



Guideline

# to Procedures to issue Origin Reports



The Zakat, Tax and Customs Authority has issued this guideline to clarify certain treatments related to the implementation of the statutory provisions in force on the date of its issuance. The content of this Guideline shall not be deemed an amendment to any of the laws and regulations in force in the Kingdom of Saudi Arabia.

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 contained in this guideline is amended in relation to an unchanged statutory provision, the updated explanatory treatment shall apply to transactions carried out after the date of publication of the updated version of the guideline on the Authority's official website.



### Amendments

| # | Version Number | Date of Amendment | Section/Item | Type of Amendment | Description of Amendment | Notes |
|---|----------------|-------------------|--------------|-------------------|--------------------------|-------|
| - | -              | -                 | -            | -                 | -                        | -     |



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## 1. Introduction

### 1.1 About Customs in the Kingdom of Saudi Arabia

Customs serves as one of the primary lines of defense for border protection. It plays a pivotal role in monitoring the movement of exports and imports across the Kingdom's air, land, and sea ports. This is achieved through the enforcement of customs regulations, combating smuggling, and collecting taxes, thereby enhancing security and protecting the economy. Furthermore, it facilitates international trade by accelerating clearance procedures and employing modern technologies that support the realization of Saudi Vision 2030 in strengthening the economy and achieving logistical leadership.

### 1.2 Zakat, Tax and Customs Authority (ZATCA)

Cabinet Resolution No. (570) was issued dated 22nd Ramadan 1442H/ 4th May 2021G, merging the General Authority of Zakat and Tax and the General Customs Authority into a single entity named the Zakat, Tax and Customs Authority (henceforth 'ZATCA' or 'Authority'). The Authority works on collecting Zakat, taxes, and customs duties, ensuring the highest levels of compliance from taxpayers in accordance with best practices and high efficiency.

The Authority seeks to enable the Kingdom to become a global logistics hub by facilitating trade and protecting national security. It also regulates and manages all activities related to customs work and ports to ensure they reach the highest standards of efficiency, productivity, and competitiveness. This is achieved by providing high-quality, customer-centric services aligned with international best practices.

### 1.3 About this Guideline

The "Rules and Conditions for Verification of Proof of Origin" applicable in the Kingdom of Saudi Arabia stipulate that a Report issued by a Chartered Accountant, is required for GCC manufactured goods to benefit from preferential treatment when being imported into the Kingdom. The "Rules and Conditions for Verifying Proof of Origin" also require that the reporting issuer (the Chartered Accountant) be different from the Chartered Accountant who audits the final annual accounts of the manufacturer in the country of origin.



This Guideline is addressed to the Chartered Accountant that will issue the Report and clarifies the assurance procedures to be followed in preparing the Report referred to from now on as the "Origin Report."

## 1.4 Objectives

The objective of this guideline is to set out the principles to be followed by the Producer and procedures to obtain reasonable assurance to be implemented by the Chartered Accountant to issue the Origin Report.

This guideline sets out how the Producer should engage with the Chartered Accountant, lists the information to be provided to the Chartered Accountant to be able to execute the procedures and describes the information to be included in the resulting Origin Report, as required by ZATCA. It is acknowledged that the procedures may not be exhaustive and may have to be tweaked or amended for specific Producer or Product circumstances. Therefore, in addition to the procedures and information contained in this Guideline, the Chartered Accountant shall comply with any other additional procedures or list any facts or information in the Origin Report required by the International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements other than Reviews or Examinations of Historical Financial Information," to reach reasonable independent assurance that the product information below is fairly stipulated in all material respects:

1. Regarding product conformity with the KSA National Rules of Origin (referred to as "the Rules").
2. The preparation of the Product Information Form (ref. Appendix II) in accordance with the Rules, are stated in Product Information Form that prepared by the Producer.

## 2. Key Definitions

The following terms and expressions, wherever they appear in this Guideline, shall have the meanings assigned to them below, unless the context requires otherwise:

1. **Cost, Insurance and Freight (CIF) value:** A value based on the CIF incoterm as defined by the prevailing incoterms and published by the International Chamber of Commerce.
2. **Customs value:** value determined according to the World Trade Organization (WTO) Agreement on Customs Valuation (Article VII of the General Agreement on Tariffs and Trade 1994).



3. **Ex-Factory price:** the paid price of the product Ex-Factory in any of the GCC countries in which the last sufficient manufacturing was completed, which includes the cost of the material used for production, excluding internal taxes and fees and customs fees, and internal transportation preceding the production process.
4. **Free Zone:** a part of the state's territories in which commercial or industrial activities are exercised under the respective laws of that state as defined in the GCC Common Customs Law.
5. **Gulf Cooperation Council ("GCC"):** The Gulf Cooperation Council is a regional organization consisting of Bahrain, Kuwait, Oman, Qatar, Kingdom of Saudi Arabia, and the United Arab Emirates
6. **Harmonized System (HS) Code Classification:** Harmonized Commodity Description and Coding System generally referred to as "Harmonized System" or simply "HS" is a describing and classifying system for goods in the customs tariff according to (HS) International Convention o HS.
7. **Materials:** components, raw materials, inputs, intermediate materials, spare parts, and parts used in the commodity production.
8. **National origin:** products acquiring the status of origin in any GCC country according to the KSA Rules of Origin.
9. **Nationalization percentage:** The average percentage of local nationals to the total number of employees in the entity for the last 26 weeks
10. **Origin Report:** An independent assurance report issued by the Chartered Accountant resulted from carrying out the procedures described in this Guideline.
11. **Producer Information Form:** A form to request information from the Producer to facilitate the cooperation between the Producer and Chartered Accountant
12. **Product Information Form:** A form that includes the necessary product information to implement the procedures outlined in this Guideline.
13. **Value-added:** The price of the product Ex-Factory, excluding the customs value of each non-originating product that enters the process of production of the goods.
14. **Value of non-originating materials:** the customs value (CIF) paid at the time of importing these materials used in the production of the product, or if this value cannot be known or ascertained, the first price paid that can be ascertained for reselling the materials to an independent party.



