Taxpayer Services Catalogue
ZAKAT

January 2019
<table>
<thead>
<tr>
<th>Service Type</th>
<th>Page</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Services</td>
<td>03</td>
</tr>
<tr>
<td>Declaration Services</td>
<td>12</td>
</tr>
<tr>
<td>Payment and Refund Services</td>
<td>16</td>
</tr>
<tr>
<td>Certification Services</td>
<td>21</td>
</tr>
<tr>
<td>Objection Services</td>
<td>25</td>
</tr>
<tr>
<td>Inquiry Services</td>
<td>28</td>
</tr>
<tr>
<td>Complaints Services</td>
<td>31</td>
</tr>
<tr>
<td>Deregistration Services</td>
<td>34</td>
</tr>
</tbody>
</table>
REGISTRATION SERVICES
Registration for Zakat

What is this service for?
All profit-generating business activities are subject to Zakat. Also, corporate income tax applies to resident capital companies with respect to shares of non-Saudi partners. Once you register your company with Ministry of Commerce and Industry (MCI), we generate a tax identification number (TIN) for you. Once generated, you need to 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.

Who can use the service?
All companies with industrial or commercial activity that have registered with MCI.

What channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

How can you get the service?
1. Complete MCI registration
2. Receive SMS and e-mail notification with GAZT login details
3. Log into GAZT portal through www.gazt.gov.sa
4. Complete first requirement upon login which is the Zakat/CIT registration form
   - Go to the "Direct taxes" tab
   - Register GAZT portal
   - Registration/Taxpayer type
   - Shareholder details
   - Financial details
5. You will receive a notification upon completion of the request.
   - For non-resident companies, process starts from step 3

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
- Article of association

Other Tools / Guidelines
You can see the instructions and guidelines through the following link:

When to expect?
1 business day after request submission.
Request for Holding Company Linking

What is this service for?
Companies that are registered as a group can be treated as a single taxable entity. Through this service, you are allowed to link child companies to the holding company. By means of that, in all transactions related to Zakat, they will be treated as a single company under the holding.

Who can use the service?
Holding and group companies

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
Up to 3 business days after request submission

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the “Requests” tab
3. Select “Holding Company linking”
4. Fill in holding and child company details and submit
5. You will receive a notification upon completion of the request

What are the restrictions?
Only the holding (parent) company can make the linking request.

What is required from you?
• Establishment contract of the holding company and its child companies
• CR for the holding company and its child companies

Other Tools / Guidelines
You can see the FAQ for holding company linking through the following link:
You can also use the service through electronic services at the following link:

Other Tools / Guidelines
You can see the FAQ for holding company linking through the following link:
You can also use the service through electronic services at the following link:
Request for Holding Company Delinking

What is this service for?
Through this service, you are allowed to delink child companies from the holding company. By means of that, in all transactions related to Zakat, each company will be treated as a separate company.

Who can use the service?
Holding and group companies.

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
Up to 3 business days after request submission.

How can you get the service?
2. Go to the “Requests” tab.
3. Select “Holding Company delinking.”
4. Fill in holding and child company details and submit.
5. You will receive a notification upon completion of the request.

What are the restrictions?
Only the holding (parent) company can make the delinking request.

What is required from you?
- Establishment contract of holding company and its child companies.
- CR for holding company and its child companies.

Other Tools / Guidelines
You can execute a request to unlink the holding company through electronic services at the following link:
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.

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?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the “Registration Details” tab
3. Select “Amend Details”
4. Choose which details you wish to amend and attach relevant documents
   - Shareholder details
   - Financial details
5. Save changes

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:

Add / Update outlet or permits
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.

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?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the “Registration Details” tab
3. Select “Taxpayer Profile”
4. Edit e-mail address or mobile number
5. 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

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
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.

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?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to “Taxpayer Profile”
3. Select “Change Password”
4. Enter new password
5. You will receive an OTP, enter verification code to finalize

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.

Who can use the service?
Taxpayers who have relocated their headquarters or main branch to another city.

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
Up to 5 business days if no liabilities exist.

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the “Requests” tab
3. Select “Taxpayer transfer”
4. Fill out form and upload relevant documentation
5. You will receive a notification upon completion of the request

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:
‘Service Authorization’ enables you to delegate authorizations to accounting offices and tax service providers so that they can complete the company’s transactions on behalf. With this service, you can delegate specific authorizations for pre-set durations to specific accounting offices or tax service providers. You can assign different responsibilities to different accounting offices.

Who can use the service?
All registered taxpayers

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
Immediately after request submission

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

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Select “Service Authorization”
3. Select “Accounting Office or Service Provider” and then select the services to which you wish to delegate to them
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
5. You will receive a notification of acceptance or rejection for the entity you requested to authorize

Other Tools / Guidelines
For more information you can view the online services of service authorization through the following link:
DECLARATION SERVICES
What is this service for?
This service allows you to file declarations related to Zakat/CIT. Your declaration to be filed will be made available with due date in the GAZT portal.

What channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

Immediate
after request submission

When to expect?

Who can use the service?
All registered taxpayers

Which channels can you use?

What are the restrictions?
- Declaration for current period will be available at the end of your taxation period
- You need to submit your return and complete your payment within 120 days after the end of your taxation period

What is required* from you?
- Income statement
- Costs & Expenses
- Net profit/loss book
- Admin, selling & marketing expenses

*Requirements might differ based on the declaration type

Other Tools / Guidelines
For more information, you can view the FAQ regarding the introduction of zakat and income tax through the following link:
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.

Who can use the service?
All registered taxpayers

When to expect?
1 business day after request submission

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

What are the restrictions?
For Zakat only - If a return is amended after 120 days following the taxpayer’s financial year end, GAZT will consider that the taxpayer did not file the return within the statutory time limit. Consequently, a penalty for late filing of a return will be applicable.

For Zakat and all taxes – Return should not be under audit, contain pending objections/appeals

What is required from you?
- Request letter including the reason

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

Other Tools / Guidelines
You can execute the request to modify the tax and zakat declaration through the electronic services on the following link:
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.

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?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the "Direct taxes" tab
3. Select "Change Financial Year"
4. Fill out form and upload request letter with reason for request
5. 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:

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.

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?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the "Direct taxes" tab
3. Select "Change Financial Year"
4. Fill out form and upload request letter with reason for request
5. 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:
PAYMENT AND REFUND SERVICES
Zakat 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.

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?
Acknowledgement will be received immediately after payment

How can you get the service?
1. Submit your declaration
2. Receive your SADAD invoice
3. Make the payment through online banking or ATM
4. You will receive an acknowledgemen t upon your payment by SMS and e-mail

What are the restrictions?
- You are obliged to complete your payment until the due date specified in the SADAD invoice
- Late payment will incur penalties (except for Zakat)

What is required from you?
- Submitted declaration of Zakat and / or taxes

Other Tools / Guidelines
For more information, please see the following link:
In addition to the you can get more information through the following link:
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. For each annual payment you can request an additional year to make full payment.

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 installment plan”
4. Fill out form and submit request
5. You will receive a notification including installment schedule

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?
Between 2 to 3 weeks after down payment, subject to complete documentation

What are the restrictions?
- If you have an open collection case, a down payment will be required. If the down payment is not received within 7 days of request, the installment plan request will be cancelled
- No open or late declarations
- Installment period should not exceed the liability period
- If you do not respond to document requests within 20 business days, your installment plan gets cancelled
- If you miss 2 installments in a row, your installment plan gets cancelled

What is required from you?
- Invoice number(s) for which you would like to request an installment plan
- Number of installment payment periods
- Minimum 20% down payment of past total liabilities if you have an open collection case
- Sufficient financial liquidity demonstrated by bank statement of the last 3 months
- Evidence showing that you are unable to pay the tax when due

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.

Who can use the service?
All registered taxpayers in case of tax payment to a wrong account.

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
Up to 2 business days
Subject to approval of other TP

How can you get the service?
1. Obtain a written consent from other taxpayer
2. Visit a GAZT branch
3. Submit letter of consent in branch to offset payment

What are the restrictions?
Consent of the other taxpayer whose tax is paid by mistake

What is required from you?
- Offset payment form to be filled in at branch
- Tax bill number

Other Tools / Guidelines
You can find our nearest branch through the following link:
# Request to Reduce Second and Third Advance Payments

**What is this service for?**
If your current advance payment schedule cannot be fulfilled, this service allows you to request a reduction in second and third advance payments after full payment of your first advance payment.

**Who can use the service?**
All registered taxpayers

**When to expect?**
5 business days after request submission

**Which channels can you use?**
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

**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 "Reduction in advance payments"
4. Fill out form, attach reason for request letter and submit
5. 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
- Payment of the first advance payment

- Additional requests may be done after initial review by our officers

**Other Tools / Guidelines**
You can request to reduce advance payments through e-services at the following link: [https://www.gazt.gov.sa/en](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.

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?
1. Log into GAZT portal through www.gazt.gov.sa/
2. Go to the “Requests” tab
3. Select “Request for certificate”
4. Fill in the requested information:
   - Confirm tax payer details
   - Tax year
5. You will receive your certificate in digital format in the online portal

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 overdue
- No liabilities present

Other Tools / Guidelines
You can apply for a certificate through e-Services at the following link:
Zakat Certification Lookup

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

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?
1. Visit GAZT website
   www.gazt.gov.sa
2. Go to the "E-Services" tab
3. Select "Verification of Zakat certification"
4. Enter search parameter to obtain verification
5. Zakat certification status will appear on your screen

What are the restrictions?
None

What is required from you?
- Commercial registration number or,
- National ID or,
- License number or,
- TIN or,
- Certificate number or,
- Company ID

Other Tools / Guidelines
For more information, check the certificate type through the "check" service through the following link:
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.

