

Taxpayer Services Catalogue

ZAKAT

January 2019



الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax



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REGISTRATION SERVICES



Registration for Zakat

What is this service for?

All profit-generating business activities are subject to Zakat. Also, corporate income tax applies to resident capital companies with respect to shares of non-Saudi partners. Once you register your company with Ministry of Commerce and Industry (MCI), we generate a tax identification number (TIN) for you. Once generated, you need to log into the GAZT portal in order to complete your initial GAZT registration. Upon completion of the steps, you will be registered for Zakat and/or CIT.

Zakat

Who can use the service?

All companies with industrial or commercial activity that have registered with MCI

Which channels can you use?

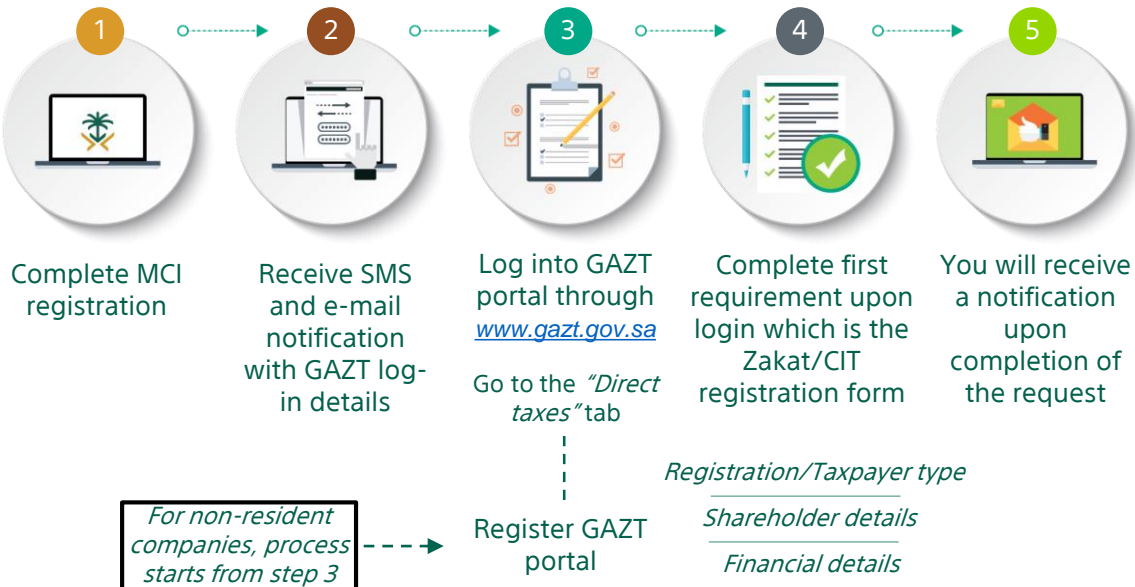


When to expect?

1 business day
after request submission



How can you get the service?



What are the restrictions?

Service cannot be initiated before MCI registration is completed and Commercial Register (CR) number has been received.
Non-resident companies need to register from GAZT website without MCI registration

What is required from you?

- Company MCI registration
- Article of association

Other Tools / Guidelines

You can see the instructions and guidelines through the following link:
<https://www.gazt.gov.sa/en/>

Request for Holding Company Linking

What is this service for?

Companies that are registered as a group can be treated as a single taxable entity. Through this service, you are allowed to link child companies to the holding company. By means of that, in all transactions related to Zakat, they will be treated as a single company under the holding.

 Zakat

Who can use the service?

Holding and group companies

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Up to 3 business days

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Requests" tab

Select "Holding Company linking" Fill in holding and child company details and submit

You will receive a notification upon completion of the request

TIN Number

Child Company Name

% Ownership

Go to the "Direct taxes" tab

What are the restrictions?

Only the holding (parent) company can make the linking request.

What is required from you?

- Establishment contract of the holding company and its child companies
- CR for the holding company and its child companies

Other Tools / Guidelines

You can see the FAQ for holding company linking through the following link:

<https://www.gazt.gov.sa/en/about-gazt/faqs>

You can also use the service through electronic services at the following link:

<https://www.gazt.gov.sa/en/>

Request for Holding Company Delinking

What is this service for?

Through this service, you are allowed to delink child companies from the holding company. By means of that, in all transactions related to Zakat, each company will be treated as a separate company

 Zakat

Who can use the service?