**15. Importer:** the natural or legal person who imports the goods (products).

**16. Chartered Accountant:** For this Guideline, a Chartered Accountant is a natural or legal person licensed to practice the profession of accounting and auditing in the country of origin, and who has a branch in the Kingdom of Saudi Arabia, an office, a partnership, a network, or a legal representative, accredited and licensed with the Saudi Organization for Chartered and Professional Accountants.

For all other definitions of terms, refer to the KSA National Rules of Origin.

## 3. Preferential Treatment

### 3.1 Preferential Treatment:

Preferential treatment enables goods imported from GCC countries, which have acquired the "National Origin" status, to benefit from "Customs Exemption" in accordance with the National Rules of Origin.

### 3.2 Which countries are eligible for Preferential Treatment under the Rules of Origin?

1. Kuwait
2. Bahrain
3. Qatar
4. United Arab Emirates
5. Oman

## 4. Categories

### 4.1 Categories related to the Guideline:

1. Producer/ Manufacturer
2. Chartered Accountant



## 4.2 Producer/ Manufacturer Roles and Responsibilities

Producer/ Manufacturer shall:

1. Cooperate with the Chartered Accountant to implement the stipulated procedures.
2. Acknowledge understanding the objectives of the procedures.
3. Engage the Chartered Accountant to execute the procedures.
4. Provide the information and documents required to implement the procedures.
5. Ensure that all information and documentation provided to the Chartered Accountant is accurate, sufficient, and comprehensive.
6. Maintain accounting records and other records and make reasonable estimates supporting the content of the Product Information Form.
7. Provide clarifications to the Chartered Accountant when required.
8. Design, implement and maintain adequate controls, including the application of the relevant policies and prevention and detection of frauds and errors around the preparation of the Product Information Form to ensure it is prepared in accordance with the KSA national Rules of Origin.
9. Prepare the Product Information Form, which incorporates statements confirming the preparation of the Product Information Form in accordance with the KSA National Rules of Origin with a statement confirming that the product complies with the rules. This information must be submitted with the Product Information Form (as specified in Appendix II) these Statements should be provided to the Chartered Accountant on which a reasonable assurance engagement will be performed.
10. Prepare the Bill of Materials relevant to the Product (See Appendix III).

## 4.3 Chartered Accountant Roles and Responsibilities

Chartered Accountant shall:

1. Obtain an understanding of Ministerial Resolution No. (3852) dated 22/11/1442H (July 2, 2021) related to the KSA National Rules of Origin, and Administrative Resolution No. (24841), dated 23/12/1442H (August 2, 2021), regarding the rules and conditions for verifying the proof of origin.

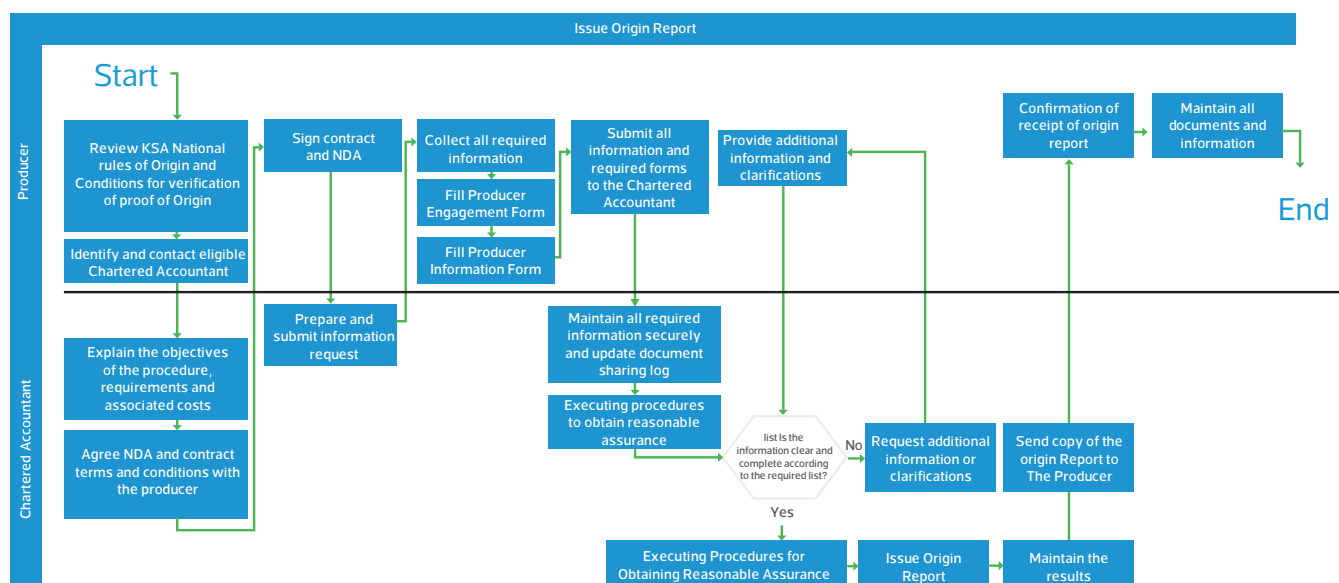


2. Hold confidential all information provided by the Producer in accordance with relevant professional obligations.
3. Obtain the required information to produce the Origin Report.
4. Maintain records of collected information in accordance with the applicable professional rules, local laws, and regulations of the Country of Origin.
5. implement the procedures described in this Guideline with appropriate amendments and any additional procedures based on their (the Chartered Accountant) risk assessment to provide reasonable assurance that the Statements included in the Product Information Form, whereby the Producer confirms that both the Product Information Form and the product covered by the Form comply with the KSA National Rules of Origin, are fairly stated in all material respects.
6. Issue an Origin Report, in the Arabic language, including his conclusion (which may be modified based on the nature of findings).

