

Taxpayer Services Catalogue

EXCISE TAX

May - 2019



الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax



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REGISTRATION SERVICES



Registration for Excise Tax

What is this service for?

Excise tax is levied -at various rates -on goods that have an adverse effect on public health or the environment and luxury goods, which include soft drinks, energy drinks and tobacco and its derivatives. This service allows you to register for Excise Tax.

✓ Excise

Who can use the service?

All persons producing excise goods or importing or possessing excise goods outside customs suspension or who otherwise make available such goods for consumptions

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 "Indirect taxes" tab

Go to the "Registration details" tab

Select "Register for Excise Tax"

Fill out forms and submit

You will receive a notification upon completion of the request

What are the restrictions?

None

What is required from you?

- Company MoCI registration
- Zakat and Corporate Income Tax registration

Other Tools / Guidelines

You can see the instructions and guidelines through the following link:

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

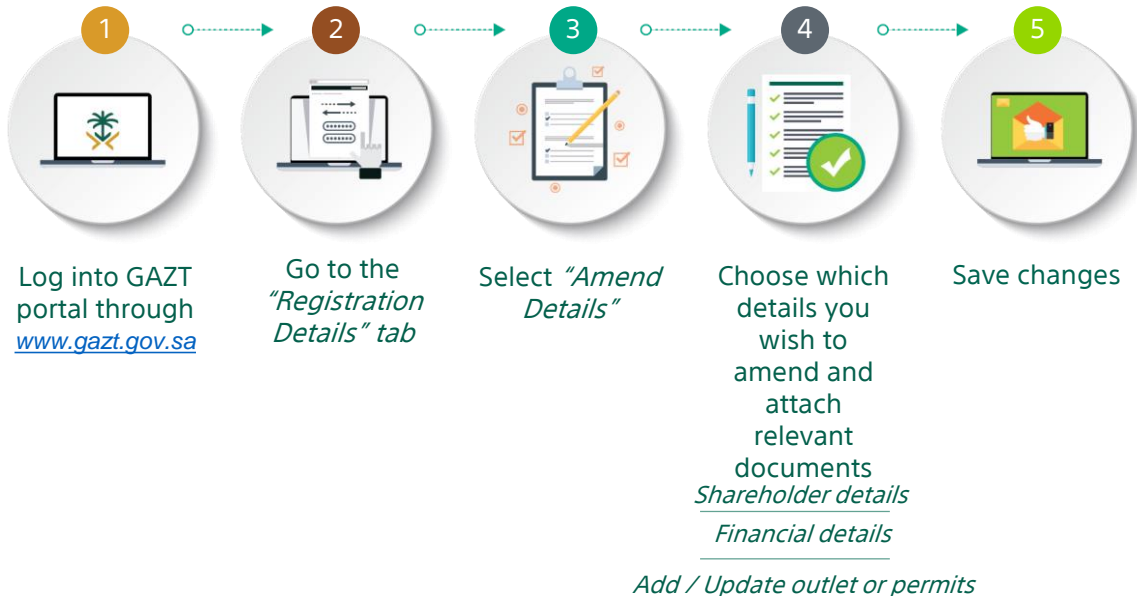
Amend Registration Details

What is this service for?

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

✓ Excise

How can you get the service?



Who can use the service?

All registered taxpayers

Which channels can you use?



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.

