



Guideline Tax Ruling Requests



The Zakat, Tax and Customs Authority ("ZATCA") has issued this guideline for the purpose of clarifying certain tax treatments concerning the implementation of the statutory provisions in force as of the Guide's issue date. The content of this Guideline shall not be considered as an amendment to any of the provisions of the Laws and Regulations applicable in the Kingdom.

Furthermore, Authority would like to highlight that the clarifications and indicative tax treatments prescribed in this guide, where applicable, shall be implemented by Authority in light of the relevant statutory texts. Where any clarification, interpretation or content provided in this Guide is modified - in relation to unchanged statutory text - the updated indicative tax treatment shall then be applicable prospectively, in respect of transactions made after the publication date of the updated version of the guideline on Authority's website.



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1. Introduction

1.1. Zakat, Tax and Customs Authority

The Zakat, Tax and Customs Authority ("ZATCA") is the entity tasked with implementing, administering, and collecting zakat, tax, and customs in the Kingdom of Saudi Arabia ("KSA"). ZATCA aims to help taxable persons achieve the highest levels of tax and customs compliance.

The role of ZATCA includes raising awareness among taxpayers to help them understand the concept of taxes, and promote voluntary compliance to taxes. ZATCA - ZATCA deems the interpretive decisions as a tool to achieve its role towards taxpayers.

1.2. This Guideline

This Guideline is directed towards all persons, natural or legal whether or not they are registered with ZATCA - as well as the representatives and agents acting on their behalf who wish to submit a request for a Ruling clarifying how to apply the legal texts on a particular issue involving any tax law used in the Kingdom.



2. Definitions of Main Terms Used

A Tax Ruling:

A document issued by the Authority is clarifying the application of tax laws, regulations, and related instructions issued in this regard and their application in relation to a specific factual issue, or that the applicant intends to start with.

A Tax Ruling request:

Any official request made by the applicant to ZATCA to obtain a Tax Ruling on a specific issue, using the relevant form.

An applicant:

Any individual or entity, whether they are a natural person or a legal entity, resident or non-resident, registered with the Authority or not, may file a request for a Tax Ruling.

Additional information submission period:

Is a period of 5 days granted to the applicant to provide ZATCA with the additional information ZATCA has requested in connection with Tax Ruling request. The 5-day period starts from the date of ZATCA's request for additional information.

A mandatory rejection reason:

Any of the reasons stipulated for and set forth in this guideline that require the rejection of the Tax Ruling request



3. Tax Rulings

3.1 What is a Tax Ruling and when does ZATCA issue Tax Ruling?

The request for a Tax Ruling request is a mechanism used by the taxpayer or taxable person to request a reliable opinion by ZATCA on the interpretation of the provisions of the laws and implementing regulations applicable in the Kingdom regarding VAT or income tax (including the withholding tax), on issues related to its economic activity it is currently operating or planning to commence.

When the Authority receives a request for a Tax Ruling, it will initially review the request to assess whether or not it is appropriate to provide a Tax Ruling in this matter, taking into account the following factors:

- The degree of complexity of the matter and the information available to the applicant.
- The relative importance of the transactions or activity subject to Tax Ruling request.
- If the information provided in the application is adequate.
- The extent to which the Public Tax Ruling request would be beneficial, if applicable.
- Availability of the resources and information required by ZATCA to respond to the request.
- Whether or not the applicant provided ZATCA with incorrect information when applying for a Tax Ruling.

ZATCA may also decide to issue optional Tax Ruling at its discretion, not in the form of a response to a previous Tax Ruling request, but rather a general explanation on a matter that ZATCA believes will be beneficial to taxpayers if published.



3.2. Does ZATCA publish its Tax Ruling?

ZATCA may publish the Tax Rulings at its discretion, but it does not publish the taxpayer information in the Tax Ruling or any taxpayer information. Tax Rulings are published anonymously.

