



Empowering Your Business with Comprehensive Tax Solutions

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Empowering Your Business with Comprehensive Tax Solutions

Grant Thornton is dedicated to providing businesses with expert tax services tailored to the Kingdom of Saudi Arabia's dynamic and evolving tax landscape. We go beyond traditional tax advisory, ensuring compliance, optimising operations, and delivering strategic value for businesses across all industries.

Comprehensive Tax Advisory & Compliance Solutions

At Grant Thornton, our dedicated direct and indirect tax specialists provide end-to-end tax services, ensuring that businesses across Saudi Arabia remain compliant while unlocking strategic value. We take a collaborative approach, working closely with our clients to understand their unique needs and deliver tailored tax solutions that drive efficiency and impact.

Dedicated Coordination

A dedicated local coordination team, led by a single point of contact, ensures seamless communication and proactive management of your tax requirements, providing efficiency and continuity.

Responsiveness & Strategic Collaboration

Our experts are committed to delivering timely, insightful, and solution-oriented support, ensuring your tax obligations are met precisely and carefully.

Minimising Disruption, Maximizing Value

We structure our services to integrate seamlessly with your operations, reducing disruptions while maximising the value delivered through our tax strategies.

Customised Technology Solutions

Leveraging advanced tax technology, we tailor software tools to align with your workflows, deadlines, and reporting preferences, ensuring efficiency and compliance.

Proactive Reporting & Insights

We provide regular, comprehensive reporting, keeping you informed and controlling your tax position while offering actionable insights.

Executive Oversight & Strategic Guidance

With direct access to senior leadership, including partners and managing directors, you benefit from high-level advisory on emerging tax challenges and opportunities. Leadership teams can bring.

We offer a comprehensive range of direct and indirect tax solutions, strategic advisory and reporting.

- Tax Filing CIT & ZAKAT
- International Tax
- Tax Advisory
- Withholding Tax
- Tax Objections & Appeals
- Tax Reporting & Strategy
- Contract Information Filing
- CIT Advanced Payments
- Transfer Pricing
- Indirect Tax
 - VAT Implementation
 - VAT Registration, including VAT grouping
 - VAT Compliance
 - VAT Advisory
 - VAT Health Check
 - VAT due diligence for M&A transactions
 - VAT instalment assistance
 - VAT Training
 - VAT Objections & Appeals
 - VAT Refund
 - Real Estate Transaction Tax (RETT)
 - Excise Tax services.
 - Customs Services
 - Electronic Invoicing



Tax Filing Services

Professional Tax Compliance & Advisory

We provide expert tax compliance and advisory services to help businesses navigate Zakat, tax, and customs regulations with ease. Our services include registration, return preparation, certification, and electronic filing to ensure full compliance with Zakat Tax and Customs Authority (ZATCA) requirements.

Online Registration on ZATCA Portal

- Assistance with entity registration on ZATCA's ERAD portal for tax filings.
- Collect and submit necessary documentation, including Commercial Registration, Articles of Association, and relevant licenses.
- Updating client tax details as required.

Tax Return Preparation & Filing

- Review and preparation of tax returns based on client-supplied financial data.
- Submission of monthly and annual Withholding Tax (WHT) returns.
- Ensuring compliance with Saudi tax regulations for timely and accurate filings.

Tax Certification

- Certification of tax returns by a licensed Certified Public Accountant (CPA) if taxable revenue exceeds SAR 1 million.

- Additional compliance procedures in accordance with the Saudi Organization for Chartered and Professional Accountants (SOCPA).
- Independent certification of returns, separate from financial statement audits.

ZATCA Electronic Filing (E-Filing)

- Secure e-filing of tax returns and supporting documents via ZATCA's ERAD portal.
- Facilitating communication with ZATCA and ensuring timely responses.
- Dedicated email and contact number setup for ZATCA correspondence.

Contract Information Filing (CIF)

- Notification to ZATCA regarding client contracts as per Article 61 of Saudi Income Tax Law.
- Prepare and file contract information forms in Arabic.
- Compliance with statutory deadlines and contract updates.



Withholding Tax (WHT) Compliance

- Monthly WHT Filings: Submission of returns within 10 days of payments made to non-residents.
- Annual WHT Filings: Consolidating monthly reports into an annual return filed within 120 days of year-end.
- Applying WHT relief under applicable Double Tax Avoidance Agreements (DTAAs), utilising the Relief-At-Source or Refund method.
- Assistance in obtaining WHT Certificates attested by ZATCA.
- Provision of English translations of WHT returns, if required.

