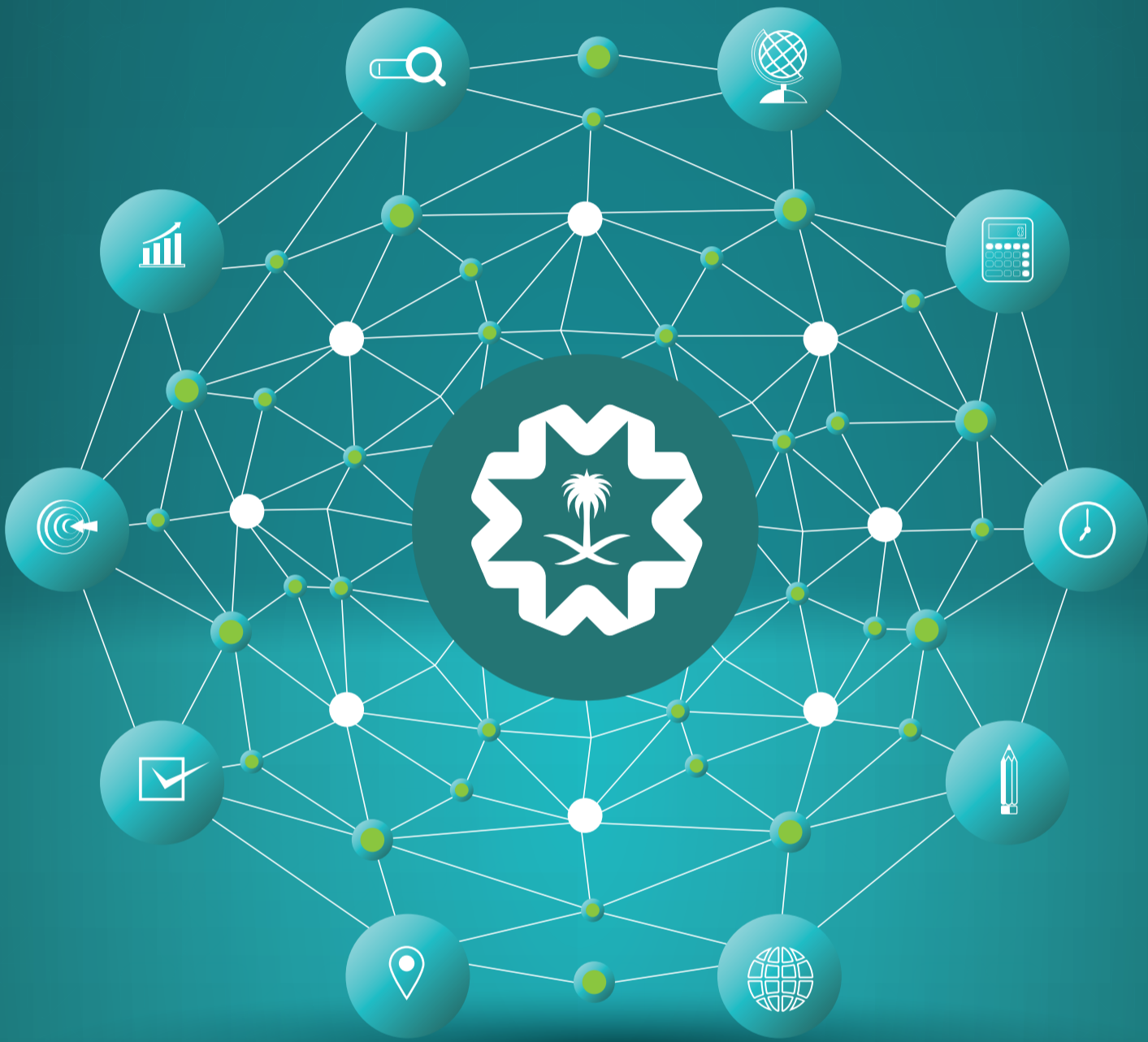


GSTC

Services Guide



الأمانة العامة للجان الزكوية والضريبية والجمركية
General Secretariat of Zakat, Tax and Customs Committees

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About GSTC

General Secretariat of Zakat, Tax and Customs Committees (GSTC)

An independent entity responsible for providing support to the Zakat, tax and customs committees, including

Legal Support

1

Technical Support

2

Accounting Support

3

Administrative Support

4



Vision

We excel in resolving Zakat, tax and customs disputes through effective, efficient and contemporary methods.



