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الهيئة العامة للزكاة والدخل  
General Authority of Zakat & Tax



# Tax Ruling Request Guideline

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# 1. Introduction

## 1.1. About GAZT

The General Authority of Zakat and Tax (GAZT) is the government body tasked with regulating, enforcing, administering and implementing taxation in the KSA. GAZT aims to collect Zakat and taxes and facilitate taxpayers in achieving the highest degree of compliance.

One of GAZT's roles is to raise awareness among taxpayers, to enhance the degree of understanding and voluntary commitment to compliance and GAZT requirements. The provision of Rulings is one of the methods that GAZT intends to use to fulfill this role.

## 1.2. This Guideline

This Guideline is published by GAZT to provide guidance to Taxpayers and their agents who wish to request a Ruling from GAZT to clarify the interpretation of the laws or associated Regulations applicable to Value Added Tax or Income Tax (including withholding taxes) and related to specific factual circumstances.

This Guideline solely serves as Guidance material, and does not include or purport to include all relevant information or legal provisions in relation to the issue of Rulings or other opinions by GAZT.

## 2. Definitions of the main terms used

### “Disqualifying Reason”

Is any reason for which a Ruling Request application must be rejected by GAZT.

### “Ruling”

Is a written opinion or clarification provided by GAZT to a taxpayer on the interpretation or application of the Kingdom’s tax legislation to a particular situation.

### “Ruling Request”

Is a formal application made to GAZT by an Applicant to obtain a Ruling on a specific matter, using the prescribed format.

### “Applicant”

Is a Taxpayer or Taxable Person who submits a Ruling Request to GAZT or for whose benefit a Ruling Request is Submitted.

### “Information Submission Period”

Is the period of 20 days during which an Applicant must provide supplemental or additional information requested by GAZT in order to process a Ruling Request. The 20-day period commences from the date GAZT submits its request for information.

### “Taxpayer”

Any person subject to income tax in accordance with the Income Tax Law,<sup>1</sup> or is otherwise subject to withholding tax or is obligated to withhold tax.

### “Taxable Person”

is a Person who is registered or should be registered for VAT in the KSA.<sup>2</sup>

**Note:** the terms Taxpayer and Taxable Person shall be collectively referred to in this Guideline as “Taxpayer” for purposes of simplicity.

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1) Article 1, Definitions, Income Tax Law

2) Article 2, Taxable Persons required or eligible to register in the Kingdom, VAT Implementing Regulations

## 3. Tax Rulings

### 3.1. What is a Tax Ruling and when Can GAZT Issue a Ruling?

A Ruling, also known as an interpretative decision, is a service that GAZT offers to Taxpayers and through which it issues a written opinion or clarification on its interpretation of the Kingdom's tax legislation as it pertains to the Applicant's particular activities and/or transactions (whether already undertaken or contemplated by the Applicant). Specifically, the matters on which a Ruling Request are sought must be in relation to actual activities or transactions. They may not be hypothetical matters or transactions that are not actually contemplated by the Applicant.

Rulings which relate to VAT matters are subject to additional rules as set out in the VAT Regulations and explained in further detail in section 3.5.2 of this guideline.<sup>3</sup>

In most cases, Rulings will be issued in response to a Ruling Request submitted by an Applicant. GAZT may, at its discretion, elect to provide a response to a Ruling Request, but in all cases GAZT is not obligated to respond to all Ruling Requests received.

Generally, in determining whether or not to issue a Ruling, GAZT takes into account the following factors:

- the complexity of the matter or issue for which an opinion or clarification is sought;
- the existing guidance available to the Applicant;
- the materiality of the transactions or activity that is the subject of the Ruling Request;
- the sufficiency of information in the Ruling Request;
- the benefit of issuing a Ruling on the issue (for purposes of publication on an anonymized basis) and
- the availability of GAZT's own resources to provide a Ruling.

GAZT may also decide to issue a Ruling of its own volition. Such Ruling would not be a response to a Ruling Request, but provides clarification on a recurring matter that GAZT considers would be beneficial to Taxpayers.

### 3.2. Does GAZT Publish Rulings?

GAZT reserves the right to publish any issued Ruling it considers will be of use to the public. However, before publishing a Ruling, GAZT will ensure the published Ruling is completely anonymized such that the identity of the Applicant (or parties involved in the transaction/activity that is the subject of the ruling) cannot be identifiable. Further, no specific facts or details provided to GAZT by the Applicant will be published or otherwise disclosed. GAZT will not publish a Ruling that it reasonably believes cannot be properly anonymized.

