

# Taxpayer Services Catalogue

## VALUE ADDED TAX

May - 2019



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax



## Table of Content

REGISTRATION SERVICES	03
DECLARATION SERVICES	12
PAYMENT AND REFUND SERVICES	17
CERTIFICATION SERVICES	24
OBJECTION SERVICES	26
INQUIRY SERVICES	29
COMPLAINTS SERVICES	32
DEREGISTRATION SERVICES	36
ESCALATION OBJECTIONS TO THE GENERAL SECRETARIAT OF TAX COMMITTEES	38

# REGISTRATION SERVICES



# Registration for VAT (Companies/ Establishments)

## What is this service for?

This service allows you to register as a legal entity (companies/establishments) person subject to VAT. Upon registration you will be assigned a dedicated VAT account number.

✔ VAT

## Who can use the service?

Taxable persons generating revenue exceeding 375,000 SAR annually. For those generating annual revenue more than 187,500 SAR but less than 375,000 are eligible for voluntary Registration

## Which channels can you use?



## When to expect?

**1 business day**

*after request submission*



## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

Go to the "Indirect taxes" tab

2 Go to the "Registration Details" Tab

3 Select "VAT Registration"

4 Fill out form and upload documents

*VAT eligibility commencement date*

*VAT taxable sales & expenses*

*Financial representative for Non-Resident companies (mandatory)*

5 You will receive a notification and VAT certificate upon completion of the request

## What are the restrictions?

Non-Resident persons subject to VAT must have a tax representative established in Saudi Arabia and who is approved by GAZT.

## What is required from you?

- MoCI registration
- Zakat and / or Corporate Income Tax registration

## Other Tools / Guidelines

VAT registration demo

<https://www.youtube.com/watch?v=hja6vfxh9E>

VAT registration guideline

<https://www.vat.gov.sa/en/vat-e-services/vat-registration>

# Registration as Natural Person for VAT

## What is this service for?

Natural persons conducting economic activities and do not have a CR who are eligible to register for VAT. Through this service, upon registration you will be assigned a dedicated VAT account number.

 VAT

## Who can use the service?

Taxable persons generating revenue exceeding 375,000 SAR annually. For those generating annual revenue more than 187,500 SAR but less than 375,000 are eligible for voluntary Registration

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

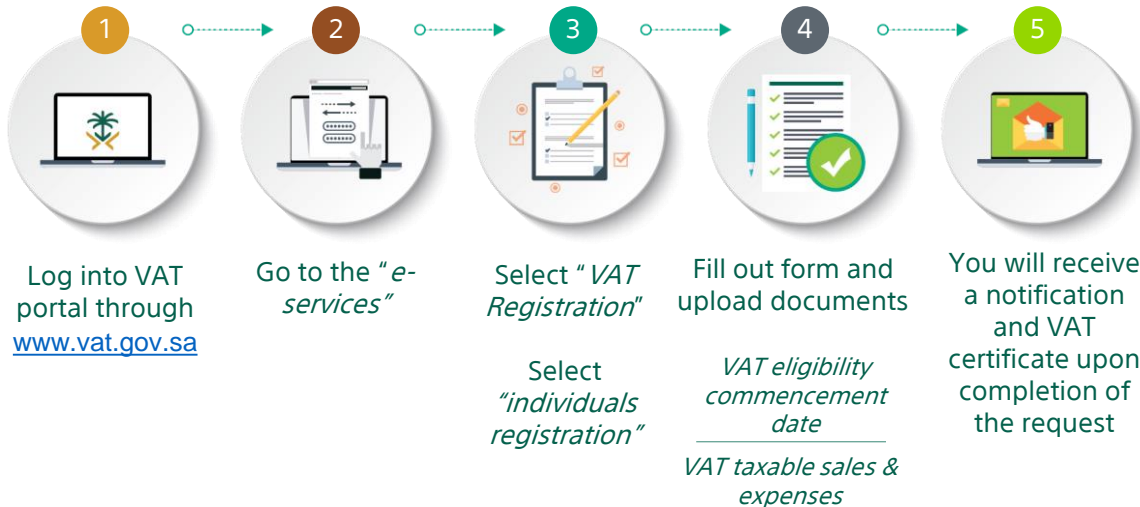
## When to expect?

**1 business day**

*after request submission*



## How can you get the service?



## What are the restrictions?

Must have a Saudi National ID. This service is not available for non-citizen yet.

## What is required from you?

None

## Other Tools / Guidelines

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

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

# VAT Group Registration

## What is this service for?

VAT group registration is the process by which two or more legal persons residing in KSA register as a group for VAT purposes.\* once approved for registration as a group, the group is able to submit a consolidated group VAT return and is treated as a single VAT entity without prejudice to the joint liability of each member. This service allows companies to be registered as a group through GAZT portal.