 Excise

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>

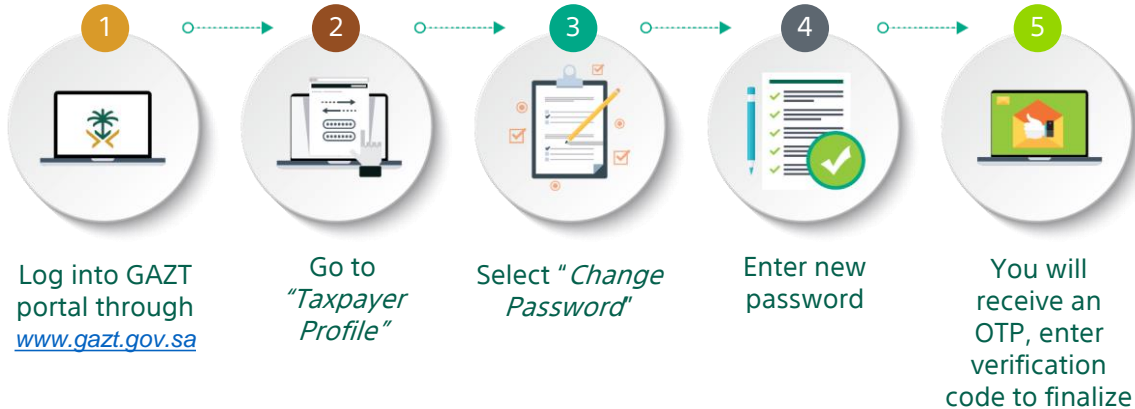
Change Password

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.

✓ Excise

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>

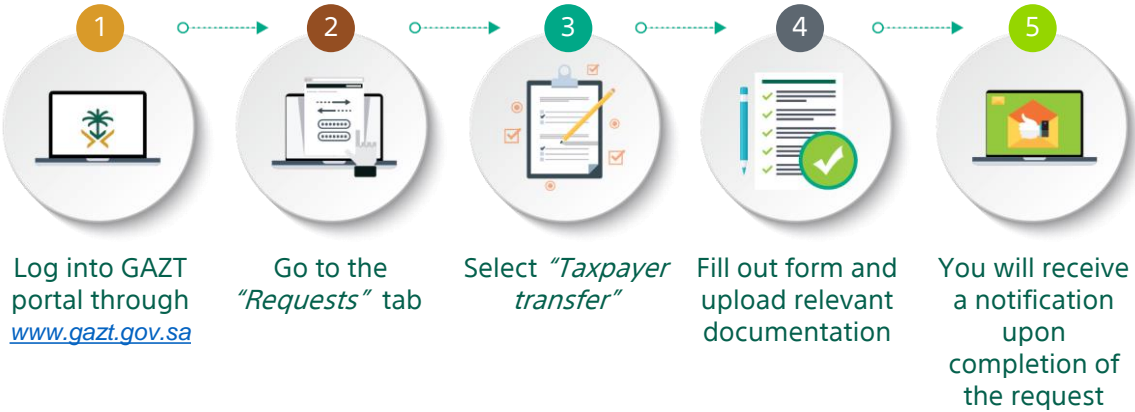
Request for Branch Transfer

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.

✓ Excise

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/>

Tax Warehouse Licensing

What is this service for?

A Tax Warehouse is a designated physical space in which a licensed person is authorized to produce, process, possess, store or receive excise goods under tax suspension in the course of carrying out its business. This service allows you to receive a tax warehouse license from GAZT

Excise

Who can use the service?

Manufacturing and wholesale companies of excise goods

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

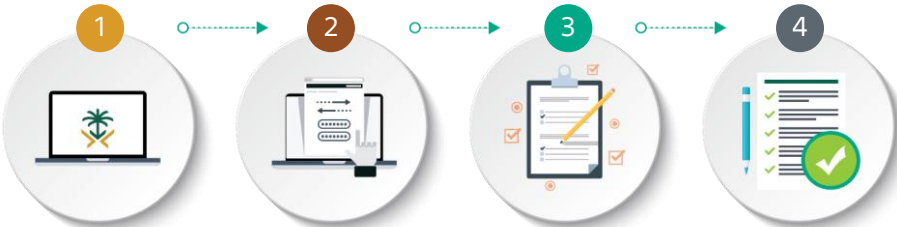
When to expect?

14 days

after request submission



How can you get the service?



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

Go to the "Indirect taxes" tab

Select "Warehouse licensing"

Fill out forms and submit

You will receive an email notification upon completion of the request

What are the restrictions?

None

What is required from you?

- Excise registration
- Bank guarantee (Minimum 5% of the excise goods stored / sold in one month)

Other Tools / Guidelines

For more information you can view the regulations for the excise tax through the following link:

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

DECLARATION SERVICES



Excise Tax Declaration

What is this service for?