Holding and group companies

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Up to 3 business days

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Requests" tab

Select "Holding Company delinking"

Fill in holding and child company details and submit

You will receive a notification upon completion of the request

Go to the "Direct taxes" tab

TIN Number

Child Company Name

% Ownership

What are the restrictions?

Only the holding (parent) company can make the delinking request

What is required from you?

- Establishment contract of holding company and its child companies
- CR for holding company and its child companies

Other Tools / Guidelines

You can execute a request to unlink the holding company through electronic services at the following link:

<https://www.gazt.gov.sa/en/>

Amend Registration Details

What is this service for?

Through this service, you can make amendments to registration details in the portal including shareholder and financials details

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

1 business day

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Registration Details" tab

Select "Amend Details"

Choose which details you wish to amend and attach relevant documents
Shareholder details
Financial details
Add / Update outlet or permits

Save changes

What are the restrictions?

None

What is required from you?

- Edit the name – Copy of Commercial Registration
- Modify shareholders – Copy of Article of Association
- Edit financial details – Copy of Article of Association
- Add branches – Copy of Commercial Registration

Other Tools / Guidelines

You can see frequently asked questions about changing your registration data through the following link:

<https://www.gazt.gov.sa/en/about-gazt/faqs>

Amend contact details

What is this service for?

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

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Immediate



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Registration Details" tab

Select "Taxpayer Profile"

Edit e-mail address or mobile number

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

What are the restrictions?

None

What is required from you?

- Change of account password for email change
- Active KSA mobile number

Other Tools / Guidelines

You can see frequently asked questions about changing your contact details through the following link: <https://www.gazt.gov.sa/en/about-gazt/faqs>

Change Password

What is this service for?

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

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

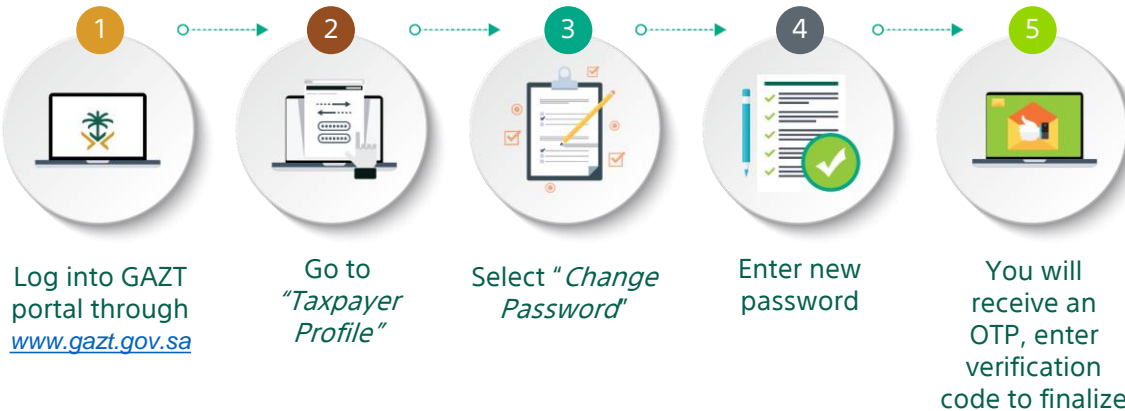
When to expect?

Immediate

after request submission



How can you get the service?



What are the restrictions?

None

What is required from you?

- OTP verification

Other Tools / Guidelines

You can see the FAQ for changing your password through the following link:

<https://www.gazt.gov.sa/en/about-gazt/faqs>

Request for Branch Transfer

What is this service for?

Through this service, you can request to change your registered branch if you have relocated your headquarters or main branch.

 Zakat

Who can use the service?

