VAT

هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority

Value Added Tax Refund

for the Non-Profit Sector Guideline

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Note: The English version is for guidance purposes only. In case of any discrepancy between the Arabic and English versions, the Arabic version shall prevail

The Zakat, Tax and Customs Authority (ZATCA) has issued this Guideline to clarify certain treatments related to the application of the regulatory provisions in force as at the date of its issuance. The content of this Guideline does not constitute an amendment to any of the provisions of the applicable rules and regulations in the Kingdom.

The Authority affirms that it shall apply the explanatory treatments set out in this Guideline, where applicable, considering the relevant statutory provisions. If any clarification or content incorporated in the Guideline is amended in relation to an unchanged statutory provision, the updated explanatory treatment shall apply to transactions carried out after the publication date of the updated version of the Guideline on the Authority's official website.

Amendments

#	Edition No.	Amendment Date	Section/ Item	Amendment Type	Amendment Description	Remarks
1	2	May 2026	8 10 11 13	Amendment	The update is in accordance with the amendments to the Implementing Regulations of the Value Added Tax law issued pursuant to Board Resolution No. (01-06-24) dated 17 Jumada Al-Awwal 1446 H, corresponding to 19 November 2024	-

Table of Contents

1. Introduction 6

1.1 VAT Law Application in the Kingdom of Saudi Arabia 6

1.2 Zakat, Tax and Customs Authority (ZATCA) 6

1.3 What is Value Added Tax? 6

1.4 This Guideline 7

2. Definitions of Key Terms 7

3. Business Activity and Registration for VAT Purposes 8

3.1 What is Meant by a Person Who Carries on Business Activity? 8

3.2 Mandatory Registration 9

3.3 Voluntary Registration 9

4. Overview of Civil Associations and Foundations 10

5. Charitable Endowments (*Awqaf*) 11

6. Tax Treatment of Donations of Goods and Services 12

7. Rules and Criteria for Registering Civil Associations and Foundations and Similar Entities as Eligible Persons for Refund 12

7.1 Charitable/Civil Associations and Foundations and Similar Entities Eligible for Refund 12

8. Cases Where a Tax Refund Application Cannot Be Submitted 13

9. Sale or Lease of New Buildings to Civil Associations and Similar Entities 14

9.1 Tax Treatment 14

9.2 Deductibility of Input Tax Owed by a Taxable Person for Real Estate Activities 15

10. Submitting a Tax Refund Claim for Registration as an Eligible Person 16

10.1 Mechanism for Applying for Registration as an Eligible Person for Tax Refund 16

11. Requirements for Claiming Refund for Eligible Civil Associations, Foundations, and Similar Entities 16

11.1 Application Windows for Refund Claims for VAT Paid by Eligible Civil Associations, Foundations and Similar Entities 17

11.2 Time Frame for Submitting Refund Claims for Any Tax Period 18

12. VAT Refund Procedures for Eligible Civil Associations and Similar Entities 18

13. ZATCA's Treatment of the Refund Claims Submitted by Eligible Civil Associations and Foundations and Similar Entities 18

14. Requesting an interpretive Decision (Tax Ruling) 19

15. Contact Us 19

1. Introduction

1.1 VAT Law Application in the Kingdom of Saudi Arabia

The Kingdom of Saudi Arabia (KSA) ratified the Unified Agreement for VAT of the Cooperation Council for the Arab States of the Gulf pursuant to Royal Decree No. (M/51) dated 3rd Jumada Al-Awwal, 1438H/31st January 2017G ("VAT Unified Agreement"). Based on the provisions enshrined in the VAT Unified Agreement, KSA issued the Value Added Tax Law under Royal Decree No. (M/113) dated 2nd Dhu Al-Qi'dah 1438H/25th July 2017G (the "Value Added Tax Law"), as well as the Implementing Regulations of the Value Added Tax Law, pursuant to Resolution of the Board of Directors of the former General Authority of Zakat and Tax (GAZT), currently the Zakat, Tax and Customs Authority (ZATCA), No. (3839) dated 14th Dhu Al-Hijjah 1438H/5th September 2017G (the "Implementing Regulations"), as amended by subsequent Board Resolutions.