This service allows you to submit declarations on excise tax.

Excise

Who can use the service?

All registered excise 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?



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

Go to the "Indirect taxes - Excise tax" tab

2 Go to the "Returns of Excise tax" tab

3 Select the kind of declaration needed

4 Fill in the excise tax declaration filling

5 You will receive a notification upon completion along with a copy of the declaration and the receipt

What are the restrictions?

Please review the Excise Tax Law and Implementing Regulations to determine whether or not you are required to file returns.

What is required from you?

- Disclosure of excise goods that have been declared as consumables

Other Tools / Guidelines

For more information, please refer to the "Excise Tax Guide" that can be found at the following link:

<https://www.gazt.gov.sa/en/laws-regulations/excise-tax>

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.

Excise

How can you get the service?



1 Log into GAZT portal through 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/>

PAYMENT AND REFUND SERVICES



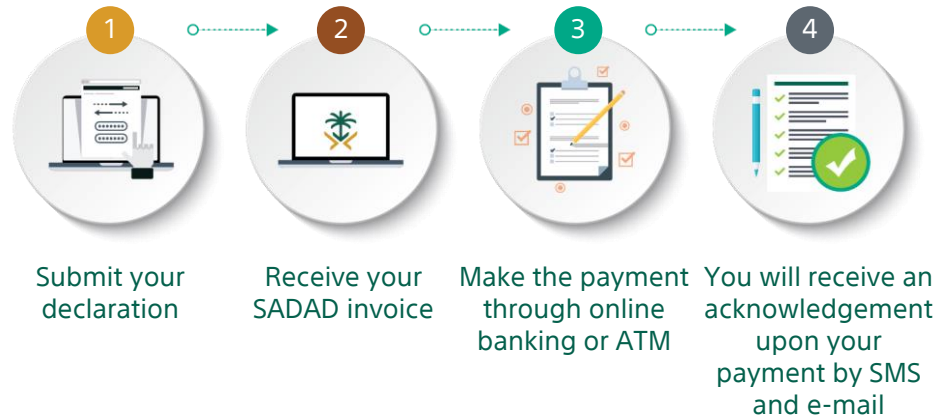
Tax Payment

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.

✓ Excise

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 acknowledgment

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>

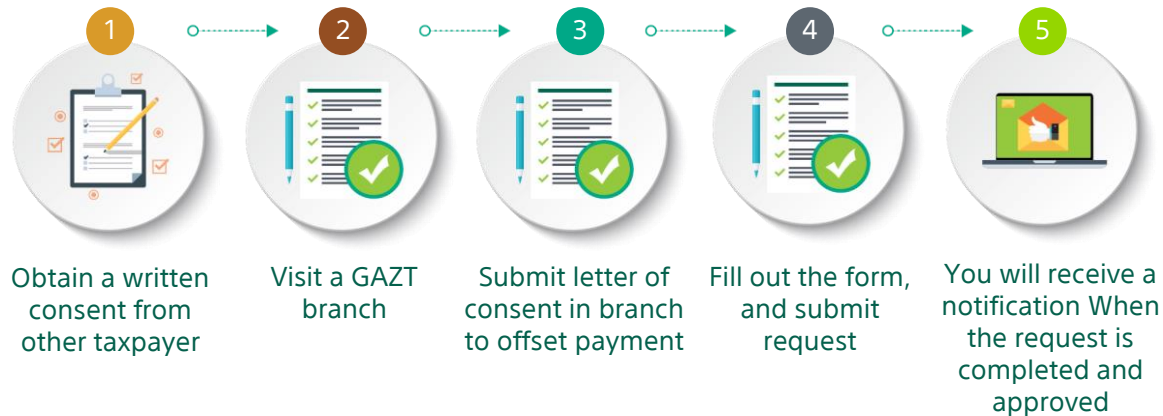
Offset Payment between Taxpayers

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.