## 5. Scope of application

The procedures for issuing the Origin Report described in this Guideline apply to goods imported from the GCC countries to the Kingdom of Saudi Arabia, whether wholly manufactured or semi-manufactured, which have been declared by the Producer to meet the KSA National Rules origin.

### 5.1 Process flowchart





## 5.2 Producer Engagement with the Chartered Accountant

In case The Producer intends to export one or several products to the Kingdom of Saudi Arabia (KSA), which meet the KSA National rules of origin, the first step to obtain an Origin Report would be to engage a Chartered Accountant.

### 5.2.1 Terms of Chartered Accountant/Producer cooperation

Before starting the cooperation, the Chartered Accountant should clarify the procedures' objectives and requirements and ensure that the Producer has a clear understanding of the procedures and the conditions of the cooperation.

Matters to be agreed include the following:

1. Scope and nature of the cooperation.
2. Purpose of the cooperation.
3. Procedures to be executed (regarding this Guideline).
4. Other documents and information (including representation letters), reports to those charged with governance and other professional responsibilities of the Producer and the Chartered Accountant.
5. Identify the required information about Producer and Product that should be submitted.
6. Expected timelines for executing the procedures.
7. Anticipated form of the Origin Report.
8. Limitations on the use of the Origin Report.
9. Related costs.

The terms and conditions of the cooperation should be clearly described in an agreement contract to be signed by both parties.

### 5.2.2 Non-disclosure agreement and data sharing with authorities

The Chartered Accountant is required to sign a Non-Disclosure Agreement ("NDA") with the Producer as it will receive sensitive and confidential information. The format and content of the NDA to be agreed upon between the Producer and Chartered Accountant. The NDA can either be signed as an independent agreement or included in the agreement signed between the parties.



The NDA should be clear that although the Origin Report produced by Chartered Accountant is expected to be shared with the KSA authorities, the Chartered Accountant is an independent party and does not have further obligations towards the KSA authorities to disclose information provided by the Producer. In the event of any questions from the KSA authorities, the Chartered Accountant will only confirm the authenticity of the Origin Report and the information provided within. According to applicable laws and regulations, no further information on the production process, raw materials, or any other commercially sensitive information will be shared with KSA authorities unless legally required.

### 5.2.3 Information to be obtained

The Chartered Accountant should obtain basic information related to the Producer. Below is an indicative list of data points that the Chartered Accountant can obtain, and further information may be collected in accordance with the law and regulations and professional obligations in the Country of Origin:

| # | Data Points                                          | Description                                                                                                                                                                |
|---|------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Date of cooperation                                  | The date of the official start of the contract between the producer and the chartered accountant.                                                                          |
| 2 | Legal company name                                   | The legal name of the entity is licensed to conduct the manufacturing activities.                                                                                          |
| 3 | Legal form                                           | The legal form of the Producer as per the industrial or trading license or equivalent document, e.g., limited liability company (LLC), joint-stock, permanent branch, etc. |
| 4 | Company commercial or industrial registration number | Registration number of the Producer as per the industrial or commercial license or similar applicable registration document.                                               |
| 5 | Tax Identification Number                            | Tax identification number (or equivalent identification) of the Producer issued by the competent local Tax Authority.                                                      |
| 6 | Customs registration number                          | Customs registration number to be provided in case the Producer is registered with the relevant local customs authority.                                                   |
| 7 | Company registered address                           | Registered office address or principle place of business of the Producer.                                                                                                  |



| # | Data Points                    | Description                                                                                                                                                                                           |
|---|--------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8 | Company representative details | Contact details of two appointed contacts employed by the Producer and/or officially allowed to represent the Producer. Details may include telephone/mobile number, fax number, e-mail address, etc. |

#### 5.2.4 Product Information Form

Appendix I contains the Product Information Form, which the Producer submits to the Chartered Accountant and includes all the above data and information.

#### 5.2.5 Supporting documents

Below are the documents that the Chartered Accountant should obtain, in addition to any other documents deemed necessary in accordance with prevailing laws and regulations and professional obligations in the Country of Origin. It is recommended that the Chartered Accountant maintain a document-sharing log to trace the status of documents shared by the Producer.

| # | Document             | Description                                                                                                                                        |
|---|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Licenseproof         | Copy of the Producer's industrial or commercial license, or equivalent document, e.g., commercial or professional license.                         |
| 2 | Tax certificate      | Tax Certificate issued by the Tax Authority showing the entity's name and tax number.                                                              |
| 3 | Customs registration | A document showing the entity's name and customs registration number in case the Producer is registered with the relevant local customs authority. |



| # | Document                                                                                         | Description                                                                                                                                                                                                                                                                                                             |
|---|--------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | Document confirming the provided contact people are officially allowed to represent the Producer | Official power of attorney or equivalent document issued by the competent authority in the Country of Origin, or where not available, signed letter from the Producer, and certified by the Chamber of Commerce, confirming the provided contact persons are officially allowed to represent the Producer/Manufacturer. |



## 6. Obtaining product information and executing the Procedures to obtain reasonable assurance

### 6.1 Product Information Form

In addition to the Producer Information Form, the Producer will need to complete a Product Information Form and submit it to the Chartered Accountant, who then executes the procedures required to obtain reasonable assurance and issue the Origin Report.

Product Information Form shall be attached to the Origin Report.

For subsequent products, only a new Product Information Form will have to be submitted without the need to submit the Producer Information Form again, if the previously submitted information is still relevant and the submitted supporting documents are valid.

### 6.2 Guidelines for Product Information Form

The Product Information Form shall relate to only one type of goods with a specific costs structure and approved standardized conditions in the manufacture of the product. Where there are differences in the costs or production conditions, a separate Product Information Form must be submitted, even if the HS codes of the products are the same. Suppose there are doubts about the consistency of costs and production conditions. In that case, caution should be exercised, and a separate Product Information Form should be completed by the Producer, which then triggers the need for a separate Origin Report.