3.3. Cases for Tax Ruling request

An applicant can submit a request for a Tax Ruling in the event that he is not sure how to apply the tax laws, regulations, or regulatory tools that are relevant to his case. It could also be related to one of the transactions that he has undertaken or plans to commence, or a series of transactions, or the entire economic activity that he is carrying out or planning to carry out.

Generally, the person who is planning to engage in or has engaged in a specific case or transaction should submit the request for a Tax Ruling

In the event that the Tax Ruling concerns the application of VAT to a certain transaction, it is usually appropriate for the supplier of the goods or services to request a Tax Ruling.

In other cases, the recipient of the supplies can request a Tax Ruling (for example, when applying VAT under the reverse charge mechanism for a transaction with a non-resident supplier or when it is not possible for the supplier to submit the request).

In the event that the Tax Ruling relates to the application of the income tax law to a transaction, it is typically appropriate for the person subject to tax (the taxpayer), or who inquires whether or not he is or will be subject to the law to request a Tax Ruling.

In the event that the Tax Ruling relates to the application of the real estate transaction tax, it is typically appropriate for the person who transacts the real estate or who inquires about whether or not he is or will be considered a person who does a real estate transaction to submit a Tax Ruling request.

A request for a Tax Ruling regarding the application of the Excise Tax is typically appropriate from the registered person or a person who questions whether he will be deemed to be registered.



The Tax Ruling is not designed to be used in circumstance where the parties are in dispute on the application of a tax treatment on a specific transaction. Recipients of goods or services cannot request a Tax Ruling to coerce ZATCA into legally directing suppliers to apply the tax on their supplies. Suppliers may not request a Tax Ruling to force the customer to pay the tax, as this is considered a commercial dispute between the parties to the transaction, and ZATCA shall not consider the parties' requests.

Before submitting a Tax Ruling request, you must review the information and guidelines provided by ZATCA to see if the question or matter subject to the Tax Ruling is answered in the sources and information published by ZATCA.

3.4. Cases in which Tax Ruling request are prohibited

It is prohibited to submit a Tax Ruling request in the cases indicated below, as ZATCA will automatically reject the request:

- If the Tax Ruling request is related to a restricted issue, that ZATCA will not review or consider, including:
 1. Matters involving disputed tax amounts.
 2. Matters involving interpretations of a foreign law.
 3. Matters involving the interpretations of non-tax laws, regulations, regulatory tools, rules, controls, or policies.
- If the request for a Tax Ruling is not related to the applicant's activity or activities he intends to conduct.

This includes Tax Ruling request that are based on hypothetical transactions or activities.

- If the objective of the Tax Ruling request is different from the objective of explanatory opinion requested by the applicant.

For example, the tax advisor requesting ZATCA's opinion on a specific issue before presenting it to the taxpayers as a private tax advice.



- If the applicant is subject to inspection, or audit by ZATCA or has filed an objection or appeal that is currently being considered on matters related to the same type of tax that is the subject of the Tax Ruling request.
- If the matter is subject to a legal dispute between the applicant and another person or persons, or any matter that would lead ZATCA to take a decision against another person or persons.
- If ZATCA had responded to a Tax Ruling request on the same or similar issue submitted by the same applicant.

3.5. Persons eligible to submit Tax Ruling request

Any natural or legal person, whether or not they are registered with ZATCA, may request a Tax Ruling as long as they meet the criteria of requesting Tax Rulings outlined by the Authority.

3.5.1 Apply for a ruling request by non-registered

Non-registered may apply for a ruling request on the transactions they undertake or the transactions they plan to commence, as long as they comply with the criteria set by the Authority regarding the submission of ruling request.

The ruling request from non-registered persons must be submitted via email to policy-ruling@zatca.gov.sa and any application otherwise submitted will not be accepted.

3.5.2 Submitting Tax Ruling request through agents or representatives

Non- registered persons can submit a Tax Ruling request from ZATCA on transactions they are conducting or planning to conduct , as long as they meet the criteria of requesting Tax Rulings outlined by ZATCA.



