

# Taxpayer Services Catalogue

## COOPERATE INCOME TAX

May - 2019



الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax



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# REGISTRATION SERVICES



# Registration for CIT

## Who is this service for?

Income or business generating activities are subject to Zakat. Also, corporate income tax applies to all Non-Saudi natural or legal persons who carry out activities in the Kingdom, non-residents who generate income from a source in the Kingdom, resident capital companies with respect to shares of non-Saudis, and persons who conduct activities in the oil and hydrocarbons sector. Once you register your company with the Ministry of Commerce and Industry (MCI), we generate a tax identification number (TIN) for you. Once generated, you need must 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.

✔ CIT

## Who can use the service?

Legal entities registered with MCI

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

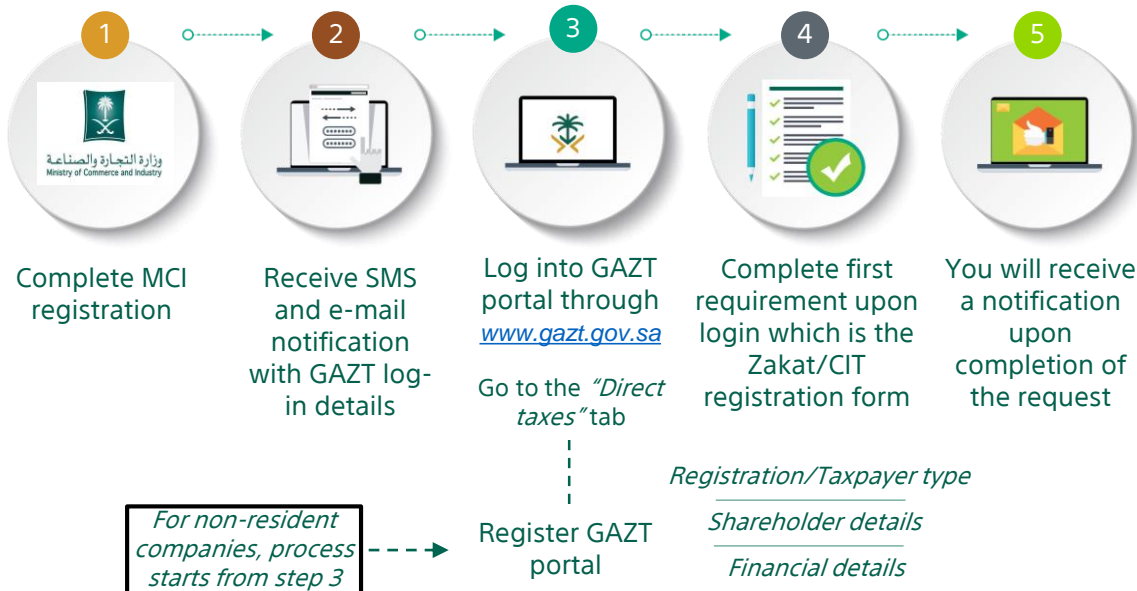
## When to expect?

1 business day

after request submission



## How can you get the service?



## What are the restrictions?

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
- Articles of Association (companies only)

## 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

 CIT

## 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](http://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.

 CIT

## 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](http://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.

 CIT

## Who can use the service?

All registered taxpayers

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

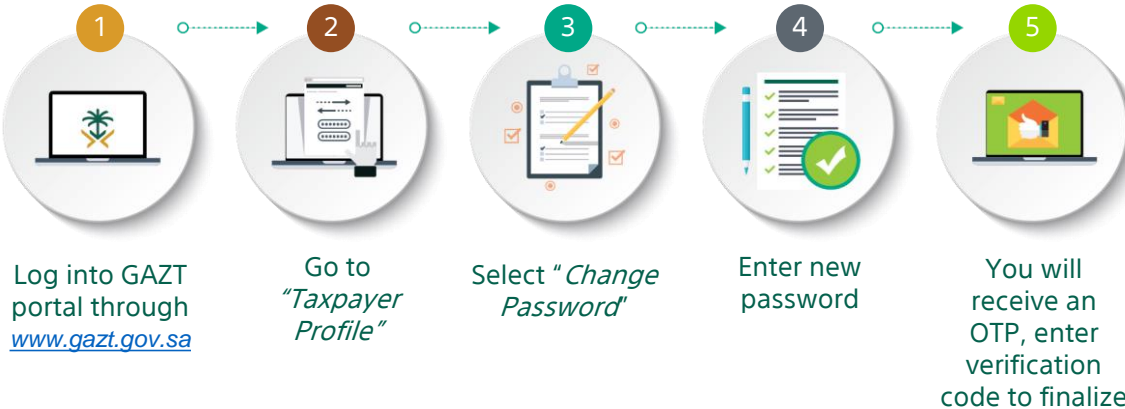
## When to expect?