Corporate Income Tax (CIT) Advanced Payments

- Assistance with three quarterly tax advance payments as per tax law.
- Calculations are based on 25% of the previous year's tax liability, adjusted for WHT.
- Avoidance of penalties by ensuring timely payments.

Capital Gains Tax (CGT) Compliance

- Review of share sale agreements and company management accounts.
- Calculation of book value and CGT liability for share transfers.
- Prepare and submit CGT notifications and ZATCA forms.
- Coordinate with ZATCA for tax approvals and payment processing.

Indirect Tax Services

VAT Implementation

Our VAT indirect tax experts can undertake complex VAT impact analyses showcasing VAT's impact on business functions. This impact assessment shall assist businesses in making crucial decisions such as supply chain, inventory management, finance policies, etc., and can position themselves for optimized Tax planning.

VAT Registration

Navigating the VAT registration process can be daunting, but with our expert guidance, your business will comply fully with regulatory requirements. We assist in documenting and submitting your VAT registration applications within the required timelines, establishing a robust VAT framework tailored specifically to your business needs.

VAT Compliance

Our VAT team can assist in the preparation & submission of VAT returns either on a monthly or quarterly basis. Our team's approach aligns with the ZATCA audit requirements and positions the business to brace against the adverse impact during the audits. Our team reviews Sales & Purchase transactions, including special sales such as Exports, determination of Input tax eligibility, its apportionment and the verification of revenue with the Books of accounts.

VAT Advisory

Our VAT advisory service offers tailored insights into the VAT implications of your business operations. Whether facing complex VAT scenarios, optimising VAT structures, or looking to enhance compliance, our team provides actionable advice that mitigates risks and ensures maximum tax efficiency.

VAT Health Check

We conduct thorough reviews of your VAT processes and compliance status. Our health check service identifies potential risks, inefficiencies, and areas for improvement, providing you with practical recommendations to strengthen your tax framework and minimise the potential for penalties.

VAT due diligence for M&A transactions

Our team assists clients in understanding the VAT positions of its targets in Saudi Arabia by undertaking the review of VAT Returns, VAT eligibility claims, litigation status, etc., and prepares a red flag due diligence report, which assists clients in critical decisions.



VAT Instalment

Our team assists clients in availing themselves of the instalment facility for their outstanding payments by applying to ZATCA, addressing the queries raised by ZATCA, and concluding the instalment formalities.

Real Estate Transaction Tax (RETT)

Real estate transactions come with their own challenges, and we are here to provide expert guidance on structuring transactions, compliance, and strategic tax optimisation. Whether you're managing investments or navigating regulatory requirements, our RETT specialists ensure your business remains on track. Our team also assists the licensed real estate developer (LRED) to register themselves as Eligible person and to reclaim the VAT incurred on expenses.

VAT Training

Knowledge is power. Our VAT training programmes are custom-designed to equip your team with the skills and knowledge to manage VAT compliance effectively. With our training, your team will gain confidence in handling VAT processes and ensure that your business stays ahead of changing regulations.

Excise Tax Services

Our excise tax specialists help businesses navigate the complexities of excise tax regulations. From registration to reporting, we ensure that your business complies with all requirements while streamlining processes to minimise administrative burdens.



VAT Objections & Appeals

We represent your business in lodging objections and appeals when disputes arise or assessments are received. Our experts provide strategic advice and documentation support throughout the process, safeguarding your interests and ensuring a fair resolution.

VAT Refund

We simplify the complex process of VAT refunds. Our team assists in preparing and submitting VAT refund claims, ensuring timely processing and maximising your potential recovery. Trust us to help you reclaim any overpaid taxes efficiently. Our team also assists non-residents with business interests in Saudi Arabia in filing and reclaiming the VAT incurred by filing the application before the due date and periodically conversing with the ZATCA authorities for audit queries. Our team also assists donors for public benefit projects to reclaim the VAT.

Customs Services

Navigating the world of import and export duties is critical for global business success. Our customs services ensure your business meets all customs regulations, from documentation to strategic advisory. We help reduce delays, streamline supply chain operations, and ensure compliance at every step.

Businesses importing GCC-manufactured goods into Saudi Arabia can comply with the KSA National Rules of Origin (RoO) to qualify for preferential treatment for duty-free treatment. At Grant Thornton, we provide expert support in securing Origin Reports, ensuring a smooth and compliant process.

Failure to comply with the National Rules of Origin can lead to additional customs duties. Our expert team ensures compliance, accuracy, and eligibility for tariff benefits, minimising risks and maximising cost savings.