Taxpayers who have relocated their head quarters or main branch to another city

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

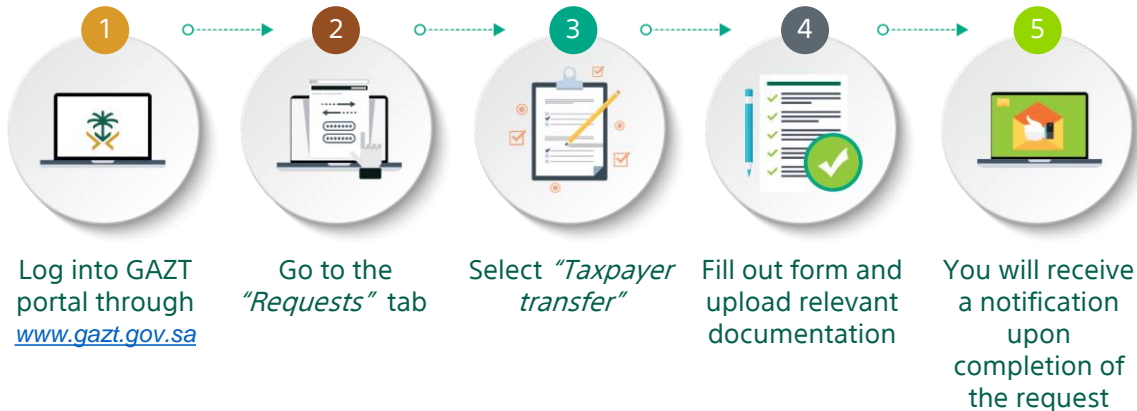
When to expect?

Up to 5 business days

if no liabilities exist



How can you get the service?



What are the restrictions?

You cannot request transfer in case you have:

- Outstanding payment
- Open objection / appeal case
- Outstanding penalty
- Instalment plan
- Open audit case

What is required from you?

- Request reason
- Commercial Registration
- Other documents might be requested depending on the case

Other Tools / Guidelines

You can perform a branch transfer request through e-services at the following link:

<https://www.gazt.gov.sa/en/>

Service Authorization

What is this service for?

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

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Immediately

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Select "Service Authorization"

Select "Accounting Office or Service Provider" and then select the services to which you wish to delegate to them

Verification number for the accounting office

Specify authorization period

To complete the authorization process the entity you wish to authorize needs to log on to their account and consent to the authorization request

Request Status "Pending"

You will receive a notification of acceptance or rejection for the entity you requested to authorize

What are the restrictions?

You can delegate all available services except for updating your registration information for Zakat or CIT (corporate income tax)

What is required from you?

- There are no specific requirements

Other Tools / Guidelines

For more information you can view the online services of service authorization through the following link:

<https://www.gazt.gov.sa/en/>

DECLARATION SERVICES



Zakat Declaration

What is this service for?

This service allows you to file declarations related to Zakat/CIT. Your declaration to be filed will be made available with due date in the GAZT portal.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Immediate

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "direct taxes" tab

Go to the "Filing returns" tab

Select return to be filed

Submit Zakat / CIT return form

Income statement

Costs & Expenses

Net profit/loss book

Admin, selling & marketing expenses

You will receive a submission acknowledgement, declaration copy and bill

What are the restrictions?

- Declaration for current period will be available at the end of your taxation period
- You need to submit your return and complete your payment within 120 days after the end of your taxation period

What is required* from you?

- Income statement
- Costs & Expenses
- Net profit/loss book
- Admin, selling & marketing expenses

**Requirements might differ based on the declaration type*

Other Tools / Guidelines

For more information, you can view the FAQ regarding the introduction of zakat and income tax through the following link:

<https://www.gazt.gov.sa/en/about-gazt/faqs>

Request for Zakat Return Amendment

What is this service for?

If there is a need to amend your tax / Zakat return, you can utilize this service to make a request for amendment. You will receive an approval from GAZT following your submission, then you will be able to edit your return.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

1 business day

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Requests" tab

Select "Request for tax return amendment"

Fill out form and upload request letter with reason

Return reference

Tax period

Tax return type

You will receive an approval from GAZT following your submission

What are the restrictions?

For Zakat only - If a return is amended after 120 days following the taxpayer's financial year end, GAZT will consider that the taxpayer did not file the return within the statutory time limit. Consequently, a penalty for late filing of a return will be applicable.

For Zakat and all taxes - Return should not be under audit, contain pending

What is required from you?

- Request letter including the reason

Other Tools / Guidelines

You can execute the request to modify the tax and zakat declaration through the electronic services on the following link:

<https://www.gazt.gov.sa/en/>

Request to Change Financial Year

What is this service for?

This service allows you to request a change in the financial year start/end of your Zakat and CIT registration.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

1 business day
after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Requests" tab

Select "Change Financial Year"

Fill out form and upload request letter with reason for request

You will receive email notification upon confirmation

Current financial year

New financial year

What are the restrictions?

None

What is required from you?

