

Saudi Arabia VAT refund claims Non-resident businesses

On 16 February 2023, the Zakat, Tax and Customs Authority (ZATCA) published a [guideline](#) outlining the requirements of a two-stage process for non-resident businesses to submit refund applications for Value Added Tax (VAT) incurred in the Kingdom of Saudi Arabia (KSA). Although this process has been available in the law since the inception of VAT in KSA, it has only recently come into practical force.

This document provides an overview of the VAT refund claims process for eligible companies in the Kingdom.

Key considerations for non-resident businesses incurring VAT in KSA:

Past period refunds - (2018 - 2021)

- Businesses who have submitted a protective claim letter within the deadline may be eligible to claim the refund.
- Businesses who have not yet submitted the previous years' claims may submit an application, however it is at the discretion of ZATCA to accept these applications.



Processing time

- As per ZATCA, providing all the data accurately would significantly speed up the processing of the refund application.

Disputes

- Non-resident businesses have the right to submit an objection to the dispute committee in case of partial or full rejection.

Guideline summary:



Deloitte assists several taxpayers in navigating the above process and can support businesses in preparing, reviewing, and submitting the refund claims to ZATCA.

Contacts

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