E-Invoicing Solutions

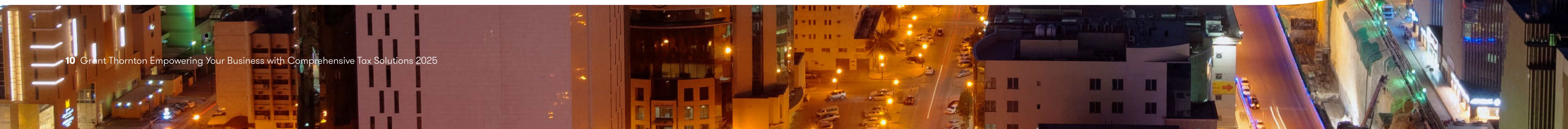
We provide seamless electronic invoicing solutions to ensure full compliance with the Zakat, Tax, and Customs Authority (ZATCA) regulations. Our solutions integrate effortlessly with your existing systems, ensuring operational efficiency while meeting all regulatory mandates.

Our team offer key benefits, which include:

- Our solution fully aligns with Saudi Arabia's latest e-invoicing mandates, ensuring your business remains compliant.
- We collaborate with trusted technology partners to implement secure, scalable, customised e-invoicing systems that align with your ERP and accounting software

- Streamline invoice issuance, reduce errors, and maintain the highest security standards.
- Ensure transparency with real-time invoice monitoring, digital storage, and instant access for audits and reporting.

With our deep expertise in tax and regulatory compliance, we simplify the transition to e-invoicing, ensuring a hassle-free and efficient experience for your business.



Transfer Pricing Services

Controlled Transaction Disclosure Form (CTDF)

Our team assists businesses in compiling the Controlled Transaction Disclosure Form (CTDF), a key requirement under Saudi Arabian tax law. We ensure the form includes all relevant information regarding related persons, controlled transactions, and commercial considerations. Our approach ensures that:

1. Transactions are correctly identified and categorised.
2. Any potential national transactions are addressed.
3. The most appropriate method to determine arm's length pricing for international transactions is chosen.
4. Business restructuring activities are accurately reflected.
5. Free-of-cost transactions are adequately considered.

Master File

We assist in reviewing and updating the Master File to ensure it meets the requirements of Saudi Arabia's transfer pricing regulations. This critical document overviews the group's transfer pricing policies and intercompany transactions. Our experts ensure that the Master File is aligned with the Zakat, Tax and Customs Authority (ZATCA) guidelines for the relevant reporting period.

Benchmarking Study

Our Benchmarking Study is designed to analyse transactions with related parties using the latest and most reliable databases. This study helps establish whether the prices charged in controlled transactions adhere to the arm's length principle, a fundamental requirement of Saudi Arabia's transfer pricing regulations.

Local File

We prepare the Local File in line with the Transfer Pricing By-laws issued by ZATCA, ensuring that all local regulations are met for the financial year. The Local File includes comprehensive documentation on:

- **Management Structure:** Overview of the organisation's structure and governance.
- **Related Party and Controlled Transactions:** Detailed descriptions of transactions with related parties.
- **Industry Overview:** Analysis of the industry in which the business operates.
- **Functional Analysis:** We conduct interviews to document the functional analysis of controlled transactions, identifying the roles and responsibilities of each party involved.
- **Arm's Length Analysis:** Detailed analysis of whether the pricing of transactions adheres to the arm's length standard, excluding benchmarking analysis.

Transfer Pricing Policies

Our team conducts a detailed analysis of related-party transactions within the Group, ensuring compliance with Saudi Arabian and international transfer pricing regulations. We assist in developing comprehensive Transfer Pricing Policies that align with regulatory requirements and business objectives. Our services include:

- Identifying and categorising intercompany transactions.
- Developing Transfer Pricing Policies based on the arm's length principle.
- Conducting benchmarking studies to establish appropriate pricing and ensure compliance.
- Documenting pricing methodologies for future compliance and reporting requirements.

Advance Pricing Agreement (APA) Facilitation

We assist businesses in assessing the suitability of an APA and provide end-to-end support throughout the application process with ZATCA. Our team ensures companies can achieve certainty in their transfer pricing arrangements through a structured approach. Our services include:

- Evaluating the benefits and feasibility of an APA based on business operations.
- Prepare and submit APA applications to ZATCA.
- Facilitating pre-filing meetings with ZATCA to streamline the process.



