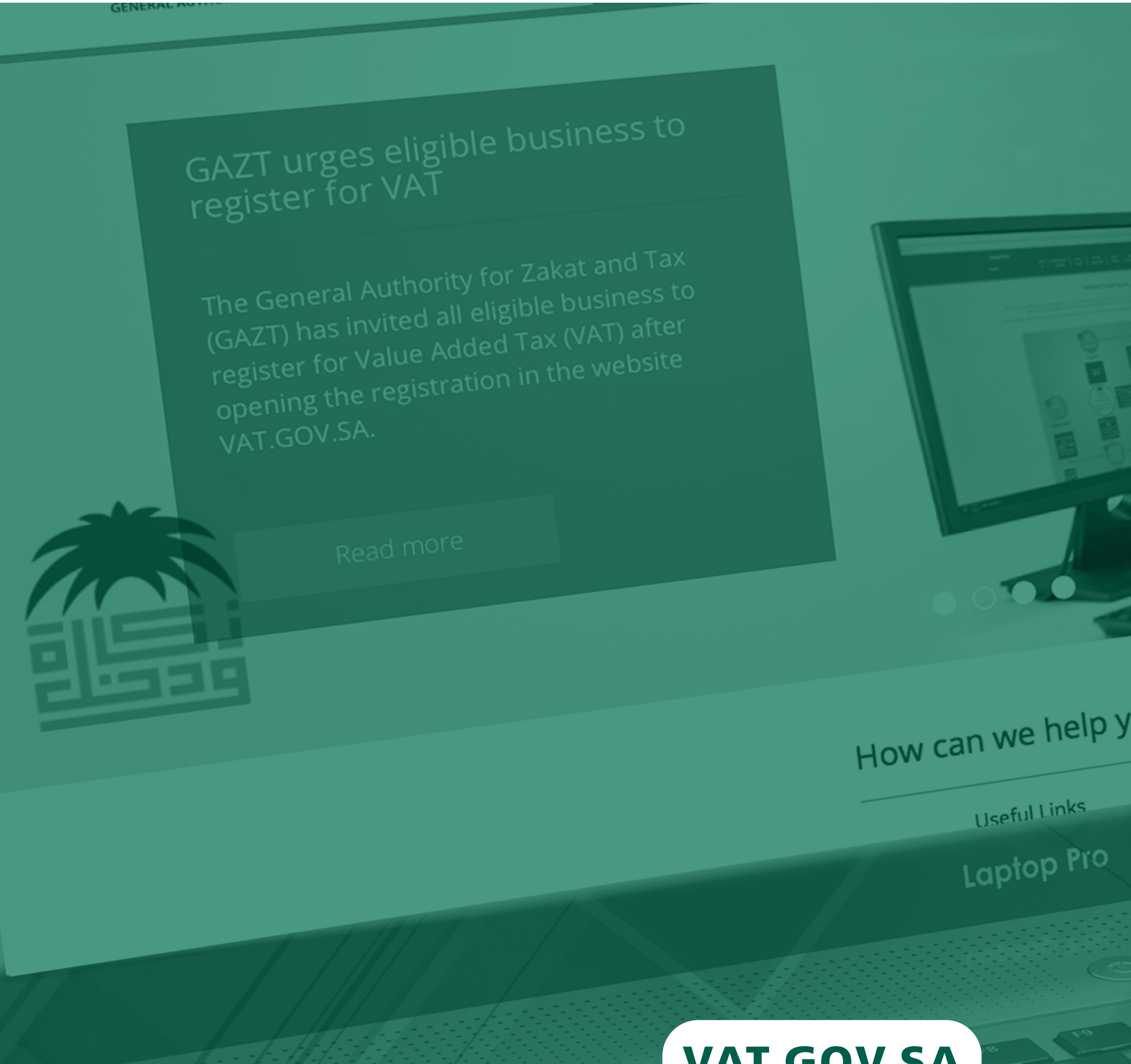
Return Filing Manual

February - فبراير
2018



ضريبة القيمة المضافة
VAT

الهيئة العامة للزكاة والدخل
GENERAL AUTHORITY OF ZAKAT & TAX

VAT.GOV.SA
@SaudiVAT | 19993

Content

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 period[1]	Jan - Mar 2019	Jan - Mar 2019	Jan - Mar 2019	Jan - Mar 2018	Jan 2018
First filing due date[1]	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