- Documents that are showing the change in the financial year

Other Tools / Guidelines

You can change the financial year through e-services at the following link:

<https://www.gazt.gov.sa/en/>

PAYMENT AND REFUND SERVICES



Zakat Payment

What is this service for?

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

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



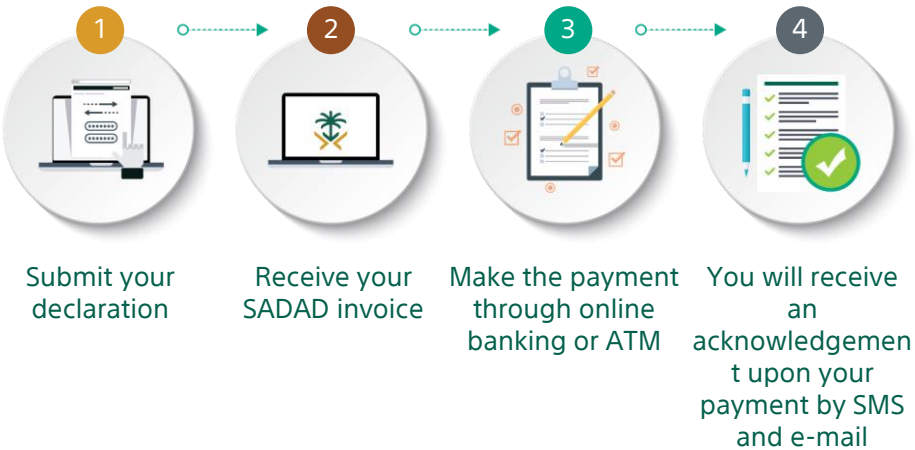
Live Chat

When to expect?

Acknowledgement will be received **immediately** after payment



How can you get the service?



What are the restrictions?

- You are obliged to complete your payment until the due date specified in the SADAD invoice
- Late payment will incur penalties (except for Zakat)

What is required from you?

- Submitted declaration of Zakat and / or taxes

Other Tools / Guidelines

For more information, please see the following link:

<https://www.vat.gov.sa/en/payment-and-collections>

In addition to the you can get more information through the following link:

<https://www.vat.gov.sa/en>

Request for Installment Plan

What is this service for?

In cases where you have difficulties in paying your Zakat, income tax amount and / or penalties fully, this service allows you to request for an installment plan. For each annual payment you can request an additional year to make full payment.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Between 2 to 3 weeks

after down payment, subject to complete documentation



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa/

Go to the "Requests" tab

Select "Request for installment plan"

Fill out form and submit request

You will receive a notification including instalment schedule

Total due amount

Down payment amount

Payment frequency

Bank statement

What are the restrictions?

- If you have an open collection case, a down payment will be required. If the down payment is not received within 7 days of request, the installment plan request will be cancelled
- No open or late declarations
- Installment period should not exceed the liability period
- If you do not respond to document requests within 20 business days, your installment plan gets cancelled
- If you miss 2 installments in a row, your installment plan gets cancelled

What is required from you?

- Invoice number(s) for which you would like to request an installment plan
- Number of installment payment periods
- Minimum 20% down payment of past total liabilities if you have an open collection case
- Sufficient financial liquidity demonstrated by bank statement of the last 3 months
- Evidence showing that you are unable to pay the tax when due

Other Tools / Guidelines

For more information, please see the following link:

<https://www.gazt.gov.sa/en/laws-regulations/zakat-collection>

In addition to the you can get more information through the following link:

<https://www.vat.gov.sa/en>

Offset Payment between Taxpayers

What is this service for?

This service allows you to offset payment between taxpayers if you have paid your taxes to a wrong account. Before submitting your request, you should have a written consent from the other taxpayer indicating the wrong transaction.

 Zakat

Who can use the service?

All registered taxpayers in case of tax payment to a wrong account

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

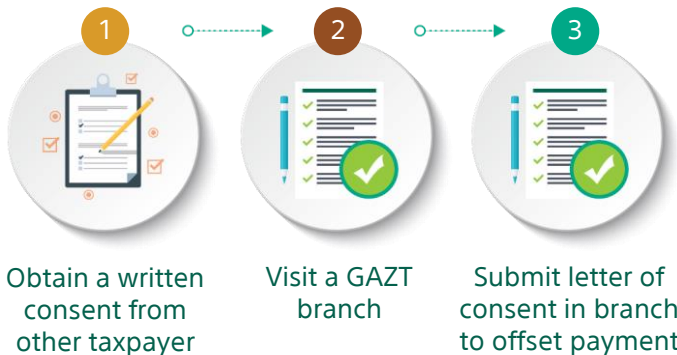
When to expect?