Excise

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



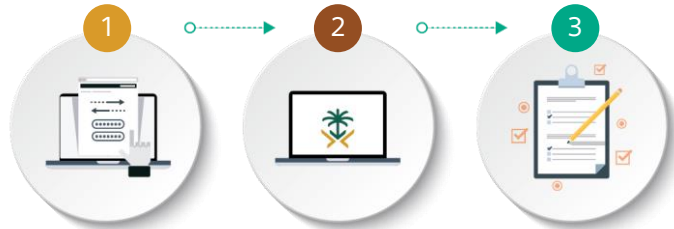
General Inquiries

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.

✓ Excise

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>

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.

Excise

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

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.

Excise

Who can use the service?

Publicly available

Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

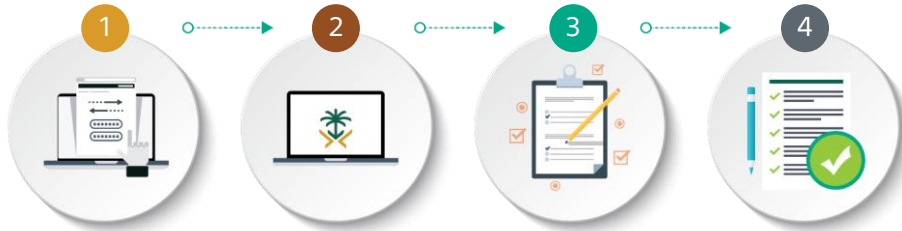
When to expect?

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
"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>

DEREGISTRATION SERVICES



Deregister Excise Tax

What is this service for?

Excise tax is levied on goods having adverse impact on public health or environment or on luxury goods in varying proportions, which include soft drinks, energy drinks and tobacco and its derivatives. If your company ceases to engage in the production or distribution of excise goods, this service allows you to inform GAZT that excise tax will not be required to be paid anymore.

Excise

Who can use the service?

All taxpayers that cease to engage in the production or distribution of excise goods

Which channels can you use?



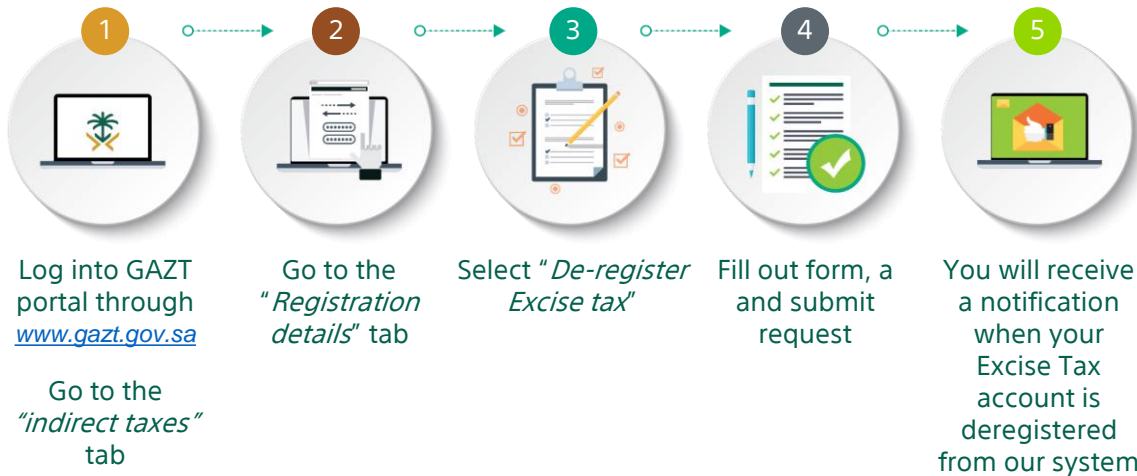
When to expect?

3 business days

If no liabilities exist



How can you get the service?



What are the restrictions?

- All outstanding liabilities on excise tax should be paid
- No open filing obligations

What is required from you?

- Documents to show evidence to show you have ceased to engage in the production or distribution of excise goods
- Warehouse license cancellations

Other Tools / Guidelines

You may submit a request for excise tax deregistration through the e-services at the following link:
<https://www.gazt.gov.sa/en>

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.

Excise

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