- Supporting clients throughout the APA negotiation process.
- Assisting with ongoing APA compliance and monitoring requirements.
- Advising on the impact of the APA on existing Transfer Pricing Policies.
- Conducting benchmarking studies to establish appropriate pricing and ensure compliance.
- Documenting pricing methodologies for future compliance and reporting requirements.

Appeals and Objections

Dispute Resolution & Tax Committees Representation

We represent clients in disputes with the ZATCA (Zakat, Tax and Customs Authority) through the various levels of tax dispute resolution committees, including the Dispute Resolution Committee (DRC), the Committee for Resolution of Tax Violations and Disputes (CRTVD), and the Appellate Committee for Tax Violations and Disputes Resolution (ACTVDR). Our team helps clients navigate the legal intricacies of tax assessments, dispute settlements, and appeals to minimise liabilities and ensure favourable outcomes. Our experts ensure that the Master File is aligned with the Zakat, Tax and Customs Authority (ZATCA) guidelines for the relevant reporting period.

- Initial Case Review: Detailed analysis of ZATCA assessments, correspondence, and required documentation.
- Official Appeals: Prepare appeal letters and tailored arguments based on legal precedents and practice.
- Settlement Support: Facilitating settlement negotiations with tax authorities to reduce disputes and finalise tax positions.
- Comprehensive Case Management: From filing an appeal to settlement and final tax invoice issuance, we manage every detail to ensure efficiency and compliance.

Tax Advisory

Our team provides expert advisory services on a broad spectrum of tax-related matters to help clients optimise their tax positions and achieve business

objectives. Our advisory services include:

- Corporate income tax, VAT, withholding tax, and other key taxes in KSA.
- Structuring cash repatriation strategies and minimising withholding taxes.
- Transfer pricing and thin capitalisation advice, ensuring compliance with local regulations.
- Exit strategies and capital gains tax implications on investments and disposals.
- Cross-border transaction reviews to identify tax-efficient strategies.
- Customs duties and potential exemptions, focusing on import/export strategies.

Mutual Agreement Procedure (MAP) Services

Our team provides comprehensive support in resolving disputes through the Mutual Agreement Procedure (MAP), ensuring alignment with relevant tax treaties and mitigating the risk of double taxation. We work closely with clients to navigate the MAP process efficiently and effectively. Our services include:

- Assessing eligibility for MAP under applicable tax treaties.
- Compiling and organising the necessary supporting documentation for MAP applications.
- Leveraging treaty provisions to eliminate or reduce double taxation.
- Facilitating and managing negotiations with competent authorities.
- Providing regular updates on the progress of MAP cases.
- Advising on transaction structuring to minimise future tax disputes.

Empowering Tax Excellence: Health Check & Training Solutions

Tax Health Check

Our tax health check services are designed to identify potential compliance gaps, assess risks, and enhance tax efficiency across all tax types, including Zakat, VAT, Corporate Income Tax, and Withholding Tax. Through a structured review, our experts provide insights into:

- Compliance with Saudi tax laws and ZATCA regulations.
- Accuracy of tax filings and documentation.
- Identification of potential risks, penalties, and areas of improvement.
- Recommendations for tax process enhancements to optimise efficiency.

Tax Training & Capacity Building

Our customised training programs empower businesses to develop in-house tax expertise, ensuring compliance and strategic tax management. We offer:

- Comprehensive training sessions covering key tax regulations, updates, and best practices.
- Workshops tailored to business needs, focusing on practical applications and case studies.
- Industry-specific tax insights to help businesses align their tax strategies with sector requirements.

- On-demand training and advisory support for finance and tax teams to enhance their understanding of ZATCA expectations.
- With GTKSA's Health Check & Training Services, businesses can proactively manage their tax obligations, reduce risks, and build a tax-aware workforce ready to navigate Saudi Arabia's evolving tax landscape.



Our Expertise in Supporting Your Tax Obligations

At Grant Thornton, we recognise that managing your tax obligations can be complex and time-consuming, so our highly skilled professionals support you every step of the way. With decades of experience in tax advisory, business consulting, and regulatory compliance, we are well-equipped to help businesses of all sizes and industries ensure compliance while maximising efficiency. Our team has extensive local and international tax regulations expertise, providing tailored solutions that address your business's specific needs.

Our professionals are tax experts with a broad finance, audit, and consulting background. This diverse expertise enables us to deliver a holistic approach to tax compliance and advisory services, whether you are a multinational corporation, a small—to medium-sized enterprise, or expanding into multiple jurisdictions. We pride ourselves on offering personalised services that ensure compliance with tax obligations and enhance your financial processes and business operations.