1.2 Zakat, Tax and Customs Authority (ZATCA)

In 22nd Ramadan 1442H/4th May 2021, the Council of Ministers issued Decision No. (570), providing for the merger of the General Authority of Zakat and Tax (GAZT) and the General Customs Authority into a single entity under the name of Zakat, Tax and Customs Authority (ZATCA). Since then, the Authority has efficiently undertaken the collection of Zakat, taxes and customs duties, ensuring highest levels of compliance by taxpayers in alignment with best practices. The Authority's mission is to enable the Kingdom to become a global logistics hub by facilitating trade, protecting national security, regulating all activities related to customs operations and customs ports, and managing them in a manner that ensures their advancement to the highest levels of efficiency, productivity, and competitiveness. This is achieved through the provision of high-quality services that focus on the customer and on serving them in accordance with best practices.

1.3 What is Value Added Tax?

It is an indirect tax levied on the import and supply of goods and services at each stage of production and distribution, with certain exceptions. VAT is applied in more than 160 countries worldwide. It is a consumption tax that is paid and collected at each stage of the supply chain, starting from the manufacturer's purchase of raw materials and ending with the retailer's sale of the final product to the consumer. Unlike other taxes, persons subject to VAT shall:

- Collect VAT from their customers on each taxable sale transaction in accordance with the

specified tax rate.

- Pay VAT to suppliers, if any, from whom they received goods or services, equivalent to the unified tax rate for each taxable purchase transaction.

When VAT taxable persons sell a good or provide a service, they must levy a 15% tax, assuming that the standard rate applies to such supplies, to be added to the final sale price. Taxable persons shall account for the 15% collected from taxable sales transactions separately from their revenues in order for it to be remitted subsequently to the Authority. The VAT collected by taxable persons on their sales is referred to as "Output Tax".

Purchases made by taxable persons are treated similarly: 15% VAT is added to purchases of goods and services made by persons subject to Value Added Tax, assuming that the standard rate applies to such supplies. The VAT paid by them to their suppliers is referred to as "Input Tax".

1.4 This Guideline

The purpose of this Guideline is to assist and provide further clarification to the non-profit sector in relation to the proper submission of VAT refund claims where commercial activities and non-commercial activities, such as the provision of goods or services, are conducted without consideration.

Representing the Authority's view on the application of the Unified Agreement for Value Added Tax, the Value Added Tax Law, and the Implementing Regulations of the Law, this Guideline constitutes an indicative guide that does not include, nor is it intended to include, all provisions set out in the Unified Agreement for Value Added Tax, the Value Added Tax Law, and the Implementing Regulations of the Law.

2. Definitions of Key Terms

1. **The Kingdom:** The territory of the Kingdom of Saudi Arabia (KSA), which also includes the areas located outside the territorial waters over which KSA exercises sovereign rights and jurisdiction, in accordance with its laws and international law, with respect to its waters, seabed, subsoil, and natural resources.
2. **The Authority:** The Zakat, Tax and Customs Authority (ZATCA)
3. **Tax:** Value Added Tax (VAT)

4. **Person:** Any natural or legal person, public or private, or any form of partnership.
5. **Law:** The VAT Law issued pursuant to Royal Decree No. (M/113) dated 2nd Dhu Al-Qi'dah 1438H/ 25th July 2017, including any amendments thereto.
6. **Implementing Regulations:** The VAT Implementing Regulations issued pursuant to Resolution of the Board of Directors of the then General Authority of Zakat and Tax No. (3839) dated 14th Dhu Al-Hijjah 1438H/ 5thSeptember 2017, including any amendments thereto.
7. **The Unified Agreement:** The Unified Agreement for VAT of the Cooperation Council for the Arab States of the Gulf, announced in November 2016.
8. **Non-Profit Sector:** For the purposes of this Guideline, the term Non-Profit Sector refers to the system of civil activities, voluntary services, and non-governmental organizations (NGOs) that do not primarily aim to generate profit and that seek to achieve purposes of charity, solidarity, cooperation, social development, or other purposes of public or designated benefit.
9. **Civil Associations and Foundations and Similar Entities Eligible for Refund:** They refer to civil associations and foundations and similar entities that meet the criteria set out in the rules for registering eligible persons for VAT refund, in respect of which a resolution has been issued by the Authority's Board of Directors and an approval has been granted by the Minister of Finance confirming their entitlement to a VAT refund as eligible persons for tax refund.
10. **Business Activity:** For Value Added Tax purposes, business activity is defined as an activity that is carried on continuously and regularly and includes commercial, industrial, agricultural, professional, or service activities, or any use of tangible or intangible property, and any other similar activity.

For further details, please refer to the Guideline on business activity.