### 3.3. When is it appropriate to request a Ruling?

An Applicant can apply for a Ruling when it is unsure about how the tax laws apply to its particular circumstances. These circumstances may be a transaction which the Applicant has entered into or intends to enter into, a series of transactions, or a general activity that the Applicant carries out or intends to carry out.

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3) Article 75, Rulings, VAT Implementing Regulations

If the Ruling Request relates to VAT, GAZT considers that generally it is more appropriate for the supplier of goods or services to be the Applicant. However, in some cases it may also be appropriate for the recipient of a supply to apply for a Ruling (for example, a Ruling relating to the application of VAT under the reverse charge mechanism to a purchase from a non-resident supplier, or situation where it is not practical for a supplier to make a request).

Before applying for a Ruling, **you should check the published information and guidance made available by GAZT to determine if this addresses the issues for which a Ruling is needed.**

### 3.4. When is it not appropriate to request a Ruling

A Taxpayer should not submit a Ruling Request in the following cases:

- **If the Ruling Request concerns a restricted matter that GAZT will not opine on. These include:**
  - Matters concerning contested tax amounts or amounts under review/appeal;
  - Matters involving the interpretation of foreign law;
  - Matters involving the interpretation of non-tax legislation.
- **If the Ruling Request does not relate to the Applicant's actual activities or intended activities.**
  - This includes Ruling Requests based on hypothetical transactions or activities.
- **If the Applicant is under audit or investigation by GAZT, or if the matter for which the Ruling is sought is the subject of, or closely related to, an assessment or inquiry by GAZT.**
- **If the Ruling Request is intended for a purpose other than providing clarification for the Applicant.**
  - For example, a tax advisor seeking GAZT's view on an arrangement before offering this as a tax planning arrangement to other Taxpayers.
- **If the matter for which a Ruling is sought is the subject of an objection, appeal or any other dispute resolution proceeding (including MAP & settlement negotiations) with GAZT, or if it is the subject of a legal dispute between the Applicant and a third party and the Ruling is intended to be used in any manner to resolve a dispute.**
- **If the Applicant is using the Ruling Request in order for GAZT to take action against another Person or Persons.**
- **If the matter for which a Ruling is sought is hypothetical or not related to the Applicant's actual or contemplated activities or transactions.**
- **If the matter for which a Ruling is sought is the same or substantially similar to a Ruling Request submitted by or on behalf of the Applicant in the previous three months and was rejected by GAZT on the merits of the request (e.g. a ruling is rejected because the matter is not of a level of complication warranting the issuance of a Ruling as opposed to rejection for failure to submit documentation during the Information Submission Period).**
- **If a Ruling or response has been provided by GAZT on the same or substantially similar matter to the same Applicant.**
- **If the Applicant is not a Taxpayer or if the Applicant is a Taxpayer but submitting the application on behalf of another Taxpayer or another person.**

- This does not apply to situations in which the Ruling Request is submitted by an authorized representative of the Taxpayer, in which case the Taxpayer is deemed the Applicant.

Note that in cases where the Ruling Request is submitted by an authorized representative such as a tax advisor, the registration status of the tax advisor is not relevant for purposes of determining the eligibility for a ruling. It is the advisor's client who must be a registered taxpayer in order to be eligible for obtaining a ruling.

### **3.5. Who may submit a Ruling Request**

Generally, Rulings are available only for any Person registered with GAZT for income tax, excise or VAT purposes.

#### **3.5.1 Income Taxpayers**

Ruling Requests on income tax matters may be submitted by any person deemed a Taxpayer under the Income Tax Law. In certain cases, GAZT may accept a Ruling Request by persons not considered Taxpayers under the Income Tax Law, but are obligated to withhold taxes on payment made to nonresidents. In very limited cases, GAZT may accept to respond to a Ruling Request in the form of a clarification (form PL3001) if the applicant is a nonresident unregistered taxpayer who seeks clarification on whether or not a contemplated transaction will result in tax implications or trigger tax obligations in KSA. In order to improve the chances of acceptance of such requests, it is recommended that such requests be submitted with as much detail and supporting documentation as possible. However, such requests will be automatically rejected if the nonresident's identity is not made available or if the transaction is hypothetical and not actually contemplated.

Requests by non-registered person may only be submitted via email to [policy-ruling@gazt.gov.sa](mailto:policy-ruling@gazt.gov.sa). Submission via any other method will result in an automatic rejection of the request.