Up to 2 business days

Subject to approval of other TP



How can you get the service?



What are the restrictions?

Consent of the other taxpayer whose tax is paid by mistake

What is required from you?

- Offset payment form to be filled in at branch
- Tax bill number

Other Tools / Guidelines

You can find our nearest branch through the following link:

<https://www.gazt.gov.sa/en/about-gazt/branches>

Request to Reduce Second and Third Advance Payments

What is this service for?

If your current advance payment schedule cannot be fulfilled, this service allows you to request a reduction in second and third advance payments after full payment of your first advance payment.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



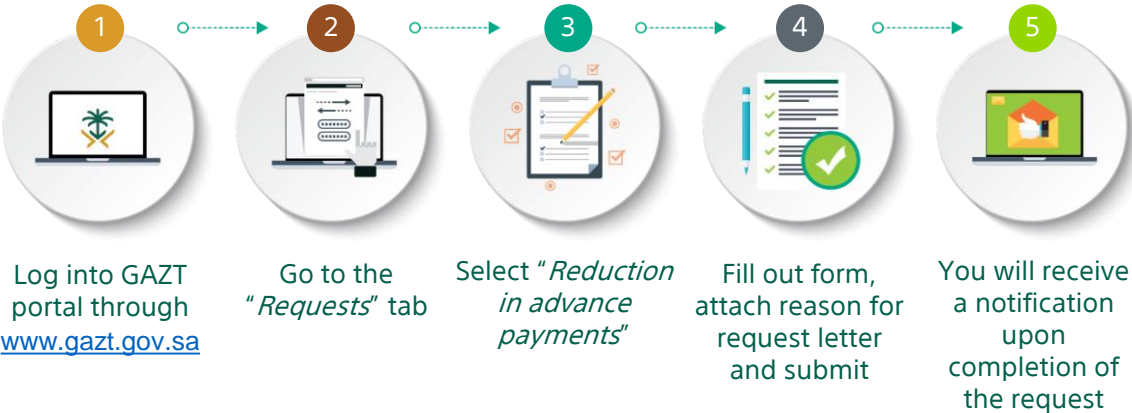
Live Chat

When to expect?

5 business days
after request submission



How can you get the service?



What are the restrictions?

- First advance payment should be paid on time
- Request is only applicable for second and third advance payments

What is required from you?

- Reason for request letter
- Payment of the first advance payment

Additional requests may be done after initial review by our officers

Other Tools / Guidelines

You can request to reduce advance payments through e-services at the following link:

<https://www.gazt.gov.sa/en>

CERTIFICATION SERVICES



Request for Certificate

What is this service for?

This service allows you to request a Zakat certificate. Depending on current obligations, you will be issued either a final, restricted or facility certificate. Additionally you can request an attested copy, replacement for a damaged certificate or statement of account.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

2 business days
after request



How can you get the service?



1 Log into GAZT portal through www.gazt.gov.sa/

Go to the "Direct taxes" tab

2 Go to the "Requests" tab

3 Select "Request for certificate"

4 Fill in the requested information:

Confirm taxpayer details

Tax year

5 You will receive your certificate in digital format in the online portal

What are the restrictions?

If you have no outstanding liabilities or filing obligations you will receive a final certificate

Restricted certificate will be issued if there are any ongoing objections or active installment plan

Facility certificate will be issued if you have ongoing payment obligations

What is required from you?

- No filing or payments are over due
- No liabilities present

Other Tools / Guidelines

You can apply for a certificate through e-Services at the following link:

<https://www.gazt.gov.sa/en>

Zakat Certification Lookup

What is this service for?

Through this service, you can check if a business is certified for Zakat for the current year.

 Zakat

Who can use the service?

