax" tab.
- >
- 3



Go to the "Refund Request VAT" tab.
- >
- 4



Create "Refund Request"
- >
- 5



You will receive an acknowledgment for your request, and then we will inform you after the refund request evaluation.



Beneficiaries of the Service

All registered taxpayers of VAT



Requirements

- Justifications of your installments plan request
- Provide a statement of your bank account for the last 3 months
- Submit all declarations due
- Pay all other due amounts
- Pay the required installment plan advanced payment





ZATCA's Website

[Click here](#)



Channel

-  zatca.gov.sa
-  Zatca App
-  



Time Required

20 business days after down payment and completing the documentation



Service Description

[Click here](#)






Registration of persons eligible for a refund in VAT


This service provides VAT refunds to selected entities from the Ministry of Finance, such as charities, diplomatic agencies, and international organizations

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Click the "Electronic Services" tab then select "Value Added Tax".
- >
- 3



Click the service "Registration of persons eligible for a refund in VAT".
- >
- 4



Fill in the request form as eligible for a VAT refund.
- >
- 5



Once the request has been submitted, you will be sent a notification by SMS and Email.




Beneficiaries of the Service

Charitable associations, foundations, diplomatic organizations, and international organizations




Requirements

- Must be registered for the Ministry of Human Resources and Social Development (for charities)
- Must be within the approved list accredited by the Ministry of Finance (for diplomatic entities and international organizations)
- Mustn't be practicing any economic/ commercial activities subject to VAT.





ZATCA's Website


[Click here](#)




Channel

 zatca.gov.sa


 Zatca App



Time Required

N/A



Service Decription

[Click here](#)





Request to Reprint of VAT Certificate

This is a self-service that allows you to reprint your VAT certificate.

Service Steps

- 1

Enter service via the ZATCA website
- >
- 2

Click the "Electronic Services" tab then select "Value Added Tax".
- >
- 3

Select "Request to a reprint of VAT Certification".
- >
- 4

Click "Reprint of VAT Certification"
- >
- 5

Open soft copy of certification and print.



Beneficiaries of the Service

All registered taxpayers of VAT



Requirements

- Completion of VAT registration



ZATCA's Website

[Click here](#)



Channel

- zatca.gov.sa
- Zatca App
-



Time Required

Immediately (After submitting the request)



Service Decription

[Click here](#)






File an Objection on Re-assessment


If you are dissatisfied with the revaluation of the Excise Return, this service allows you to file an appeal, and you can explain how the assessment should be corrected and provide a rationale.

Service Steps


- 1




Enter service via the ZATCA website
- 2




Choose "Indirect Tax"/VAT and select "Taxpayer Request"
- 3




Tab "View Request" then establish a new request and select "VAT Review Request" from the dropdown menu.
- 4



Fill in the form clarifying the review justifications write down the objection reasons and attach the supporting documents.
- 5




The finical guarantee amount will popup automatically, select Bank or Cash Guarantee then submit the form.
- 6




Bank guarantee: The application is made, and the bank guarantee is provided within the period specified in the notice after providing. You will receive a notice of receipt.

Cash guarantee: A notification of the cash security payment number is received to complete the payment process and the application. You will receive a notice of receipt of the objection.
- 7



You will receive a reference number notification once your request is received.




Beneficiaries of the Service

All registered taxpayers of Excise.




Requirements

- Full payment of undisputed amounts before objection.
- An objection notes explaining the reasons for the objection





ZATCA's Website


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 Zatca App



Time Required

the General Secretariat of Zakat, Tax and Customs Committees if ZATCA does not submit any confirmation within 90 days.



Service Decription

[Click here](#)






File an Objection on Penalty


If you believe that your penalty liability is incorrect, this service allows you to file an objection.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Go to "Taxpayer Request".
- >
- 3



Select "Create/view Request."
- >
- 4



Fill in the VAT review, and then select "Request objection on Penalties".
- >
- 5



You will receive an SMS and email response upon evaluation of the objections.



Beneficiaries of the Service

All VAT-registered taxpayers



ZATCA's Website

[Click here](#)



Time Required

The taxpayer may submit his objection to the General Secretariat of Zakat, Tax and Customs Committees if ZATCA does not submit any confirmation within 90 days.



Channel

-  zatca.gov.sa
-  [Zatca App](#)
-  



Service Decription

[Click here](#)





Requirements

- Reason for objection (The taxpayer is fully responsible for delivering the additional documents required by the Authority within the specified period).
- Bank guarantee of the total amount of new VAT not paid, including fines calculated as a percentage of VAT.
- A Bank guarantee is not required in case of objection to fines stipulated by the system in fixed amounts.
- A bank guarantee for VAT-related fines requires but is not limited to penalties for wrongful declaration.
- If the taxpayer wishes to object to the evaluation and the fines thereof, the taxpayer shall submit an objection to the evaluation at the beginning.
- In case of objection to the fines without objecting to the evaluation, this is an acknowledgment by the taxpayer that the evaluation is correct and is not entitled to object to it.





Deregister for VAT

This service allows you to cancel your VAT registration when you qualify. This may mean that you have stopped conducting an economic activity or your revenue has not exceeded the mandatory registration threshold, lack of legal status of your business, or any other situation depending on the system.

Service Steps

- 1



Enter service via the ZATCA website
- >
- 2



Go to "Indirect Tax"/VAT and select "Taxpayer Request"
- >
- 3



Go to the "Deregister of Value Added Tax" tab.
- >
- 4



Fill in the form, agree to conditions attach the support documents.
- >
- 5



You will receive a notification when our VAT account is deregistered.




Beneficiaries of the Service

All registered VAT taxpayers that become ineligible for VAT registration.



Requirements

- Reason for deregistration if not related to a threshold.
- Additional proof documents that support the reason for deregistration.




ZATCA's Website


[Click here](#)



Channel

 zatca.gov.sa

 Zatca App



Time Required

5 business days If no liabilities exist



Service Decription

[Click here](#)











Report VAT Application Violation

This service is used for reporting tax evasion cases or manipulation by (Companies - Merchant - Service Provider) in the circumstances such as incorrect tax number, tax collection by a person not registered in the tax, or tax miscalculation amounting to less than or greater than 15% VAT.


Service Steps

- 1  Enter service via the ZATCA website
- 2  Go to the icon "Report."
- 3  Click on the icon "Submit a Report."
- 4  Select the type of report and complete the required steps.
- 5  Review the information
- 6  Send the application



Beneficiaries of the Service

All registered taxpayers



Requirements

- Describe the violation and add any relevant document (such as invoices or contracts) that are available to you



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa

 Zatca App



Time Required

Within 5 business days, the First response will be received



Service Decription

[Click here](#)





Corporate Income Tax




Corporate Income Tax (CIT) Registration

Income tax applies to every natural or legal person who engages in an activity in the Kingdom, a non-resident who earns income from a source in the Kingdom, finance companies based on the shares of non-Saudi partners, and persons working in oil and hydrocarbon production. Therefore, once the establishment is registered at the Ministry of Commerce, a TIN is created for the establishment, and once created; Taxpayers should have access to the electronic portal of the Authority and complete the registration. After the process is over, the registration will be automatic on CIT.


Service Steps

- 1




Complete Ministry of Commerce registration.

>
- 2




Receive registration information.

>
- 3




Sing up at ZATCA website
- 4



Complete required information

>
- 5



Application confirmation message



Beneficiaries of the Service

Anyone who is engaged in business and subject to CIT regulations



Requirements

- Ministry of Commerce registration
- Company establishment contract



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

One business day



Service Decription

[Click here](#)





Corporate Income Tax (CIT) Return

This service allows you to submit CIT declarations for a specified financial period, including Transfer pricing forms. Your declaration will be available for timely submission on the Authority's website.