#### **3.5.2 VAT**

A Ruling Request on VAT matters may only be submitted by a Taxable Person (a person who is registered or required to register for VAT in the KSA) or that person's tax representative, tax agent or appointed person as per Article 77 of the VAT Regulations. Generally, inquiries as to whether a person should register for VAT is not eligible for a ruling due to the uncomplicated nature of the inquiry. It is recommended to seek a response to such questions via other communication methods available.

#### **3.5.3 Note on external advisors and representatives**

Generally, it is acceptable that a Taxpayer submit a Ruling Request through a representative such as an external legal advisor or tax advisor. In a case where the Ruling Request is submitted on behalf of the Taxpayer (such as through external tax or legal advisors), the application must include a completed and signed form R2001-E.

## 4. Completing Form R1001 and Submitting a Ruling Request

A Ruling Request may be submitted in either the English language (using Form R1001-E) or the Arabic language (using R1001-A). It is not required that the Applicant submits any information in Arabic with the initial Ruling Request. However, GAZT reserves the right to request a certified translation of any request or additional supporting documentation to the Arabic language, if it considers this necessary.

### 4.1. Steps of Completing a Ruling Request using Form R1001-E or R1001-A

The Applicant must complete the Ruling Request by carrying out the following steps:

**First:** The Applicant must review and acknowledge the instructions provided by GAZT regarding the application for the ruling request.

**Second:** Applicant must complete the section in the upper right corner of the form and indicate the applicant's name, the applicant's TIN and the date of submission.

The Applicant's name should be the name of the person for whose benefit the Ruling is requested. If an agent submits the request on behalf of their client, the Applicant's name should be the client's name and not the agent's name.

The date of submission should be the date on which the Request is submitted to GAZT.

### Third: Section A [Checklist for Submission]

The Applicant must complete this section, which includes the following questions:

A. CHECKLIST FOR SUBMISSION			
		Yes	No
1	Is the issue on which the Ruling is sought under review or subject to an objection, appeal, audit, or investigation?	<input type="checkbox"/>	<input type="checkbox"/>
2	To the best of the applicant's understanding, does the issue on which the Ruling is sought involve the interpretation of non-tax laws or foreign laws?	<input type="checkbox"/>	<input type="checkbox"/>
3	Is the issue on which the Ruling is sought depend on an interpretation of facts, such interpretation which is in dispute with a counterparty or other third party?	<input type="checkbox"/>	<input type="checkbox"/>
4	Is the transaction for which a response is sought a hypothetical transaction?	<input type="checkbox"/>	<input type="checkbox"/>
5	Is the Applicant under review or subject to an objection, appeal, audit, or investigation?	<input type="checkbox"/>	<input type="checkbox"/>
<b>If the answer is "Yes" to any of the questions from 1-4 , this issue is not appropriate for GAZT to provide a ruling</b>			
6	Has the applicant reviewed all guidance available and was unable to find guidance on the matter for which a Ruling is sought? (if the subject of the Ruling is sufficiently covered in any of GAZT's published material, the request will likely be denied)	<input type="checkbox"/>	<input type="checkbox"/>
7	Have you or your agent sought any written advice (e.g. email, previous Ruling) from GAZT on the same or a similar arrangement? If so, please attach a copy of the written advice.	<input type="checkbox"/>	<input type="checkbox"/>

8	To the best of the applicant's knowledge, did a counterparty to the transaction for which the ruling is sought submit a request for a ruling on the same matter? If so, please provide details of the counterparty	<input type="checkbox"/>	<input type="checkbox"/>
9	Have you or your agent enclosed a written Ruling Request using Form R1001-E (or R1001-A), and provided any other documentary information as appropriate?	<input type="checkbox"/>	<input type="checkbox"/>
10	Is the Ruling Request submitted by a person other than the taxpayer such as an agent or representative?	<input type="checkbox"/>	<input type="checkbox"/>
11	If the answer to the previous question is yes, has the agent or representative completed and submitted form R2001-E or -A?	<input type="checkbox"/>	<input type="checkbox"/>

**Forth:** The Applicant must complete Sections B & C of Form R1001-E or R1001-A and provide the information required. The Applicant should also indicate the tax type for which a Ruling is sought. If the Ruling relates to multiple tax types, this should be indicated by selecting all tax types that apply.

Note that if submission is made on behalf of the Applicant Taxpayer, Form 2001-P must be completed and attached to form R-1001. **the Request will not be accepted if all forms are not completed and properly submitted.**

#### **Fifth: Section D [Description of Case/Transaction/Activity]**

All relevant facts of the transaction or activity must be indicated to allow GAZT to understand the issue for which a Ruling is sought. The relevant facts will vary based on the matter under request but may include:

- a detailed description of the goods and/or services being supplied and what is being received and/or paid in return;
- the date, proposed date or period (financial period(s) or year(s)) concerned of the transaction;
- details of how the transaction will take/has taken place;
- details of all parties to the transaction; and
- any special reasons for arranging the transaction as planned.