4. Completing Form R1001 and Submitting Tax Ruling Request

The applicant must complete the Tax Ruling Request Form according to the following steps:

1. The applicant must review ZATCA's instructions for Tax Ruling request and acknowledge that he has read and agreed to them.
2. The applicant must fill in the information at the top of the Tax Ruling Request Form and type the name of the taxpayer/taxable person, his tax identification number, and the date of submission of the application, taking into account the following:
 - The name of the Applicant is the name of the person who benefits from the Tax Ruling, and he is the person the Tax Ruling is being issued for.
 - In the event that an agent submits the application, the name of the applicant shall be the name of the agent.
 - The date of the submission of the request is the date of sending the request to ZATCA.
 - The applicant doesn't have to add TIN number if they are not registered with ZATCA



3. Part A of the Form, titled Application Checklist must be completed, and it includes:

A. Application Checklist		Yes	No
1	Is the matter subject of the Tax Ruling is currently under review, objection, appeal or scrutiny and verification?		
2	Does the matter subject of the Tax Ruling involve the interpretation of a foreign law, or non-tax laws as per the applicant's knowledge?		
3	Does the matter subject of the Tax Ruling require analyzing facts or deciding on a dispute between the parties of a given transaction?		
4	Is the Tax Ruling based on a fictitious or hypothetical transaction?		
5	Is the applicant under any form of scrutiny, audit or investigation by ZATCA or has he submitted an objection or appeal that is currently being considered on issues relating to the same type of tax subject of the interpretation decision request?		
If the answer to one of the above questions is "yes", then this issue is considered ineligible for a Tax Ruling by ZATCA			



6	<p>Has the applicant personally or through an agent requested (for example, by e-mail, or in a previous Tax Ruling request) to obtain a written opinion from ZATCA on the present or a similar transaction? If yes, please attach a copy of written opinion received.</p>		
7	<p>Have the guidelines and publications issued by ZATCA been reviewed, but no answer was found regarding the subject of the Tax Ruling? (Tax Ruling request will not be accepted for subjects covered in the guidelines and other publications provided by ZATCA.)</p>		
8	<p>Has the applicant completed Interpretive Request Form (R-1001E) or (R-1001A) and attached all necessary information and documents with the application?</p>		
9	<p>Was the application submitted by a person other than the taxpayer, such as an agent or representative?</p>		



10	If the answer to Question 9 is "yes", was the Form (R2001-E) or (R2001-A) filled out and attached to the Tax Ruling request?		
11	According to the information available to the applicant, did one of the parties to the transaction subject of the Tax Ruling submit a Tax Ruling request regarding the same transaction? (If the answer is "yes", please provide ZATCA with the names of the other parties of the transaction.)		
12	Is the applicant subject to inspection, scrutiny or investigation by ZATCA, or has he submitted an objection or appeal that is currently being considered, or is the applicant a party of a legal dispute to which ZATCA is a party?		



4. The applicant must fill out the information required in Parts B and C in the form for the Tax Ruling request.
5. The tax law subject of the request must be stated. If the request covers more than one tax law, this fact must be mentioned.
6. Part D: Details on (Case / Transaction / Activity)

All details regarding the transaction or activity must be stated to help ZATCA understand the request. These required details will vary depending on the matter subject of the Tax Ruling, and may include:

- An accurate description of the goods and/or services supplied and the amount received and/or paid for them.
- The date of the transaction or the proposed date or period (fiscal period(s), or year(s)) of the transaction.
- Details of the manner in which the transaction will be or has been conducted.
- Details of all parties involved in the transaction.
- Any special reasons related to the manner in which the transaction will be conducted.
- Any correspondence with ZATCA regarding the matter.

7. Part E: Questions and clarifications required

The question or issue subject of the applicant's request must be stated.

In most cases, ZATCA will provide its opinion only on the matter requested, unless other issues related to the application arise. When requesting a Tax Ruling on a particular matter, the applicant must provide as much details and analyses as possible that explain the applicant's view of the tax transaction subject of the request. Such must include his interpretation of the relevant regulations and guidelines and the causes of ambiguity or uncertainty for the correct tax transaction or mechanism for applying the regulatory provisions to the transaction.