Service Steps

- 1



Enter the service via the ZATCA website.
- >
- 2



Go to Return
- >
- 3



Choose your return
- >
- 4



Fill in and submit your return of financial statements for your establishment.
- >
- 5



You will receive a notification of the invoice amount by SMS and email.



Beneficiaries of the Service

Taxpayers Registered in CIT



Requirements

Apply registration amendment request



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Corporate Income Tax (CIT) Payment

After submitting or amending the return, and in the event of fines or penalty, SADAD invoice will be created containing the invoice number and the amount due, and the taxpayer can pay through electronic banking or MADA.

Service Steps



Beneficiaries of the Service

Taxpayers Registered in CIT

Requirements

- Pay the SADAD invoice

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Zatca App

Time Required

Immediately

Service Decription

[Click here](#)





Request for Tax Return Amendment

This service allows you to apply for an amendment to income tax declarations after the submission.


Service Steps

- 1




Enter the service via the ZATCA website.

>
- 2




Go to Returns

>
- 3



Choose Return Amendment

>
- 4




Fill in the amendment request

>
- 5



You will receive a notification of the invoice amount by SMS and email.




Beneficiaries of the Service

Taxpayers Registered in CIT




Requirements

- Amendment causes
- Attach documents
- Financial information Amendment





ZATCA's Website

[Click here](#)




Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Request an Installment Plan

In cases where you have difficulty paying all amount due, this service allows you to request payment in installments.

Service Steps

-  1 Enter the service via the ZATCA website.
-  2 Click the "Installments request" tab
-  3 Select "New request."
-  4 Fill in the request, then pay the prerequisite advance payment
-  5 Once approved, a notification of the installment plan will be sent to your email.



Beneficiaries of the Service

Taxpayers Registered in Zakat / CIT



Time Required

20 business days after down payment and completing the documentation



ZATCA's Website

[Click here](#)



Requirements

- Prepayment of the installment request.
- Bank statement for the last 3 months.
- Justification for the installment request.
- Submit all due declaration
- Pay all other due amounts



Service Description

[Click here](#)



Channel

 zatca.gov.sa





Request for Down Payment Reduction

This service allows you to apply for a reduction in the value of the second and third payments commensurate with lower revenues if the Authority is provided with evidence that income in the tax year is at least 30% lower than the previous year's income.

Service Steps

- 1

Enter the service via the ZATCA website.
- 2

Click the "Request for Down Payment Reduction" tab
- 3

Fill in the request
- 4

You will receive a notification by SMS and email.

Beneficiaries of the Service

Taxpayers Registered in CIT

Requirements

Provide evidence that income in the tax year is at least 30% lower than the previous year's income.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Five business days

Service Decription

[Click here](#)





File an Objection on Re-assessment


If you disagree with the re-evaluated tax return, this service allows you to appeal and explain the reasons.

Service Steps


- 1




Enter the service via the ZATCA website.
- >
- 2




Click the "Objections" tab
- >
- 3



Select "Request Objections on return"
- >
- 4



Fill in the request
- >
- 5




You will receive a notification by SMS and email.



Beneficiaries of the Service

All registered taxpayers



Requirements

- Full payment of undisputed amount before objection.
- Objection note explaining reasons for the objection.



ZATCA's Website

[Click here](#)




Channel

 zatca.gov.sa



Time Required

If ZATCA provides no resolution within 90 days, you can object to the GSTC committee



Service Decription

[Click here](#)





Request for Ruling

This service can be used to submit Ruling requests to request an opinion from the Authority on the tax regulations applied in the Kingdom (VAT, CIT, and Withholding Tax) and the mechanism for applying them to transactions related to the applicant’s activity in accordance with the conditions set out in the guideline for ruling request.

Service Steps

- 1

Enter the service via the ZATCA website.
- 2

Click the "Ruling" tab on the VAT tab
- 3

Fill in the request
- 4

You will receive a notification.

Beneficiaries of the Service

All registered taxpayers

Time Required

business days 45

ZATCA's Website

[Click here](#)

Requirements

- Fill in the Ruling request
- Description of Ruling request
- Attach documents
- All requirements on the Guideline

Service Decription

[Click here](#)

Channel

zatca.gov.sa






Excise Tax Registration


This service allows you to register for excise tax purposes. Excise tax is levied -at various rates -on goods that harm public health or the environment, including soft drinks, energy drinks, sweetened beverages, electronic smoking devices, and the like. And liquids used in electronic and similar smoking appliances, tobacco, and tobacco derivatives.

Service Steps

- 1




Enter service via the ZATCA website
- >
- 2



Go to the "Excise Tax registration" tab
- >
- 3



Submit the request
- >
- 4



You will receive a notification upon completion of the request via your e-mail



Beneficiaries of the Service

All the registered taxpayers who produce, possess, or import goods subject to Excise Tax from outside the customs suspension or who dispose of them for consumption



Requirements

- Registration of the establishments with the Ministry of Commerce
- Registration in ZATCA



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Two days



Service Description

[Click here](#)





Amend Registrations Details


Through this service, you can amend the information, including shareholders and financial statements, via the e-portal.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2




Go to the "amend/ view of Excise Tax registration details" tab
- >
- 3




Select amendment of Excise Tax registration
- >
- 4



Choose which details you wish to amend and attach relevant documents
- >
- 5



Submit the request
- >
- 6



You will receive a notification upon completion of the request via your e-mail



Beneficiaries of the Service

All registered taxpayers



Requirements

- Submitting a request to amend the registration and mentioning the reasons



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

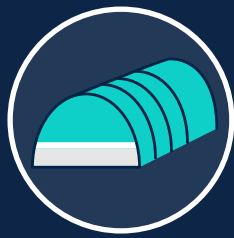
One day



Service Description

[Click here](#)





Tax Warehouse Licensing

A Tax Warehouse is a specific physical space in which the licensee is permitted to produce, store, receive, possess, receive or send taxable goods in a tax suspension in the course of his business. This service allows you to obtain A Tax Warehouse License.

Service Steps

- 1



Enter service via the ZATCA website
- >
- 2



Go to the "Excise Tax" tab
- >
- 3



Select "New Warehouse License."
- >
- 4




Fill in the form and submit it
- >
- 5



Provide the original bank guarantee to one of ZATCA's branches
- >
- 6




You will receive a notification upon completion of the request via your e-mail




Beneficiaries of the Service

Manufacturing, transferring, storage, or receipt establishments of Excise Goods under suspended tax or production and/or storage establishments of Excise Goods.




Time Required

Three days




ZATCA's Website

[Click here](#)





Service Decription

[Click here](#)



Channel

 zatca.gov.sa



Requirements

- Registration in the Excise Tax service
- Determine whether the Tax Warehouse to be licensed will be used to produce and/or store excise goods.
- The type of Excise Goods to be received or preserved under the Tax Warehouse License.
- Information regarding the location of the warehouse to be licensed.





File an Excise Tax Return

This service allows you to file Excise Tax Returns.

Service Steps

- 1



Enter service via the ZATCA website
- >
- 2



Go to the "Excise Tax" tab
- >
- 3



Go to the "Returns" tab
- >
- 4



Fill in the return and submit it
- >
- 5



You will receive a notification with the amount of the invoice via e-mail and SMS.



Beneficiaries of the Service

All taxpayers who have a Tax Warehouse license



Requirements

- Disclosure of Excise Goods that have been put up for consumption.
- Obtain a Tax Warehouse License.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediate after request submission



Service Description

[Click here](#)






Excise Phase Return


It is a service that enables the possessors of Excise Goods to submit a return of the goods subject to Excise Tax when the Excise Tax legislation is in force, or when it is amended, or in case of issue any other regulations or amended them, or in case of issue any decisions that lead to the expansion of the Excise Tax implementation.