### 6.3 Information to be obtained

| # | Data Points        | Description                                                                                  |
|---|--------------------|----------------------------------------------------------------------------------------------|
| 1 | Date of submission | Date of submission of product information form to a Chartered Accountant.                    |
| 2 | Legal company name | Producer's legal name to link the Product Information Form to the Producer Information Form. |



| # | Data Points                                                                       | Description                                                                                                                                                                                                                               |
|---|-----------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3 | Company commercial or industrial registration number                              | Commercial or industrial registration number as per the license (or similar applicable document).                                                                                                                                         |
| 4 | Production facility address                                                       | Production facility address. If more than one facility is used to produce the same product, multiple addresses should be specified.                                                                                                       |
| 5 | Identify if any of the production facilities are located in a free zone (Yes/ No) | Identify if the products are produced within a free zone, as defined in the GCC Common Customs Law.                                                                                                                                       |
| 6 | Required minimum nationalization percentage                                       | The producer should calculate and provide the required minimum nationalization percentage applicable to his product based on the KSA National Rules of Origin, considering the nationalization percentage and the value-added percentage. |
| 7 | Nationalization percentage (N%)                                                   | The nationalization percentage is the average percentage of local nationals employed by the Producer compared to total employees for the last (26) weeks.                                                                                 |
| 8 | Required minimum value-added percentage                                           | The producer should calculate and provide the minimum value-added percentage applicable to his product based on the KSA National Rules of Origin, considering the nationalization percentage and the value-added percentage.              |
| 9 | Value-added percentage                                                            | The ex-factory price of product, after the deduction of custom fees for each product of non-national origin that enters the production of the commodity, divided by ex-factory price of the product.                                      |



| #  | Data Points                                                                                                                                                                                  | Description                                                                                                                                                                                                                                    |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 10 | HS Code Classification                                                                                                                                                                       | Six-digit Harmonized System "HS" code.                                                                                                                                                                                                         |
| 11 | Description of product                                                                                                                                                                       | A description of the product to ensure clear identification.                                                                                                                                                                                   |
| 12 | Stock keeping unit ("SKU") number / Model of product                                                                                                                                         | The SKU number (or equivalent) should be the internal SKU reference number used by the Producer to identify the product.                                                                                                                       |
| 13 | Manufacturing process                                                                                                                                                                        | Description of processes undergone in the GCC member states                                                                                                                                                                                    |
| 14 | Are any of the product components produced or manufactured in the Zionist entity? (Yes/No)                                                                                                   | The producer is required to confirm whether one of the product's components is produced or manufactured in the Zionist entity.                                                                                                                 |
| 15 | Are any of the neutral elements mentioned in Article (9) of the Producer's capital owned in whole or in part by Israeli companies or companies included in the Arab boycott of Israel lists? | The producer is required to confirm whether any of the neutral elements mentioned in Article (9) of the Producer's capital is owned in whole or in part by Israeli companies or companies included in the Arab boycott of Israel entity lists. |
| 16 | Producer's representative's name and signature                                                                                                                                               | Name and signature of a representative authorized by the Producer to sign official/legally binding documents.                                                                                                                                  |
| 17 | Chamber of Commerce certification                                                                                                                                                            | Certification of the authenticity of the signature of the representative of the Producer by the Chamber of Commerce in the country of origin. This is only required if the power of attorney or equivalent document is not available.          |

## 6.4 Product Information Form

Appendix II contains the Product Information Form, which is a mandatory template to be submitted by the Producer to the Chartered Accountant, contains all the aforementioned data.



## 6.5 Bill of Materials

In addition to the Product Information Form, the Producer must provide the Bill of Materials ("BoM") relevant to the Product.

The BoM is a list of all raw materials and components used into the production of the product; this excludes neutral elements as defined under Article 9 of the National Rules of Origin in the KSA.

The table below describes the information to be included in the Bill of Materials.

The Bill of Materials shall not be disclosed to any third parties, including the authorities of the Kingdom of Saudi Arabia, unless such disclosure is legally mandated in accordance with applicable laws and regulations.

| # | Data Points                                       | Description                                                                                                                                                                                                                 |
|---|---------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Date of Submission                                | The date on which the Bill of Materials is submitted to the Chartered Accountant.                                                                                                                                           |
| 2 | Company Legal Name                                | The legal name of the Producer, used to link the Bill of Materials with the Producer Information Form and the Product Information Form.                                                                                     |
| 3 | Product Description                               | A description of the product to ensure clear identification.                                                                                                                                                                |
| 4 | Stock keeping unit ("SKU") Number / Product Model | The Stock Keeping Unit (SKU) number- or its equivalent - shall be the internal reference number used by the Producer to identify the product.                                                                               |
| 5 | Product Value (Ex-Factory Value)                  | The value based on the Incoterm Ex-Factory for a single unit of the final finished product being registered.                                                                                                                |
| 6 | Currency                                          | The banking currency in which the stated value is determined.                                                                                                                                                               |
| 7 | Product Unit(s)                                   | The unit of measurement for the item.                                                                                                                                                                                       |
| 8 | Listing of Raw Materials and Components           | A comprehensive list of all raw materials and components incorporated into the production of the item; this excludes neutral elements pursuant to Article 9 of the National Rules of Origin in the Kingdom of Saudi Arabia. |



| #  | Data Points                                                                    | Description                                                                                                                                                                                                                                                                                                                                 |
|----|--------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | Country of Origin for all Materials and Components (including Cumulation Rule) | The country of origin must be specified for all raw materials. If the origin is unknown, it may be stated as "Unknown Origin."                                                                                                                                                                                                              |
| 10 | Value of Raw Materials and Components                                          | <ol style="list-style-type: none"><li>1. For non-originating status materials and components: The value calculated in accordance with the applicable Incoterm for all raw materials and components used in production.</li><li>2. For locally purchased materials and components: The value as stated on the local sales invoice.</li></ol> |
| 11 | Identification of Originating vs. Non-Originating Raw Materials and Components | For each raw material or component, specify whether it satisfies the requirements of the Rules of Origin or not.                                                                                                                                                                                                                            |