✓ VAT

## Who can use the service?

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

## Which channels can you use?



## When to expect?

Up to 3 business days

after request submission



## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

Go to the "Indirect taxes" tab

2 Go to the "Requests" tab

3 Select "VAT Group Registration Application"

4 Fill out form and upload documents

5 You will receive a notification upon completion of the request

## What are the restrictions?

Persons applying for this service must satisfy the following:

- Each proposed member of the group is a resident in the Kingdom and carries out an economic activity
- At least one of the proposed members is a person subject to tax eligible to be registered for VAT in its own right.
- All proposed members are under common ownership or control by 50% or more by the same person or persons.
- Persons wishing to register as a group must ensure they meet the legal criteria under the VAT law and Articles 10 et seq. of the VAT Implementing Regulations.

## What is required from you?

In addition to all other required registration information the following is requested:

From Group Representative:

- information about sales/purchases subject to VAT at the group level
- Effective date requested for group registration will be from the first day of the month after the approval or any date specified by GAZT.

From Other Group Members:

- TIN (if any).
- Information about sales / purchases subject to VAT for each member.
- Proof of satisfaction of legal criteria of the group members.

## Other Tools / Guidelines

You can see the online service instructions for registering VAT group through the following link:

<https://www.vat.gov.sa/en/e-services/vat-group-registration>

# 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

✓ VAT

## How can you get the service?



1  
Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

2  
Go to the "Registration Details" tab

3  
Select "Amend Details"

4  
Choose which details you wish to amend and attach relevant documents  
Shareholder details  
Financial details

5  
Save changes

*Add / Update outlet or permits*

## 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*



## 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>

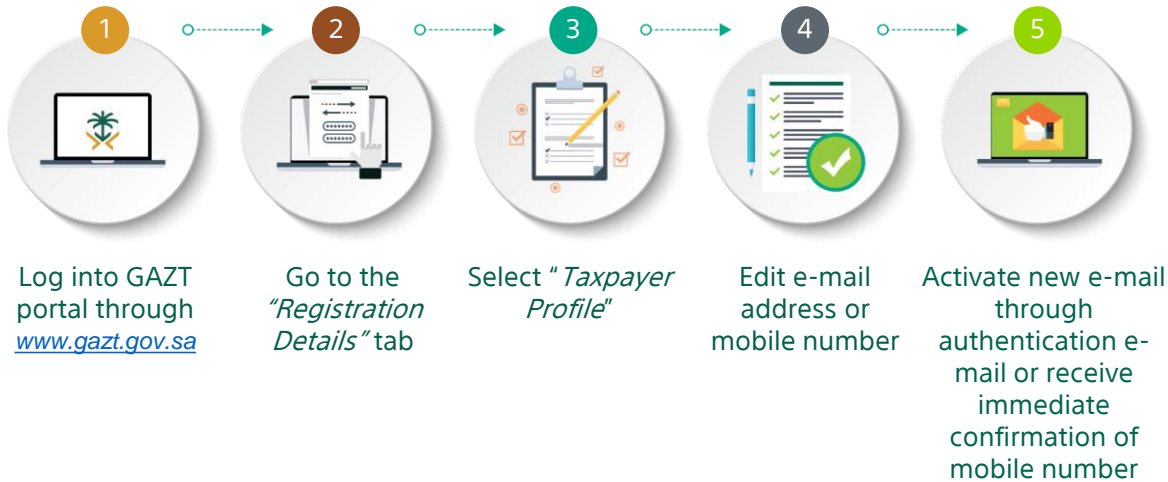
# Amend contact details

## 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.

✓ VAT