Service Steps


- 1




Enter service via the ZATCA website
- >
- 2



Go to the "Excise Phase Return" tab
- >
- 3



Fill in the return and submit it
- >
- 4



Pay the due Excise Tax



Beneficiaries of the Service

The possessor of the Excise Goods on the date of which the Excise Tax implementation was extended



Requirements

- The excise goods shall not be under customs duties suspension or an Excise Tax suspension. A government entity shall not own it and be designated for commercial purposes.




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediate



Service Decription

[Click here](#)






File An Objection on Re-assessment


If you are dissatisfied with the revaluation of the Excise Tax Return, this service allows you to file an appeal, and you can explain how the assessment should be corrected and provide a rationale.

Service Steps


- 1

 Enter service via the ZATCA website


>
- 2

 Go to the "Returns" tab


>
- 3

 Select "Request objection on return."

>
- 4

 Fill in the form

>
- 5

 You will receive an SMS and e-mail response upon evaluation of the objection



Beneficiaries of the Service

All registered taxpayers of Excise Tax



Requirements

- Full payment of undisputed amounts before objection.
- An objection note explaining the reasons for the objection.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

If ZATCA did not provide resolutions within 90 days, you could object to the GSTC committee.



Service Decription

[Click here](#)






Canceling Tax Warehouse

A Tax Warehouse is a designated physical space in which a licensed person is authorized to produce, process, possess, store or receive excise goods under tax suspension while carrying out its business. This service allows you to receive a tax warehouse license.


Service Steps

- 1




Enter service via the ZATCA website

>
- 2




Go to the "Indirect taxes - Excise Tax" tab

>
- 3




Select "cancel warehouse license."

>
- 4




Select the warehouse you want to cancel

>
- 5




Fill in the forms required and submit the request

>
- 5




You will receive a notification upon completion of the request via your e-mail




Beneficiaries of the Service

Manufacturing, transferring, storage, or receipt establishments of Excise Goods under suspended tax or production and/or storage establishments of Excise Goods.




Requirements

- No payment due
- Changing the Tax Warehouse





ZATCA's Website

[Click here](#)




Channel

 zatca.gov.sa



Time Required

14 days



Service Decription

[Click here](#)






Deregister Excise Tax

If your establishment no longer participates in the production or distribution of excise taxable goods, this service allows you to deregister in the Excise Tax.

Service Steps

- 1




Enter service via the ZATCA website
- >
- 2




Go to the "Indirect taxes - Excise Tax" tab
- >
- 3



Select "cancel Excise tax registration "
- >
- 4



Fill in the forms required and submit the request
- >
- 5



You will receive the request again to confirm the cancellation



Beneficiaries of the Service

All taxpayers who have stopped practicing any taxable activity on Excise Goods



Requirements

- Documentations that prove you have ceased participating in the production or distribution of taxable goods.
- Cancellation of the warehouse license.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Three days



Service Decription

[Click here](#)





Withholding Tax




Withholding Tax Return


If you are a resident who makes payments to someone who is not a resident of Saudi Arabia, you must levy Withholding Tax on the amounts paid to the non-resident according to the applicable rates. This service allows you to make statements about deductions.

Service Steps


- 1




Enter service via ZATCA website and log in to the "Zakat and Income Tax" tab
- >
- 2




Go to the "Returns" tab then to the "Display Returns" then click on "Monthly Withholding Return" tab
- >
- 3



Fill in the "New Monthly Withholding Return" form
- >
- 4



Submit the request
- >
- 5



You will receive a submission acknowledgement, a return copy and an invoice



Beneficiaries of the Service

All residents those are eligible to pay Withholding Tax



Requirements

- Services Data / Contractor



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediate after request submission



Service Decription

[Click here](#)





Withholding Tax Payment

After submitting or amending the declaration and in case of fines or penalties, a SADAD invoice is generated containing the invoice number and the amount due. You can do your payment through either online banking or via an ATM with the SADAD number.

Service Steps

- 1  After receiving your SADAD invoice
- 2  Make the payment through online banking or ATM
- 3  You will receive an acknowledgement upon your payment by SMS and e-mail



Beneficiaries of the Service

All residents those are eligible to pay Withholding Tax



Requirements

- Payment of amounts due on SADAD invoice number.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately after payment



Service Description

[Click here](#)





Real Estate Transactions Tax



Property Registration Request

Through this service, you can register your property for Real Estate Transactions Tax for before completing the process of property transfer or contract documentation. The service provides information about the tax amount to be imposed on the property you intend to sell, along with issuing a payment bill with the amount that covers the tax due

Service Steps

- 1

Fill out your personal data, instrument number, and agree to terms and conditions
- 2

Enter the verification code sent to your mobile
- 3

Confirm sellers' information
- 4

Determine the type of property and its category from the drop-down list
- 5

When the property is subject to payment, a payment invoice will be issued

Beneficiaries of the Service

Individuals
Establishments and companies
Governmental entities
Diplomatic missions and international organizations

Requirements

- Seller's details, deed or contract information
- Specifying the real estate transaction
- Agreeing to the tax terms and conditions
- Identifying the property's type (selling, gift, etc.)

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediatly

Service Decription

[Click here](#)










RETT Request Update

It is an e-service available for all properties registration for Real Estate Transactions Tax (RETT), as it allows amendments on your property registration before ownership transfer or property documentation.

Service Steps

-  Login to RETT service on ZATCA's website
-  Update RETT request by entering the request number then click "submit"
-  Enter the "verification code" sent to the main seller's registered mobile number. If you didn't get the verification code, please click "Resend Verification Code"
-  Amend the data (property value -property status whether exempted or subject to tax).
-  Click on the acknowledgment "I accept terms and conditions" and then click "Amend Data".

Beneficiaries of the Service

All requests submitted through RETT service.

Time Required

Immediately

ZATCA's Website

[Click here](#)

Requirements

- Property Registration request number for ERTT.
- Request can't be amended after completing ownership transfer at Ministry of Justice unless there is a mistake related to exemption (changing the property status from "exempted from RETT" to "subject to RETT").
- After paying tax, it is allowed to amend property value for less than the paid amount, but only once.

Service Description

[Click here](#)

Channel

 zatca.gov.sa





Checking Real Estate Registration Request


Through this service, you can check the status of the registration request in Real Estate Transactions Tax, knowing applicability of tax on the property, and payment status.

Service Steps


- 1



Enter the request number sent to your mobile
- >
- 2



Enter the verification code sent to the main seller's mobile
- >
- 3




Check out the request status



Beneficiaries of the Service

Individuals
Establishments and companies
Governmental entities
Diplomatic missions and international organizations



Requirements

- The request number sent to the mobile phone
- The verification code sent to the main seller's phone




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Property Registration Cancellation

Upon cancelling the selling transaction or providing wrong information before real estate transfer or contract documentation, through this service you can cancel the real estate registration request in real estate transaction tax service and redeem the tax amount if previously paid.

Service Steps

- 1

Enter the request number sent to your mobile
- 2

Enter the verification code sent to the main seller's mobile
- 3

List your reason(s) for cancellation
- 4

Cancel the request

Beneficiaries of the Service

Individuals
Establishments and companies
Governmental entities
Diplomatic missions and international organizations

Requirements

- The request number sent to the mobile phone
- Not transferring deed ownership or notarizing the contract

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediatly

Service Decription

[Click here](#)





Customs



Inquire about Customs Declaration

This service enables beneficiaries to identify customs declaration information, declaration details, and duties details.

