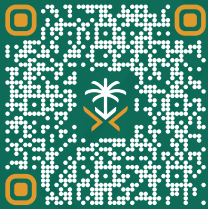


Return Filing Manual

Latest document
update **JULY 2020**



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الهيئة العامة للزكاة والدخل
General Authority of Zakat & Tax



Change of VAT rate to 15% as of July 1, 2020

Upon the introduction of VAT in January 2018, the KSA applied a basic VAT rate of 5% to Taxable Supplies and Imports made in the Kingdom. The basic VAT rate was revised to 15% with effect from 1 July 2020 (the “Revised VAT Rate”).

Transitional rules have been introduced to clarify the VAT rate to be applied to long-term contracts for continuous supplies which span 1 July 2020, and for certain supplies where invoices are issued or contracts are concluded prior to 11 May 2020. These rules, and further detail surrounding the change to the VAT rate -including guidance in respect of specific types of supply- are detailed in a separate guideline on the Revised VAT Rate.

This Guideline was originally issued before the VAT rate was revised to 15%, and its content is based on the 5% rate in force at the time of its issue. Any references to the 5% VAT rate in this Guideline should be interpreted as 15% where applied to any Supplies or Imports made on or after 1 July 2020 and in accordance with the transitional rules. Monetary examples or calculations in this Guideline which include a 5% VAT rate should also be interpreted as if the 15% rate applied for all Supplies or Imports made on or after 1 July 2020 and in accordance with the transitional rules.

Content

1. Basics of filing a VAT return

When should a taxpayer submit his VAT return?

How should a taxpayer submit his VAT return?

2. Illustrative Step-by-step guide

1. BASICS OF FILING A VAT RETURN

WHEN SHOULD A TAXPAYER SUBMIT HIS VAT RETURN?

Taxpayer's volume of annual taxable supplies determines when they need to start filing and the frequency of their filing obligation.

- Annual taxable supplies




	Less than SAR 187.5K	SAR 187.5K to 375K	SAR 375K to 1MM	SAR 1MM to 40MM	More than SAR 40MM
Filing frequency	Quarterly	Quarterly	Quarterly	Quarterly	Monthly
First mandatory reporting period¹	Jan - Mar 2019	Jan - Mar 2019	Jan - Mar 2019	Jan - Mar 2018	Jan 2018
First filing due date¹	30th Apr 2019	30th Apr 2019	30th Apr 2019	30th Apr 2018	28th Feb 2018
Registration deadline	Not applicable	Not applicable (voluntary)	20th Dec 2018 (Mandatory)	20th Dec 2017	20th Dec 2017

Applicable only when taxable purchases are more than SAR 187.5K

(1) If taxpayers with taxable supplies less than SAR 1 MM choose to register before 30th Dec 2018, then the first mandatory reporting period and filing due date will change

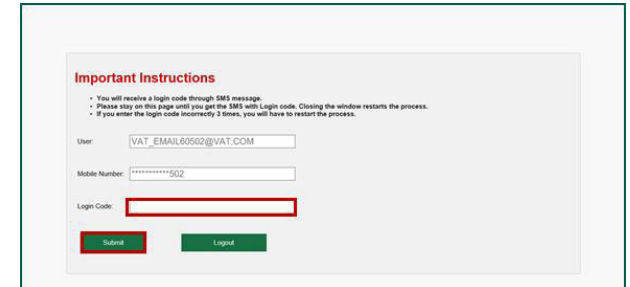
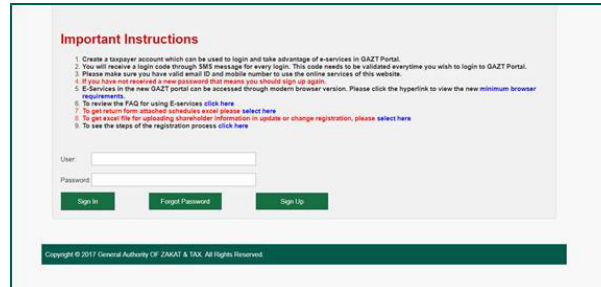
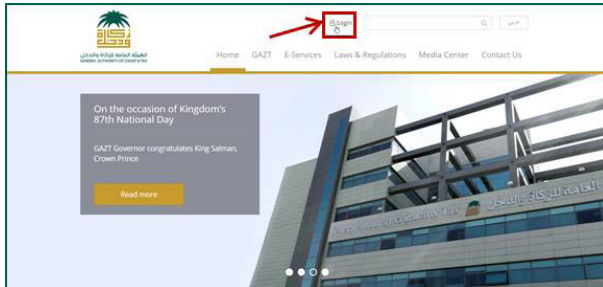
HOW SHOULD A TAXPAYER SUBMIT HIS VAT RETURN?