#### **Sixth: Section E [Questions/Clarification Requested]**

In this section, the Applicant should indicate the exact question or matter on which the applicant seeks GAZT to provide its opinion.

In most cases, GAZT will seek to address this question only in its Ruling, unless it views other matters to be relevant to the request. For the question or matter on which the Applicant is requesting an opinion, the Applicant should provide as much detail as possible on their interpretation and understanding of the existing law or guidance to their fact set. This should include the different possible interpretations and the exact matter of uncertainty in applying these applications, and any prior correspondence with GAZT on this matter.

The Applicant may choose to provide a proposed view including legal reasons, best practice and authoritative support, if any, of the correct treatment and request to be confirmed.

#### **Seventh: Section F [List of Supporting Documents]**

Here, Applicant should indicate the nature of attached documents. Copies of all relevant and supporting documents surrounding the Ruling Request, including those related to the transaction and/or activity. This may include agreements with third parties, invoices, other commercial documents or any other information that a reasonable person would consider necessary to form an appropriate and well-informed opinion.

**Eighth: [Certification]**

Applicant must complete this section and sign the Form.

**4.2. Process of Submitting the Ruling Request**

The completed Ruling Request Form, together with the acknowledgement of GAZT instructions, completed checklist, and copies of any relevant documents, should be submitted electronically through the Applicant's tax portal.

In case the Applicant is not a registered taxpayer, submission must be made via email sent to [policy-ruling@gazt.gov.sa](mailto:policy-ruling@gazt.gov.sa). All required documents should be attached to the email.

**Note on attachments:**

If the Applicant wishes to submit numerous documents, all documents must be properly named and attached in a single PDF file. Any ruling submitting with multiple attachments will be automatically rejected, and any attachment in a format other than PDF will not be accepted.

**5. Actions taken by GAZT upon receiving a Ruling Request**

Upon receipt of a Ruling Request, GAZT will review the information provided and determine whether the matter is appropriate for the issue of a Ruling. It may:

- Accept the request;
- Request further information to allow the response to be prepared;
- Reject the request; or
- Accept the request, but subsequently decline to issue a Ruling or respond by providing a brief opinion.

**5.1. Accepting the Ruling Request**

If GAZT is satisfied that the Ruling Request is proper, complete, accurate, that the issue for which the Ruling is sought is novel such that it is not sufficiently covered in any GAZT published material, and that there is no reason to decline or reject the Ruling, GAZT will inform the Applicant that the Ruling Request is accepted for consideration. Notice of acceptance is automatically generated for portal applications, and an email response is sent for email applications pursuant to this Guideline.

Section 6 of this Guideline further describes the consideration process.

**5.2. Requesting further Information to consider the Ruling Request**

In cases where the matter to be considered is clearly outlined in the Ruling Request, but GAZT requires more information or documentation on the transaction or activity, it will request additional information to be provided by the Applicant. Note that GAZT reserves the right to request further documentation at any point after an application is accepted.

GAZT allows a period of twenty (20) calendar days from the date of its request for the Applicant to provide the requested information. Once the information is provided, GAZT may continue to consider the Ruling Request and prepare a response, or it may decline to issue a Ruling.

**Please note** that the time for completion of a ruling is suspended during the Information Submission Period and resumes once GAZT receives the requested information.

### 5.3. Rejecting the Ruling Request - Discretionary Reasons

GAZT reserves the right to reject a Ruling Request for any reason and is not required to provide a reason for rejection.

#### 5.3.1 Declining Initially

Some of the discretionary reasons that result in rejection of a Ruling Request include -without limitation- the following:

- GAZT considers that the correctness of the Ruling would depend on the making of assumptions, whether in respect of a future event or any other matter;
- The issue or question in relation to which a Ruling is sought is not an uncertain or ambiguous area of tax law. For example, the issue may already be sufficiently covered in a GAZT publication;
- at the time the application is made or at any time before the Ruling is issued, GAZT considers that the person to whom the Ruling is to apply is not seriously contemplating the arrangement for which the Ruling is sought;
- the application lacks sufficient information or documentation;
- the Ruling would require GAZT to form an opinion on generally accepted accounting principles or commercial practices; or
- any other appropriate reason (for example, a particular legal issue may be under consideration by other competent authorities and GAZT is unable to provide an opinion).