Service Steps



Beneficiaries of the Service

Importers and exporters

Requirements

Port selection

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Zatca App

Time Required

Immediately

Service Decription

[Click here](#)





Printing of Customs and Statistical Decelerations

This service allows beneficiaries to print a specific customs or statistical deceleration to view details such as articles and import duties.

Service Steps

- 1  Enter service
- >
- 2  Login
- >
- 3  Fill in the required information blanks
- >
- 4  Enter Verification Code



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.




ZATCA's Website

[Click Here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Confirm the Arrival of Express Transport Shipments

This service is provided to the Express transport company's broker assurance of the arrival of Express transport shipment at the port after submission of their customs declarations in advance.

Service Steps

- 1  Enter service >
- 2  Login >
- 3  Fill in the required information blanks >
- 4  Enter Verification Code



Beneficiaries of the Service

Express transport companies



Requirements

Policy Number



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Review of Offenses

This service provides the beneficiary with an inquiry about the various types of offenses issued by the Authority (arrest warrant, fine of pledges, and fine as a result of the conviction of customs cases).

Service Steps

- 1



Enter service

>
- 2



Login to Fasah platform

>
- 3



Enter service at the platform

>
- 4



Fill in the required information blanks
- 5



Submit application



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Authorized Economic Operator Program

This service provides companies and commercial establishments with an application for Operator Economic Program, which is based on the concept of partnership between the Authority and commercial establishments, promotes global supply chain security, and provides more trade facilitation benefits.

Service Steps

- 1



Enter service

>
- 2



Login

>
- 3



Enter service at the Authority Website

>
- 4



Fill in the required information blanks
- 5



Submit application



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account the Authority website.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)







Review of the Status of Payment of Insurance Fees

This service provides the importer with a status inquiry about the request for payment of a specific customs declaration insurance fee, the fees of which include insurance items collected to be paid when their eligibility requirements are met.

Service Steps

-  Enter service
-  Login to Fasah Platform
-  Enter service at the platform
-  Fill in the required information blanks
-  Payment status review



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Description

[Click here](#)





Review the Value-Added Tax and Excise Tax Report

This service provides the user of the portal with a review of a report with customs and statistical declarations over a specified period at all ports, explaining the declaration fees, the value-added tax amount, and the excise tax amount.

Service Steps

- 1



Login to Fasah Platform
- >
- 2



Enter Service at the latform
- >
- 3



Fill in the required information blanks
- >
- 4



Review the report



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Review the Pledges

This service provides the beneficiary with a review of the pledges and their status within a specified period at all customs ports in order to take the necessary action to pay the pledges based on the status and date of the end of the pledge, including non-disposition pledges and various documentary pledges.

Service Steps

- 1



Enter service

>
- 2



Login to Fasah Platform

>
- 3



Enter service at the platform

>
- 4



Fill in the required information blanks

>
- 5



Review the pledges



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Pledge Not to Dispose of the Dispatch

This service provides the importer with a pledge not to dispose of the dispatch in any way, except after notification by the executor of a permit released from the concerned body so that the importer can release the dispatch until the decision of the concerned body is made, which is often associated with waiting for the result of the examination of the laboratories.

Service Steps

- 1



Enter service

>
- 2



Login to Fasah Platform

>
- 3



Enter service at the platform

>
- 4



Fill in the required information blanks



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Review and Follow-up of Differences Declarations

This service provides the importer with access to a report of all customs duty differences due to it, based on which the necessary action will be taken, either by paying them or by reviewing the competent authorities.

Service Steps

- 1  Login to Fasah Platform
- 2  Enter Service at the platform
- 3  Review of differences declarations



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.
Differences sums, if any.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Description

[Click here](#)





Review the Customs Declaration Fees

This service provides beneficiaries with Inquiry about customs declaration duties of all types (import, immediate liquidation, issued declaration, re-export, petroleum exports, issued personal, an incoming statistical, issued statistical, entry transit, exit transit, an incoming statistic of Gulf origin, an incoming statistic of Saudi origin for details of all charges due on the declaration.

Service Steps

- 1

Enter service

>
- 2

Login to Fasah Platform

>
- 3

Enter service at the platform

>
- 4

Fill in the required information blanks

>
- 5

Review of the declaration fees

Beneficiaries of the Service

Importers and exporters

Requirements

- An activated account at Fasah platform.
- Number of the customs declaration.
- Port.
- Declaration date.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Zatca App

Time Required

Immediately

Service Decription

[Click here](#)





Register a New Importer or Exporter

This service provides traders with registration on Fasah platform to start import and export business.

Service Steps

- 1

Enter service
- >
- 2

Login to Fasah Platform
- >
- 3

Fill in the required information blanks
- >
- 4

Activate the account



Beneficiaries of the Service

Importers and exporters



Requirements

Commercial register or ID number.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Authorize a Customs Broker

This service provides the importer and exporter (individual/trader) with the authorization of a customs broker to perform customs dealings, on his behalf to follow up and complete such customs procedures. The authorization shall be made for import only or export only or both of them. The importer and exporter determine the authority of the customs broker in term of using the authorization one or several times while the individual determines the authority of the customs broker in term of use the authorization for one time only.

Service Steps

- 1



Website
- >
- 2




Login to Fasah Platform
- >
- 3



Enter service at the platform
- >
- 4



Fill in the required information blanks
- >
- 5




Create an authorization



Beneficiaries of the Service

Importers and exporters



Requirements

- An activated account at Fasah platform.
- Customs broker's license number.
- Authorization duration.




ZATCA's Website

[Click here](#)




Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)

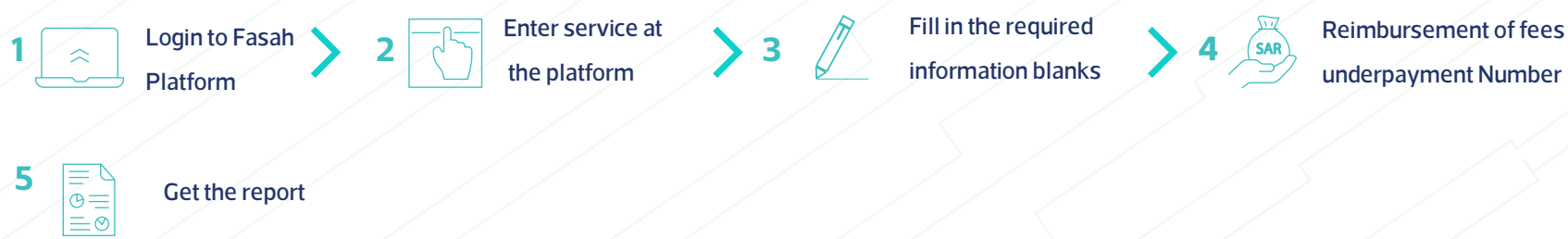




Printing of Import or Export Report for Customs Declarations

This service provides the beneficiary with the printing of customs or statistical declarations reports, or a specific declaration for all details of data from customs items and duties for audit or authentication purposes or uses in other dealings.

Service Steps



Beneficiaries of the Service

Importers and exporters

Requirements

An activated account at Fasah platform.
The first (15) sheets of paper are (100) riyals, and the excess of that each sheet is (10) riyals.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediately

Service Decription

[Click here](#)





Review Letters of Release and Their Balances for Restricted Goods

This service provides the beneficiary with an inquiry about letters of release and cases of restricted goods and the remaining balance for each item in the letter. Accordingly, the importer and the exporter may know whether or not to use a letter of release for the import or export of restricted goods. The importer can also Inquiry about a specific release letter or review all release letters registered to the importer at all customs ports.