The applicant can submit his own opinion which may include legal causes, best practices and court Tax Ruling - if any - for a correct tax treatment and the application submitted, to be confirmed.



8. Part F: Supporting Documents

Details of the nature of the attached documents must be provided. All documents relating to the relevant transaction or activity must be attached to the request. Such documents may include third party agreements, invoices and other trade documents or instruments that ZATCA should acknowledge.

9. Acknowledgment

The applicant is obligated to complete this section and sign the form.

4.1. Submitting Tax Ruling request

The completed Tax Ruling request form, in addition to the relevant documents, must be submitted via the Zakat, Tax and Customs Authority e-portal, by logging into the taxpayer's profile and creating a new request by selecting (Tax Ruling request) from the list of request.

In the event that the person who wishes to submit the application is not registered at ZATCA, the necessary forms and all documents must be sent via e-mail to policy-RULING@zatca.gov.sa.

Note regarding attachments: In the case of multiple attachments, please compile all documents into one PDF file and attach the file after naming it clearly. Applications that contain a large number of attached files not compiled into a single file will be rejected.



5. Procedures carried out by ZATCA when receiving Tax Ruling request

Upon receiving the request to issue Tax Ruling, ZATCA evaluates if this issue demands for the issuance of a Tax Ruling, then ZATCA will the following:

- Accept the Request
- Ask for more Information for the Purposes of Responding
- Reject the Request
- Accept the Request, but Reject it later

5.1 Accept the Tax Ruling request

If ZATCA finds that this Tax Ruling request is appropriate, accurate, full and there is no reason to reject it, ZATCA will notify the applicant with the acceptance of the request. Section 6 of this guideline contains all the details related to the procedures for accepting and refusing Tax Ruling request.

5.2 Request for additional information

ZATCA shall have the right to ask for more information or documents any time upon receiving the Tax Ruling request or even after the acceptance of the request. In cases where the issue that needs to be explained is defined clearly in the Tax Ruling request but ZATCA wants to get more information and documents related to the transaction or the activity, ZATCA will ask for more information to be submitted electronically by the applicant.

ZATCA grants a period for 5 days to the applicant from the date of its request for these additional information to be submitted by the applicant. Upon submitting this information, ZATCA will continue its review and analysis of the Tax Ruling request for the purpose to prepare appropriate response or reject the issuance of the request. The period for submitting this additional information to ZATCA is not included in the period for preparing Tax Ruling request.

If the additional information submission period expired without providing the requested information, the ruling request will be cancelled automatically.



5.3 The rejection of Tax Ruling request- estimated reasons

ZATCA may reject any Tax Ruling request at its discretion and without giving any explanation. The following provides an explanation of some of the reasons for refusing Tax Ruling request.

5.4 Cases that ZATCA shall have the right to initially reject the Issuance of the Tax Ruling

- A. If ZATCA deems that the validity of the Tax Ruling may rely on assumptions, whether for future event or any other issue
- B. If the issue contained in the request is clear and there is no doubt about it. For example, if this issue was explained and clarified in the guidelines issued by ZATCA.
- C. If ZATCA deems at the time of submitting the request or any time prior to the issuance of the Tax Ruling that the applicant will not complete the transaction on which the applicant requested Tax Ruling about on.
- D. If the request lacks sufficient considerations, information and relevant documents
- E. If the Tax Ruling requires ZATCA to express its opinion generally about accepted accounting principles or commercial practices
- F. Any other reasons deems appropriate by ZATCA (for example: any legal issue is studied or analyzed by government entity or the lack of sufficient resources to prepare the response)



5.5 Cases in which ZATCA rejects to issue the Tax Ruling after accepting the request

- A. If the applicant was asked by ZATCA to submit additional information regarding the ruling request and this information was not submitted to ZATCA within the additional information submission period, since the ruling request will be cancelled automatically when the granted period expired without providing the requested information.
- B. In case of any event after accepting the Tax Ruling, ZATCA is justified to reject the issuance of Tax Ruling.
- C. If ZATCA finds that there is a reason for mandatory rejection such as the Tax Ruling request should have been rejected at the time of its submission.