## How can you get the service?



## 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



## 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>



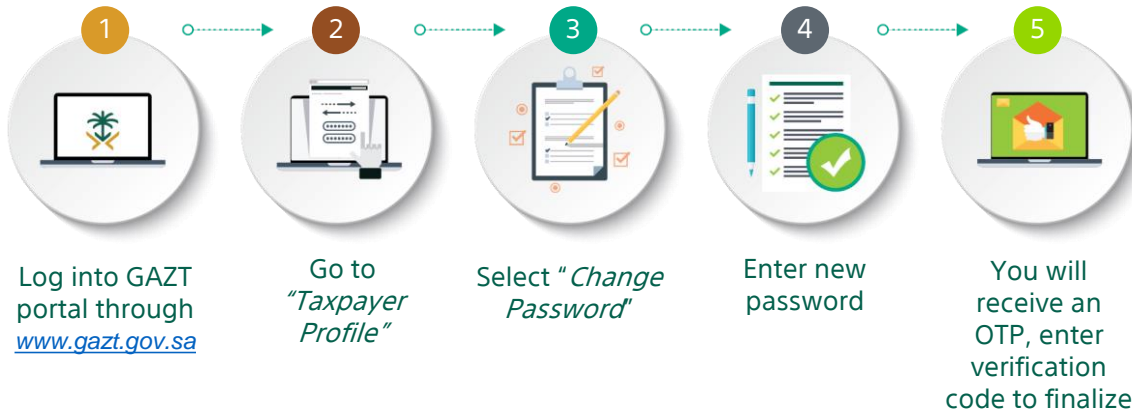
# Change Password

## 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.

✓ VAT

## How can you get the service?



## 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



## 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>

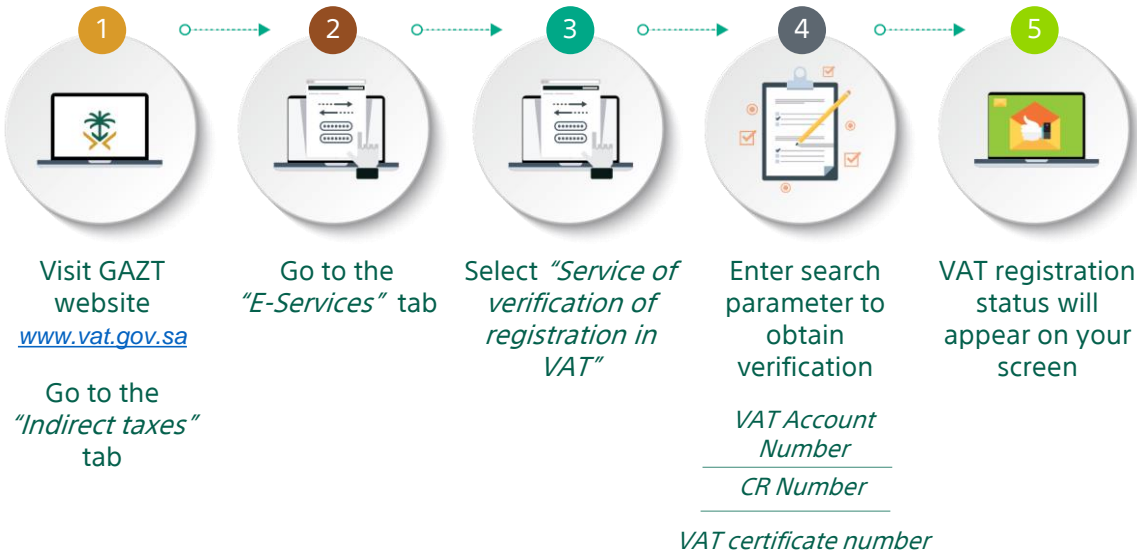
# VAT Taxable Person Lookup

## What is this service for?

Through this service, you can check if a business is registered for VAT. You can search through the business's VAT account number, Commercial Registration (CR) number or VAT certificate number.

 VAT

## How can you get the service?



## 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



## What are the restrictions?

None

## What is required from you?

One of the following numbers:

- VAT Account Number
- CR Number
- VAT Certificate Number

## Other Tools / Guidelines

Examples of where to locate VAT account numbers

<https://www.vat.gov.sa/en/vat-taxpayer-lookup>

You can also download the application:



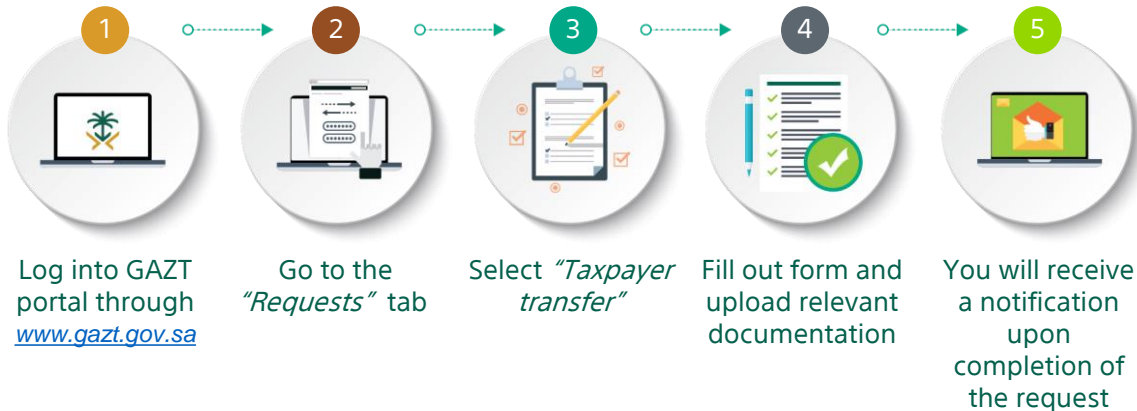
# Request for Branch Transfer

## 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.

✓ VAT

## How can you get the service?



## Who can use the service?

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

## Which channels can you use?



## When to expect?

Up to 5 business days

if no liabilities exist



## 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/>

# DECLARATION SERVICES



# VAT Return

## What is this service for?

VAT eligible companies are required to file their returns to provide details of transactions related to taxable supplies and purchases. This service allows you to file VAT declarations.

✓ VAT

## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

2 Go to the "Returns of VAT" tab

3 Select return to be filed

4 Submit VAT return form

5 You will receive a submission acknowledgement, copy of your return details and bill

*sales / purchases*

*Standard rated sales / purchases*

*Imports subject to VAT*

*Exports*

Go to the "Indirect taxes - Value Added Tax" tab

## 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?

Immediate

after request submission



## What are the restrictions?

VAT filing and reporting period is dependent on the value of sales / purchases. Please review the VAT legislation and guidelines to determine the accurate filing and reporting periods applicable to you.

