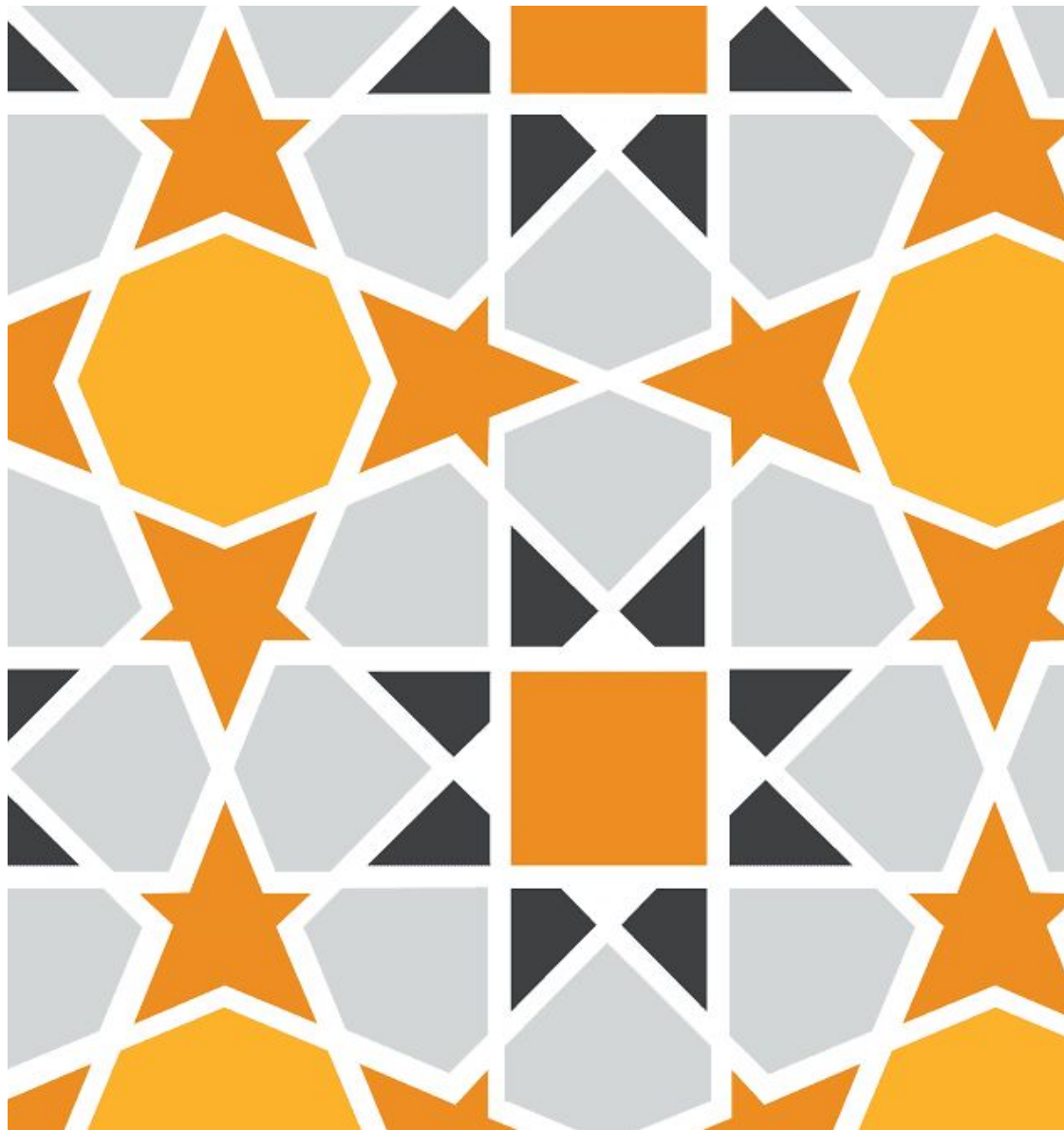


Saudi Arabia: Guide issued by GSZTCC on RETT regulations and appeal process

January 2023





In brief

The General Secretariat of Zakat, Tax and Customs Committees ('GSZTCC') published a guideline on its official website explaining the Committees interpretation of the Real Estate Transaction Tax ('RETT') regulations and related appeal procedures.

The guideline, issued in Arabic at the moment, also contains guidance on the interpretation of the applicability of RETT, exemptions from RETT, application of penalties, tax evasions and appeal process on ZATCA decisions etc, and can be accessed [here](#).

In detail

The guide explains the RETT implications on various elements involved in the disposal of real estate such as:

- General principles of RETT
- Exemptions form RETT
- Penalties
- Tax evasion

The guide also includes a process of submitting an appeal before the GSZTCC as follows:

1. Tax Violations Disputes & Resolution Committee ('TVDRC')

The taxpayer has the right to raise an appeal before the TVDRC - GSZTCC within 30 days of the earlier of the following:

- Receiving ZATCA's decision related to the objection submitted by the taxpayer;
 - 90 days without receiving any response from ZATCA on the objection submitted by the taxpayer
2. Appellate Committee of Tax Violations and Dispute Resolution ('ACTVDR')

Following the receipt of the TVDRC decision both parties (whether ZATCA or the taxpayer) will have the right to raise an appeal before the ACTVDR against the decision issued by the TVDRC within 30 days from following the date of receiving the TVDRC decision.

The ACTVDR decision will be considered as final and binding.



This guide includes GSZTCC viewpoint on the interpretation of RETT regulations and provides an overview of the relief available to taxpayers i.e. filing of appeals against ZATCA decisions.



The takeaway


Taxpayers are encouraged to carefully examine the content of this guideline to obtain an understanding of GSZTCC's interpretation of the RETT regulations and to make themselves familiar with the options available to them in terms of filing an appeal against ZATCA decision with the GSZTCC.

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Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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Thank you

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