**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>

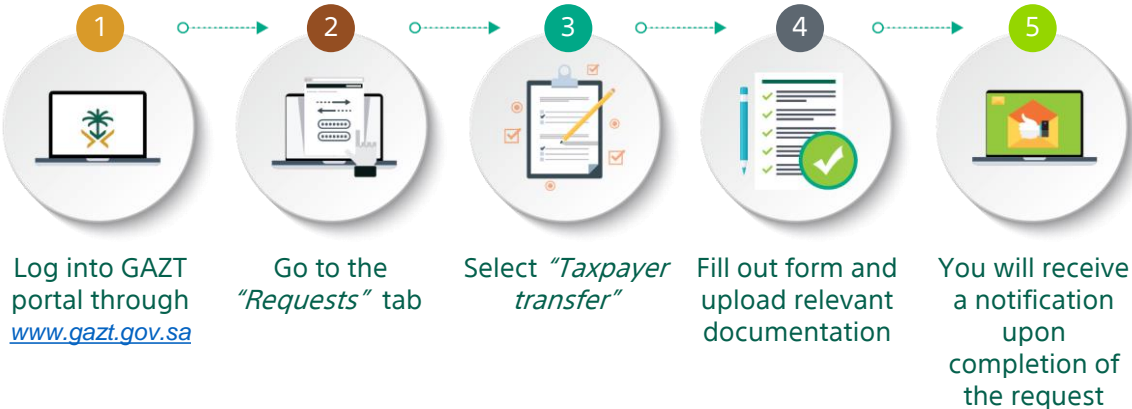
# Request for Branch Transfer

## 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.

✔ CIT

## 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/>



# Request for Residency Certificate

## What is this service for?

If you are a foreign company with a residency in KSA and wish to apply for double-taxation treaty benefits in a foreign country, this service allows you to request a residency certificate from GAZT.



## Who can use the service?

KSA resident entities with non-Saudi ownership

## 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?



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

Go to the "Requests" tab

Select "Residency certificate"

Fill out forms and submit

You will receive a notification upon completion of the request

Go to the "Direct taxes" tab

## What are the restrictions?

Taxpayers will be eligible for the residency certificate if:

- It possesses a limited certificate from GAZT.
- It is not a branch of a foreign company.

## What is required from you?

- None

## Other Tools / Guidelines

For more information you can view the income tax regulations through 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.

✔ CIT

## 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](http://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



# CIT Declaration

## What is this service for?

This service allows you to file declarations related to Zakat/CIT (including Transfer Pricing documentation). Your declaration to be filed will be made available with the due dates in the GAZT portal.



## Who can use the service?

All registered taxpayers for Zakat/CIT

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

2 Go to the "Returns" tab

3 Select return to be filed

4 Submit Zakat / CIT return form

*Income statement*

*Costs & Expenses*

*Net profit/loss book*

*Admin, selling & marketing expenses*

*Transfer Pricing Forms*

5 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 tax reporting period
- To submit old returns first to be able to submit the recent returns

## What is required from you?\*

- Income statement
- Costs & Expenses
- Net profit/loss book
- Admin, selling & marketing expenses
- Accurate tax reporting period.
- Transfer Pricing Information

\* Requirements might differ based on the declaration type

## Other Tools / Guidelines

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

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

# 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.

 CIT

## 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 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.

 CIT

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

Go to the "Direct taxes" tab

Go to the "Requests" tab

Select "Change Financial Year"

Fill out form and upload request letter with reason for request

Current financial year

New financial year

You will receive email notification upon confirmation

## 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/>

# TRANSFER PRICING SERVICE



# Submission of Transfer Pricing Documentation

## What is this service for?

This service allows you to submit the documentation related to transfer pricing.