Taxpayers can submit their VAT return online during their filing period

 <p>Taxpayers can access the return form online</p>	<p>Online VAT return form will be available in taxpayer's account on first day of every filing period</p> <ul style="list-style-type: none"> • Reporting (or Tax) period: Time during which economic activities (supplies and purchases) are conducted (3 months for SMTPs and 1 month for LTPs) • Filing period: Time during which supplies and purchases are reported by the taxpayer in the return form (1 month for all taxpayers)
 <p>Taxpayers will have a month to submit their VAT returns (Last day of the month is the due date)</p>	<p>Taxpayers will have a month to submit their VAT returns and pay any liabilities</p> <ul style="list-style-type: none"> • If month's last day (due date) falls on a non-working day, taxpayers are still liable to submit their VAT and pay any liabilities by that day (unlike other tax types) • Non-filers and non-payers will receive reminders on the first day of the filing period, 7 days before the due date and a day after filing period closure
 <p>After the due date, taxpayers will start incurring late filing and payment penalties</p>	<p>After filing period closure, penalties will be levied to taxpayers</p> <ul style="list-style-type: none"> • Late filing penalties: taxpayers who didn't submit their returns by due date • Late payment penalties: taxpayers with unpaid tax after the due date

2. ILLUSTRATIVE STEP-BY-STEP GUIDE

1 LOGIN INTO GAZT PORTAL



► Open the link <https://GAZT.gov.sa/>

► Click on **Login** Button

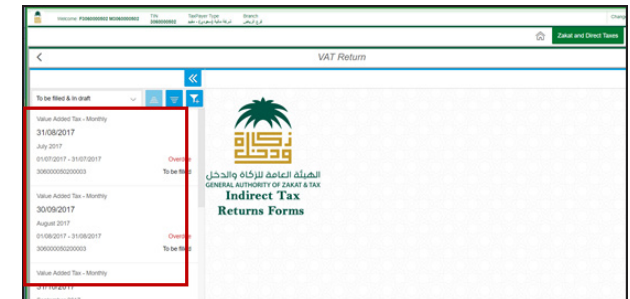
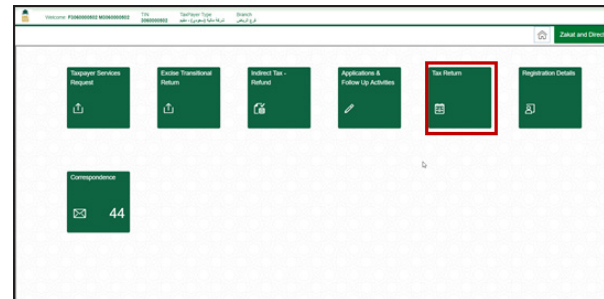
► Click on **Taxpayer/Auditor Login** icon to get the Login page

► Use existing **User ID** and **Password**, which was previously registered with GAZT for VAT and then clicks on **Sign In** button

► You will receive a **SMS code** on your registered mobile number, which you will use for Secured sign-in