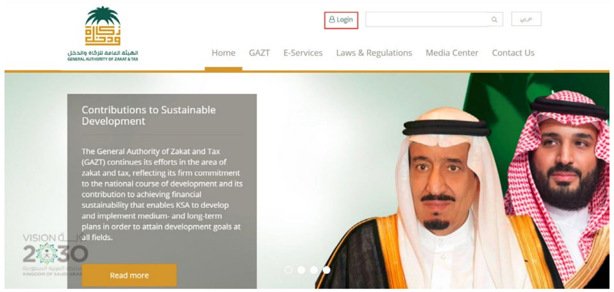
HOW SHOULD A TAXPAYER SUBMIT HIS VAT RETURN?

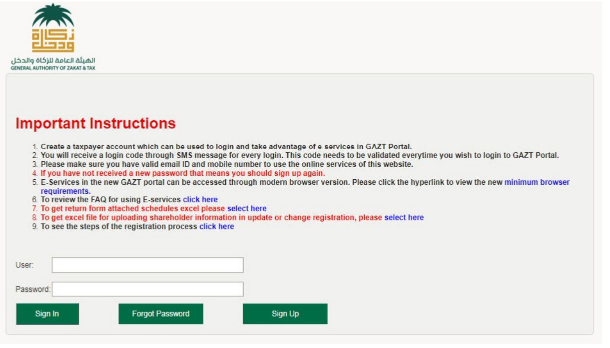
Taxpayers can submit their VAT return online during their filing period

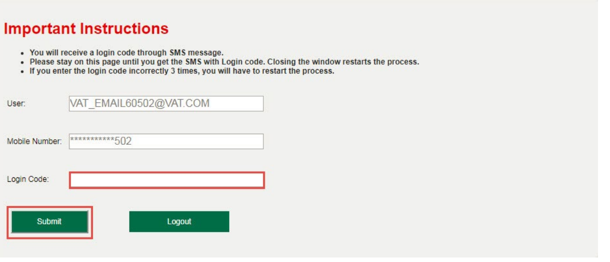
Taxpayers can access the return form online	**Online VAT return form will be available in taxpayer's account on first day of every filing period** • **Reporting (or Tax) period:** Time during which economic activities (supplies and purchases) are conducted (3 months for SMTPs and 1 month for LTPs) • **Filing period:** Time during which supplies and purchases are reported by the taxpayer in the return form (1 month for all taxpayers)
Taxpayers will have a month to submit their VAT returns (Last day of the month is the due date)	Taxpayers will have **a month to submit their VAT returns and pay any liabilities** • 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
After the due date, taxpayers will start incurring late filing and payment penalties	After filing period closure, penalties will be levied to taxpayers • **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





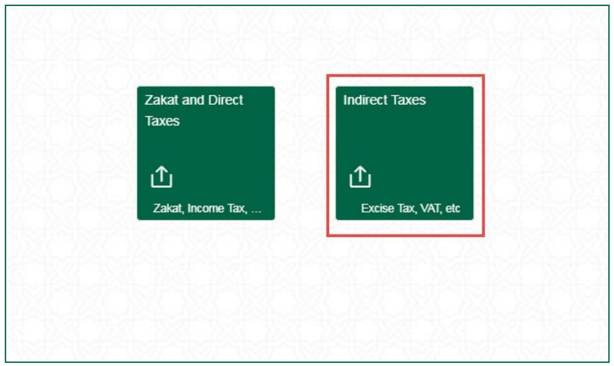


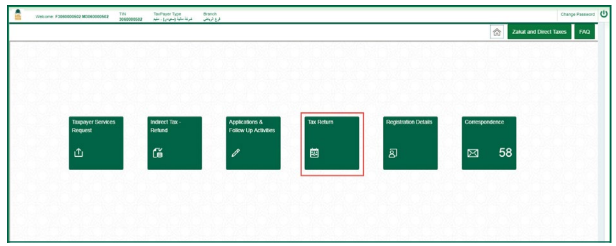
- Open the link **https://GAZT.gov.sa/**
- Click on **Login** Button
- Click on **Taxpayer/Auditor Login** icon to get the Login page

