

# TAX

## ZATCA “TAX RULING” INITIATIVE →

The Zakat, Tax, and Customs Authority (ZATCA) have recently introduced the "Tax Ruling" service, which is designed to assist taxpayers and concerned parties in understanding and applying various tax regulations. This initiative allows individuals and organizations engaged in economic activities and commercial transactions, whether within or outside the Kingdom, to submit requests for tax rulings.

# KEY FEATURES



One of the key features of this service is its accessibility. Taxpayers can easily apply for Tax Ruling concerning any type of tax (e.g., VAT, Excise Tax, RETT, CIT, Withholding Tax) through ZATCA's website ([zatca.gov.sa](http://zatca.gov.sa)) or if not registered at ZATCA can apply via email ([Policy-Ruling@zatca.gov.sa](mailto:Policy-Ruling@zatca.gov.sa)).



The tax treatments provided in the rulings carry legal weight, as they are binding on ZATCA ensuring clarity and simplicity for the applicants.



By providing clear and enforceable rulings, ZATCA aims to enhance tax certainty, raise awareness among taxpayers, and reduce the risks associated with economic activities.



Both registered and non-registered taxpayers are encouraged to take advantage of this service, as long as they meet the acceptance criteria. ZATCA is committed to facilitating a favorable business environment and implementing the best tax practices. This initiative aligns with the objectives of Vision 2030, which seeks to promote investment and economic growth in the Kingdom.

**To learn more about the "Tax Ruling" service, including details about the ruling request mechanism, acceptance or refusal criteria, and the examination process by ZATCA, comprehensive guidance is available on their official website.**

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