Publicly available

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

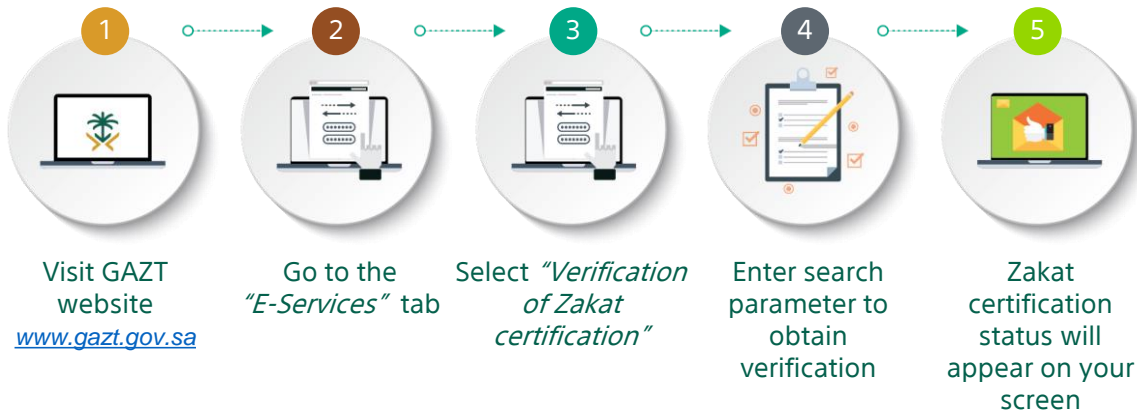
When to expect?

Immediate

after request submission



How can you get the service?



What are the restrictions?

None

What is required from you?

- Commercial registration number or,
- *National ID* or,
- *License number* or,
- *TIN* or,
- *Certificate number* or,
- *Company ID*

Other Tools / Guidelines

For more information, check the certificate type through the "check" service through the following link:

<https://www.gazt.gov.sa/en/services/general>

Contract Release Application

What is this service for?

If you cannot get your Zakat certification due to ongoing appeal process or another reason, this service allows you achieve certification to be used for specific contracts.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

3 business days
after request



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa/

Go to the "Direct taxes" tab

Go to the "Requests" tab

Select "Contract release application form"

Fill in the requested information:

Contract amount
Contract start/end dates
Profit estimate

You will receive a notification upon completion of the request

What are the restrictions?

Contract or purchase order must be in Arabic, if the original is in English it must be translated by a certified translation office

What is required from you?

- Copy of contract or purchase order

Other Tools / Guidelines

You can request a contract release through e-services at the following link:

<https://www.gazt.gov.sa/en>

OBJECTION SERVICES



Request Objection on Re-assessment

What is this service for?

If you disagree with the reassessed tax return, this service allows you request an objection. You can illustrate what the assessment should be and provide reasoning for it.

 Zakat

Who can use the service?

All VAT registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

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



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa/

Go to either the "direct taxes" or "indirect taxes" tab

Go to the "Objections" tab

Select "Request objection on reassessment"

Fill in the requested information:

Taxpayer details

Objection note

Revised amount

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

What are the restrictions?

You can object within 60 days from the notice of assessment or reassessment.

You must submit a bank guarantee within 20 days of your request or the objection will be cancelled (only for VAT)

You must pay the original amount and non-disputed amount for Zakat / CIT. For VAT, you must pay the original amount and full reassessment amount.

What is required from you?

- Full payment of undisputed amount before objecting
- Objection note explaining reasons for objection
- Bank guarantee for new total VAT amount, including non-fixed penalties and additional unpaid amounts

Other Tools / Guidelines

You may request an objection to re-assessment through e-services at the following link:

<https://www.gazt.gov.sa/en>

Request Objection Escalation for Preliminary Committee

What is this service for?

In case of rejection of your objection, this service allows you to escalate your objection to the preliminary committee for reconsideration.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

N/A



How can you get the service?



Send objection email to

gstc@gstc.gov.sa

Submit the required information:

Objection number

Return number

Escalation level

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

What are the restrictions?

This objection must be submitted within 30 days of GAZT's rejection decision

What is required from you?

- Reason for disagreement

Other Tools / Guidelines

You have the option to take the settlement process before a decision is issued by the First Instance Committee in order to settle the disputed amounts. Hence, you can submit a request of settlement through the email settlement@gazt.gov.sa and the mediation committee will look into the request and submit its decision within a period of 60 days with the option to extend the period to another 60 days if you require.

INQUIRY SERVICES



General Inquiries

What is this service for?

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

 Zakat

Who can use the service?