Service Steps

- 1



Enter via Website
- >
- 2



Login to Fasah Platform
- >
- 3




Enter service at the platform
- >
- 4



Fill in the required information
- >
- 5




Review the latters and balances




Beneficiaries of the Service

Traders including importers and exporters-Customs .brokers



Requirements

- An activated account at Fasah platform.
- For customs brokers:
- Required to be authorized by the trader of the release letter.
- Permit port.
- Serial number of the letter of release.
- Importer number.




ZATCA's Website

[Click here](#)




Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Suspension of the Authorization for the Broker

This service provides the importer and exporter with the suspension of its valid authorization to a customs broker by reviewing a list of all applicable authorization as per the customs port and selecting a specific authorization for suspension.

Service Steps

- 1  Enter service at the platform
- >
- 2  Login to Fasah Platform
- >
- 3  Fill in the required information blanks
- >
- 4  Suspension of authorization



Beneficiaries of the Service

Importers and exporters



Requirements

An activated account at Fasah platform.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Inquiry about the Type of Inspection for Containers

This service provides importers with verification of the number of hand-checked containers.

Service Steps

- 1



Enter Service via Website
- >
- 2



Login to Fasah Platform
- >
- 3



Fill in the required information blanks
- >
- 4



Enter Verification Code



Beneficiaries of the Service

Importers and exporters



Requirements

- Number of the customs declaration.
- Port.
- Declaration date.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

N/A



Service Decription

[Click here](#)





Objection Service

This service provides for submitting an objection request on collection decisions, Penalties and rejected refund requests.

Service Steps

- 1



Enter Service via Website
- >
- 2



E-service
- >
- 3



Customs
- >
- 4



Customs Objections



Beneficiaries of the Service

Importers and exporters-individual
Importers and exporters-Traders
International Travelers
Customs brokers



Requirements

Objection note explaining the reasons for the objection
Supporting documents for the objection



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa
 Zatca App
 



Time Required

N/A



Service Decription

[Click here](#)





Inquiry about Customs Issues

This service provides you with an inquiry about customs case data and submission of a request for settlement.

Service Steps

- 1



Enter Service via Website
- >
- 2



Login
- >
- 3



Fill in the required information blanks
- >
- 4



Enter Verification Code



Beneficiaries of the Service

Importers and exporters-Traders
International Travelers
Customs brokers
.Shipping agent



Requirements

Requisition number.
Identification number or commercial register.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Description

[Click here](#)





Search for Customs Duties

This service provides the beneficiary with a search for customs duties by browsing them or by the customs item number, description, chapter, or section.

Service Steps

- 1

Enter the page of search for customs duties
- >
- 2

Search by: A word, a key item or a harmonized system code or a review of tariff sections and chapters

Beneficiaries of the Service

Importers and exporters- individual

Requirements

N/A

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

-

Service Decription

[Click here](#)





Customs Declaration for Travelers

- This service provides you with the possibility to fill in the form of declaration of the items to be declared and to provide customs officers when entering or leaving Saudi Arabia for international travelers. These items include:
- Currencies or bearer negotiable instruments, gold bullion, precious metals, precious stones, and jewelry, with a value of up to 60,000 riyals or more, or equivalent in foreign currencies.
- Goods in commercial quantities or at a value higher than 3000 riyals.
- The goods subject to excise tax.
- Prohibited and restricted goods and items.
- The list of items to be declared for international travelers leaving Saudi Arabia is limited to the following:
- Currencies or bearer negotiable instruments, gold bullion, precious metals, precious stones, and jewelry, with a value of up to 60,000 riyals or more, or equivalent in foreign currencies.
- The Items prohibited to be exported (such as antiquities, etc.) and subsidized items.

Service Steps

1



Enter Service
via Website



2



Fill in the required
information blanks

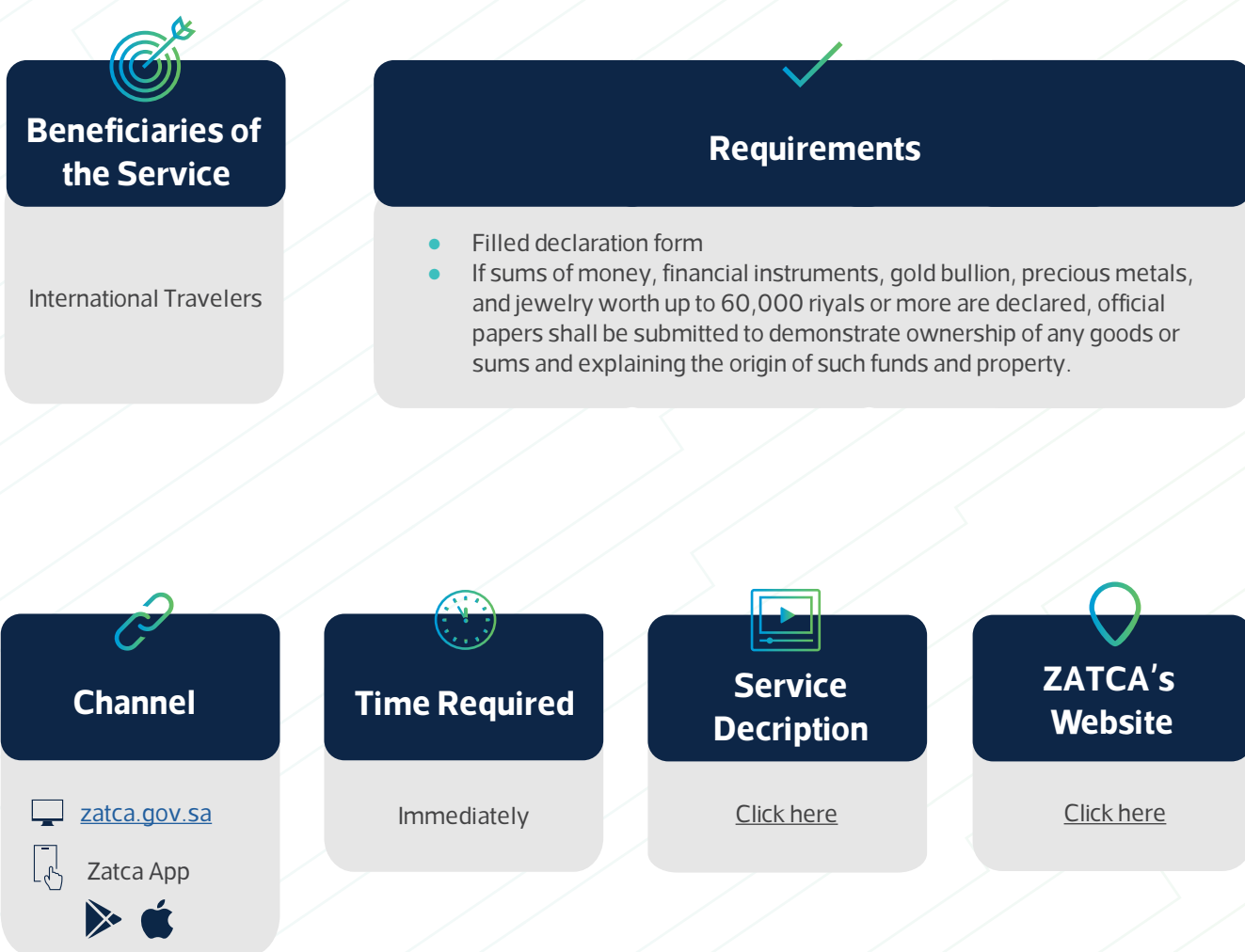


3



Maintenance of the reference Number of
the declaration process for submission
to the customs officer upon arrival to
complete the declaration procedure.