 CIT

## Who can use the service?

All taxpayers subject to the Transfer pricing Bylaws and who are required to submit the TP documentation.

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

## When to expect?

**30 business days**  
from the date of requested



## How can you get the service?



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

Click on the "correspondence" icon  
click on the "Queries" icon

Press the icon "Response" to the current query

Click on the "Attachments" icon to upload each required file

You can upload other documents by clicking on the "other documents" icon.

Write your reply in the "Reply to query" box and then click on the "submit" icon

## What are the restrictions?

- The taxpayer must submit TP documentation during the statutory period.

## What is required from you?

- Master file, Local file, and other relevant documentation related to transfer pricing

## Other Tools / Guidelines

For more information, please visit the following below link:  
GAZT website:  
[https://www.gazt.gov.sa/sites/default/files/2019-02/Transfer\\_Pricing\\_Bylaws\\_EN.pdf](https://www.gazt.gov.sa/sites/default/files/2019-02/Transfer_Pricing_Bylaws_EN.pdf)

<https://www.gazt.gov.sa/sites/default/files/2019-03/GAZT%20Transfer%20Pricing%20guidelines%20-%20EN.pdf>

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



# 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.

✔ CIT

## 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



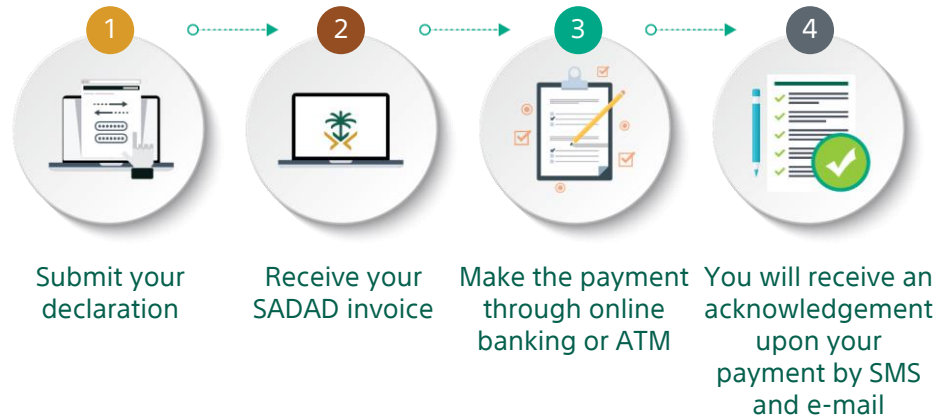
Live Chat

## When to expect?

Acknowledgement will be received **immediately** after payment



## 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

## 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>

# 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.

 CIT

## 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?

**20 business days**  
after down payment and completing the documentation



## How can you get the service?



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

Go to the "Requests" tab

Select "Request for installment plan"

Fill out the form and submit request

You will receive a notification including installment schedule

## What are the restrictions?

- A down payment will be required to pay on the same SADAD bill number received in the installment plan acknowledgment letter, within 7 days from the date of request.
- 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.
- Pay the installment request down payment.
- 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>

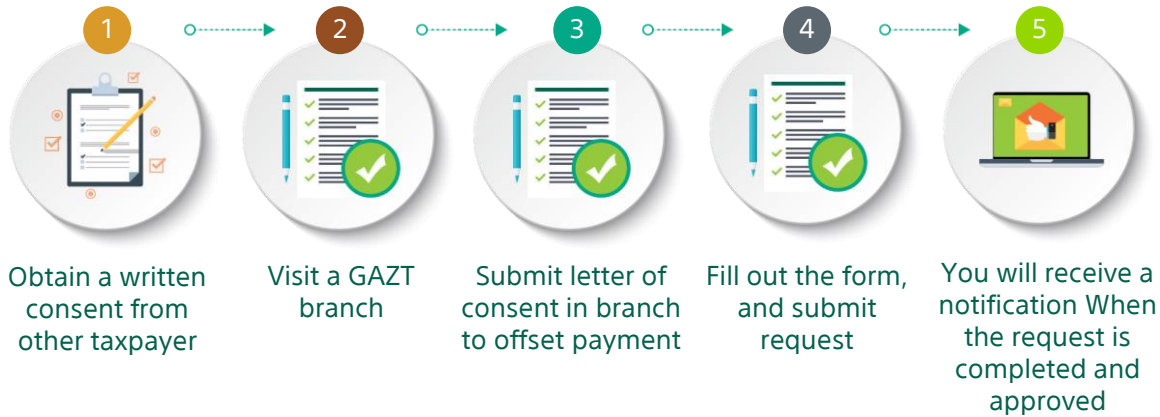
# Offset Payment between Taxpayers

## 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.

✔ CIT

## 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 Reduce Second and Third Advance Payments

## What is this service for?

The advance payments can be reduced in conformance with any reduction in your revenues, if the GAZT is convinced that your taxed year revenue is lower than the previous year by no less than (30%).