3. Business Activity and Registration for VAT Purposes

3.1 What is Meant by a Person Who Carries on Business Activity?

A business activity may be conducted by both natural persons and legal persons. Legal persons, such as companies and institutions, are considered to be carrying on a business activity if they conduct a regular activity involving the making of supplies. Natural persons may perform certain activities either as part of a business activity or as part of their private activities; therefore, special rules apply to determine whether a natural person is liable to VAT.

Natural and legal persons who operate a business activity must register for VAT where required, charge VAT on their activities, and remit the collected tax to the Authority.

3.2 Mandatory Registration

Registration is mandatory for all persons whose annual revenues exceed the prescribed Registration threshold, i.e., if the person's taxable supplies value during 12 months exceeded SAR 375,000, he Mandatory Registration threshold. Then that person must register for VAT[1] subject to the transitional provisions stipulated in the Implementing Regulations of the Law regarding the Mandatory Registration threshold during the transitional period.

Taxable Supplies for the purposes of calculating the Mandatory Registration threshold do not include the following:

- Exempt Supplies, such as exempt financial services or residential rent that is exempt from Tax.
- Supplies that fall outside the scope of VAT in any Member State of the Gulf Cooperation Council (GCC).
- Proceeds from the sale of capital assets: Capital assets are defined as those allocated for long-term business use[2].
- In specific cases, other provisions relating to Mandatory Registration are applicable. non-resident persons in the Kingdom who are liable to pay VAT on supplies they make or receive in the Kingdom must register for VAT purposes, irrespective of the value of the supplies for which they are required to collect and remit VAT[3].

Further information on Mandatory Registration for VAT purposes may be obtained from the Authority's website zatca.gov.sa

(1) Article 3: Mandatory Registration is required upon exceeding the Mandatory threshold: Implementing Regulations of the Law.
(2) Article 1: Unified Agreement for VAT.
(3) Article 5/1: Mandatory Registration for Non-Resident Persons Liable to Pay Tax, Implementing Regulations of the Law.

3.3 Voluntary Registration

A resident person in the Kingdom whose taxable supplies or taxable expenses exceed SAR 187,500, the Voluntary Registration threshold, within 12 months, may voluntarily register for VAT purposes[4].

Further information on Voluntary Registration for VAT purposes may be obtained from the Authority's website: zatca.gov.sa

4. Overview of Civil Associations and Foundations

A "Civil Entity" is a broad term that encompasses numerous forms of organizations. In general, a civil association or foundation is perceived as an entity dedicated to achieving public benefit. It is funded by public donations, government grants, or revenues from permitted supplies that may be subject to tax, or, in the case of civil foundations, is funded primarily by returns and gains generated from investment assets. A civil association or foundation established for civil activities does not generally seek to make profit; rather, it carries out its activities to support specific objectives. The tax treatment depends on the activities undertaken by the civil association or foundation to generate its income, whether such activities involve a regular commercial, industrial, or service activity or otherwise, irrespective of how the proceeds or income resulting from those activities are used or expended.

Given the diversity of activities among civil associations and foundations, each case must be assessed independently. The absence of an intention to make profit does not mean that a civil association or foundation is not carrying on a business activity that is subject to VAT. A person operating a business activity may be taxable even if no income or return of any kind is realized.

Civil associations and foundations, or entities that solely conduct fundraising activities and generate their income from donations and grants without any obligation toward the donor or grantor to supply goods or services, or that use such funds for their charitable activities, shall not be regarded as conducting a business activity.

Civil associations and foundations that get income from a stable source of funding, other than donations and grants, such as investments or the supply of goods or services, shall be deemed to carry on a business activity. Likewise, civil associations and foundations that provide public services to specified beneficiaries or categories, including the provision of services at reduced or subsidized prices, shall be deemed to operate a business activity from a VAT perspective.

(4) Article 7: Voluntary Registration, Implementing Regulations of the Law.

This Guideline approaches the case of civil associations and foundations and similar entities as one of the categories of persons eligible to submit a Tax Refund claim in respect of tax amounts levied on goods and services in the Kingdom. This approach complies with Article 70 of the Implementing Regulations of the Law and the list of persons eligible for Tax Refund approved by the Minister of Finance.

5. Charitable Endowments (*Awqaf*)

In terms of type, endowments are classified into: Charitable Endowment, Family (Private) Endowment, and Joint Endowment. The benefit or yield of each type of endowment varies according to its classification. It should be noted that endowments considered eligible for registration as an Eligible Person for Refund are those whose expenditures are allocated to public charitable purposes and for public benefit. Where the rules and criteria set out in Paragraph 7, outlined below in this Guideline, are met, Charitable Endowments are entitled to apply to the Authority for registration as an Eligible Person for Refund.