## 6.6 Supporting Documents

The Producer shall provide the Chartered Accountant with the following documentation in support of the form. These documents shall be annexed to the Product Information Form, in addition to any other documents deemed necessary pursuant to the prevailing laws, regulations, and professional obligations in the Country of Origin.

| # | Data Points                 | Description                                                                                                                                                                                                                                      |
|---|-----------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Production Facility Address | Proof of Occupancy: Evidence(s) of the Producer's occupation of the facility/facilities. This may include, title deeds, lease agreements, electricity bills, or other official documents verifying the facility address and the Producer's name. |



|   |                                                                           |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---|---------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 2 | Value of all Raw Materials (on a Cost, Insurance and Freight (CIF) Basis) | <ul style="list-style-type: none"><li>For originating materials imported from GCC countries: Certificates of Origin issued by the respective GCC Member States.</li><li>For originating materials purchased locally: A Supplier's Declaration Form (as set in Appendix IV of this Guideline).</li><li>For non-originating materials: Customs Import Declarations for imported materials, or Supplier Invoices for non-imported materials.</li></ul> |
| 3 | Country of Origin for all Raw Materials and Components                    | <ul style="list-style-type: none"><li>For locally purchased materials and components: A Supplier's Declaration affirming that the materials are of local manufacture and satisfy the relevant Rules of Origin.</li><li>For materials/components imported from other GCC countries: A Certificate of Origin issued by the Competent Authority therein.</li></ul>                                                                                     |
| 4 | Nationalization Percentage (N%)                                           | A Nationalization (Local Content) Certificate issued or attested by the Competent Authorities in the Country of Origin, specifying the localization percentage within the entity licensed for manufacturing.                                                                                                                                                                                                                                        |
| 5 | Raw Material Import Declarations                                          | A declaration in the format approved by the competent customs authority in the Country of Origin, including information on the importer, means of transport, tariff classification, customs value, etc.                                                                                                                                                                                                                                             |

## 6.7 Chartered Accountant Obligations

Upon receipt of the Product Information Form and the accompanying supporting documentation, the Chartered Accountant shall perform reasonable assurance procedures and undertake the following actions:

- Comprehension of the National Rules of Origin of the Kingdom of Saudi Arabia.
- Issue a declaration confirming that the Chartered Accountant is duly certified in the Country of Origin and maintains a branch, office, partnership, network, or legal representative in the Kingdom of Saudi Arabia that is accredited and licensed by the Saudi Organization for Chartered and Professional Accountants (SOCPA).
- Sign a Non-Disclosure Agreement (NDA) with the Producer (Manufacturer) and obtain the



necessary information as stipulated in this Guideline.

- Perform reasonable assurance procedures.
- Comply with the requirements for issuing an Independent Assurance Report in accordance with the International Standard on Assurance Engagements (ISAE) 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information."
- Issue the Origin Report in the Arabic language.

## 6.8 Procedures to Obtain Reasonable Assurance

The following list describes the minimum procedures to be performed by the Chartered Accountant. This list is not exhaustive and may be subject to modification or supplementation based on the Chartered Accountant's professional judgment and risk assessment, with the objective of enabling the issuance of a reasonable assurance conclusion.

| # | Data Points                                            | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---|--------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1 | Company Legal Name                                     | 1. Obtain the Commercial Register (CR), Industrial License, or an equivalent instrument applicable in the Producer's country.                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| 2 | Commercial Registration and Industrial License Numbers | 2. Perform a physical inspection of the company name and registration number stated in the license to verify consistency with the company name and registration number stated in the Product Information Form.                                                                                                                                                                                                                                                                                                                                                                   |
| 3 | Production Facility Address and Free Zone Confirmation | 3. Obtain proof(s) of occupancy of the facility/facilities, such as a title deed, lease agreement, electricity bill, or any other document indicating the facility address and the producer's name.<br>4. Perform a physical inspection of the facility address stated in the occupancy evidence to verify consistency with the address provided by the producer in the Product Information Form.<br>5. Verify that the production facility is not located within a Free Zone by cross-referencing the address against the official list of Free Zones in the Country of Origin. |
|   |                                                        |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                  |



| # | Data Points                             | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
|---|-----------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 4 | Nationalization Percentage (N%)         | <p>6. Obtain from the producer a nationalization (local content) certificate issued or authenticated by the competent authority in the country of origin, covering an average of 26 weeks.</p> <p>7. Perform a physical check of the nationalization percentage stated in the certificate to verify consistency with the percentage provided by the producer in the Product Information Form.</p>                                                                                                                                                    |
| 5 | Minimum Required Value-Added Percentage | <p>8. Recalculate the minimum required value-added percentage as computed by the producer (as stated in the Product Information Form) using the following formula:</p> <ul style="list-style-type: none"><li>Where <math>10\% \leq N \leq 25\%</math><br/>Minimum Required Value-Added = <math>40\% + (25\% - N\%)</math></li><li>Where <math>25 &lt; N\% \leq 45</math><br/>Minimum Required Value-Added = <math>40\% - (N\% - 25\%)</math></li><li>Where <math>N\% &gt; 45\%</math><br/>Minimum Required Value-Added = <math>20\%</math></li></ul> |



