

Indirect Tax Update

GAZT updates the Tax Ruling Request guideline

This is to update you that the Kingdom of Saudi Arabia's General Authority of Zakat and Tax ('GAZT') has updated its previously issued [Tax Ruling Request guideline](#). Under the Tax Ruling Request process, any person registered with GAZT for income tax, excise tax or for VAT purposes may submit a tax ruling request to GAZT.

Tax Ruling is an interpretative decision issued by the GAZT to the taxpayer upon their request. This decision is set to interpret the Kingdom's tax provisions while looking at the specific activities or transactions undertaken by the taxpayer requesting the Ruling.

It is to be noted that GAZT is not bound to issue a Ruling in response to every request submitted. Therefore, it would take into consideration, amongst several factors, the complexity of the matter, whether sufficient guidance has already been put in place and the ultimate benefit of issuing a Ruling.

If you have any questions regarding the Tax Ruling Request procedure, please do not hesitate to [contact us](#).

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