Certain activities carried out by Charitable Endowments may involve taxable supplies. In such cases, the Charitable Endowment must register with the Authority as a Taxable Person and not as an Eligible Person for Refund. Below are some examples:

Example (1)

A non-profit endowment offering free water to visitors of the Prophet's Mosque that is not required to register as a taxable person for the purposes of VAT. The endowment contracted with a company to supply water at a value of SAR 100,000, with VAT at 15%, bringing the total to SAR 115,000, which is subsequently distributed by the endowment to visitors of the Prophet's Mosque free of charge. In this case, the endowment is entitled to apply to the Authority for registration as an Eligible Person for Refund of the VAT incurred in this context, as the endowment is not required to register as a taxable person and has not deducted the Tax as a taxable person.

Example (2)

Ahmad designated a commercial building as an endowment, the revenues of which are to be disbursed for public charitable purposes and for public benefit. The income of the commercial building is estimated at SAR 400,000. As this activity constitutes a taxable business activity, VAT must be imposed on such supplies. Accordingly, the endowment shall register as a Taxable

Person and not as an Eligible Person for Refund. Following registration, it is entitled to deduct the input tax incurred in this context.

6. Tax Treatment of Donations of Goods and Services

In the course of carrying out their activities, civil associations and foundations, as well as similar entities, receive donations in the form of goods and services, in addition to grants or monetary donations, which may subsequently be used as part of the provision of charitable activities. Where fees are charged for such activities, the transaction constitutes a business activity from VAT perspective and tax shall be imposed thereon.

It should be noted that where goods and services are received free of charge, the civil association or foundation, and other entities of similar status, shall not incur any direct costs in relation to such goods or services. Accordingly, they shall not be entitled to deduct or recover any Input Tax in this regard. Where goods and services are supplied for consideration, the civil association or foundation, and those treated similarly, must impose VAT at the standard rate.

7. Rules and Criteria for Registering Civil Associations and Foundations and Similar Entities as Eligible Persons for Refund

In accordance with the provisions of Article 70 of the Implementing Regulations of the Value Added Tax Law, the Authority may permit persons who do not conduct a business activity, or persons carrying on a specified business activity, to apply for the refund of the Tax they pay on supplies of goods or services received in the Kingdom.

7.1 Charitable/Civil Associations and Foundations and Similar Entities Eligible for Refund

Civil associations and foundations, and other entities of similar status, that do not carry on a business activity for VAT purposes and that undertake activities of social value may be considered Eligible Persons for VAT Refund if the following criteria are met:

1. The charitable/civil association or foundation, and other entities of similar status, does not operate a taxable business activity in respect of the part for which it claims a tax refund as an Eligible Person for Refund.
2. The charitable/civil association or foundation, and other entities of similar status, is licensed

by the competent authority in accordance with the Law or under a statutory instrument, permitting it to carry out activities that include the conduct of general charitable activities.

3. Expenditures of the charitable/civil association or foundation, and other entities of similar status, are directed to public benefit without any commercial or profit-making purposes. Where taxable revenues exist, the charitable/civil association or foundation, and other entities of similar status, may first register as a Taxable Person for VAT and may thereafter be accepted as an Eligible Person for Refund only to the extent of the other part.

In addition to the above, a charitable/civil association or foundation, and other entities of similar status, shall not be entitled to recover Input Tax that has previously been disclosed and deducted in the tax return in respect of its business activities where it is registered as a taxable person. In all cases, input tax levied on conducting a business activity shall not be recoverable.

8. Cases Where a Tax Refund Application Cannot Be Submitted

1. Not all amounts of input tax borne by civil associations and civil foundations, and other entities of similar status, that are approved to be considered Eligible Persons for Refund may be recovered. Input tax amounts paid in return for supplies of goods or services received outside the business activity or deemed to be received outside the business activity in accordance with Article 50 of the Implementing Regulations, shall not be refundable. The goods and services for which the Tax paid thereon may not be recovered are:

    a. Any form of entertainment, sporting, or cultural services, or attendance at events of an entertainment nature.

    b. Hospitality services and the provision of food and beverages, unless there is a statutory obligation on the Taxable Person to provide such services to its employees at the workplace pursuant to any Law in force in the Kingdom.

    c. Insurance or healthcare services provided to the employees of the Taxable Person and their dependents, unless there is a statutory obligation on the Taxable Person to provide such services to its employees pursuant to any Law in force in the Kingdom.

    d. The purchase or lease of Restricted Vehicles as defined in Paragraph 2 of this Article.

    e. Insurance for Restricted Vehicles or the provision of any repair, modification, maintenance, or similar services in respect thereof.

f. Fuel used in Restricted Vehicles.

g. Any goods or services allocated for personal use or for any purposes other than those of the activity.