 CIT

## 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?



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

Go to the "Requests" tab

Select "Reduction in advance payments"

Fill out the form, attach reason for request letter and submit

You will receive a notification upon completion of the request

## 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
- Any requested additional information should be provided.

## 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.

✔ CIT

## Who can use the service?

All registered taxpayers

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



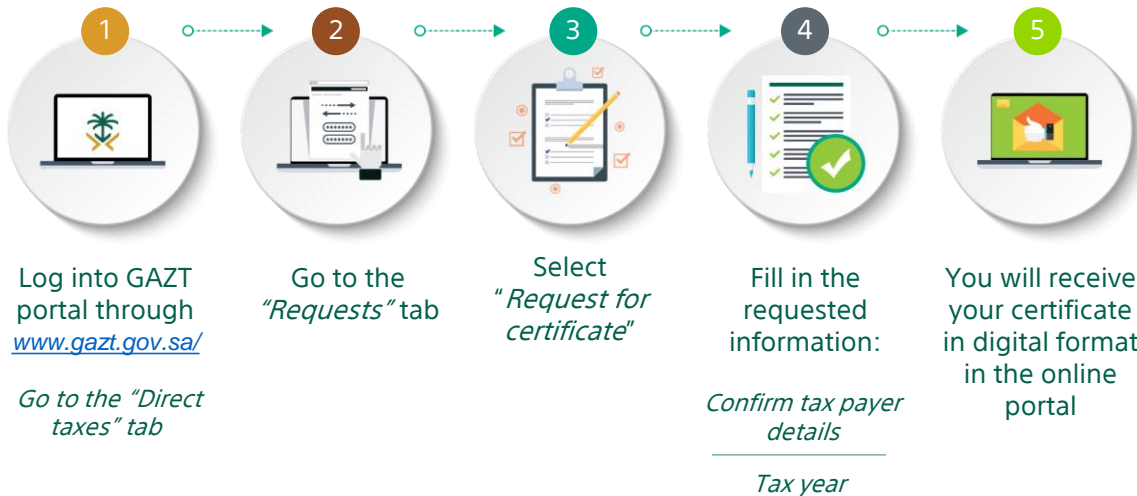
Live Chat

## When to expect?

**2 business days**  
after request



## How can you get the service?



## 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 and CIT Certification Lookup

## What is this service for?

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

 CIT

## Who can use the service?

Publicly available

## Which channels can you use?



Contact Center



Branch



GAZT Portal



Website



Mobile App



RM



Live Chat

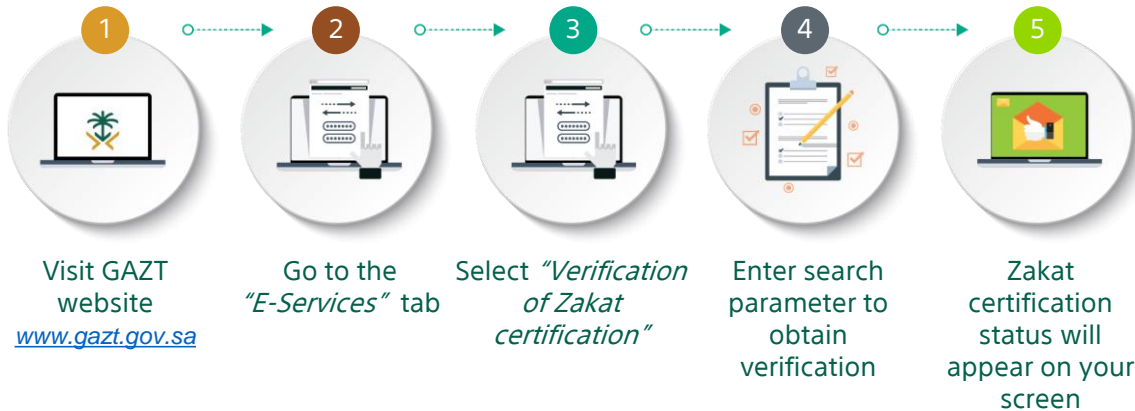
## When to expect?