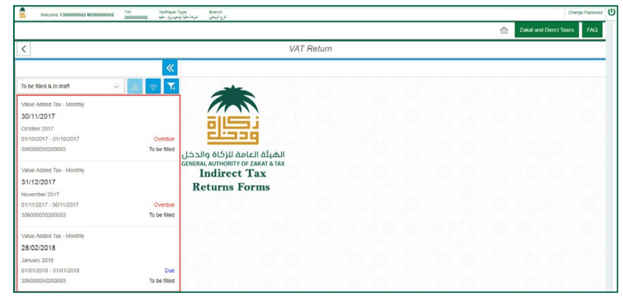
- Use existing **User ID** and **Password**, which was previously registered with GAZT for VAT and then clicks on **Sign In** button

- 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







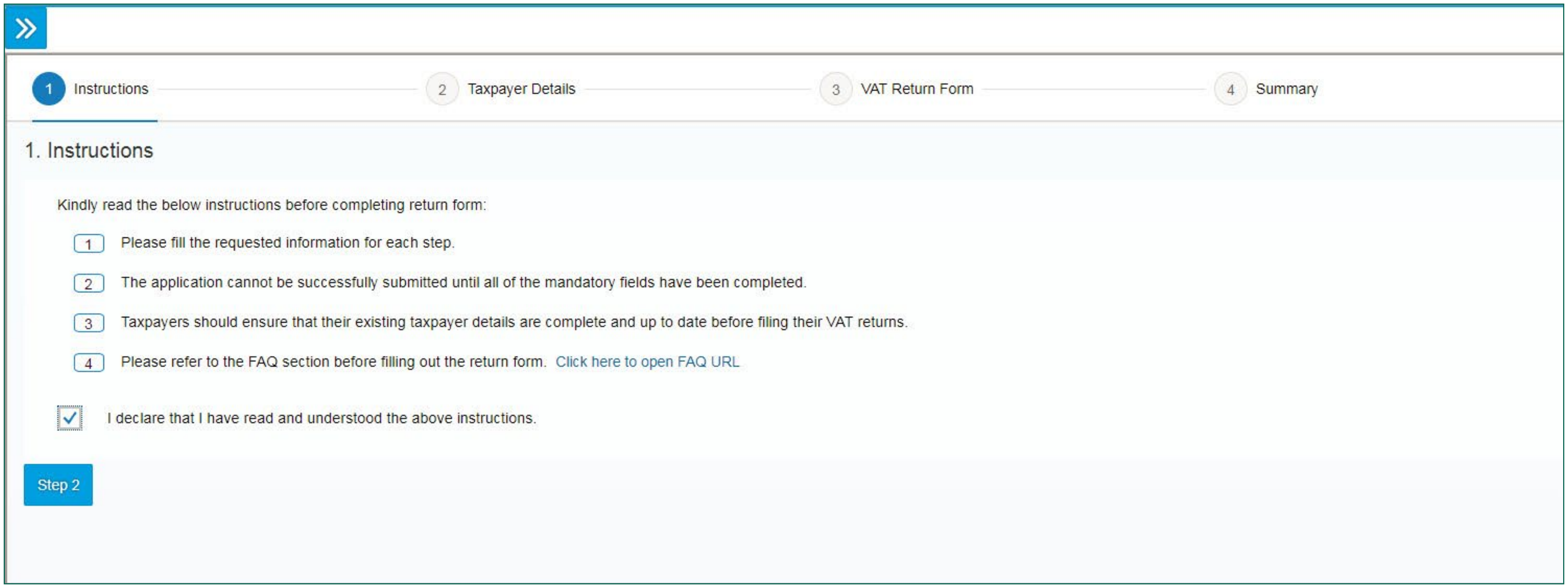
Once Logged in, 2 Primary Tiles will appear for Tax-Payer, which are