Who can use the service?
All registered taxpayers

Which channels can you use?
- Contact Center
- Branch
- RM
- GAZT Portal
- Website
- Mobile App
- Live Chat

When to expect?
3 business days after request

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa/
2. Go to the "Requests" tab
3. Select "Contract release application form"
4. Fill in the requested information: Contract amount, Contract start/end dates, Profit estimate
5. 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:
OBJECTION SERVICES
Request Objection on Re-assessment

What is this service for?
If you disagree with the reassessed tax return, this service allows you to request an objection. You can illustrate what the assessment should be and provide reasoning for it.

Who can use the service?
All VAT registered taxpayers

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

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

What are the restrictions?
You can object within 60 days from the notice of assessment or reassessment.
You must submit a bank guarantee within 20 days of your request or the objection will be cancelled (only for VAT).
You must pay the original amount and non-disputed amount for Zakat / CIT. For VAT, you must pay the original amount and full reassessment amount.

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 and additional unpaid amounts.

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa/
2. Go to the "Objections" tab
3. Select "Request objection on reassessment"
4. Fill in the requested information:
   - Taxpayer details
   - Objection note
   - Revised amount
5. You will receive an SMS and e-mail response upon evaluation of the objection.

Other Tools / Guidelines
You may request an objection to re-assessment through e-services at the following link:
Request Objection Escalation for Preliminary Committee

What is this service for?
In case of rejection of your objection, this service allows you to escalate your objection to the preliminary committee for reconsideration.

Who can use the service?
All registered taxpayers

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

What channels can you use?

When to expect?
N/A

How can you get the service?
1. Send objection email to gstc@gstc.gov.sa
2. Submit the required information:
   - Objection number
   - Return number
   - Escalation level
3. You will receive an e-mail response upon evaluation of the objection

What are the restrictions?
This objection must be submitted within 30 days of GAZT’s rejection decision

What is required from you?
- Reason for disagreement

Other Tools / Guidelines
You have the option to take the settlement process before a decision is issued by the First Instance Committee in order to settle the disputed amounts. 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.
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.

Who can use the service?
Publicly available

Why channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Social Media

When to expect?
3-5 business days after receipt of request

How can you get the service?
1. Visit GAZT website www.gazt.gov.sa to seek clarifications and contact channels
2. Dial 19993 to reach GAZT contact center
3. Receive immediate support from contact agent
4. Receive e-mail response with inquiry help

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

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.
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.

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?
8 weeks from the date of GAZT's receipt of all requested documents and supporting material.

What are the restrictions?
Please see the terms, conditions and instructions on the Ruling Request form

What is required from you?
- Description of issue for which ruling is sought
- Supporting documents if applicable

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to “Indirect taxes” tab
3. Go to the “Requests” tab
4. Select “Request for Ruling”
5. Submit e-mail to contact e-mail address shown on portal.
You will receive a response to the Ruling Request via email.

GAZT reserves the right to reject any ruling request that it deems to be inappropriate. The terms & conditions stated in the Ruling Request Form shall at all times be applicable to all Rulings. Processing time may vary as submitting a response to a Ruling Request may require longer periods to review and analyze.

For more information, please refer to “Examination, Assessment, and Correction guide” through the following link:
COMPLAINTS SERVICES
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.

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
2. Go to the “Suggestions and Complaints” tab
3. Fill in the requested information and submit form:
   - TIN / CR
   - Contact details
   - Subject
   - Description

4. You will receive SMS confirmation with ticket number
5. You will receive a telephone 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 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.

Who can use the service?
Publicly available

Which channels can you use?
- Contact Center
- Branch
- Website
- Mobile App
- RM
- Live Chat

What are the restrictions?
None

What is required from you?
- Description of the violation
- Personal contact details

When to expect?
N/A

Other Tools / Guidelines

How can you get the service?
1. Visit GAZT website www.gazt.gov.sa
2. Go to the “Reports” tab
3. Fill in the requested information:
   - Tax type
   - Facility address
   - Facility business type
   - Nature & description of the violation
   - Personal contact details
4. Review the information and submit the form
DEREGISTRATION SERVICES
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 deregistration 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.

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

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

When to expect?
3 business days
If no liabilities exist

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the "Direct taxes" tab
3. Select "Register whole TIN"
4. Enter outlet details & attach supporting documents
5. You will receive a notification when your TIN is deregistered from our system
**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.

**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
- Live Chat
- RM

**What 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
2. Go to the “Registration details” tab
3. Select “De-register outlet” if applicable
4. Fill out form and submit request
5. 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:
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.

Who can use the service?
All registered taxpayers with commercial registrations / TIN linked to a permit.

Which channels can you use?
- Contact Center
- Branch
- GAZT Portal
- Website
- Mobile App
- RM
- Live Chat

When to expect?
3 business days after request submission.

How can you get the service?
1. Log into GAZT portal through www.gazt.gov.sa
2. Go to the “Direct taxes” 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

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:
Thank You