**Immediate**

*after request submission*



## How can you get the service?



## What are the restrictions?

None

## What is required from you?

One of the following documents:

- Commercial registration number
- *National ID*
- *License number*
- *TIN*
- *Certificate number*
- *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.

 CIT

## 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/](http://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.

 CIT

## 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



## How can you get the service?



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

# INQUIRY SERVICES



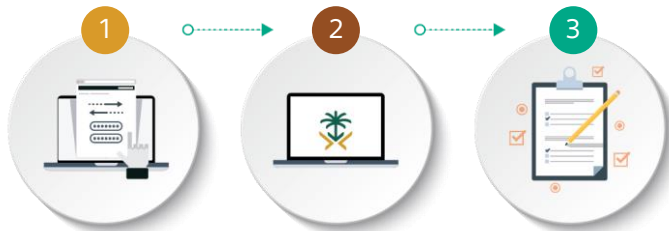
# General Inquiries

## 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.

 CIT

## 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.

 CIT

## 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.



CIT

## 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?



1 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

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

## 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.

 CIT

## 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?



1 Visit GAZT website  
[www.gazt.gov.sa](http://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

## 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 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.

✔ CIT

## 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?



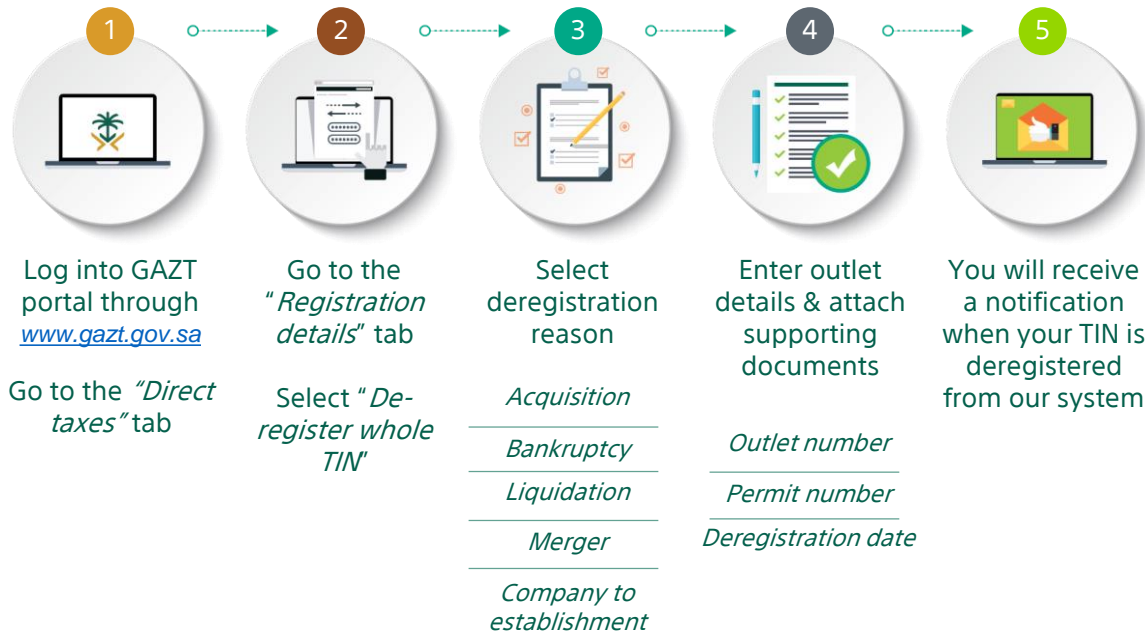
## When to expect?

**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.

 CIT

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

Go to the "Direct taxes" tab

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

## 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 Permits/Licenses

## 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.

✔ CIT

## 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?



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

2 Go to the "Registration details" tab

3 Select "De-register permit" if applicable

4 Fill out form and submit request

5 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>

# 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.



CIT

## 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