2. The total amount of input tax requested to be refunded in each refund claim must not be less than SAR 5,000, whether for a monthly period or a calendar year. It should be noted that input tax amounts that are not refundable shall not be included in the total calculation for the purposes of this threshold. A refund claim may include the Tax paid on goods or services for which a tax invoice is held by the Taxable Person and dated within the specified refund period.

If civil associations and foundations, and other entities of similar status, registered as Eligible Persons for Refund expect that the total amount of Tax claimed for refund will be less than SAR 5,000 during a monthly period, the Authority recommends changing the refund application period to a calendar year so that such eligible civil associations and foundations, and other entities of similar status, may achieve or exceed the minimum threshold of Tax to be refunded.

9. Sale or Lease of New Buildings to Civil Associations and Similar Entities

In the course of carrying out their activities, civil associations and foundations, and other entities of similar status, may purchase or lease residential or non-residential real estate and subsequently use it as part of the provision of activities of public benefit.

9.1 Tax Treatment

Residential Property			Commercial Property		
Permanent Housing			Commercial premises and sites (offices and factories) Vacant land Agricultural land Partially completed construction works Hotels and short-term accommodation facilitiesTop		
Leasing	**Sale**		**Leasing**	**Sale**	
Exempt from VAT	Real Estate Transaction Tax on the transfer of ownership.	Exempt from VAT	VAT at 15%	Real Estate Transaction Tax on the transfer of ownership.	Exempt from VAT

9.2 Deductibility of Input Tax Owed by a Taxable Person for Real Estate Activities

The deductibility of Input Tax related to real estate activities of a Taxable Person shall be decided according to the following criteria:

1. Input Tax directly and wholly attributable to taxable commercial or non-residential leasing transactions shall be deductible and refundable through the tax return.
2. Input Tax directly and wholly attributable to tax-exempt residential leasing transactions shall be entirely non-deductible and non-refundable.
3. Input Tax wholly attributable to tax–exempt real estate transactions made by a Taxable Person shall be non-deductible through the Tax Return.
4. Input Tax relating to both taxable supplies and exempt supplies, where the Input Tax attributable to each supply cannot be separately identified, shall be subject to proportional deduction in accordance with the provisions of Article 51 of the Implementing Regulations of

the VAT Law.

For further details on the provisions governing the deduction of Input Tax, reference may be made to the Guideline on Input Tax Deduction.

10. Submitting a Tax Refund Claim for Registration as an Eligible Person

The civil association, foundation, and other entities of similar status shall apply to the Authority for registration as an Eligible Person for Refund. The Authority shall verify the application and may request documents proving that the association, the foundation, or the entity of similar status meets the eligibility criteria for registration. Where the Authority determines that the application does not fulfil the conditions and criteria set out in Section 7 of this Guideline, the application shall be rejected, and the applicant shall be notified of the reasons for rejection.

10.1 Mechanism for Applying for Registration as an Eligible Person for Tax Refund

1. Visit the Authority's website via the link: zatca.gov.sa.
2. Click "Zakat and Tax Management", then "Eligible Persons for VAT Refund".
3. Select "Registration of Eligible Persons for VAT Refund".
4. Complete the form and submit the application for registration as an Eligible Person for Refund.
5. You will receive a notification via SMS or email.
6. The Authority shall issue a list of the names of Eligible Persons for tax refund purposes and any amendments thereto.
7. Upon approval of the application, the applying civil association or foundation shall be deemed an Eligible Person, and a Personal Identification Number (PIN) for Tax Refund shall be designated to that association, foundation, or equivalent entity. That PIN shall be different from the Tax Identification Number designated to Taxable Persons.
8. The PIN of the eligible civil association, foundation, or similar entity must be included in all refund applications, in addition to all correspondence with the Authority regarding refund claims.

11. Requirements for Claiming Refund for Eligible Civil Associations, Foundations, and Similar Entities

Each refund claim relating to goods and services supplied to the Eligible Person must contain the following information:

Supplier name and Tax Identification Number.

a. Invoice date.

b. Invoice number.

c. Total invoice amount.

d. VAT amount.

e. Description of the goods or services purchased.