## What is required from you?

- Total sales details
- Total purchases details

## Other Tools / Guidelines

You can view the VAT filing guide:

<https://www.vat.gov.sa/en/e-services/vat-returns>

# Request for Tax 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.

✓ VAT

## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

2 Go to the "Requests" tab

3 Select "Request for tax return amendment"

4 Fill out form and upload request letter with reason

5 You will receive an approval from GAZT following your submission

*Return reference*

*Tax period*

*Tax return type*

## 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*



## What are the restrictions?

Return must not be the subject of an ongoing audit, or an unresolved objection or appeal.

## 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 Filing Frequency

## What is this service for?

This service allows you to request a change in filing frequency to either quarterly or monthly. Changing VAT return filing frequency is subject to GAZT approval.

✓ VAT

## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

Go to the "Indirect taxes" tab

2 Go to "Requests" tab

3 Select "Change filing frequency"

4 Fill out form and upload request letter with reason for request

Current filing frequency

New frequency type

5 You will be informed upon the decision of GAZT

## Who can use the service?

All registered taxpayers to VAT

## 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



## What are the restrictions?

Please review the VAT Law and Implementing Regulations to ensure eligibility for amending your tax period.

## What is required from you?

- Submit all tax returns

## Other Tools / Guidelines

You can change the filing period through e-services at the following link:

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

# Request to Change Input Tax Deduction Method

## What is this service for?

The default method for proportional input tax deduction uses the value of taxable and exempt supplies to determine how to apportion input tax to each kind of supply. In some cases, this method may not accurately reflect how input tax incurred is apportioned between taxable and exempt supplies. This service allows you to submit an application to obtain GAZT's approval to use an alternative proportional deduction method.

✓ VAT

## 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 submission



## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

Go to the "Indirect taxes" tab

2 Go to the "Requests" tab

3 Select "Change input tax deduction method"

4 Fill out form and upload request letter with reason for request

5 You will be informed upon the decision of GAZT

Effective date from/to  
Current input tax deduction method  
Proposed input tax deduction method & rationale  
Evidence of proposed input tax deduction method

## What are the restrictions?

None

## What is required from you?

- Reason for the request.
- Proposed input tax deduction method & rationale
- Evidence that the proposed input tax deduction method produces the most accurate results

## Other Tools / Guidelines

For more information, you can view the input tax deduction guidelines through the following link:  
[https://www.vat.gov.sa/sites/default/files/2018-09/VAT\\_Input\\_Tax\\_Deduction\\_Guideline\\_English.pdf](https://www.vat.gov.sa/sites/default/files/2018-09/VAT_Input_Tax_Deduction_Guideline_English.pdf)



# PAYMENT AND REFUND SERVICES



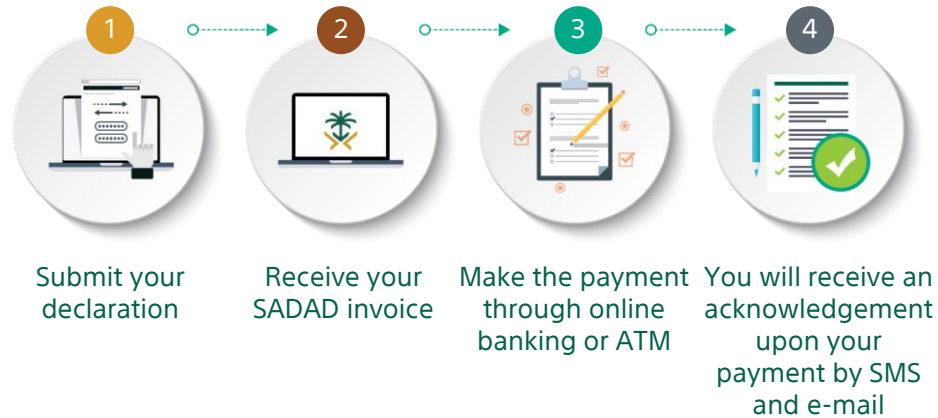
# Tax Payment

## 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.

✓ VAT

## How can you get the service?



## Who can use the service?

All registered taxpayers and persons subject to VAT

## Which channels can you use?



## When to expect?

Acknowledgement will be received **immediately** after payment



## What are the restrictions?

- You are obliged to complete your payment until the due date specified in the SADAD invoice

## What is required from you?

- Submitted declaration of Zakat and / or taxes
- Payment all the amounts due to receive an acknowledgement