**Note** that as stated in paragraph 6.2 of this Guideline, GAZT seeks to issue Rulings within 45 business days after receipt of all information required to issue a Ruling. In the event that time constraints are not a major consideration to the Applicant, the applicant may indicate that the matter is not of a high urgency in the application form. Such consideration will be taken into account during the initial assessment of the request.

#### 5.3.2 Declining After Acceptance

GAZT may decline to issue a Ruling after acceptance when:

- GAZT has requested further information from the Applicant to consider the Ruling Request and, in GAZT's opinion, no or insufficient information has been provided to GAZT upon its request during the Information Submission Period;
- any event occurs after the Ruling Request is accepted, that would usually give rise to a rejection; or
- GAZT becomes aware of a Disqualifying Reason such that the Ruling Request should have been rejected at the time it was submitted.

### 5.4. Rejecting a Ruling Request – Mandatory rejection

GAZT will reject a Ruling in light of any of the following Disqualifying Reasons:

- 1- The request forms are not properly completed or submitted pursuant to terms and conditions stated in this Guideline;
- 2- The matter on which the Ruling is sought:
  - a. concerns contested tax amounts or amounts under review/appeal;
  - b. involves the interpretation of foreign law;
  - c. involves the interpretation of non-tax legislation;
  - d. applies to hypothetical transactions or activities which are not entered into or carried on by the applicant; or

- e. requires GAZT to resolve a dispute between two or more parties;
  - f. if the ruling is in respect of VAT:
    - i the Applicant is not a Taxable Person; or
    - ii the matter is not related to the Economic Activity of the Applicant.
- 3- If the Applicant is not a registered Taxpayer or Taxable Person -except as stated in section 3.5;
  - 4- GAZT reasonably suspects that the Ruling is intended to be used for any purpose other than providing the Applicant with clarification;
  - 5- the Applicant is under audit or investigation by GAZT;
  - 6- the Applicant is a party to a legal dispute a subject of which relates to the legal issue or question for which a Ruling is sought;
  - 7- the Applicant requests GAZT to issue an opinion that GAZT believes will be used to settle a dispute between various parties (other than GAZT);
  - 8- If the Ruling Request does not contain sufficient facts relevant to provide a Ruling, and would require GAZT to determine any question of fact;
  - 9- The application is submitted by or on behalf of an Applicant who has made a false claim in a Ruling Request application or provides inaccurate or false information to GAZT;
  - 10- If GAZT has previously issued a Ruling on a certain matter and the recipient of the Ruling seeks further confirmation that the transaction -for which the Ruling was issued- has been structured or amended in such a way that the tax treatment indicated in the issued Ruling would be applicable;
  - 11- the Ruling was submitted within 3 months after a previous Ruling Request was rejected due to failure to submit to GAZT requested information within the Information Submission Period; or
  - 12- The Ruling Request requires or seeks that GAZT to provide authorizes or requires GAZT to:
    - Impose or remit a penalty;
    - inquire into the correctness of any return or other information supplied by any person;
    - prosecute any person;
    - recover any debt owing by any person;
    - exempt any person from any obligation under the tax laws;
    - adjudicate or resolve a dispute; or
    - issue an opinion that may be used against it.

**Note** that if at the time a Ruling Request is submitted no Disqualifying Reason existed but later occurred or arose after the submission, the Applicant is required to inform GAZT of the Disqualifying Event within 3 days of its occurrence. Failure to do so would render the Ruling issued by GAZT void and GAZT will reject all further Ruling Request Applications from that Applicant for no less than 12 months after the issuance of that Ruling or the date GAZT knew of the existence of a Disqualifying Reason, whichever is later.

## 5.5. Effect of Declining a Ruling Request

GAZT will inform the Taxpayers in writing of its decision to reject a Ruling Request Application or its decision to decline to issue a Ruling.

If GAZT declines to issue a Ruling as a result of the failure to submit all requested information within the Information Submission Period, the same or substantially similar Ruling may not be submitted during the 3 months following the last day of the Information Submission Period.

# 6. Considering and Processing the Request

## 6.1. Assumptions

If GAZT considers that the correctness of a Ruling would depend on assumptions being made about a future event or other matter, GAZT may make the assumptions that it considers to be most appropriate. In these cases, the assumptions will be stated in the Ruling and the content of the Ruling will be subject to those assumptions.

Alternatively, GAZT may consider that it is not appropriate to make assumptions. In these cases, it may decline the Ruling Request or request further information from the Applicant in order to fully consider the Ruling Request.

It is preferable for Ruling Requests to be considered based on the full fact set, and without assumptions. GAZT notes that it is in the applicant's interest to provide full detail on all matters which may be relevant to GAZT to allow for Rulings to be promptly and accurately issued.