| # | Data Points                                                                                                                                                                                                                                                                                                                                                | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|---|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 6 | <p>Product Details</p> <ul style="list-style-type: none"> <li>• Product Description</li> <li>• SKU / Product Type</li> <li>• Product value (Ex-Factory price)</li> <li>• Currency</li> <li>• Product unit(s)</li> </ul>                                                                                                                                    | <p>9. Verify that the producer has provided the product description and SKU in the Product Information Form.</p> <p>10. Verify that the producer has provided the product value (Ex-Factory price), currency, and product unit in the Bill of Materials (BOM).</p> <p>11. Ensure that the product description is sufficiently descriptive and that the product value (Ex-Factory price), SKU, currency, and unit in both the Product Information Form and the Bill of Materials reasonably represent the product.</p> <p>12. Compare the product value (Ex-Factory price) against approved price lists or similar commercial documents (e.g., purchase orders) submitted by the Producer.</p>                                                                                  |
| 7 | <p>Qualification Criteria Required Information:</p> <ul style="list-style-type: none"> <li>• List of all raw materials and components.</li> <li>• Value of all raw materials (CIF basis)</li> <li>• Country of Origin of all raw materials and components</li> <li>• Identification of originating and non-originating materials and components</li> </ul> | <p>13. Obtain a comprehensive list of all raw materials and components, their values, country of origin, and status of origin -if applicable-.</p> <p>14. For a sample of originating materials imported from GCC countries, compare the description in the Bill of Materials with the description in GCC Certificates of Origin.</p> <p>15. For a sample of locally purchased originating materials, compare the description in the Bill of Materials with the Supplier Declaration Form.</p> <p>16. For a sample of non-originating materials, obtain import data for imported materials or supplier invoices for non-imported materials, and compare them with the values stated by the Producer in the Bill of Materials.</p> <p>See: Appendix III - Bill of Materials</p> |



| # | Data Points                     | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|---|---------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 8 | The Value-added percentage (V%) | <p>17. Recalculate the Value-added percentage disclosed by The Producer in the Product Information Form using the following formula:</p> $\frac{\text{Ex-Factory product price} - \text{The value of non-originating materials}}{\text{Ex-Factory product price}} \times 100\% \geq 40\%$ <p>18. Verify that the calculated Value-Added Percentage is greater than or equals the required minimum value-added percentage.</p> <p><b>Example 1:</b> If the Producer achieves a nationalization percentage of 15%, the deficit (10%) is added to the standard minimum required value-added rate (40%) so that the "Required minimum value-added percentage" becomes 50% instead of 40%.</p> <p><b>Example 2:</b> If the Producer achieves a nationalization percentage of 35%, the excess nationalization percentage of (10%) is deducted from the standard minimum value-added rate (40%), so that the "Required minimum value-added percentage" becomes 30% instead of 40%.</p> <p><b>Example 3:</b> If The Producer achieves a nationalization percentage of 50%, the excess nationalization percentage - up to a maximum of (20%) – is deducted from the standard minimum value-added percentage (40%), so that the "Required minimum value-added percentage" becomes 20% instead of 40%.</p> |



| #  | Data Points                                    | Description                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |
|----|------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 9  | Minimum required nationalization percentage    | <p><b>19.</b> Recalculate the minimum required nationalization percentage calculated by the Producer (stated in the Product Information Form) using the following formula:</p> <p><b>a.</b> a. where <math>40\% &lt; V\% &lt; 55\%</math></p> <p>Minimum required nationalization percentage = <math>25\% - (V\% - 40\%)</math></p> <p><b>b.</b> b. Where <math>V\% &gt; 55\%</math>,</p> <p>Minimum required nationalization percentage = <math>10\%</math></p> <p><b>c.</b> c. Where <math>V\% &lt; 40\%</math></p> <p>Minimum required nationalization percentage = <math>25\%</math></p> <p><b>Example 4:</b> If the Producer achieves a value-added percentage of <math>50\%</math>, the excess value-added rate of (<math>10\%</math>) is deducted from the standard minimum nationalization percentage (<math>25\%</math>) so that the required nationalization percentage becomes <math>15\%</math> instead of <math>25\%</math>.</p> <p><b>Example 5:</b> If the Producer achieves an added value of <math>65\%</math> of the Product, the excess value-added percentage - up to a maximum of (<math>15\%</math>) - is deducted from the standard minimum nationalization percentage (<math>25\%</math>), so that the required nationalization percentage becomes <math>10\%</math> instead of <math>25\%</math>.</p> |
| 10 | Producer's representative's name and signature | <p><b>20.</b> Obtain an official letter or document (as applicable in the Producer's country) from the Producer stating the name and authority of the Producer's representative to represent the Producer in accordance with local regulations.</p> <p><b>21.</b> Verify the accuracy of the Producer's representative name disclosed in the Product Information Form against the name in the letter or document</p>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |



| #  | Data Points                                                                                                                                                                                  | Description                                                                                                                                                                                                                                                                              |
|----|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 11 | Is one of the Product's components produced or manufactured in the Zionist entity?<br><br>(Yes/No)                                                                                           | 22. Inquire and obtain representation letter confirming ,that none of the Product's components are produced or manufactured in the Zionist entity                                                                                                                                        |
| 12 | Are any of the neutral elements mentioned in Article (9) of the capital of the Producer wholly or partly owned by Israeli companies or companies listed in the Arab boycott of Israel lists? | 23. Inquire and obtain representation letter about whether, up to The Producer's knowledge, none of the neutral elements mentioned in Article (9) of the capital of The Producer are wholly or partly owned by Israeli companies or companies listed in the Arab boycott of Israel lists |
| 13 | Obtain any additional and relevant letters of representation from management                                                                                                                 | 24. Inquire and obtain any additional and relevant representations from management.                                                                                                                                                                                                      |



## **7. Issuing the Origin Report**

### **1. Issuing the Report**

The Chartered Accountant issues the Origin Report for the product. An Origin Report can be issued for multiple products as long as procedures are performed for each product. (An expected form and content of the Origin Report is provided in Appendix V).

The form and content of this Origin report may need to be amended by the Chartered Accountant considering the reasonable assurance procedures results.

### **2. Validity of Origin Report**

The Origin Report shall remain valid for a period of (6) Gregorian months, starting from the date of issuance of this report, provided that no modification has been made to the product, including a change in its customs tariff classification and description. In addition, The Producer must disclose any subsequent event or material change that may change the conclusion of the Origin Report to the relevant KSA authority. If issues or changes are identified during KSA authorities' verification procedures, the competent authorities may take what they deem an appropriate decision regarding the termination of the validity of the Origin Report.