## 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>

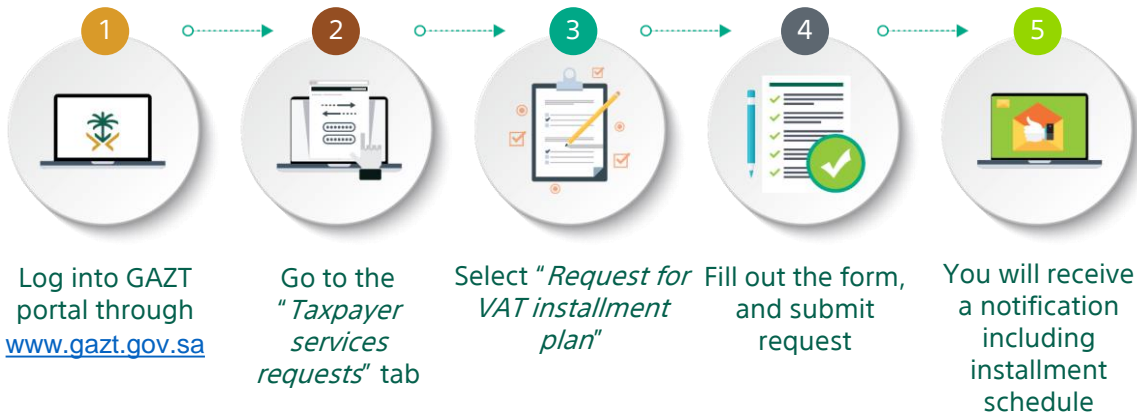
# Request for VAT Installment Plan

## What is this service for?

This service will allow you to request for payment in installments of tax, penalties, fines or charges payable. Taxpayers must provide sufficient evidence of your inability to pay the amounts due on time, or showing that you would suffer hardship from making a lump-sum payment.

✓ VAT

## How can you get the service?



## Who can use the service?

All registered taxpayers to VAT

## Which channels can you use?



## When to expect?

20 business days

after completing the documentation



## What are the restrictions?

- Installment payment plan allowed a period up to 12 months.
- No open or late declarations.
- Installment plan includes all the outstanding balance.
- Any requested additional information should be provided within 20 days from the date of the request.

## What is required from you?

- Submit a request through the portal.
- Select the invoice(s) you would like to request an installment plan.
- Number of installment payment period.
- Bank statement for the last 3 months.
- Evidence showing that you are unable to pay the tax.

## 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>

# VAT Refund Request

## What is this service for?

This service allows you to request refunds related to VAT. In the case that your tax return results in a credit, you have the option of requesting that credit to be carried forward to the subsequent period or request a refund. You can carry forward or refund the credit, only after validating and offsetting it.

✓ VAT

## 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?

30 days

*subject to document submission*



## How can you get the service?



1  
Log into GAZT portal through [www.gazt.gov.sa](http://www.gazt.gov.sa)

2  
If you are in credit position, select "Carry forward" or "Refund" tab to receive your VAT refund

3  
You will receive an acknowledgement for your request, then we will inform you after our evaluation

4  
You will receive your refund payment in your verified account

## What are the restrictions?

You must have credit balance to request for VAT refund

## What is required from you?

- Existence of credit balance
- Verified IBAN which is linked to commercial register

## Other Tools / Guidelines

For more information, please see the following link:  
<https://www.gazt.gov.sa/en/laws-regulations/zakat-collection>

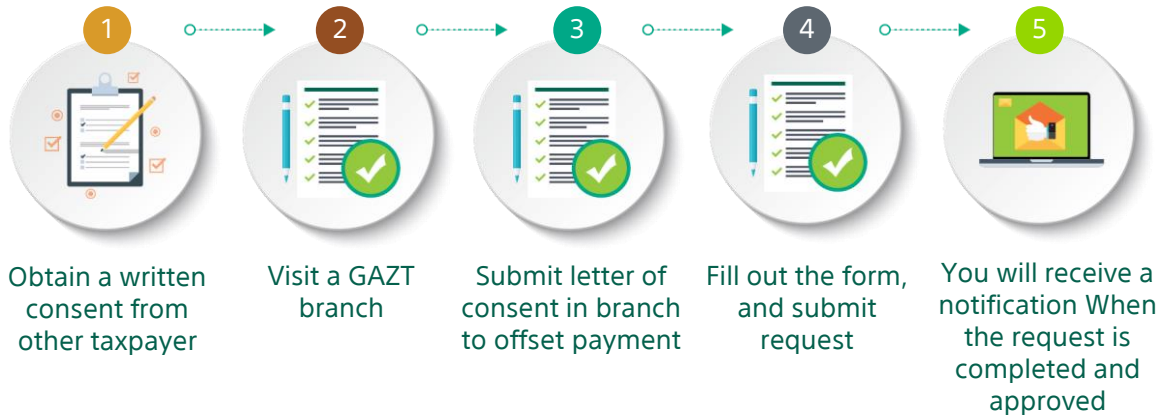
# Offset Payment between Taxpayers

## 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.

✓ VAT

## How can you get the service?



## 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

Subject to the other TP approval



## What are the restrictions?

Consent of the other taxpayer, whose received the amounts by mistake.

## What is required from you?

- Fill out the offset payment form 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 Release Securities

## What is this service for?

This service allows you to request a bank guarantee release after an objection or appeal has been processed.