## 6.2. Processing times

Applications for Rulings which are accepted for consideration will generally be processed on a first-come, first-served basis. In general, GAZT will endeavor to provide a Ruling within 45 business days from the date GAZT receives all necessary information required to issue an informed response.

However, if the request is a complex one, GAZT will inform the applicant upfront that the time-frame to issue a Ruling may be longer than 45 days.

## 7. Use of Rulings by Taxpayers and GAZT

### 7.1. Applicability of Rulings

Where GAZT provides a response Ruling Request, this is intended to inform taxpayers on the application of the existing tax laws at that time to the facts provided, based on the facts as currently presented.

The content of a Ruling will be affected by:

- Any changes to the Applicant's fact circumstances;
- changes to the applicable tax laws in the Kingdom; or
- changes to the interpretation of those laws in the Kingdom.

Applicants should not assume that the content of a Ruling will continue to apply in such cases, or indeed indefinitely. If a Person is uncertain whether the interpretation in a previous ruling remains valid, it may choose to seek confirmation of this through a new Ruling Request.

GAZT does not undertake to notify Applicants of any changes to tax laws or interpretations that affect Tax Rulings issued previously.

### 7.2. Rulings are non-binding

GAZT undertakes to exercise due care in providing Rulings, but the response to any Ruling Request is not binding on GAZT. The content of any response is not intended, and should not be constructed, to constitute legal opinion, advice or a binding decision of any sort.

No part of a Ruling constitutes an amendment to the tax laws of the Kingdom, their implementing regulations, or any international agreement which the Kingdom has entered into (such as the Unified VAT Agreement).

In the case of any conflict between a Ruling and those laws or Agreements, those laws or Agreements shall prevail.

### 7.3. Can an Applicant disagree with a Ruling?

The content of a Ruling provides the Authority's interpretation of the tax laws, but is not binding on GAZT, the Applicant or any other Person.

A person who objects/disagrees with a Ruling issued by GAZT is not required to apply the interpretation of GAZT to a transaction or activity. For example, if a Ruling relies on an assumption made by GAZT which is not relevant to the Person, the Person should apply the existing tax laws to their true circumstances.

All Rulings are final. If the Applicant is not satisfied with the opinion indicated in a Ruling, the Applicant may not object to the opinion or request that GAZT issue a different opinion. However, if the Applicant has reason to believe that GAZT's opinion was based on a gross misunderstanding of the fact and that such misunderstanding resulted in a clearly inaccurate opinion, the Applicant may request that GAZT reconsider the opinion and clearly indicate the misunderstood facts and how such misunderstanding resulted in an inaccurate opinion.

Form <b>R1001-E</b>	<b>Request for a Tax Ruling</b>	Applicant's Name:
		Applicant's TIN:
		Date of Submission

NOTICE: Please review the ruling request guideline ("guideline") for instructions on submission of the request. Any request submitted in manner not consistent with the guideline will be automatically rejected.

### A. CHECKLIST FOR SUBMISSION

		Yes	No
<b>1</b>	Is the issue on which the Ruling is sought under review or subject to an objection, appeal, audit, or investigation?	<input type="checkbox"/>	<input type="checkbox"/>
<b>2</b>	To the best of the applicant's understanding, does the issue on which the Ruling is sought involve the interpretation of non-tax laws or foreign laws?	<input type="checkbox"/>	<input type="checkbox"/>
<b>3</b>	Is the issue on which the Ruling is sought depend on an interpretation of facts, such interpretation which is in dispute with a counterparty or other third party?	<input type="checkbox"/>	<input type="checkbox"/>
<b>4</b>	Is the transaction for which a response is sought a hypothetical transaction?	<input type="checkbox"/>	<input type="checkbox"/>
<b>5</b>	Is the Applicant currently under audit or investigation or party to an ongoing objection case, appeal or any other legal proceeding in which GAZT is a party?	<input type="checkbox"/>	<input type="checkbox"/>
<b>If the answer is "Yes" to any of the above questions, this issue is not appropriate for GAZT to provide a ruling</b>			
<b>6</b>	Has the Applicant reviewed all guidance available and was unable to find guidance on the matter for which a Ruling is sought? (if the subject of the Ruling is sufficiently covered in any of GAZT's published material, the request will likely be denied)	<input type="checkbox"/>	<input type="checkbox"/>
<b>7</b>	Has the Applicant or their representative or agent sought any written advice (e.g. email, previous Ruling) from GAZT on the same or a similar arrangement? If so, please attach a copy of the written advice.	<input type="checkbox"/>	<input type="checkbox"/>
<b>8</b>	To the best of the Applicant's knowledge, did a counterparty to the transaction for which the ruling is sought submit a request for a ruling on the same matter? If so, please provide details of the counterparty	<input type="checkbox"/>	<input type="checkbox"/>
<b>9</b>	Have you or your agent enclosed a written Ruling Request using Form R1001-E (or R1001-A), and provided any other documentary information as appropriate?	<input type="checkbox"/>	<input type="checkbox"/>
<b>10</b>	Is the Ruling Request submitted by a person other than the taxpayer such as an agent or representative?	<input type="checkbox"/>	<input type="checkbox"/>