- **"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



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

1. Instructions

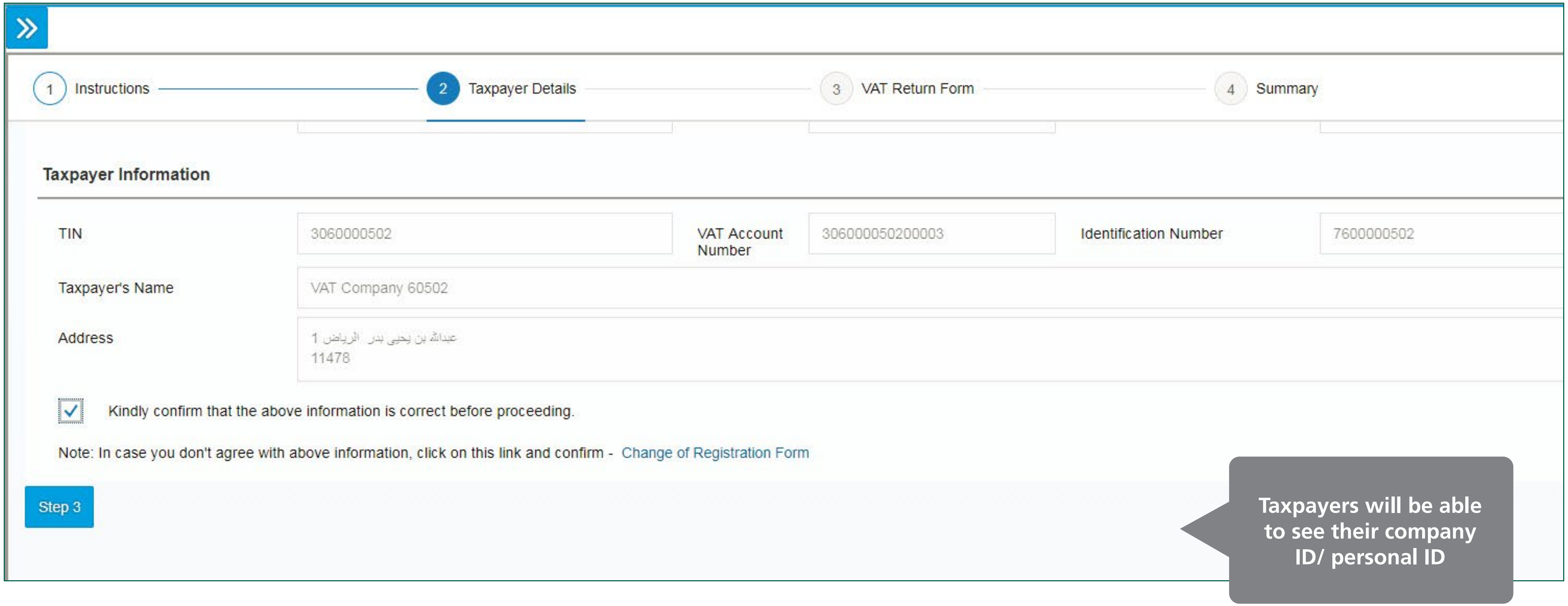
Kindly read the below instructions before completing return form:

1. Please fill the requested information for each step.
2. The application cannot be successfully submitted until 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. Click here to open FAQ URL