5.6 The rejection of the Tax Ruling request- mandatory rejection

ZATCA rejects Tax Ruling request in the following cases:

1. If the formal of the request is not submitted correctly in accordance with this guideline.
2. If the issue that requires Tax Ruling:
 - 2.1. Include disputed tax amounts
 - 2.2. Require an explanation of a foreign laws
 - 2.3. Require an explanation of non-tax legislation
 - 2.4. Apply to default deliveries or activities that the applicant did not or intend to undertake
 - 2.5. If the request related to VAT and the issue is not related to the economic activity of the taxable person who requested the Tax Ruling or if the applicant is not a taxable person
3. If ZATCA has any concerns that the Tax Ruling may be used for purposes other than the intended explanation.
4. If the applicant is subject to inspection, auditing or investigation by ZATCA or if the applicant submit an objection or appeal that is currently being considered regarding issues related to the same type of tax subject of the Tax Ruling request.



5. If the taxpayer who requested the Tax Ruling is a party to a legal dispute related to the issue for which the taxpayer requested the Tax Ruling.
6. If the taxpayer asked ZATCA to express its opinion about issue, and ZATCA deems that the taxpayer will use this opinion to resolve a dispute among different parties (not include ZATCA).
7. If the Tax Ruling request failed to provide ZATCA with sufficient facts and information related to the issuance of Tax Ruling. It requires ZATCA to define the issue subject of the Tax Ruling request.
8. If the request is submitted by or behalf of taxpayer who provide misleading or incorrect information or statements on previous Tax Ruling request.
9. If a Tax Ruling has been issued regarding certain issue. But the person, who obtained the Tax Ruling, request an additional confirmation if the tax treatment stipulated in the Tax Ruling will be applied to the transaction after its restructured or amend agreements governed by.
10. If the request requires ZATCA to do the following
 - 10.1. Imposition or abolition of penalty
 - 10.2. Registration or deregistration of person
 - 10.3. Validate any tax return or any information provided by this person
 - 10.4. Bench trail of any person
 - 10.5. Claim an outstanding debt to any person
 - 10.6. Resolve or decide in a dispute
 - 10.7. Issue an opinion that can be used against ZATCA



Note:

If one of mandatory rejection reasons arises after submitting in progress Tax Ruling request, the applicant will be responsible for notifying ZATCA with the reason of mandatory rejection as soon as becoming aware of it. If the applicant did not notify ZATCA with the reason of mandatory rejection, the Tax Ruling issued by ZATCA will be cancelled.

5.7 The impact of the rejection of the Tax Ruling request

ZATCA will inform the applicant of refusing the ruling request or refusing the issuance of the ruling. If ZATCA rejected the Tax Ruling as a result of failure to provide ZATCA with required information during the period of submitting the information, the same ruling request cannot be submitted without providing the additional information.



6. Processing of Tax Ruling request

6.1 Assumptions

If ZATCA deems that the validity of Tax Ruling rely on assumptions related to future events or other issues, ZATCA will have the right to set assumptions that it deems appropriate and exclude the inappropriate ones. In such cases, ZATCA will stipulate these assumptions within the Tax Ruling and the content of the Tax Ruling will subject to them.

In addition, ZATCA may deem that it is inappropriate to set assumptions. In such case, ZATCA rejects the Tax Ruling request or ask for more information from the applicant to be reviewed and analyzed.

ZATCA prefers that the Tax Ruling request to be considered on basis of full facts and without assumptions, as ZATCA deems that it is in the interest of the applicant to submit full details for all relevant and important issues to ZATCA with aim to issue accurate and timely Tax Ruling.