Inquiry about Offenses and Payment of Their Value

This service provides customs brokers and freight agents with Inquiry about offenses and fines owed by them or their representatives in customs branches, and the status of payment of each offense, so that the necessary measures are taken regarding the payment of such offenses in order to avoid the suspension of their customs dealings.

Service Steps

- 1  Enter Service via Website
- 2  Login
- 3  Fill in the required information blanks
- 4  Enter Verification Code



Beneficiaries of the Service

Customs Brokers



Requirements

An activated ZATCA account



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Customs Declaration Amendment

This service provides a request to amend the information of a declaration issued or received for the customs brokers to be reviewed and approved by the Authority.

Service Steps

- 1



Enter Service via Website

>
- 2



Login to Fasash Platform

>
- 3



Enter Service at the plat form

>
- 4



Fill in the required information blanks
- 5



Review the latters and balances



Beneficiaries of the Service

Customs Brokers



Requirements

An activated account at Fasah platform



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

24 hours



Service Decription

[Click here](#)





Submit an Issued Statistical Declaration

This service provides the customs broker with a statistical declaration issued via Fasah platform, where the customs broker can reuse the manifest information for export provided in advance by the shipping agent to create and provide the issued statistical declaration.

Service Steps

- 1  Enter Service via Website
- 2  Login to Fasash Platform
- 3  Enter Service at the plat form
- 4  Fill in the required information blanks
- 5  Create a declaration

Customs Declaration Amendment



Beneficiaries of the Service

Customs Brokers



Requirements

Submission of a statistical declaration via Fasah Platform



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

24 hours



Service Description

[Click here](#)






Submit an Incoming Statistical Declaration

This service provides the customs broker with a statistical declaration received through a Fasah platform, as well as the possibility of receiving approval of the statistical declaration received together with the information of the fees payable and others.

Service Steps

- 1  Enter Service via Website
- 2  Login to Fasash Platform
- 3  Enter Service at the plat form
- 4  Fill in the required information blanks
- 5  Create a declaration



Beneficiaries of the Service

Customs Brokers



Requirements

Submission of an incoming declaration via Fasah Platform



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

24 hours



Service Decription

[Click here](#)







Provide a Transit Transport Declaration

This service provides the customs broker with the transit transport declaration through Fasah platform.

Service Steps

- 1  Enter Service via Website
- 2  Login to Fasash Platform
- 3  Enter Service at the plat form
- 4  Fill in the required information blanks
- 5  Create a declaration



Beneficiaries of the Service

Customs Brokers



Requirements

Fee 20 riyals



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

24 hours



Service Decription

[Click here](#)





Provide a Statistical Transit Transport Declaration

This service provides the customs broker with the statistical transit transport declaration through Fasah platform.

Service Steps

- 1  Enter Service via Website
- 2  Login to Fasash Platform
- 3  Fill in the required information blanks
- 4  Create a declaration



Beneficiaries of the Service

Customs Brokers



Requirements

Fee 20 riya




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

24 hours



Service Description

[Click here](#)





Provide an Issued Declaration


This service is provided via Fasah portal for customs brokers to provide export declarations electronically, where customs brokers can reuse the manifest information provided in advance by the freight forwarder, or customs broker to create and submit an issued declaration.

Service Steps



**Beneficiaries of the Service**

Customs Brokers

**Requirements**


Information of the customs broker

**ZATCA's Website**


[Click here](#)

**Channel**

 zatca.gov.sa

**Time Required**

24 hours

**Service Decription**

[Click here](#)






Provide an Incoming Declaration


This service provides via Fasah portal for customs brokers the submission of import declaration electronically, as well as the possibility to receive approval of the incoming declaration along with information on the duty payable and others.

Service Steps


- 1




Enter Service via Website
- >
- 2




Login to Fasash Platform
- >
- 3



Enter Service at the plat form
- >
- 4



Fill in the required information blanks
- >
- 5



Create a declaration



Beneficiaries of the Service

Customs Brokers



Requirements

- Commercial invoice
- Shipping policy



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

hours 24



Service Decription

[Click here](#)

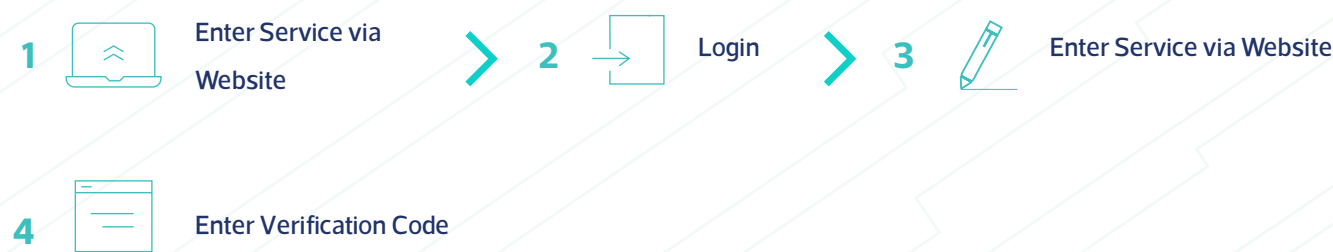




Open Declarations Data

This service provides the customs broker with a comprehensive report of all open declarations.

Service Steps



Beneficiaries of the Service

Customs Brokers

Requirements

- Information of the customs broker license.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

zatca app

Time Required

Immediately

Service Decription

[Click here](#)






Modify Broker Mobile Number in a Port


This service allows the brokers to modify the mobile numbers within the ports so that the messages of the customs declaration are sent to them.

Service Steps


- 1




Enter Service via Website
- >
- 2



Login
- >
- 3



Fill in the required information blanks
- >
- 4



Enter Verification Code



Beneficiaries of the Service

Customs Brokers



Requirements

- Information of the customs broker license.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Inquire about Customs Cards

This service allows you to inquire about customs cards.

Service Steps

- 1



Enter Service

>
- 2



Login

>
- 3



Fill in the required information blanks
- 4




Enter Verification Code



Beneficiaries of the Service

Customs Brokers



Requirements

- Information of the customs broker license.




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

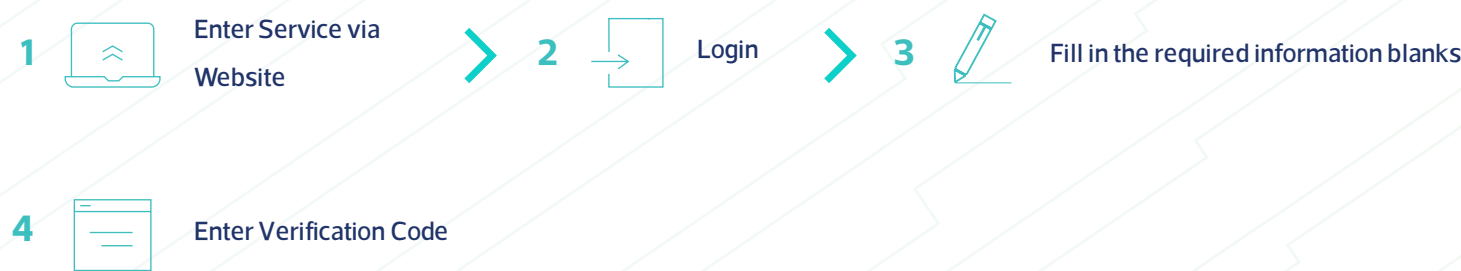
[Click here](#)





Submit a Communication of Financial or Administrative Offense


This service provides the beneficiary with communications of violations of the Authority’s regulations and procedures, such as bribes, embezzlement, and financial and administrative corruption, without disclosing the identity of the beneficiary.





Beneficiaries of the Service

The public including individuals and authorities.