► Click on **Submit** button

2 NAVIGATE TO VAT RETURN PAGE



Once Logged in, 2 Primary Tiles will appear for Tax-Payer, which are

- ▶ **“Zakat & Direct Taxes”** tile
- ▶ **“Indirect Tax”** tile
- ▶ Click on **“Indirect Tax”**

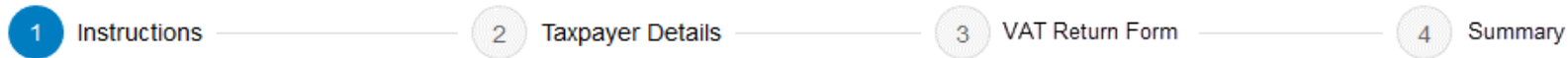
▶ Click on **“Tax Return”**

▶ Click on **“VAT Return”**

▶ Taxpayer can filter return based on the options shown in the right hand side

▶ By default, he will get ‘To be filled & in draft’ returns filtered

3 FILING PAGE 1 - INSTRUCTIONS



Instructions

Kindly read the below instructions before completing return form:

- 1 Please fill the requested information for each step
- 2 The application cannot be successfully subitted untill all of the mandatory fields have been completed
- 3 Taxpayers should ensure that their existing taxpayer details are complete and up to date before filing their VAT returns
- 4 Please refer to the FAQ section before filling out the return form

I declare that I have read and understood the above instructions

Step 2

4 FILING PAGE 2 - TAXPAYER DETAILS

1 Instructions
2 Taxpayer Details
3 VAT Return Form
4 Summary

Tax Return Details

Return Type	Value Added Tax - Monthly	Return	New	Return Reference No.	5600000009
Tax Period	February, 2018	Period From	01.02.2018	Period To	28.02.2018

Taxpayer Information

TIN	3XXXXXXXX	VAT Account Number	3XXXXXXXXX00003
Taxpayer's Name	First Middle Last Name		
Address	My Street		
	My Post code, Region, City		

Kindly confirm that the above information is correct before proceeding

Step 3

Taxpayers will be able to see their company ID/ personal ID

5 FILING PAGE 3 - VAT RETURN FORM

1 Instructions — 2 Taxpayer Details — 3 VAT Return Form — 4 Summary

VAT Return Form

	Amount (SAR)	Adjustment (SAR)	VAT Amount (SAR)
VAT on Sales:			
1 Standard rated sales	900,000.00 <i>i</i>	10,000.00 <i>i</i>	44,500.00
2 Private Healthcare / Private Education / First house sales to citizens	120,000.00 <i>i</i>	30,000.00 <i>i</i>	
3 Zero rated domestic sales	250,000.00 <i>i</i>	10,000.00 <i>i</i>	
4 Exports	80,000.00 <i>i</i>	0.00 <i>i</i>	
5 Exempt sales	300,000.00 <i>i</i>	0.00 <i>i</i>	
6 Total Sales	1,650,000.00	50,000.00	44,500.00
VAT on Purchases:			
7 Standard rated domestic purchases	400,000.00 <i>i</i>	50,000.00 <i>i</i>	17,500.00
8 Imports subject to VAT paid at customs	300,000.00 <i>i</i>	30,000.00 <i>i</i>	13,500.00
9 Imports subject to VAT accounted for through reverse charge mechanism	235,000.00 <i>i</i>	1,000.00 <i>i</i>	-50.00 <i>i</i>
10 Zero rated purchases	285,000.00 <i>i</i>	0.00 <i>i</i>	
11 Exempt purchases	200,000.00 <i>i</i>	0.00 <i>i</i>	
12 Total purchases	1,420,000.00	81,000.00	30,950.00
13 Total VAT due for current period			13,550.00
14 Corrections from previous period (between SAR ±5,000)			4,999.00 <i>i</i>
15 VAT credit carried forward from previous period(s)			-15,000.00 <i>i</i>
16 Net VAT due (or claim)			3,549.00 <i>i</i>

6 FILING PAGE 4 - SUMMARY

1 Instructions
2 Taxpayer Details
3 VAT Return Amount
4 Summary

Refund Information

Your return form information indicate that you are in a credit position, your credit amount will be carried forward for next filing.