7. Usage of Tax Ruling by ZATCA and taxpayers

7.1 Applicability of Tax Ruling

When ZATCA responds for general or Private Tax Ruling, the purpose is to inform the applicant of how to apply current and in force tax laws at that time and according to facts that ZATCA possess and received.

The content of a Tax Ruling may be affected by the following:

- Any changes to the applicant's status or related facts
- Changes to tax laws and its implementing regulations in KSA
- Changes related to the interpretations of tax laws in KSA

The applicant should not expect that the content of Tax Ruling or explanatory opinion will be valid in such cases or indefinitely. If the person is not sure that the interpretations included in the previous Tax Ruling still valid, he may choose to confirm this by requesting a new Tax Ruling.

ZATCA is obliged by the tax treatments in the Tax Ruling and considers maximum accuracy when issuing a Tax Ruling, but any part of the Tax Ruling cannot be considered as an amendment to tax laws and its implementing regulations in KSA or any international agreements to which the Kingdom is a party (such as the Unified Agreement for VAT of the Cooperation Council for the Arab States of the Gulf).

ZATCA provides the Tax Ruling according to facts that ZATCA possess and has submitted to by the applicant. If ZATCA finds that facts and information contained in the request do not reflect the truth or if there are essential facts or information related to the issue did not submit with the request to ZATCA and lead to change the tax treatment, in such case the Tax Ruling shall be null and unreliable. The Tax Ruling is special to the applicant and shall not share it with any other person. No other person shall not rely to this decision or apply it to his transactions.



7.2 Is the applicant can object to the Tax Ruling?

The Ruling is considered a reliable and binding opinion by ZATCA to interpret provisions of tax law or its regulation applied in KSA. In addition, the Tax Ruling interpret any issues related to the economic activity of the taxpayer that he now runs or planning to start it.

A person who has received a Tax Ruling from ZATCA is not obligated to apply the opinion contained in the Tax Ruling to his transactions or activities. For example, if the issuance of the Tax Ruling based on assumptions set by ZATCA but not applicable to this person, in such case that person shall apply the current tax laws in accordance with the actual circumstances.

The Tax Rulings are not subject to objection, since they are a reliable and binding opinion of ZATCA with the purpose to inform the taxpayer of how to apply applicable tax laws in KSA and according to facts that ZATCA possess through the interpretation of the text of tax law and its regulation. Even if these Tax Ruling have been issued under the powers granted to ZATCA, it does not lead to any legal effect in itself; Therefore, these decisions are not subject to objection. However, if the person that received the Tax Ruling deems that the opinion is based on misconception of facts or situation, that person can make a reconsideration request to the Tax Ruling with clarification to the information understood in a way that does not reflect the reality or substance of the transaction.



Tax Ruling Request

Form R1001-A	Tax Ruling Request	Applicant's Name: Applicant's TIN: Date of Submission
<p>Notice: Please review Tax Ruling guideline for instructions and conditions related to Tax Ruling prior submission of the request to ZATCA. Any request submitted in manner not consistent with the conditions and rules of Tax Ruling as stipulated in the guideline will be rejected.</p>		

A. Checklist for Submission		Yes	No
1	Is the issue related to the Tax Ruling request is sought under review or subject to an objection, appeal, audit, or investigation?		
2	Is the issue related to the Tax Ruling request involve the interpretation of foreign law or non-tax laws according to the information of the applicant		
3	Is the issue related to the Tax Ruling depend on analyzing of facts or adjudicate in disputes between parties in transaction?		
4	Is the Tax Ruling based on Fake or hypothetical transaction		
5	Is the applicant under any form of scrutiny, audit or investigation by ZATCA or has he submitted an objection or appeal that is currently being considered on issues relating to the same type of tax subject of the interpretation decision request?		



