

Taxpayer Services Catalogue

WITHHOLDING TAX

May - 2019



الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax



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REGISTRATION SERVICES



Amend contact details

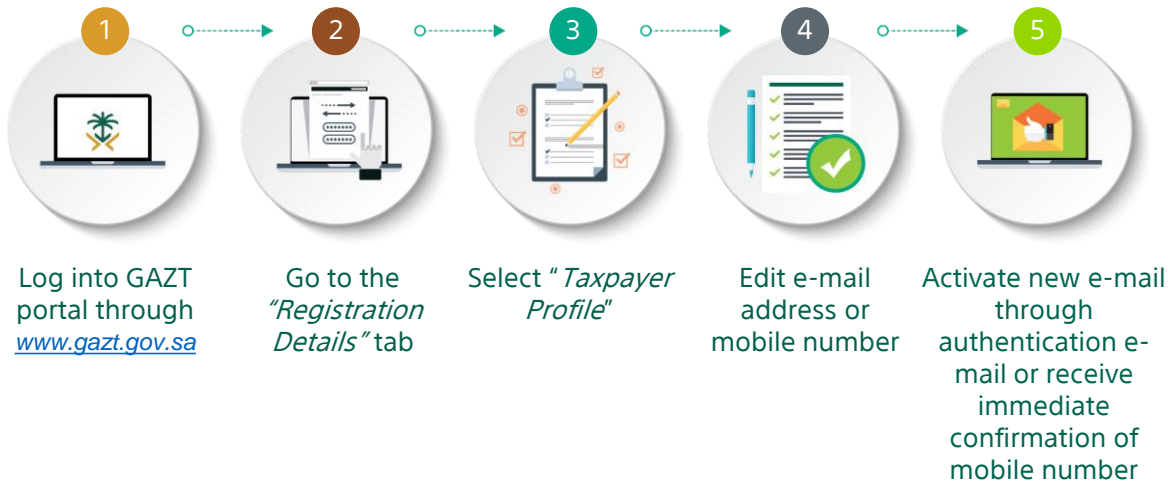
What is this service for?

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.



WHT

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

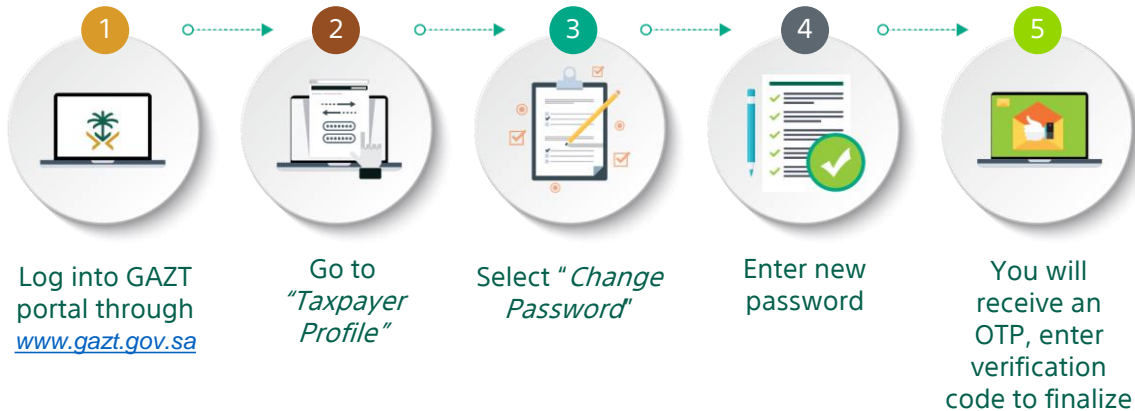
What is this service for?

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.