Publicly available

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



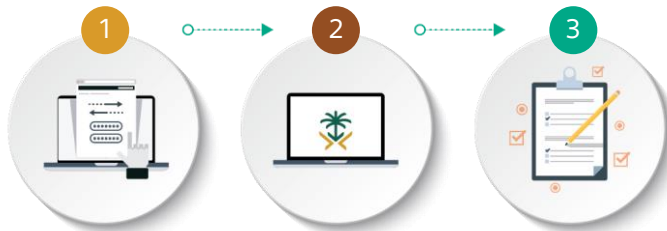
Social Media

When to expect?

3-5 business days
after receipt of request



How can you get the service?



1
Visit GAZT website
www.gazt.gov.sa
to seek clarifications and contact channels

2
Dial 19993 to reach GAZT contact center
E-mail inquiry to info@gazt.gov.sa

3
Receive immediate support from contact agent
Receive e-mail response with inquiry help

What are the restrictions?

None

What is required from you?

Provide supporting documents (If any)

Other Tools / Guidelines

You can submit your inquiry through the available channels and for more information you can visit the following link:

<https://www.gazt.gov.sa/en/contact-us>

Request for Ruling

What is this service for?

Registered taxpayers can use this service to submit ruling requests, which can be used to seek clarification about how to interpret the tax laws & regulations and how these apply to specific transactions.

 Zakat

Who can use the service?

All registered taxpayers

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

8 weeks from the date of GAZT's receipt of all requested documents and supporting material.



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to "Indirect taxes" tab

Go to the "Requests" tab

Select "Request for Ruling"

Submit e-mail to contact e-mail address shown on portal.

You will receive a response to the Ruling Request via email.

Request type
Procedure type
Specific description

What are the restrictions?

Please see the terms, conditions and instructions on the Ruling Request form

What is required from you?

- Description of issue for which ruling is sought
- Supporting documents if applicable

Other Tools / Guidelines

For more information, please refer to "Examination, Assessment, and Correction guide" through the following link:

http://www.vat.gov.sa/sites/default/files/2018-11/Examination_Assessment_Correction_AR.pdf

COMPLAINTS SERVICES



Raising Complaints

What is this service for?

If you are dissatisfied with any interaction or service from GAZT, this service allows you to raise complaints. GAZT will incorporate your feedback and utilize it to enhance future experiences.

 Zakat

Who can use the service?

Publicly available

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

Within 5 business days

First response will be received



How can you get the service?



Visit GAZT website
www.gazt.gov.sa

Go to the
"Suggestions and
Complaints" tab

Fill in the
requested
information and
submit form:

TIN / CR

Contact details

Subject

Description

You will receive
SMS
confirmation
with ticket
number

You will receive
a telephone
phone call
response

What are the restrictions?

None

What is required from you?

- Personal contact details
- Description of issue

Other Tools / Guidelines

You can inform us on your complaint through our available channels

<https://www.gazt.gov.sa/en/contact-us>

Report Tax Evasion

What is this service for?

If you suspect a business that is not complying with KSA tax laws, this service allows you to report such activity to GAZT. This could concern various fraudulent activities such as false deduction, unreported income and organized crime.

 Zakat

Who can use the service?

Publicly available

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

N/A



How can you get the service?



1 Visit GAZT website
www.gazt.gov.sa

2 Go to the
"Reports" tab

3 Fill in the
requested
information:

Tax type

Facility address

Facility business type

Nature & description of the violation

Personal contact details

4 Review the
information
and submit
the form

What are the restrictions?

None

What is required from you?

- Description of the violation
- Personal contact details

Other Tools / Guidelines

To report tax evasion through the our web site:

<https://www.gazt.gov.sa/en/contact-us/report-fraud-case>

DEREGISTRATION SERVICES



Deregister TIN

What is this service for?

In the case that your company is not an eligible taxpayer anymore in KSA, this service allows you to apply for de-registration of your TIN. This concerns deregistration of Zakat and all other tax types. This implies if you have ceased to carry on an economic activity, and/or cease to exist as a legal entity.

 Zakat

Who can use the service?

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

Which channels can you use?