If the answer is "Yes" to any of the above questions, this issue is not appropriate for ZATCA to issue an Tax Ruling			
6	Has the Applicant or their representative with request (e.g. email or previous Tax Ruling) to obtain written opinion from ZATCA on the same or similar transaction? If so, please attach a copy of the written opinion.		
7	Has the Applicant reviewed all the guidelines and publications issued by ZATCA and was unable to find an answer on the issue that wishes to obtain an Tax Ruling? (If the subject of the Tax Ruling is sufficiently covered in any of the guidelines and publications, the request will be rejected)		
8	Has the Applicant fill out a form of Tax Ruling (R-1001E) or (R-1001A), and provided all necessary documents and information with the request?		
9	Is the request submitted by a person other than the taxpayer such as an agent or representative?		
10	If the answer to the previous question (9) is yes, is the form (R2001-E) or (R2001-A) has been filled out and attached with the Tax Ruling request?		
11	According to the information available to the applicant, did one of the parties to the transaction subject of the Tax Ruling request submit an Tax Ruling request regarding the same transaction? If the answer is yes, please provide ZATCA with the names of other parties to the transaction		
12	Is the Applicant under audit, investigation or inspection by ZATCA or submit an objection, appeal that currently being considered or is the applicant a party to a legal dispute to which the ZATCA is a party?		



B. Applicant's Information			
1. Applicant's Name			
2. Applicant's TIN Number			
3. Are the applicant a senior taxpayer?	<input type="checkbox"/> Yes	<input type="checkbox"/> No	
Details of contact person			
4. Surname			
5. First Name			
6. Job Title			
7. Contact Number			
8. E-mail			
C. Tax Ruling Information			
Tax Type	VAT <input type="checkbox"/>	Income Tax <input type="checkbox"/>	Excise Tax <input type="checkbox"/>
	Real Estate Transaction Tax (RETT) <input type="checkbox"/>	Convention of Double Tax Avoidance <input type="checkbox"/>	Other <input type="checkbox"/>
Date of Request			
D. Description of Case / Subject of the Tax Ruling			
E. Inquiries and Issues for which Clarification is Requested			



F. List of Supporting Documents

G. Additional Information-if any-

Certification

I certify that I have fully reviewed and understood terms and conditions related to the Tax Ruling request and this request does not prejudice any of them. I certify that all information provided is true and complete and that all necessary information and documents to obtain an opinion from ZATCA based on all facts and essential information.

Name	Signature	Job Title

Representative Authorization Form

Form R2001-A	Declaration of Authorized Representation	Received by: Job: Date:
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Instructions:

This form will not be honored for any purpose other than representation in relation to Tax Ruling request. This form must be completed and signed by the taxpayer himself. A separate form (R2001-A) should be completed for each separate Tax Ruling Request.

For more information on Tax Ruling request, please view the Tax Ruling Guideline available on ZATCA's website.



1. Taxpayer Information

Taxpayer name and address:	--
Taxpayer identification number or commercial registration number:	--
Taxpayer TIN:	--
E-mail:	--
Phone:	--
Under this form, the taxpayer acknowledge to appoint the following representative:	--

2. Representative Information

Representative Name and Address:	--
Commercial Registration Number (if any):	--
E-mail:	--
Phone:	--
Representative Professional License Number:	--



3. Scope of Authorization

(A) Acts authorized

Except for the acts provided in section 3(b), Taxpayer authorizes the representative to act for and on behalf of the taxpayer before the General Authority of Zakat and Tax in the submission of the attached the Tax Ruling request and to perform the following acts:

- Submit the Tax Ruling request.
- Receive request for information and other communications from ZATCA regarding the Tax Ruling request.
- Access the Taxpayer's records and information as they regarding the Tax Ruling request.
- Submit and receive documents in relation to the Tax Ruling request.
- Receive any communication from ZATCA with respect to the Tax Ruling request, including the request or any response to the Tax Ruling request.
- Appear in person with or without taxpayer to have discussion with ZATCA about the status or matter of the Tax Ruling request.
- Other authorized acts:

(B) Specific acts not authorized:

4. Termination of Authorization

This authorization shall terminate:



5. Signature of Taxpayer

Name	
Print Name of Taxpayer from line 1 (if other than individual)	
Title (if any)	
Signature	
Date	



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