✓ VAT

## Who can use the service?

All registered taxpayers

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



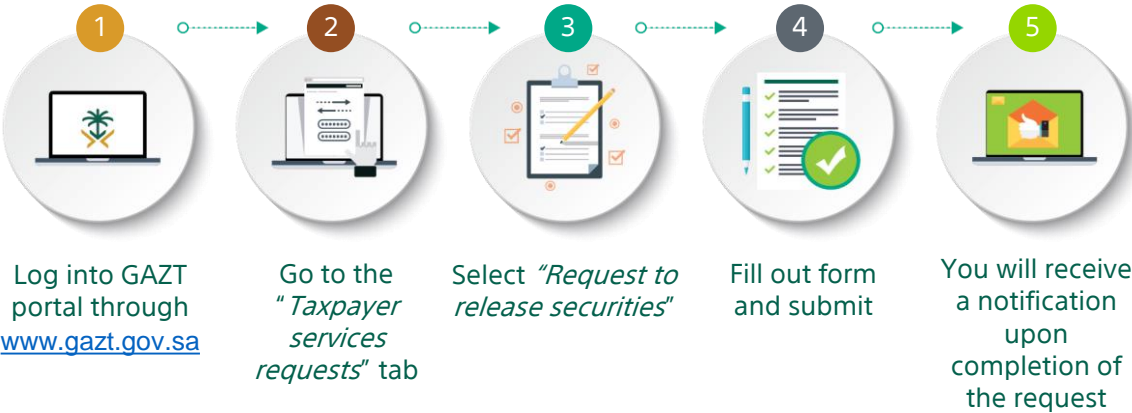
Live Chat

## When to expect?

**3 business days**  
after request submission



## How can you get the service?



## What are the restrictions?

No outstanding payment or filing obligations from the taxpayer.

## What is required from you?

- Submit a request through the portal.

## Other Tools / Guidelines

For more information you can view the VAT laws and regulations:

<https://www.vat.gov.sa/en/about-vat/law-regulations>

# VAT Calculator for Taxpayers

## What is this service for?

This service allows you to calculate the VAT on taxable sales and purchases for any company. The calculator will also illustrate if you are eligible for refund.

✓ VAT

## Who can use the service?

Service is publicly available

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

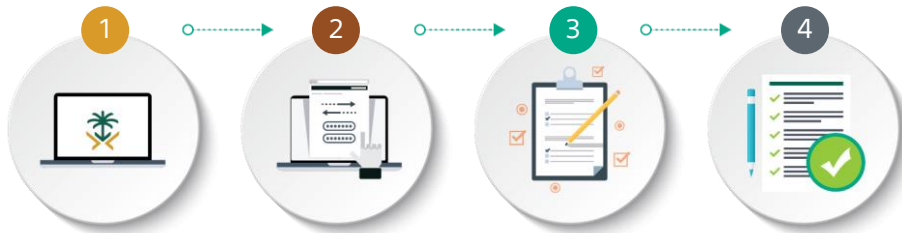
## When to expect?

**Immediate**

after request submission



## How can you get the service?



1 Open the GAZT VAT mobile app

2 Select the "Taxpayer Calculator"

3 Enter the calculation inputs

4 The calculator will show total VAT payable

*Taxable Sales*

*Non-Taxable Sales*

*Taxable Purchases*

*Non-Taxable Purchases*

## What are the restrictions?

None

## What is required from you?

None

## Other Tools / Guidelines

You can download the "VAT" application:



# CERTIFICATION SERVICES





# Request to Reprint of VAT Certificate

## What is this service for?

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

✓ VAT

## Who can use the service?

VAT certified taxpayers

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

## When to expect?

immediate

after request



## How can you get the service?



Log into GAZT portal through [www.gazt.gov.sa/](http://www.gazt.gov.sa/)

Go to the "indirect taxes" tab

Go to the "Requests" tab

Select "Request to reprint of VAT Certificate"

Fill in the requested information:

VAT account

TIN

Reference number

Open soft copy of certificate and print

## What are the restrictions?

Initial certificate issue must have been completed

## What is required from you?

- VAT registration completed

## Other Tools / Guidelines

You can request to reprint the VAT certificate 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.

 VAT

## How can you get the service?



1 Log into GAZT portal through [www.gazt.gov.sa/](http://www.gazt.gov.sa/)

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

2 Go to the "Objections" tab

3 Select "Request objection on reassessment"

4 Fill in the requested information:

Taxpayer details

Objection note

Revised amount

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

## 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?

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



## 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 and Zakat)

## 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 calculated based on the due VAT amount
- For Zakat the bank guarantee ranges from 20% to 50% of the disputed amount.