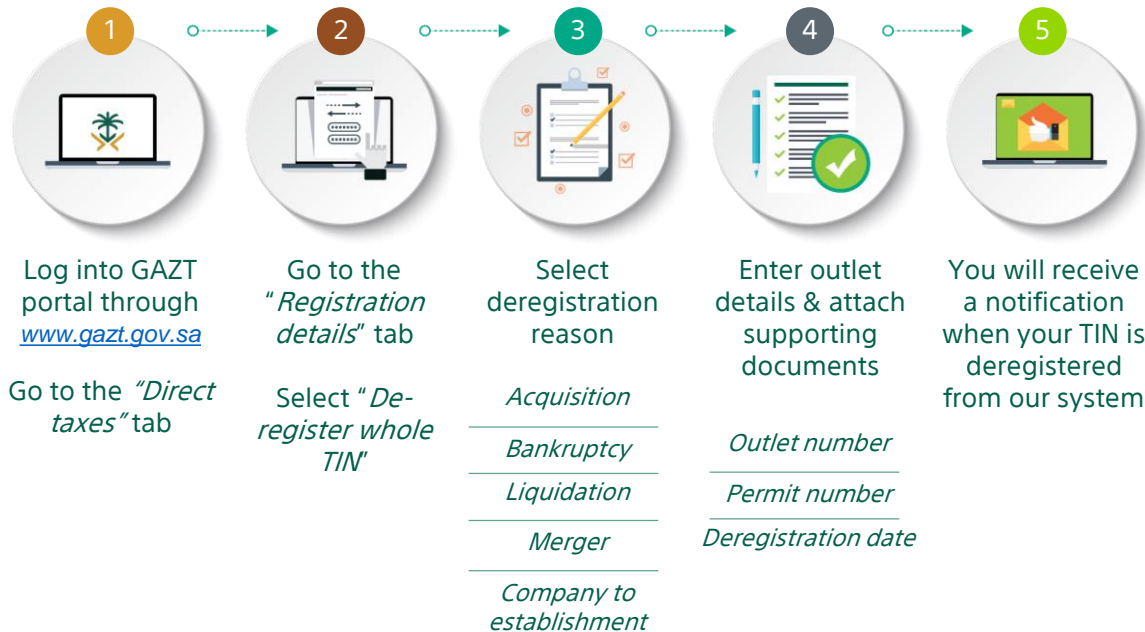
When to expect?

3 business days

If no liabilities exist



How can you get the service?



What are the restrictions?

- All outstanding liabilities should be paid
- You should deregister indirect taxes (VAT, Excise) before applying for this service (if applicable)
- No open filing obligations

What is required from you?

- Bankruptcy declaration
- Selling / transfer agreement
- License after closing / update
- Contract after closing / update

Additional document might be requested based on the deregistration reasons

Other Tools / Guidelines

You can request for TIN deregistration through the electronic services at the following link:

<https://www.gazt.gov.sa/en>

Deregister Outlet

What is this service for?

If your company has multiple outlets registered under one TIN, the closing of any outlet will need to be recorded in GAZT's online portal. You can only remove additional outlets, the main outlet will stay as long as your TIN is active. Additionally, if the commercial registration of your business was created on grounds of a permit that has become inactive, this service allows you to remove the linkage to your TIN number in GAZT's system.

 Zakat

Who can use the service?

All registered taxpayers that have registered additional outlets

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

When to expect?

3 business days

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Registration details" tab

Select "De-register outlet" if applicable

Fill out form and submit request

You will receive a notification by SMS and e-mail when the outlet is deregistered from our system

Go to the "Direct taxes" tab

What are the restrictions?

None

What is required from you?

- Documents supporting the closing of an outlet

Additional document might be requested based on the deregistration reasons

Other Tools / Guidelines

You can submit a request to cancel an outlet registration through e-services at the following link:

<https://www.gazt.gov.sa/en>

Deregister Permit

What is this service for?

If your company has multiple permits registered under one TIN, the termination of any permit will need to be recorded in GAZT's online portal. If the commercial registration of your business was created on grounds of a permit that has become inactive, this service allows you to remove the linkage to your TIN number in GAZT's system.

 Zakat

Who can use the service?

All registered taxpayers with commercial registrations / TIN linked to a permit

Which channels can you use?



When to expect?

3 business days

after request submission



How can you get the service?



Log into GAZT portal through www.gazt.gov.sa

Go to the "Registration details" tab

Select "De-register permit" if applicable

Fill out form and submit request

You will receive a notification by SMS and e-mail when the permit is deregistered from our system

Go to the "Direct taxes" tab

What are the restrictions?

None

What is required from you?

- Documents supporting the termination of permit
- Permit documents (if applicable)

Additional document might be requested based on the deregistration reasons

Other Tools / Guidelines

You can submit a request to deregister permit through the electronic services at the following link:

<https://www.gazt.gov.sa/en>



الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax

Thank You