Requirements

- Documentation of the details of the case or grounds for complaint.




ZATCA’s Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Inquiries and Complaints

This service allows beneficiary to submit inquiries or complaints related to the Authority's service or channels.


- 1



Enter Service via Website
- >
- 2




Direct contact via 19993




Beneficiaries of the Service

The public.




Requirements

- National ID number or commercial register.
- Documentation of the details of the case or grounds for complaint.





ZATCA's Website



[Click here](#)




Channel

 zatca.gov.sa


 Zatca App



Time Required

2 - 3 days



Service Decription

[Click here](#)





Submit Opinions and Suggestions

This service provides the beneficiary with feedbacks, channel proposals, and services provided by the Authority.

1



Enter Service
via Website



Beneficiaries of the Service

The public.



Requirements

- Fill in the required information.
- Content of the proposal



ZATCA's Website

[Click here](#)



Channel



zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)





Express Transport Shipment Tracking

This service provides individual importers of global e-shop shoppers with tracking of shipments received through express carriers within Saudi Customs, using the policy number to reflect accordingly the status of the shipment and the duties collected on this shipment under the customs declaration.



Beneficiaries of the Service

Suppliers using express transport companies.

Requirements

- Bill of lading number.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediately

Service Decription

[Click here](#)





Inquiry about Insurance Fees for Private Laboratories

This service allows private laboratories to inquire about the status of due testing fees if they were registered with the authority and responsible for testing samples sent to them by the customs, based on previously sent requests for testing samples.



Beneficiaries of the Service

Private laboratories registered with the authority.

Requirements

- Lab data

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediately

Service Decription

[Click here](#)





Refund Service- National Origin Rules

This service allows the importers to request customs duties refund on products that conferred origin from GCC countries.





Beneficiaries of the Service

Importers of goods that conferred origin from GCC countries.




Requirements

- Customs declaration date should be on or after 23rd of Dhu Al- Qidah 1442 AH.
- Customs declaration shall contain the items of the commodity from a GCC origin.
- Refund amount shall be in Saudi Riyal.





ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

N/A



Service Decription

[Click here](#)





Exception from SABER Certificate

A service that enables the customs broker to request an exception from Saber Certificate regarding goods that have been temporarily exported matching the conformity of customs declaration with the imported item.



Beneficiaries of the Service

Customs Brokers.

Requirements

- Sign in via the National Unified Access Portal.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

N/A

Service Decription





[Click here](#)





Customs Duty Refund Request

This service allows the importers to request for customs duties refund or insurance fees refund.

- 1  Login to the Service via the Website
- 2  Login to the platform
- 3  Fill out the form including the required information and documents
- 4  You will receive a submission notification by SMS an e-mail





General Services




Change Password


Through this service, you can change your ZATCA website log-in password after passing the authentication through OTP (one-time-password) sent to your registered mobile number.

Service Steps


- 1




Log into ZATCA website, and click the "General Services" tab
- 2




Go to the "Amend/Registration Cancellation" tab
- 3



Select "Taxpayer Profile" Choose "Change Password"
- 4



Enter new password
- 5



You will receive an OTP. Enter verification code to finalize



Beneficiaries of the Service

All registered Taxpayers



Requirements

- Verify through the activation code sent to you mobile number



ZATCA's Website

[Click here](#)



Channel

-  zatca.gov.sa
-  Zatca App
- 
- 



Time Required

Immediately



Service Decription

[Click here](#)






Amend Contact Details


Through this service, you can change your registered e-mail address and phone number. This means that all communications from ZATCA will now be directed to the updated contact details.

Service Steps


- 1



Log into ZATCA website, and click the "General Services" tab
- 2




Go to the "Amend/Registration Cancellation" tab
- 3



Select "Taxpayer Profile"
- 4



Edit e-mail address or mobile number
- 5



Activate new e-mail through authentication e-mail or receive immediate confirmation of mobile number



Beneficiaries of the Service

All registered Taxpayers



Requirements

- Activated and valid e-mail address and mobile number



ZATCA's Website

[Click here](#)



Channel

-  zatca.gov.sa
-  Zatca App
- 
- 



Time Required

Immediately



Service Decription

[Click here](#)





Deregister TIN

In case your company is no longer eligible to pay Zakat/ Tax in Saudi Arabia, this service allows you to apply for de-registration of your TIN. This concern deregistration of Zakat and all other tax types. This implies if you have ceased to carry on an economic activity, and/or ceased to exist as a legal entity.

Service Steps

- 1




Log into ZATCA website, and click the "General Services" tab
- 2



Go to the "Amend/Registration Cancellation" tab
- 3




Select "Deregister for TIN"
- 4



Select Deregistration reason
- 5



Fill the form and submit the request
- 6



You will receive a notification when you TIN is deregistered from our system



Beneficiaries of the Service

All taxpayers that ceased to carry on an economic activity, and/ or ceased to exist as a legal entity in KSA.



Requirements

- Cancellation of indirect taxes, if any.
- Determine the reasons for canceling the TIN with attaching proof.




ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

5 business days (if there were no obligations)



Service Decription

[Click here](#)






Deregister Outlet


If your company has branches registered under one unique number, this service allows you to apply for cancellation of any branch on the ZATCA website.

Service Steps


- 1




Log into ZATCA website, and click the "General Services" tab
- 2



Go to the "Amend/Registration Cancellation" tab
- 3



Select "Deregister an Outlet" and choose the outlet to be deregistered or cancelled
- 4



Fill out form, attach the documents, and submit request



Beneficiaries of the Service

All registered taxpayers that have registered additional outlets.



Requirements

- No Obligation with ZATCA
- Additional proof documents that support reason for deregistration



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

3 business days after request submission



Service Decription

[Click here](#)





Zakat Certification Lookup

Through this service, you can verify the validity of the Zakat certificate issued to the company.

Service Steps

- 1

Log into ZATCA website, and click the "E-services" tab
- >
- 2

Select "Zakat Certification Lookup"
- >
- 3

Enter search parameter to obtain verification
- >
- 4

Zakat certification status will appear on your screen

Beneficiaries of the Service

Available to taxpayers and the public.

Requirements

- One of the following numbers is available:
- Commercial Registration No.
- National Identification No.
- License number.
- Tax Number.
- Certificate Number.
- Company ID.

ZATCA's Website

[Click here](#)

Channel

zatca.gov.sa

Time Required

Immediately (after request submission)

Service Decription

[Click here](#)





VAT Taxable Person Lookup

You can check the establishment’s registration in VAT.


Service Steps

- 1



Enter into the Service via https://zatca.gov.sa/en/eServices/Pages/eServices_007.aspx
- >

2



Enter search parameter to verify registration, and select "send"
- >

3




VAT registration status will appear on your screen




Beneficiaries of the Service

Available to taxpayers and the public.




Requirements

- One of the following:
- VAT account number
- Commercial Registration No
- VAT certificate number





ZATCA's Website



[Click here](#)




Channel

 zatca.gov.sa


 Zatca App



Time Required

Immediately



Service Decription

[Click here](#)





Verify Contract Release Certificate

This is an online service to verify the contract release certificate.

Service Steps

- 1



Log into ZATCA website, and Go to the "E-service" tab and choose "General Services".
- 2



Select "Verify Contract Release Certificate"
- 3



Enter search parameter to obtain verification
- 4



Zakat certification status will appear on your screen



Beneficiaries of the Service

Available to taxpayers and the public.



