

ZATCA COMPREHENSIVE GUIDELINE FOR SMALL AND MEDIUM ENTERPRISES

ENGLISH SUMMARY FOR ARABIC VERSION

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BACKGROUND



Last week, ZATCA issued a comprehensive guideline for Small and Medium Enterprises covering ZAKAT & TAX and CUSTOMS. The guideline aims to simplify the procedures for Small & Medium Enterprises and clarifies the rights and obligations with easy language to understand and to be easily accessed.

The guideline more than 90 pages in Arabic covering almost the main information that taxpayers can look for, in coming pages we translated into English the main topics covered in the guideline.





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ZAKAH

VAT

2



3



Excise Tax

E-Invoicing

4



5



**Import & Export and
Customs Clearance**



1



ZAKAH

- ① ZAKAH amount
- ① What's the ZAKAH return
- ① How to calculate your ZAKAH for your enterprise
- ① Important information about ZAKAH calculation
- ① How to pay your ZAKAH
- ① Pay ZAKAH on installment
- ① How to appeal in front of ZATCA
- ① Where's your ZAKAH payments goes
- ① TRN number cancellation
- ① Important Zakat terms



VAT

2



- ⌘ What's Value Added Tax ("VAT")
- ⌘ Revenue calculation
- ⌘ Registration in VAT
- ⌘ Obligations
- ⌘ Tax Invoices
- ⌘ Simplified Tax Invoice
- ⌘ Tax Payment
- ⌘ Tax Return
- ⌘ Tax Return filling
- ⌘ Revising tax return
- ⌘ How to pay VAT
- ⌘ Pay Tax on Installments
- ⌘ Appeal process
- ⌘ VAT refund
- ⌘ Tax clarification
- ⌘ VAT with governmental bodies
- ⌘ VAT De-Registration
- ⌘ VAT terms



3



EXCISE TAX

- ① What's Excise Tax
- ① Goods list subject to Excise tax
- ① Obligations
- ① What's the tax seal/stamp
- ① Tax Return filling
- ① Revising tax return
- ① How to pay the excise tax
- ① Appeal process
- ① De-Registration
- ① Important terms

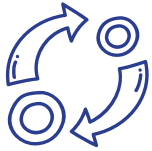


E-INVOICING

4



- ④ What's E-Invoicing
- ④ E-Invoicing stages.
- ④ E-Invoicing first stage.
- ④ E-Invoicing second stage
- ④ Invoice's types
- ④ E-Invoicing system
- ④ Invoicing system failure
- ④ Invoices Revising.
- ④ Business support
- ④ The integration between the enterprise and e-invoice portal
- ④ E-Invoicing terms



5



IMPORT & EXPORT AND CUSTOMS CLEARANCE

- ① Import & Export Documentations
- ① Customs Bayan
- ① How to inquire for Customs Bayan
- ① Customs broker
- ① Fasah portal
- ① Customs refund
- ① Postponing Customs payments
- ① Cancellation of Customs broker authorization
- ① Approved Economic Operator program

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