<b>11</b>	If the answer to the previous question is yes, has the agent or representative completed and submitted form R2001?	<input type="checkbox"/>	<input type="checkbox"/>
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### B. APPLICANT'S INFORMATION

1. Applicant's Name			
2. Applicant's TIN Number			
3. Is Applicant a VLTP?	Yes <input type="checkbox"/>	No <input type="checkbox"/>	
4. Details of contact person			
5. Surname			
6. First Name			
7. Job Title			
8. Contact number			
9. E-mail address			

### C. RULING INFORMATION

1. Tax Type	VAT <input type="checkbox"/>	CIT <input type="checkbox"/>	Excise <input type="checkbox"/>
2. Date of Request			

### D. DESCRIPTION OF CASE/TRANSACTION/ACTIVITY

### E. QUESTIONS/CLARIFICATION REQUESTED

### F. LIST OF SUPPORTING DOCUMENTS

### G. ADDITIONAL INFORMATION (OPTIONAL)

### CERTIFICATION

By submitting this request, I certify that all information provided is true, accurate and complete and that all information that is reasonably required to provide a complete and accurate response has been provided to GAZT. I further certify that I have fully reviewed and understood the Guideline prior to submitting this Ruling Request and that this submission is compliant with the terms and conditions provided therein

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Signature
Date
(Title (if any



Form <b>R2001-E</b>	<b>Declaration of Authorized Representation</b>	For Internal Use Only Received by: Function: Date: / /
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**Instructions:**

This form will not be honored for any purpose other than representation in relation to Ruling Requests. This form must be completed and signed by the taxpayer himself. A separate form R2001-E or -A should be completed for each separate Ruling Request.

For more information on Ruling Requests please review the Ruling Guideline available on GAZT's website.

**1. TAXPAYER INFORMATION**

Taxpayer name and address:	Taxpayer Identification Number(s):	
Taxpayer commercial registration or personal identification number:	Phone:	:Email

Hereby appoints the following representative

**2. REPRESENTATIVE INFORMATION**

Representative name and address	Phone:	Email:
Representative commercial Registration (if any)		
Representative Professional License Number		

**3. SCOPE OF AUTHORIZATION**

3(a) Acts authorized

Except for the acts provided in section 3(b), Taxpayer authorizes the representative to act for and on behalf of the taxpayer before the General Authority of Zakat and Tax in the submission of the attached Ruling Request and to perform the following acts:

- submit the Ruling Request
- receive requests for information and other communications from GAZT regarding the Ruling Request
- access the Taxpayer's records and information as they pertain to the Ruling Request
- submit and receive documents in relation to the Ruling Request
- receive any communication from GAZT with respect to the Ruling Request, including receiving the Ruling or any response to the Ruling Request
- appear in person with or without taxpayer to have discussion with GAZT about the status or matter of the Ruling Request
- other authorized acts

---

3(b) Specific acts not authorized

The representative is not authorized to

#### 4. TERMINATION OF AUTHORIZATION

This authorization shall terminate

- at the resolution of the Ruling Request  
 on [date]

#### 5. SIGNATURE OF TAXPAYER

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Signature

Date

Title (if any)

---

---

Print Name

Print Name of Taxpayer from line 1 (if other than individual)

---



# Request for a Tax Ruling

Form R1001-E

Applicant's Name:

Applicant's TIN:

Date of Submission:

## NOTICE:

Please review the ruling request guideline (" Guideline") for instructions on submission of the request. Any request submitted in manner not consistent with the guideline will be automatically rejected.

## A. CHECKLIST FOR SUBMISSION

		Yes	No
1	Is the issue on which the Ruling is sought under review or subject to an objection, appeal, audit, or investigation?		
2	To the best of the applicant's understanding, does the issue on which the Ruling is sought involve the interpretation of non-tax laws or foreign laws?		
3	Is the issue on which the Ruling is sought depend on an interpretation of facts, such interpretation which is in dispute with a counterparty or other third party?		
4	Is the transaction for which a response is sought a hypothetical transaction?		
5	Is the Applicant under review or subject to an objection, appeal, audit, or investigation?		

