

Saudi Arabia VAT refund claims For non-resident businesses

Non-resident businesses who are carrying out economic activities outside of Saudi Arabia may be eligible for a refund of Value Added Tax (VAT) they have paid in the Kingdom.

The deadline for claims for the calendar year 2021 is 30 June 2022.

Some examples from previous claims:

- Locally purchased goods
- Expenses related to conferences and events
- KSA travel and accommodation expenses
- Local insurance and warranty charges

The Zakat, Tax and Customs Authority (ZATCA) have not yet issued guidance on the process for non-resident businesses to secure VAT refunds for 2021. Nonetheless, in the expectation that the process may be initiated, businesses should ensure they protect their position by reviewing relevant transactions and making a claim before the 30 June deadline.

➤ Post the VAT rate increase from 5% to 15% it is important to explore the options to save on additional cost.

Deloitte can assist businesses in assessing eligibility for a claim, advising on likely documentation requirements, as well as preparing, reviewing and submitting protective claims to the ZATCA before the deadline.

Deloitte contacts

For more information please speak to your usual Deloitte contact or one of our VAT specialists in Saudi Arabia:

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