WHT

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>

Request for Branch Transfer

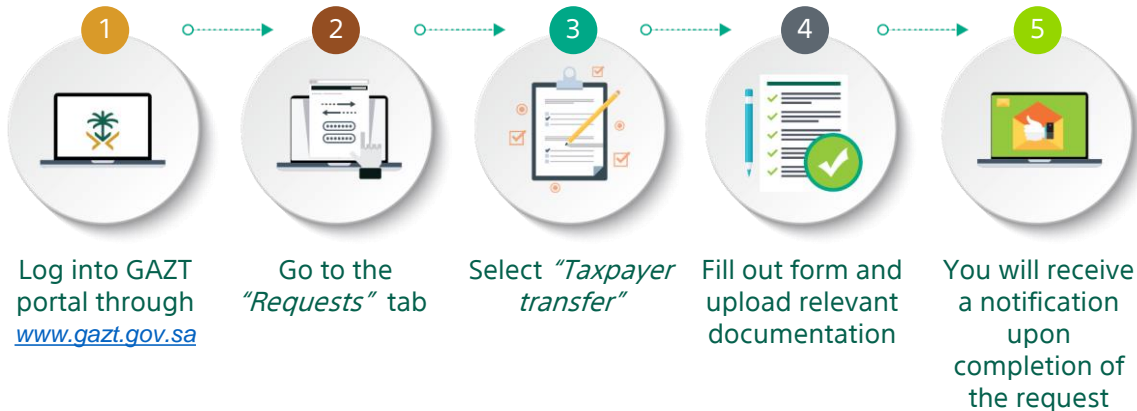
What is this service for?

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



WHT

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?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

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/>

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.



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?



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

2
Select "Service Authorization"

3
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

4
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"

5
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



Withholding Tax Return

What is this service for?

This service allows you to file declarations related to withholding tax. If you are a resident making payments to a person who does not reside in the Kingdom, you are responsible for imposing a withholding tax –at the applicable rate- due from the non-resident as a result of generating income from the Kingdom, and submitting declarations for such taxes withheld.



Who can use the service?

All residents eligible to withhold taxes

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

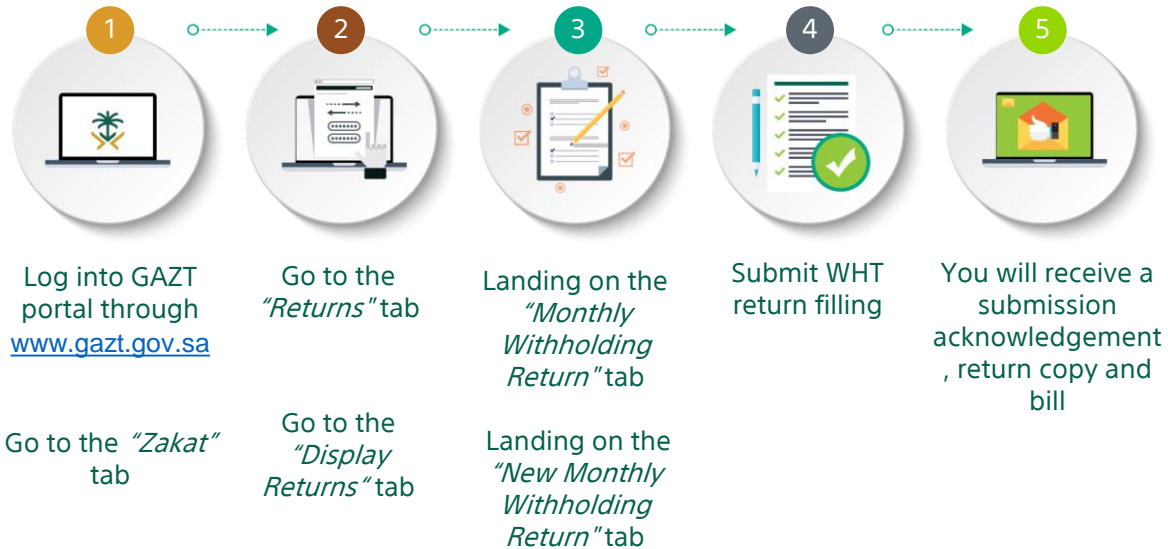
When to expect?

Immediate

after request submission



How can you get the service?



What are the restrictions?

Yearly WHT filing will be submitted with Zakat or CIT return whereas monthly WHT filings must be done separately through this service, once payment are made to non-resident.

What is required from you?

- Services/contractor details
- IBAN

Other Tools / Guidelines

For more information please refer to relevant articles of the Income Tax Law & Implementing Regulations available through the following link:

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

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.