**If the answer is "Yes" to any of the questions from 1-4, this issue is not appropriate for GAZT to provide a ruling**

6	Has the applicant reviewed all guidance available and was unable to find guidance on the matter for which a Ruling is sought? (if the subject of the Ruling is sufficiently covered in any of GAZT's published material, the request will likely be denied)		
7	Have you or your agent sought any written advice (e.g. email, previous Ruling) from GAZT on the same or a similar arrangement? If so, please attach a copy of the written advice.		
8	To the best of the applicant's knowledge, did a counterparty to the transaction for which the ruling is sought submit a request for a ruling on the same matter? If so, please provide details of the counterparty		

		Yes	No
9	Have you or your agent enclosed a written Ruling Request using Form R1001-E (or R1001-A), and provided any other documentary information as appropriate?		
10	Is the Ruling Request submitted by a person other than the taxpayer such as an agent or representative?		
11	If the answer to the previous question is yes, has the agent or representative completed and submitted form R2001-E or -A?		

## B. APPLICANT'S INFORMATION

1. Applicant's Name
- 2 Applicant's TIN Number
3. Is Applicant a VLTP?
4. Details of contact person
5. Surname
6. First Name
7. Job Title
8. Contact number
9. E-mail address

## C. RULING INFORMATION

1. Tax Type  VAT  CIT  Excise
2. Date of Request

## D. DESCRIPTION OF CASE/TRANSACTION/ACTIVITY

**E. QUESTIONS/CLARIFICATION REQUESTED****F. LIST OF SUPPORTING DOCUMENTS****G. ADDITIONAL INFORMATION (OPTIONAL)****CERTIFICATION**

By submitting this request, I certify that all information provided is true, accurate and complete and that all information that is reasonably required to provide a complete and accurate response has been provided to GAZT. I further certify that I have fully reviewed and understood the Guideline prior to submitting this Ruling Request and that this submission is compliant with the terms and conditions provided therein.

SignatureDateTitle (if any)

# Declaration of Authorized Representation

## Form R2001-E

For Internal Use Only

Received by:

Function:

Date:

July 9, 2020 07:30 pm

### Instructions:

This form will not be honored for any purpose other than representation in relation to Ruling Requests. This form must be completed and signed by the taxpayer himself. A separate form R2001-E or -A should be completed for each separate Ruling Request.

For more information on Ruling Requests please review the Ruling Guideline available on GAZT's website.

### 1. Taxpayer Information

Taxpayer name and address:

Taxpayer Identification Number(s):

Representative commercial Registration (if any)

Email:

Phone:

Representative Professional License Number

### 2. Representative Information

Representative name and address

Email:

Phone:

Representative commercial Registration (if any)

Representative Professional License Number

### 3. Scope of Authorization

#### 3(a) Acts authorized

Except for the acts provided in section 3(b), Taxpayer authorizes the representative to act for and on behalf of the taxpayer before the General Authority of Zakat and Tax in the submission of the attached Ruling Request and to perform the following acts:

**Submit the Ruling Request**

Receive requests for information and other communications from GAZT regarding the Ruling Request

Access the Taxpayer's records and information as they pertain to the Ruling Request

Submit and receive documents in relation to the Ruling Request

Receive any communication from GAZT with respect to the Ruling Request, including receiving the Ruling or any response to the Ruling Request

Appear in person with or without taxpayer to have discussion with GAZT about the status or matter of the Ruling Request

Other authorized acts

**3(b) Specific acts not authorized**

The representative is not authorized to

**4. Termination of Authorization**

This authorization shall terminate

at the resolution of the Ruling Request

on [date]

**5. Signature of Taxpayer**

Signature

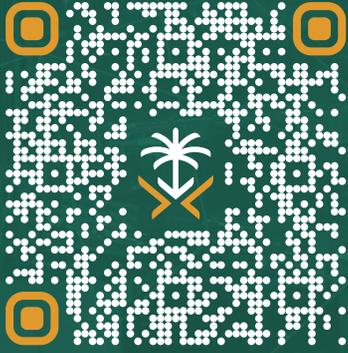
Date

Title (if any)

Print Name

Print Name of Taxpayer from line 1 (if other than individual)





SCAN THIS CODE TO CHECK THE LATEST  
UPDATE FOR THIS DOCUMENT AND ALL  
PUBLISHED DOCUMENTS

OR PLEASE VISIT OUR WEBSITE

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