## Other Tools / Guidelines

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

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

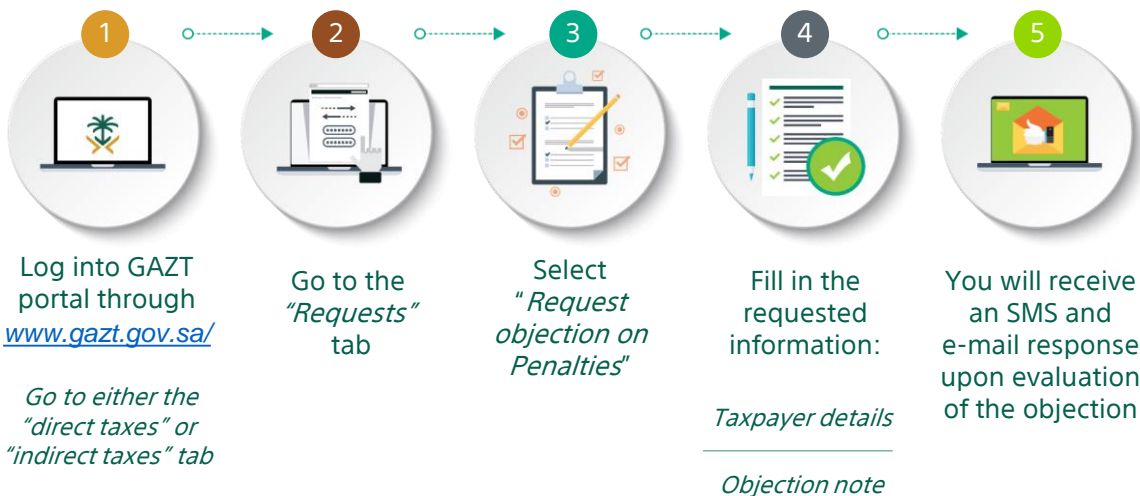
# Request Objection on Penalty

## What is this service for?

If you believe that your penalty liability is not correct, this service allows you request an objection.

✓ VAT

## How can you get the service?



## Who can use the service?

All VAT registered taxpayers

## Which channels can you use?



## When to expect?

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



## What are the restrictions?

You can object within 60 days from the notice of penalty.

## What is required from you?

- Objection reason
- Bank guarantee for new total VAT amount minus what has been paid, including non-fixed penalties calculated based on the due VAT amount
- The bank guarantee is not required for fixed penalty amounts which have been set by law.

## Other Tools / Guidelines

You can request an objection to a penalty through the electronic services on the following link:

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

# INQUIRY SERVICES



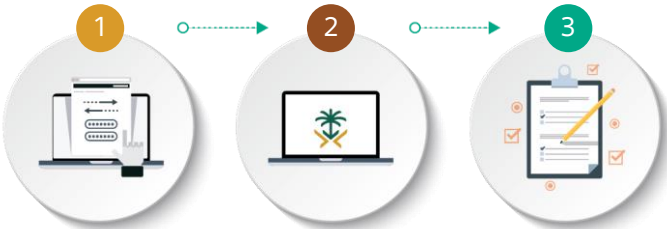
# General Inquiries

## 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.

✓ VAT

## How can you get the service?



1 Visit GAZT website [www.gazt.gov.sa](http://www.gazt.gov.sa) to seek clarifications and contact channels Or Clarify via Live Chat

2 Dial 19993 to reach GAZT contact center or via Twitter @GAZT\_Care E-mail inquiry to [info@gazt.gov.sa](mailto:info@gazt.gov.sa)

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

*All responses received through these channels shall not be deemed to be legal advice and shall not be relied upon in any way for any purpose. Any person or persons who use or in anyway rely on responses received through these channels shall do so at their own risk and hold GAZT, including its employees, agents, representatives, executives, and contractors harmless against any loss, damage, liability, claim or demand that arise out of such response.*

## 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?

5 business days

after receipt of request



## 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.

✓ VAT

## 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?

**45 business days**

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](http://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](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.

✓ VAT

## 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](http://www.gazt.gov.sa)

Or  
Call 19993 to contact us  
Or  
Call relation managers  
Or  
Visit a GAZT branch

Go to the "Suggestions and Complaints" tab

Or  
Go to Live Chat tab

Fill in the requested information and submit form:

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/Zakat 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.

✓ VAT

## 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](http://www.gazt.gov.sa)

Go to the  
"Reports" tab

Fill in the  
requested  
information:

Review the  
information  
and submit  
the form

Or  
Call 19993 to  
contact us  
Or  
Visit a GAZT  
branch

## What are the restrictions?

None

## What is required from you?

- Description of the violation

## Other Tools / Guidelines

To report tax evasion through the our web site:  
<https://www.gazt.gov.sa/en/contact-us/report-fraud-case>

# Report VAT Application Violation

## What is this service for?

This service is used for reporting cases of tax evasion or manipulation by companies in circumstances such as: incorrect tax number, tax collection by a person not registered in the tax, or tax miscalculation amounting to less than or greater than 5% VAT.