Tailored Solutions for Every Industry

Grant Thornton's tax professionals have worked across various industries, including banking, telecommunications, hospitality, energy, healthcare, automotive, construction, and more. This extensive portfolio allows us to provide industry-specific insights and actionable solutions, helping streamline tax processes and mitigate potential risks.

Whether expanding into new markets or optimising your existing tax strategies, we offer the experience to guide you through every stage. Our team's deep

understanding of local and international tax regimes ensures that we provide precise advice on tax registrations, compliance, planning, reporting, and optimisation.

A Team of Experts with Vast Experience

Each tax team member brings a unique skill set and a wealth of experience, collectively empowering us to deliver exceptional tax support. From managing tax compliance across multiple jurisdictions to advising on strategic tax planning, our professionals possess the knowledge to navigate an ever-evolving global tax landscape. Whether you are managing audits, dealing with cross-border tax issues, or planning for long-term tax optimisation, we have the right expertise to manage your tax obligations smoothly and efficiently.

Global Expertise with Local Knowledge

As part of the Grant Thornton International Ltd network, we offer the strength of a globally recognised brand combined with deep, specialised tax expertise in Saudi Arabia. This dual advantage ensures businesses receive world-class tax advisory and compliance services tailored to the local regulatory environment.



Personalised, High-Quality Service

We deliver customised tax solutions that meet each client’s unique requirements. Our approach centres on responsiveness, collaboration, and proactive advisory, ensuring businesses receive dedicated, high-quality service tailored to their tax needs.

Proactive and Agile Approach to Tax

We adopt a forward-thinking and agile approach to tax services, helping businesses stay ahead of evolving tax regulations. Our proactive management optimises tax outcomes, ensuring businesses are always prepared for compliance challenges while maintaining financial efficiency.

Commitment to Transparency and Ethics

At the heart of our tax services are the core values of transparency, quality, and ethics. We maintain open, regular communication with clients, keeping them

informed throughout the tax and compliance process. Our ethical approach builds trust, ensuring businesses feel confident in our guidance.

Experienced Leadership and Expert Tax Advisory

Seasoned professionals with extensive industry expertise in tax services lead our team. Our senior leadership and advisory team provide strategic oversight and expert consultation, helping businesses navigate complex tax landscapes with confidence and precision.

Cutting-edge technology and Compliance Tools

We use advanced tax technology and compliance tools to streamline processes and ensure seamless integration with clients’ operations. This allows businesses to efficiently manage reporting, track compliance, and optimise tax outcomes.

Comprehensive Tax Services

We offer various tax services, from tax registration and filing to tax health checks, appeals, corporate tax, personal tax, and advisory on complex tax matters. Our holistic approach ensures that businesses can address all their tax needs with a single, trusted partner.

Seamless Client Support

Our dedicated local coordination team ensures a smooth client experience, offering a single point of contact for all tax-related inquiries. We focus on minimising disruptions and maximising value through a responsive and collaborative service model, providing the support businesses need to succeed.

Our Expertise in Supporting Your Tax Obligations

At Grant Thornton Saudi Arabia, we don't just advise - we execute. We are committed to enabling organisations to transform, grow, and lead in their respective markets. Whether you're looking to navigate complex tax regulations, digitise operations, or enhance business strategy, we are your trusted partner in driving sustainable success.

We believe in delivering impact-driven consulting services that solve immediate challenges and create long-term value. Our methodologies focus on continuous improvement, adaptability, and resilience to help businesses stay competitive in a dynamic world.

Partner with us for proactive tax solutions that help your business thrive in Saudi Arabia's ever-changing tax landscape.

A Globally Recognized Network

As a leading Grant Thornton International Ltd member firm, we bring international expertise and a strong local presence in Saudi Arabia. Our global network of professionals ensures that businesses receive world-class services tailored to local tax regulations.

Personalised, High-Quality Service

Unlike firms that adopt a one-size-fits-all approach, we believe in delivering tailored tax solutions focusing on responsiveness, collaboration, and proactive advisory.

Commitment to Transparency & Ethics

Our operations are committed to ethics, independence, and quality assurance, ensuring businesses trust us with their most critical financial and compliance matters.

Cutting-Edge Technology & Compliance Tools

We leverage advanced tax and audit tools, ensuring efficient tax reporting, compliance tracking, and seamless integration with business workflows.

Experienced Leadership & Advisory Team

Our partners and senior executives provide strategic oversight, ensuring businesses receive the highest level of expert consultation.

For more information, visit our website at grantthornton.sa

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