## **8. Transmission of documents**

Documents should be shared safely and securely. The Producer and the Chartered Accountant should agree on how documents should be shared and what technology and/or security measures will be used for document sharing.

## **9. Document retention**

The Producer should provide the Chartered Accountant with the following documents supporting the form, and attach these documents to the Product Information Form, in addition to any other documents deemed necessary in accordance with prevailing laws, regulations and professional obligations in the Country of Origin.

## **10. Chartered Accountant timeline obligations**

Prior to start applying the procedures for issuing the Origin Report, the Producer -Manufacturer-



and the Chartered Accountant should agree on procedures timeline based on the type of product, the manufacturing process and the other pertinent factors.

## Appendices

### Appendix I - Producer Information Form (Entity/ Manufacturing Facility)

#### Note:

1. Please fill in the application form if you wish to request an Origin Report submitted to KSA Customs.
2. Please fill in all fields. Indicate "N/A" where not applicable.
3. Please complete the application form and submit it together with the relevant supporting documents to Chartered Accountant.

#### Supporting documents to submit

**Please submit the following documents together with this form:**

1. Copy of the Producer's valid industrial or commercial license or equivalent document.
2. Tax Certificate issued by the Tax Authority containing the name of the producing entity and the Tax Identification Number (TIN).
3. Proof of the name of The Producer and the registration number with the local customs authority in case the Producer is registered with local customs authorities.
4. A power of attorney or equivalent and, if not available, a signed letter from the Producer and certified by the Chamber of Commerce in the Country of Origin, confirming that the named contacts are officially allowed to represent the Producer.



## Company/ Facility details

Legal company name of the Producer:

Legal form:

Company commercial or industrial registration number:

Tax Identification Number:

Customs registration number:

Company registered address:

Country:

Postal Code:

Date of submission (dd/mm/yyyy):



## Applicant details

### First - Company representative details:

Name:

Contact number:

Email address:

Job title in Company:

Signature:

Date (dd/mm/yyyy):

### Second - Company representative details:

Name:

Contact number:

Email address:

Job title in Company:

Signature:

Date (dd/mm/yyyy):



## Appendix II - Product Information Form

### Supporting documents to submit

Please submit the following documents together with this form:

1. Proof(s) of the Producer's occupation of the facility/facilities. This could be a title deed, lease contract, electricity bill, or other documents bearing the address of the facility and the name of the Producer.
2. A nationalization certificate issued or certified by the competent authority in the country of origin that includes the nationalization percentage of The Producer for the last 26 weeks.

### Supporting documents to submit

Legal company name:

Registration Number (License/Commercial or Industrial register) :

Nationalization percentage:

Date of submission (dd/mm/yyyy):

### Production facility details

Production facility address:

Country:

Postal Code:

Is the production facility located in a free zone:

Yes ☐ No ☐



### Production facility details

Product description:

SKU number/ Model of product:

HS code classification:

1. Minimum required value-added percentage (%):

2. value added percentage (%) to the Product:

3. Minimum required nationalization percentage (%):

4. Are any of the product's components produced or manufactured in the Zionist entity?

Yes ☐ No ☐

Are any of the neutral elements mentioned in Article (9) of the capital of The Producer wholly or partly owned by Israeli companies or companies listed in the Arab boycott of Israel lists?



### Applicant (Producer) Statement

I hereby certify and undertake that:

- The information given above is accurate in every aspect.
- This Product Information Form was prepared in accordance with the KSA National Rules of Origin.
- the Product included in this Product Information Form complies with the KSA National Rules of Origin.
- I have provided documents supporting the information given.
- I will inform [relevant KSA authorities] immediately of any changes in the particulars of this application form.
- I am an authorized representative of the company.

Name:

Contact number:

Email address:

Fax number:

Job title in the Company:

Signature:

Date (dd/mm/yyyy):



### Appendix III - Bill of Materials:

|                                                                                   |  |
|-----------------------------------------------------------------------------------|--|
| Date of submission                                                                |  |
| Legal company name                                                                |  |
| Description of product                                                            |  |
| SKU number / Model of good                                                        |  |
| Ex-factory value (Currency)                                                       |  |
| Unit of measurement of good                                                       |  |
| Total value of content that does not meet the requirements of the Rules of Origin |  |

| S/N | Raw Materials and Components | Country of Origin* | Meet the requirements of the Rules of Origin (Y/N) | Value ** |
|-----|------------------------------|--------------------|----------------------------------------------------|----------|
|     |                              |                    |                                                    |          |
|     |                              |                    |                                                    |          |
|     |                              |                    |                                                    |          |

- Country of origin can include both GCC and non GCC countries.
- For imported materials and components, Value would be based on a CIF Incoterm of all raw materials and components that go into producing the good. This is to be substantiated by import declarations. For locally purchased materials and components, Value would be the local sales invoice value.



**Please submit the following documents together with this form:**

1. A Certificate of Origin issued by the competent authority in the Country of Origin for materials that have the status of originating and imported from one of the GCC countries.
2. Supplier invoices for non-originating materials and components locally purchased.
3. Supplier declarations for local originating raw materials and components.
4. Import declarations for imported non-originating materials and components.

Name:

Contact number:

Email address:

Fax number:

Job title in the Company:

Signature:

Date (dd/mm/yyyy):



## Appendix IV - Supplier declaration form

[To be placed on supplier's letterhead]

[Supplier's company name] hereby confirm that the products listed below were produced by my company in [indicate which GCC country]. I hereby confirm that the products can meet the National Rules of Origin of the Kingdom of Saudi Arabia.

In the event of any changes that affect the fulfillment of the Rules of Origin requirements for any of the products listed below, we will notify you immediately.

| S/N* | Product Description | HS code classification |
|------|---------------------|------------------------|
|      |                     |                        |
|      |                     |                        |
|      |                     |                        |

\* Serial number or any applicable product identification number.