Requirements

- TIN
- Commercial Registration Number
- Certificate Number



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately



Service Decription

[Click here](#)






FATCA

Automatic Exchange of financial accounts held by US persons is exchanged based on the Agreement between the Government of the Kingdom of Saudi Arabia and the Government of the United States of America for the Improvement of International Tax Compliance and the Implementation of the Foreign Accounts Tax Compliance Act (FATCA)


Service Steps

- 1




Visit the service link as shown below
https://zatca.gov.sa/en/eServices/Pages/eServices_054.aspx
- >

2




Login into account or create a new account
- >


3



You will receive a notification on your e-mail for new registrations only
- 4




Complete the process and upload the requested reports




Beneficiaries of the Service

Available to taxpayers and the public.




Time Required

One business day




Service Decription

[Click here](#)





ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Requirements

- The financial institution must have a GIIN number obtained by registering with the Internal Revenue Service (Internal Revenue Service).
- The financial institution shall identify an authorized person as an admin user of the system.

FATCA

110






CRS



Automatic Exchange of financial accounts information base on the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information.

Service Steps

-  Visit the service link as shown below
https://zatca.gov.sa/en/eServices/Pages/eServices_080.aspx
-  Login into the financial institution account or create a new account
-  You will receive a notification on your e-mail for new registrations only
-  Complete the process and upload the requested reports

 Beneficiaries of the Service <p>Saudi financial institutions and branches of foreign institutions registered in the Kingdom that maintain financial accounts of Residents who are resident for tax purposes in partner countries</p>	 Requirements <ul style="list-style-type: none">The financial institution shall identify an authorized person an admin user of the system.	 ZATCA's Website <p>Click here</p>
 Channel <p> zatca.gov.sa</p>	 Time Required <p>One business day</p>	 Service Decription <p>Click here</p>





Country-to-Country Report

Automatic Exchange of financial information according to MULTILATERAL COMPETENT AUTHORITY AGREEMENT ON THE EXCHANGE OF COUNTRY-to-COUNTRY REPORTS based on transfer pricing bylaws ("Bylaws"). All Taxpayers in the Kingdom whom their annual consolidated revenue of the Multinational Enterprise Groups ("MNE Group") to which they belong exceeds SAR 3.2 Billion during the year immediately preceding the current Reporting Year, as reflected in the MNE Group's Consolidated Financial Statements for that preceding year.

Service Steps

-  Visit the service link as shown below
-  Log into the financial institution account or create a new account
-  You will receive a notification on your e-mail for new registrations only
-  Complete the process and upload the requested reports



Beneficiaries of the Service

Multinational Enterprise Groups ("MNE Group") to which taxpayer belong exceeds SAR 3.2 Billion during the year immediately preceding the current Reporting Year, as reflected in the MNE Group's Consolidated Financial Statements for that preceding year.



Requirements

- Taxpayer must have TIN (tax identification number) and Company Identification Number obtained. Taxpayer shall identify an authorized person an admin user of the system.



ZATCA's Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

One business day (after submission)



Service Decription

[Click here](#)





Service Authorization

‘Service Authorization’ enables you to delegate authorizations to accounting offices and tax service providers so that they can complete the company’s transactions on behalf. With this service, you can delegate specific authorizations for pre-set durations to specific accounting offices or tax service providers. You can assign different responsibilities to different accounting offices.

Service Steps


- 1



Log into ZATCA website
- >
- 2



Select “Service Authorization”
- >
- 3



Select “Accounting Office or Service Provider” and then select the services to which you wish to delegate to them. (1) Verification number for the accounting office. (2) Specify authorization period
- >
- 4



To complete the authorization process, the entity you wish to authorize needs to log on to their account and consent to the authorization request
Request Status “Pending”



Beneficiaries of the Service

All registered taxpayers



Requirements

- There are no specific requirements



ZATCA’s Website

[Click here](#)



Channel

 zatca.gov.sa



Time Required

Immediately (After request submission)



Service Decription

[Click here](#)






Request for Mutual Agreement Procedure

Set out the process through which taxpayers can request assistance from ZATCA to resolve disputes arising from taxation not in accordance with the provisions of double taxation agreements. [Click here to view the Taxpayer guidance](#)


Service Steps

- 1




Send the complete request to the MAP email, MAP@ZATCA.gov.sa
- >








2



In case your request is incomplete, you will receive a message at your email listing missing information and documents you should submit.
- 3



Once the request is complete, you will receive a message at your email stating that the request will be considered.

<div></div> <div>Beneficiaries of the Service</div> <div>Targeted category is Persons covered by double tax treaties who consider that the actions of the Kingdom and/or of the other State result or will result in taxation not in accordance with the provisions of such double tax treaty.</div>	<div></div> <div>Requirements</div> <div><ul style="list-style-type: none">Submittal of the request with information and documents as required and specified in the Request for Mutual Agreement Procedure- Taxpayer Guide.</div>	<div></div> <div>ZATCA's Website</div> <div>Click here</div>
<div></div> <div>Channel</div> <div> zatca.gov.sa</div>	<div></div> <div>Time Required</div> <div>N/A</div>	<div></div> <div>Service Decription</div> <div>Click here</div>










Tax Residency Certificate

This service provides tax residency certificates (TRC) for individuals residing in the Kingdom of Saudi Arabia according to the Saudi income tax regulations or the agreements to avoid double taxation of individuals with other countries and provide them an exemption from income tax. It also allows the users to inquire about the status of certificate issuance and the result of the request.

Service Steps

-  Sign in to ZATCA website
-  Select the "E-services" tab
-  Select "Tax Residency Certificate"
-  Request the service

 Beneficiaries of the Service Individuals	 Requirements <ul style="list-style-type: none">Residency in the Kingdom for more than 183 days.A valid passport.A proof of residency.Letter from the work agency.Attachment of clear copies of the required documents.	 ZATCA's Website Click here
 Channel  zatca.gov.sa	 Time Required Two business days	 Service Description Click here













General Inquiries

Whenever you wish to inquire about anything related to ZATCA, there are various channels available to reach us. These channels will allow you to interact with knowledgeable ZATCA employees who will answer any question you might have.

Communication channels

-  **1** Website for direct communications
([Click here](#))
-  **2** Unified Call Center (1993)
-  **3** E-mail
info@zatca.gov.sa
-  **4** Twitter Account @Zatca_care
-  **5** ZATCA Branches
([Click here](#))
-  **6** Relationship Managers
-  **7** Application
 








Request Escalation to the General Secretariat of Zakat, Tax and Customs Committees

When your objection is rejected by the Zakat, Tax and Customs Authority, you can submit an objection to the Resolution Committee at the General Secretariat of Zakat, Tax and Customs Committees.


Service Steps

-  1 Register for a new case/ lawsuit through logging into GSTC website: (gstc.gov.sa)
-  2 Fill in the required information and data
-  3 You will receive an e-mail response upon evaluation of the objection




Beneficiaries of the Service

All registered taxpayers



Requirements

- Provide complete information and documents




Service Description

[Click here](#)



Channel

 [GSTC.gov.sa](https://gstc.gov.sa)



Time Required

The expected date for considering escalation of the objection will be determined following the issuance of the committees' rules



External document

This Manual has been prepared for educational and awareness only and its content is subject to mandate at any time. It is not considered in any way binding on the Zakat, Tax and Customs Authority and is not considered in any way legal advice. It cannot be relied upon as a legal reference on its own, and it is always necessary to refer to the texts of the laws contained in the applicable regulations in this regard. Every person subject to the laws of zakat, taxes and customs shall verify his legal duties and obligations, and he alone is responsible for discipline and compliance with these laws and instructions. The Zakat, Tax and Customs Authority will not be responsible in any way for any damage or loss suffered by the taxpayer as a result of his non-compliance with the instructions and applicable laws.



Scan this code to view the last
version and all published documents
Or visit the website zatca.gov.sa