In addition to the above, the refund application may include tax paid on services or goods for which a tax invoice is held by the Taxable Person and dated within the specified refund period.

11.1 Application Windows for Refund Claims for VAT Paid by Eligible Civil Associations, Foundations and Similar Entities

Eligible civil associations, foundations, and similar entities may submit VAT refund claims for each tax period, as detailed below:

- Each quarterly period, i.e., each 3 calendar months commencing on 1 January and ending on 31 March, or commencing on 1 April and ending on 30 June, or commencing on 1 July and ending on 30 September, or commencing on 1 October and ending on 31 December.

- Each calendar year period, i.e., any Gregorian calendar year commencing on 1 January and ending on 31 December

In all cases, the refund period shall be specified in the notification issued by the Authority approving the registration. The Authority may, once every 12 calendar months, change the refund period based on a person's request explaining the reasons for the change, or at its own discretion. In the event of a change to the refund period, the Authority shall notify the person specifying the new period and the effective date of the change.

In specific cases, and in accordance with rules established by the Board of Directors, the Authority may permit the person eligible for refund to submit refund applications on a monthly basis.

Below is a table showing claim periods and the deadlines for submitting refund applications

Time Windows	Claim Periods	Refund Application Dates
Window 1	1st January 2022 – 31st March 2022	Any day from 1st April 2022 to 30th June 2023
Window 2	1st April 2022 – 30th June 2022	Any day from 1st July 2022 to 30th June 2023
Window 3	1st July 2022 – 30th September 2022	Any day from 1st October 2022 to 30th June 2023
Window 4	1st October 2022G– 31st December 2022	Any day from 1st January 2023 to 30thJune 2023

11.2 Time Frame for Submitting Refund Claims for Any Tax Period

A refund application must be submitted within a period not exceeding 6 months from the end of the period specified for refund. The application may not be amended after submission, and no more than one refund application may be submitted in respect of each refund period. The refund claim shall include — only — the tax paid on goods or services supplied under a customs document or tax invoice dated within the refund period. An exception applies to refund applications submitted for a monthly or quarterly period, whereby the application may include the tax paid on tax invoices dated prior to the refund period, provided that such date does not precede, at most, the beginning of the calendar year subject to the refund.

12. VAT Refund Procedures for Eligible Civil Associations and Similar Entities

Visit our website to access the User Guide and review the Tax Refund Procedures.

To view the Guide, click here

13. ZATCA's Treatment of the Refund Claims Submitted by Eligible Civil Associations and Foundations and Similar Entities

1. The Authority shall review the refund application submitted by the Eligible Person within the statutory period. The provision of complete, accurate data will significantly expedite the Authority's response and facilitate the review of the application.

2. The Authority may request copies of tax invoices or additional information from the Eligible Person, whether in paper or electronic form. In such cases, the requested information must be provided within the period specified by the Authority in its request. In all cases, the period specified by the Authority shall not be less than 20 days from the date of the Authority's request.
3. The Authority shall have the right to reject the refund claim if the required documents are not submitted within the specified period.
4. The Authority may, at any time, examine the civil association, foundation, or similar entity eligible for refund, to verify its compliance with all tax requirements outlined in the VAT Law, its Implementing Regulations, as well as the decisions, rules, and standards related to refund applications. The Authority may apply in this regard the provisions stipulated in Article 64 of the Implementing Regulations.
5. After processing the application in accordance with the foregoing, the Authority shall notify the Eligible Person setting out the result of the processing or review. The civil association, foundation, or similar entity eligible for refund shall have the right to object to the Authority's decisions in accordance with the rules of procedure of the Zakat, Tax and Customs Committees.
6. If the person eligible for a refund is notified of the approval of their application, in whole or in part, the Authority will pay the approved refund amount to the bank account specified by the eligible person in their application, within thirty (30) working days from the date of notification of approval. The Authority may offset the approved refund amount against any tax, penalty, or other amounts owed to the Authority.

14. Requesting an interpretive Decision (Tax Ruling)

If you reviewed the relevant statutory provisions and the applicable Guideline and are still uncertain how the tax applies to a specific activity or transaction that you carry out or intend to carry out, you may submit a request to the Authority to obtain an Interpretative Decision in accordance with the Tax Ruling Requests Guideline.

15. Contact Us

For further information about any transaction subject to VAT, please visit the Authority's website at zatca.gov.sa or call us at 19993.



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