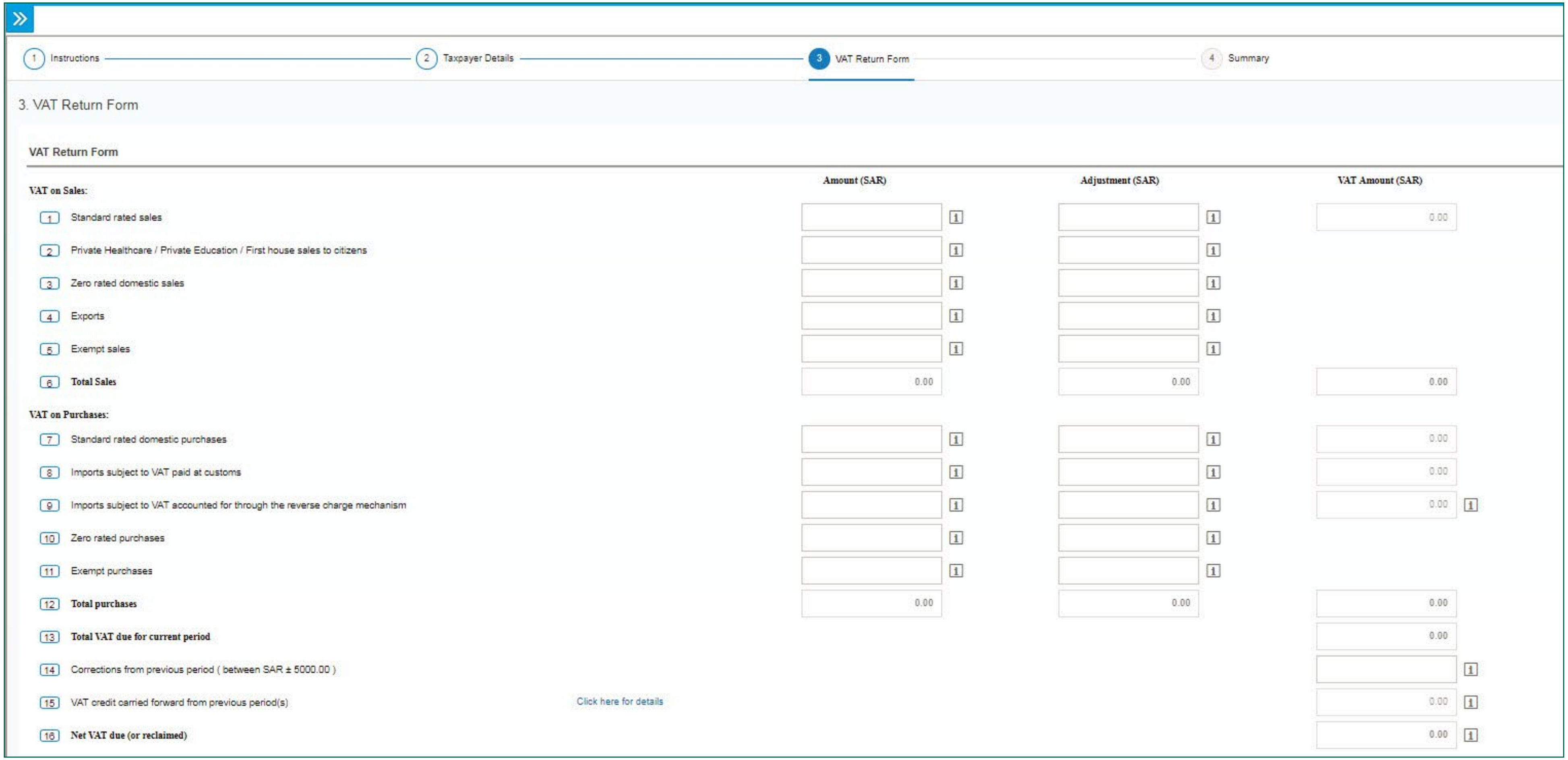
☑ I declare that I have read and understood the above instructions.

Step 2

4 FILING PAGE 2 - TAXPAYER DETAILS



5 FILING PAGE 3 - VAT RETURN FORM



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

3. VAT Return Form

VAT Return Form

		Amount (SAR)	Adjustment (SAR)	VAT Amount (SAR)
VAT on Sales:				
1	Standard rated sales			0.00
2	Private Healthcare / Private Education / First house sales to citizens			
3	Zero rated domestic sales			
4	Exports			
5	Exempt sales			
6	**Total Sales**	0.00	0.00	0.00
VAT on Purchases:				
7	Standard rated domestic purchases			0.00
8	Imports subject to VAT paid at customs			0.00
9	Imports subject to VAT accounted for through the reverse charge mechanism			0.00
10	Zero rated purchases			
11	Exempt purchases			
12	**Total purchases**	0.00	0.00	0.00
13	**Total VAT due for current period**			0.00
14	Corrections from previous period (between SAR ± 5000.00)			
15	VAT credit carried forward from previous period(s) — Click here for details			0.00
16	**Net VAT due (or reclaimed)**			0.00

6 FILING PAGE 4 - SUMMARY

1 Instructions
2 Taxpayer Details
3 VAT Return Form
4 Summary

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

Please provide the new IBAN: SA3400000587602375973137

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

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

Note: Your refund will not be processed if your identification number details available on Step 2 "Taxpayer details" do not match the details your bank has on record for this IBAN. Please ensure that your bank has the correct details for this IBAN

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 correction, a self - amendment form should be submitted if the amount of the correction is equal to or more than SAR 5000.00 or equal to or less than SAR -5000.00 .