If you wish to request a refund, kindly click here: Yes No

Select the preferred IBAN from the available list IBAN ▼

If you wish to request a refund towards a different IBAN, please select the check box & kindly enter above

Taxpayers must provide an IBAN linked to their company ID/ personal ID number for successful disbursement of their refund amount

Terms & Conditions

- 1 It is assumed that the taxpayer has read and understood the Kingdom of Saudi Arabia's VAT Law and Regulations and all the information provided is, to the best of the taxpayer's knowledge, true, correct and complete.
- 2 GAZT holds the right to request and obtain any financial or administrative information and records of the taxpayer and their business to cross check and verify the information provided in this return.
- 3 GAZT holds the right to open an audit case in order to verify this return form and any previous forms to a maximum of 5 years past which may result in levy of fines as per the Kingdom of Saudi Arabia's VAT Law and Regulations.
- 4 After submission of this form, and if the taxpayer finds that they need to do a correct, a Voluntary disclosure should be submitted if the amount of the correction is more than SAR ± 5,000.

Declaration

I certify that the information given in this return is, to the best of my knowledge, true, correct, and complete in every respect. I am the person who is required to file this return or I am authorized to sign on behalf of that person.

Submit

Toolbar for Original Returns:

← Back
✕ Void
📄 Create Notes
📄 Display Notes
📎 Attachment
❓ Validate
💾 Save as draft
→ Next

7 THE VAT RETURN FORM HAS BEEN DESIGNED TO BE AS SIMPLE AND USER FRIENDLY AS POSSIBLE

► Illustrative VAT return form

	Amount (SAR)	Adjustment (SAR)	VAT Amount (SAR)
1 Standard rated sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
2 Private Healthcare / Private Education sales to citizens	<input type="text"/>	<input type="text"/>	<input type="text"/>
3 Zero rated domestic sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
4 Exports	<input type="text"/>	<input type="text"/>	<input type="text"/>
5 Exempt sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
6 Total Sales	<input type="text"/>	<input type="text"/>	<input type="text"/>
7 Standard rated domestic purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
8 Imports subject to VAT paid at customs	<input type="text"/>	<input type="text"/>	<input type="text"/>
9 Imports subject to VAT accounted for through reverse charge mechanism	<input type="text"/>	<input type="text"/>	<input type="text"/>
10 Zero rated purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
11 Exempt purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
12 Total purchases	<input type="text"/>	<input type="text"/>	<input type="text"/>
13 Total VAT due for current period			<input type="text"/>
14 Corrections from previous period (between SAR ±5,000)			<input type="text"/>
15 VAT credit carried forward from previous period(s)			<input type="text"/>
16 Net VAT due (or claim)			<input type="text"/>

VAT on Sales

VAT on Purchases

1 Amounts relating to sales and purchases are inputted manually by the taxpayer

2 Adjustments are typically used if there is a change in circumstances (e.g. goods sold in a previous period were returned in current period)

3 Corrections – due to errors or omissions from a previous return – can be made in the return form if amount is < 5,000 SAR

4 If net VAT due is negative, your business may be due a refund

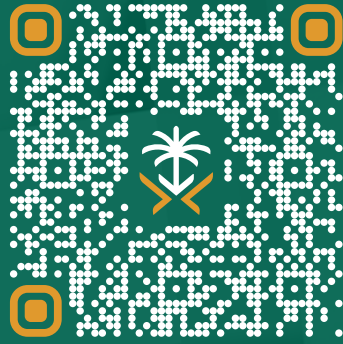
Highlighted boxes will update automatically

Back

Attachments

Validate

Next



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