Signature of authorized personnel:

Name of authorized personnel:

Job title in the Company:

Contact number:

Email address:

Date (dd/mm/yyyy):



## Annex V - Origin Report

This Annex sets out the expected form and content of the Chartered Accountant's reasonable assurance Origin report.

The form and content of this Origin Report may need to be amended considering the reasonable assurance results.

[Printed on official Chartered Accountant working papers]

Date:

Attention:

Report number:

Greetings,

Report on [Name of the Company] [the Management's] Statements in relation to product [Product XX] as of [date] in connection with the requirements of Zakat, Tax, and Customs Authority in the Kingdom of Saudi Arabia ("KSA") regarding the National Rules of Origin.

In accordance with the requirements of the "Rules and conditions for verification of proof of Origin" issued by the Zakat, Tax and Customs Authority, we have carried out a reasonable assurance engagement over the [Management's] Statement that the Producer Information Form (the "Form") of [Name of the Company] (the "Company") was prepared in accordance with the National Rules of Origin in the Kingdom of Saudi Arabia as of [date].



## Management's Responsibility

[Management] of the Company is responsible for preparing and presenting the form, as set out in Appendix I to the report, including their Statements within the form confirming that it has been prepared, in accordance with the Rules, and their assessment that the Product included in this form complies with the Rules.

The Company's management remains solely responsible for creating and updating all accounting and other records supporting the form's contents and for maintaining appropriate systems and controls in this regard.

Management is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the form free from material misstatement, whether due to fraud or error; selecting and applying appropriate criteria; maintaining adequate records and making estimates that are reasonable in the circumstances.

These responsibilities include the design, implementation, and maintenance of adequate internal controls that were operating effectively for ensuring the orderly and efficient conduct of the Company's business, including evaluation of the suitability of the criteria, adherence to Company's policies, the safeguarding of its assets, the prevention and detection of frauds and errors, the accuracy and completeness of the accounting books and records, the timely preparation of reliable financial information and compliance with applicable laws and regulations.

## Responsibilities of the Practitioner

Our responsibility is to express a reasonable conclusion on [Management's] statements as presented in the form, and their assessment that the Product included in the form complies with the Rules, based on the evidence obtained. However, this responsibility does not extend to performing work and providing assurance in relation to the Company's compliance with Article 13 (Direct shipment) of the Rules.

We have performed our engagement in accordance with the International Standard on Assurance Engagements 3000 (Assurance Engagements Other than Audits or Reviews of Historical Financial Information) issued by the International Auditing and Assurance Standards Board ("IAASB").

This standard requires that we plan and perform this engagement to obtain reasonable assurance



on whether the statements by Management that the form is prepared in accordance with the Rules and that in their assessment the Product included in this form complies with the Rules is fairly stated, in all material respects.

The procedures selected depend on our professional judgment, including assessing the risks of material misstatement of the Management's form, including their statements, whether due to fraud or error, and responding to the assessed risks as necessary in the circumstances.

Our engagement included evaluating the Management's assessment that the form and the Product are in compliance with the Rules.

The procedures we performed included inquiries, an inspection of documents, re-computation, and such other procedures as considered necessary under the circumstances. We believe that the evidence we have obtained is sufficient and appropriate to provide a basis for our conclusion.

### **Our independence and quality control**

In carrying out our work, we have complied with the independence and other ethical requirements of the International Code of Ethics for Professional Accountants (including International Independence Standards) issued by the International Ethics Standards Board for Accountants (IESBA), and the ethical requirements that are relevant to our reasonable assurance engagement in Country, which includes independence and other requirements founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior.

Our firm applies International Standard on Quality Control and accordingly maintains a comprehensive quality control system, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

### **Inherent limitations**

Non-financial performance information is subject to more inherent limitations than financial information and the methods used for determining such information.

Many of the procedures followed by entities are not always comparable and require the exercise of judgment.



They depend on the person applying the procedure, their interpretation of the objective of such procedure, their assessment of whether the compliance procedure was implemented effectively, and in certain cases, would not maintain an audit trail. It is also noticeable that compliance procedures would follow best practices that vary from one entity to another and from one country to another, which do not form a clear set of criteria to compare with.

Our procedures regarding systems and controls in so far as it relates to the preparation of the form in accordance with the Rules are subject to inherent limitations and, accordingly, errors or irregularities may occur and not be detected. Furthermore, such procedures may not be relied upon as evidence of the effectiveness of the systems and controls against fraudulent collusion, especially on the part of those holding positions of authority or trust.

We have relied on the information and data provided to us by the Company, including the form as at the date of this report and prior to the shipment of the products.

This conclusion relates only to the form, including the statements thereof, as at [date of the form] and should not be seen as assuring as to any future dates or periods, as changes to systems or controls or the Rules or activities post the shipment may alter the validity of our conclusion.

## Conclusion

Based on the results of our reasonable assurance procedures, in our opinion, [the management's] statements regarding both the preparation of the Product Information Form and the assessment that the product (XXX) included in this Product Information Form complies with the KSA National Rules of Origin as at <DD/MM/YYYY> are fairly stated, in all material respects.

## Restriction of Use

Our report is solely for the Company's use, and information in connection with the purpose specified in the [first paragraph] of this report and as set out in our agreement dated XXX. This report (in whole or part) should not be used or copied for any other purpose or be distributed to any other parties except for the Zakat, Tax and Customs Authority and as permitted under the terms of our agreement. This report relates only to the Form (XXX) attached to this report and does not extend to any company's financial statements, taken as a whole. To the extent legally permissible, we do not accept any liability or responsibility to any third party other than the addressees of our report.



Note: Compliance with the KSA National Rules of Origin requires compliance with Article 13 (Direct shipment) of the Rules, which will need to be verified at the point of entry in the KSA.

[Chartered Accountant]

[Date]

[Address]



Scan this code to view the last  
version and all published documents  
Or visit the website [zatca.gov.sa](https://zatca.gov.sa)