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. I also understand that I will be charged heavy penalties for submitting incorrect information

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

Highlighted boxes will update automatically

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

Back | Attachments | Validate | Next

8 AFTER SUBMISSION, TP RECEIVES THE FOLLOWING CORRESPONDENCES

▸ Return submission acknowledgement

الهيئة العامة للزكاة والدخل
GENERAL AUTHORITY OF ZAKAT & TAX
(١٨٥)

100171000016580

الرقم : ٦٥٠٠٠٠٠٠٥٢٨
التاريخ : ٢٠١٧/١٢/٢٠

اشعار استلام الإقرار الضريبي

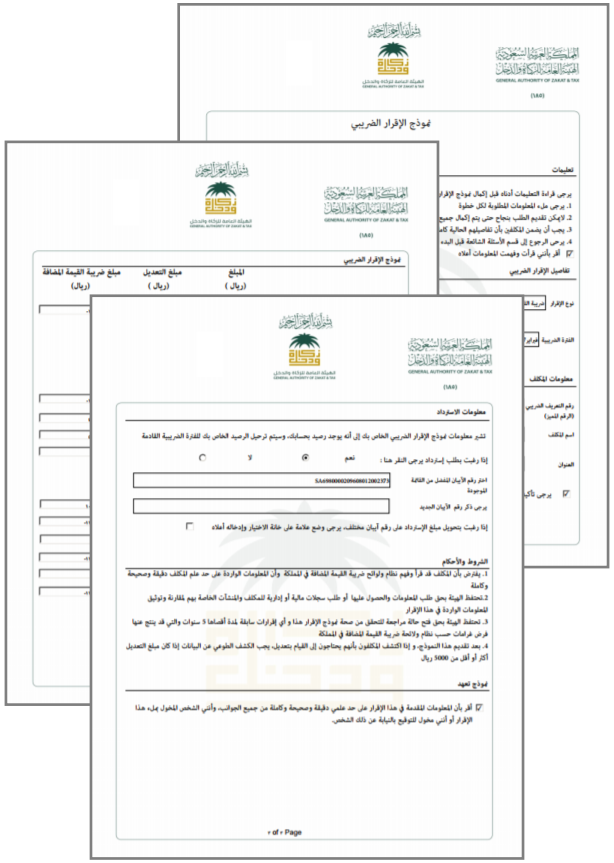
عزيزي المكلف : ٣٠٦٠٠٠٠٤٥٦

نود اعلامكم بأنه تم استلام إقرار ضريبة القيمة المضافة الخاص بكم بالرقم المرجعي ٦٥٠٠٠٠٠٠٥٢٨ للفترة الضريبية المبتدئة في ٢٠١٧/٠٢/٠١والمنتهية في ٢٠١٧/٠٢/٢٨ في تاريخ ٢٠١٧/١٢/٢٠.

شكرا لك

هذه الوثيقة مرسلة من النظام الآلي ولا تحتاج إلى توقيع

▸ Submitted return form



▸ Billing notification

الهيئة العامة للزكاة والدخل
GENERAL AUTHORITY OF ZAKAT & TAX
(١٨٥)

100171000016492

الرقم: ٦٥٠٠٠٠٠٠٥١٥
التاريخ: ١٢/١٩/٢٠١٧
المرفقات:
الموضوع:

فاتورة نظام المدفوعات "سداد"

اسم المكلف : مدارس المنهاج الاهليه لصاحبها عبدالله سل
عنوان المكلف : 1 ،عبدالله بن يحيى ،بدر ,11478 , , ,الرياض
رقم السجل التجاري : ٣٠٦٠٠٠٠٤٥٦
الرقم المميز : ٣٠٦٠٠٠٠٤٥٦
الرقم الضريبي : ٣٠٦٠٠٠٠٤٥٦٠٠٠٠٣

نفيدكم أن المعالجة الآلية اظهرت المبلغ المستحق. يرجى دفع أي مبلغ مستحق قبل تاريخ الاستحقاق باستخدام رقم الفاتورة سداد.

رقم فاتورة سداد	وصف العملية	بداية الفترة	نهاية الفترة	اخر موعد للسداد	المبلغ المتبقي
٢٠٦٠٠٠٠٤٥٦١٧٢٠٠١	ضريبة القيمة المضافة	٠١/٠١/٢٠١٧	٠١/٣١/٢٠١٧	٠٢/٢٨/٢٠١٧	٤٢٢٥٠.٠٠
٢٠٦٠٠٠٠٤٥٦١٧٢٠٠١	غرامة تأخر تقديم الإقرار	٠١/٠١/٢٠١٧	٠١/٣١/٢٠١٧		٩٤٢٧.٥٠
إجمالي مبلغ الضريبة المطلوب					٥١٦٧٧.٥٠

لمزيد من المعلومات نرجو الاتصال بالهيئة على الرقم ١٩٩٩٣

هذه الوثيقة مستخرجة من النظام الآلي ولا تحتاج إلى توقيع

VAT.GOV.SA

@SaudiVAT | 19993