

## Saudi Arabian Tax Administration clarifies procedures for filing amended zakat and tax declarations

---

### EY Global Tax Alert Library

Access both online and pdf versions of all EY Global Tax Alerts.

Copy into your web browser:

[www.ey.com/taxalerts](http://www.ey.com/taxalerts)

---

The Saudi Arabian General Authority of Zakat and Tax (GAZT) issued Circular No. 13069/16/1439, dated 12 November 2017 (23/2/1439H), clarifying procedures for the filing of an amended zakat or tax declaration, as summarized below:

- ▶ To file an amended declaration, zakat and income taxpayers should seek the GAZT's approval by completing an application through the GAZT's ERAD electronic filing system. The request for filing an amended return should provide justifications or reasons and supporting documents for such filing.
- ▶ The GAZT will review the taxpayer's request and, if appropriate, reopen the declaration for the revision. The amended return shall be subject to the GAZT's normal review process.
- ▶ A request for the filing of an amended return may be denied if the GAZT's return review process has already been initiated or the declaration filed earlier includes incorrect information in order to evade zakat or tax.

Time period for revision and applicable penalty and fine:

- a) If a return is amended within 120 days following the taxpayer's financial year end

The amended return will be considered as the "original" and no late filing penalty will be levied.

**b) If a return is amended after 120 days following the taxpayer's financial year end**

The 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 as per Article 76 of Income Tax Law. Furthermore, additional tax due as per the revised declaration, if any, will be subject to a delay fine in accordance with Article 77 of the Income Tax Law.

---

For additional information with respect to this Alert, please contact the following:

**Ernst & Young & Co (Public Accountants), Saudi Arabia**

- ▶ Asim Sheikh, KSA Tax Leader      asim.sheikh@sa.ey.com

**Ernst & Young & Co (Public Accountants), Riyadh**

- ▶ Ahmed Abdullah      ahmed.abdullah@sa.ey.com
- ▶ Amr Farouk      amr.farouk@sa.ey.com
- ▶ Altaf Sarangi      altaf.sarangi@sa.ey.com
- ▶ Craig McAree      craig.mcaree@sa.ey.com
- ▶ Hosam Abdulkareem      hosam.abdulkareem@sa.ey.com
- ▶ Imran Iqbal      imran.iqbal@sa.ey.com
- ▶ Michael Hendroff      michael.hendroff@ae.ey.com
- ▶ Nitesh Jain      nitesh.jain@sa.ey.com
- ▶ Parvez Maqbool      parvez.maqbool@sa.ey.com
- ▶ Sohail Nini      sohail.nini@sa.ey.com
- ▶ Vladimir A. Gidirim      vladimir.gidirim@sa.ey.com
- ▶ Yousef Eldaw      yousef.eldaw@sa.ey.com

**Ernst & Young & Co (Public Accountants), Al-Khobar**

- ▶ Syed Farhan Zubair      farhan.zubair@sa.ey.com
- ▶ Ali Sainudheen      ali.sainudheen@sa.ey.com
- ▶ Hatem Ghobara      hatem.ghobara@sa.ey.com
- ▶ Javed Aziz Khan      javed.aziz@sa.ey.com
- ▶ Jude deSequeira      jude.desequeira@sa.ey.com

**Ernst & Young & Co (Public Accountants), Jeddah**

- ▶ Franz-Josef Epping      franz-josef.epping@sa.ey.com
- ▶ Ayman Abu El Izz      ayman.abuelzz@sa.ey.com
- ▶ Hanif Khatri      hanif.khatri@sa.ey.com
- ▶ Hussain Asiri      hussain.asiri@sa.ey.com
- ▶ Imran Ahmed      imran.ahmed@sa.ey.com
- ▶ Irfan Alladin      irfan.alladin@sa.ey.com
- ▶ Mohammed Desin      mohammed.desin@sa.ey.com
- ▶ Rolf Winand      rolf.winand@sa.ey.com

#### About EY

EY is a global leader in assurance, tax, transaction and advisory services. The insights and quality services we deliver help build trust and confidence in the capital markets and in economies the world over. We develop outstanding leaders who team to deliver on our promises to all of our stakeholders. In so doing, we play a critical role in building a better working world for our people, for our clients and for our communities.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. For more information about our organization, please visit [ey.com](http://ey.com).

© 2017 EYGM Limited.  
All Rights Reserved.

EYG no. 06892-171Gbl

1508-1600216 NY  
ED None

This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting, tax, or other professional advice. Please refer to your advisors for specific advice.

**[ey.com](http://ey.com)**