✓ VAT

## Who can use the service?

All registered taxpayers

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

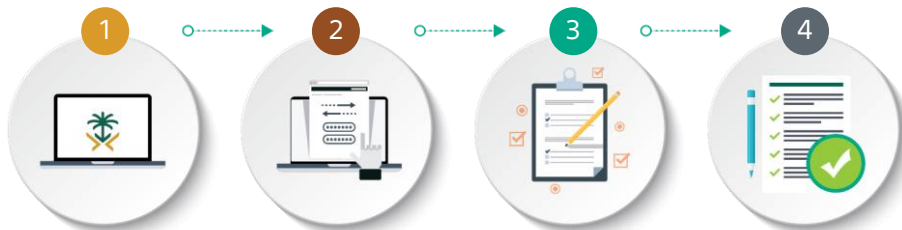
## When to expect?

Within 5 business days

*First response will be received*



## How can you get the service?



Sign in to the VAT app

Or

Call 19993 to contact us

Or

Visit GAZT website

[www.gazt.gov.sa](http://www.gazt.gov.sa)

Or

Visit a GAZT branch

Go to the icon "Report"

Click on the icon "Submit a Report"

Select the type of report and complete the required steps

Review the information you had entered and then submit the report. Your report will be assessed by us and necessary actions will be taken

## What are the restrictions?

- None

## What is required from you?

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

## Other Tools / Guidelines

You can download the VAT app:



# DEREGISTRATION SERVICES



# Deregister for VAT

## What is this service for?

In the case that your company is not an you are no longer eligible to be a registered person for VAT purposes because you no longer carry out an economic activity or you do not make supplies exceeding the registration threshold or any other reason stated in the VAT legislation, this service allows you to deregister from VAT.

✓ VAT

## Who can use the service?

All registered VAT taxpayers that become ineligible for VAT registration

## Which channels can you use?



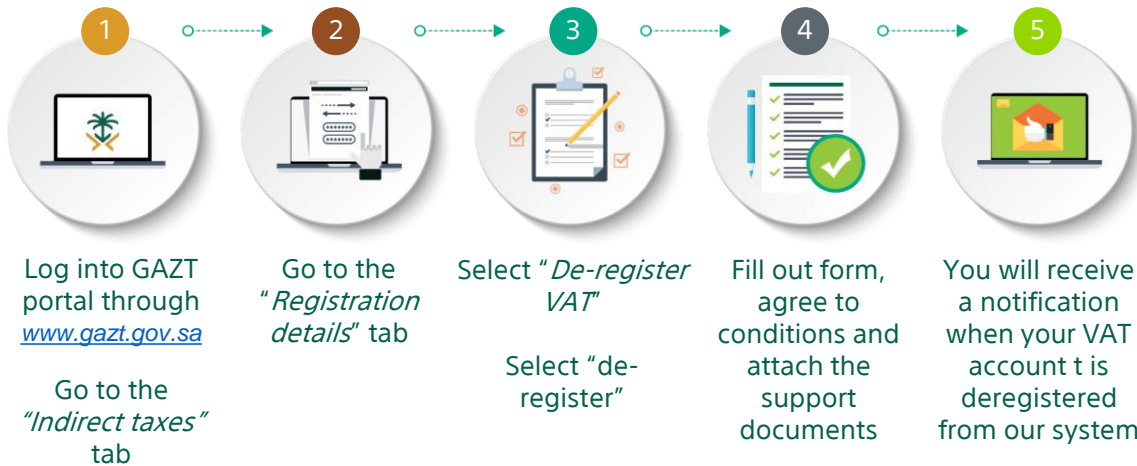
## When to expect?

**3 business days**

*If no liabilities exist*



## How can you get the service?



## What are the restrictions?

- All outstanding liabilities on VAT have to be paid
- No open filing obligations
- Submit all tax returns till the day of deregistration

## What is required from you?

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

## Other Tools / Guidelines

You can submit a request to deregister for VAT through e-services at the following link:

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

For more information please see the following link:

<https://www.vat.gov.sa/en/vat-e-services/vat-deregistration>

# ESCALATION OBJECTIONS TO THE GENERAL SECRETARIAT OF TAX COMMITTEES



# Request Escalation to the General Secretariat of Tax Committees

## What does escalation to the tax committees mean?

In case of rejection of your objection, you can escalate your objection to the Tax Committee for Resolution through the General Secretariat of Tax Committees for reconsideration.

✓ VAT

## Who can submit a claim of grievance?

All registered taxpayers

## Which channel can you use for objection?

You can use the main channel for the General Secretariat of Tax Committees



Website for the general secretariat

<https://gstc.gov.sa/>

## When to expect?

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



## How can you get the service?



Register for a new case/lawsuit through logging into GSTC portal:

<https://eservices.gstc.gov.sa/GSTC/EServices/Login.jsf>

Submit the required information

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

## What are the restrictions?

The restrictions for considering escalation of the objection will be determined following the issuance of the Committees' rules

## What is required from you?

- Provide complete information and documents

## Other Tools / Guidelines

You have the option to request a settlement at any stage of the appeal and objection process. Hence, you can submit a request of settlement through the email ([settlement@gazt.gov.sa](mailto: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.

You can contact the contact center for the tax committees on 8001220000, which is available to assist taxpayers during business days Sunday - Thursday from 8 am to 4 pm.



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax

Thank You