WHT

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

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/>

PAYMENT AND REFUND SERVICES



Tax Payment

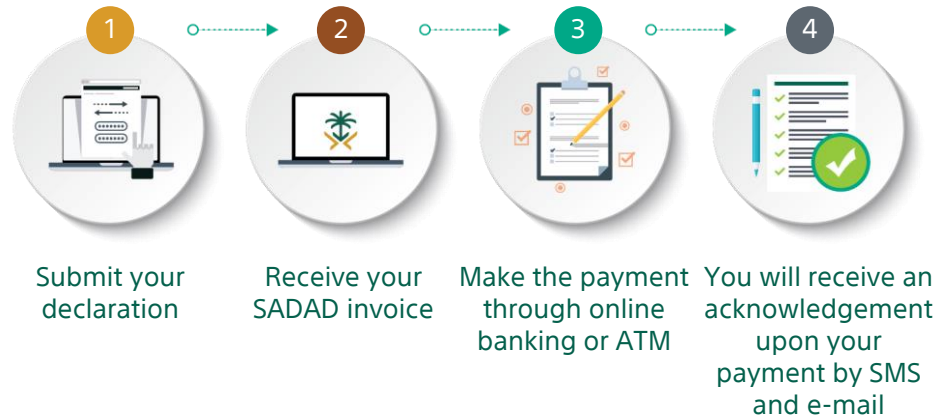
What is this service for?

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.



WHT

How can you get the service?



Who can use the service?

All registered taxpayers and persons subject to VAT

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



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>

Offset Payment between Taxpayers

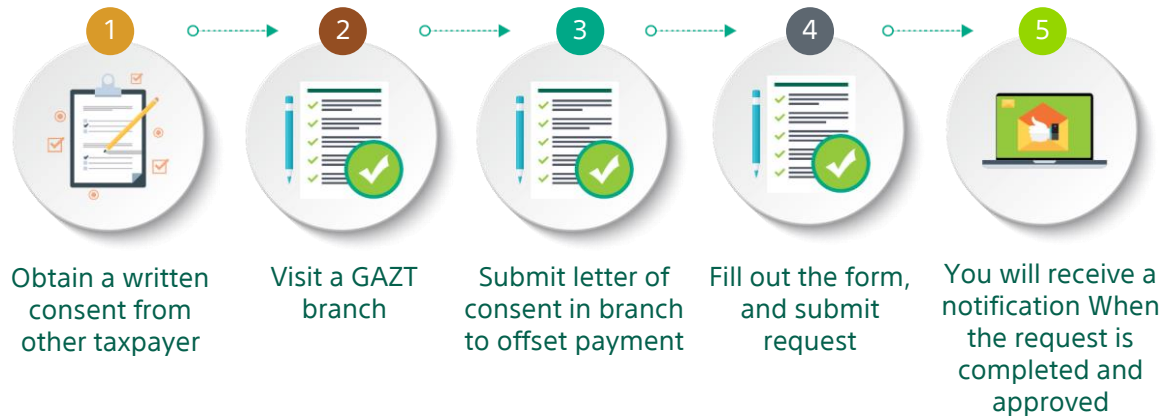
What is this service for?

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.



WHT

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>

INQUIRY SERVICES



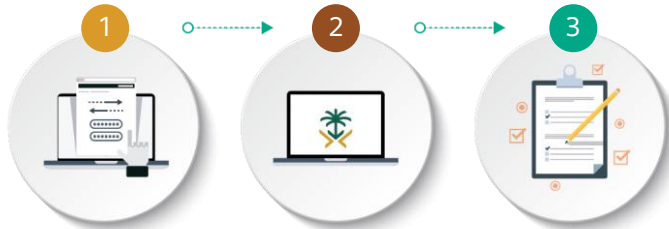
General Inquiries

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.



How can you get the service?



1 Visit GAZT website 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

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.



WHT

How can you get the service?



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

Go to "Indirect taxes" tab

2 Go to the "Requests" tab

3 Select "Request for Ruling"

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

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

Request type
Procedure type
Specific description

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.



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.



WHT

How can you get the service?



1 Visit GAZT website
www.gazt.gov.sa

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

2 Go to the "Suggestions and Complaints" tab

Or
Go to Live Chat tab

3 Fill in the requested information and submit form:

4 You will receive SMS confirmation with ticket number

5 You will receive a telephone phone call 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?

Within 5 business days

First response will be received



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.

✔ WHT

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:

4 Review the
information
and submit
the form

Or
Call 19993 to
contact us
Or
Visit a GAZT
branch

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



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>

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.



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) 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.



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Thank You