Mission

Our mission is to consistently deliver and transparent binding decisions on Zakat, tax and customs disputes that uphold Zakat, tax and customs laws.



Strategic Objective

Ensure effective handling of all Zakat, tax and customs disputes



Core Values

- Collaboration
- Transparency
- Efficiency
- Impartiality

Duties



- 01 ➔ Oversee all procedures for handling cases, and exchanging and formulating memos.
- 02 ➔ Study the cases from the legal, accounting and technical aspects and prepare reports to be presented to the Zakat, tax and customs committees.
- 03 ➔ Provide legal and administrative support to the committees before and during sessions.
- 04 ➔ Prepare the draft decisions issued by the committees, along with reasons in accordance with the relevant laws and regulations.
- 05 ➔ Express opinion and engage in studies relating to the relevant laws and regulations.
- 06 ➔ Conduct legal, technical and accounting research, studies and consultations.
- 07 ➔ Deduce the judicial principles from the decisions of the committees to reduce the discrepancy between the decisions issued by the committees.
- 08 ➔ Classify the decisions issued by the committees, in preparation for publication.
- 09 ➔ Monitor indicators for measuring performance of the approved committees and the set targets.
- 10 ➔ Prepare annual statistics on activities of the committees, their decisions and the duration of litigation.
- 11 ➔ Raise awareness of the case and relevant parties about the provisions of Zakat, tax and customs laws, and the process for filing case pertaining to the disputes arising therefrom.



Website Services



Help & Support

1. Contact GSTC via the website by:

- Sending an inquiry or requesting general technical support.
- Submitting a ticket, filing a report or inquiring about a case.
- Viewing the list and locations of branches.

2. Perusing FAQs and answers, including but not limited to:

- Committee Litigation FAQs
- E-Services FAQs

Publication of Committee Decisions



Based on the principle of transparency and public interest, GSTC, on a monthly basis, issues statistics briefing the decisions made by the committees in cases brought to.

To view the committees' decisions



Click here

Guideline

GSTC has been issuing guidelines that raise awareness of and familiarize the case parties with the laws and the latest developments. The guidelines include:

01

Guidelines for
Laws and
Decisions

02

Guidelines for
Law
Amendments

03

Guidelines for
Procedures

04

General
Awareness-R
aising
Guidelines

To view the committees' decisions



Click here



eServices Gate

eServices Gate

Through eServices, GSTC seeks to facilitate litigation and improve experience of the case parties.

To visit eServices, click here



Gate Services

The Gate provides two services:

01

➤ Filing a new case

02

➤ Inquiring about a filed case

Each service entails an array of services.

Filing a new case

Through this service, a case can be filed, including new cases, appeals and petitions. In order to complete filing of the case,

The following info is required



Inquiring about a Filed Case

Through this service, any of the parties to the case can leverage the following :

- 01 ➤ Complete the legal documents/statements
- 02 ➤ Change the agent and legal representative
- 03 ➤ Exchange memos with the other party
- 04 ➤ Set a date for the session
- 05 ➤ Apologize for date of the session
- 06 ➤ Peruse the session minutes
- 07 ➤ Submit requests to withdraw the case
- 08 ➤ Peruse an issued decision
- 09 ➤ Submit an appeal
- 10 ➤ Object to a decision issued in absentia
- 11 ➤ Submit petition
- 12 ➤ Request for reviving a dismissed case



Litigation Services

Litigation Services

To render the procedures much easier for the case parties, GSTC provided both office-based and non-office remote litigation options.

Remote Litigation through Approved Offices

1

Litigation Offices at Headquarters of the Zakat, Tax and Customs Committees.

2

Remote Litigation Offices at ZATCA Branches.

3

Remote Litigation Offices at Customs Ports.

4

Remote Litigation Offices in Prisons.

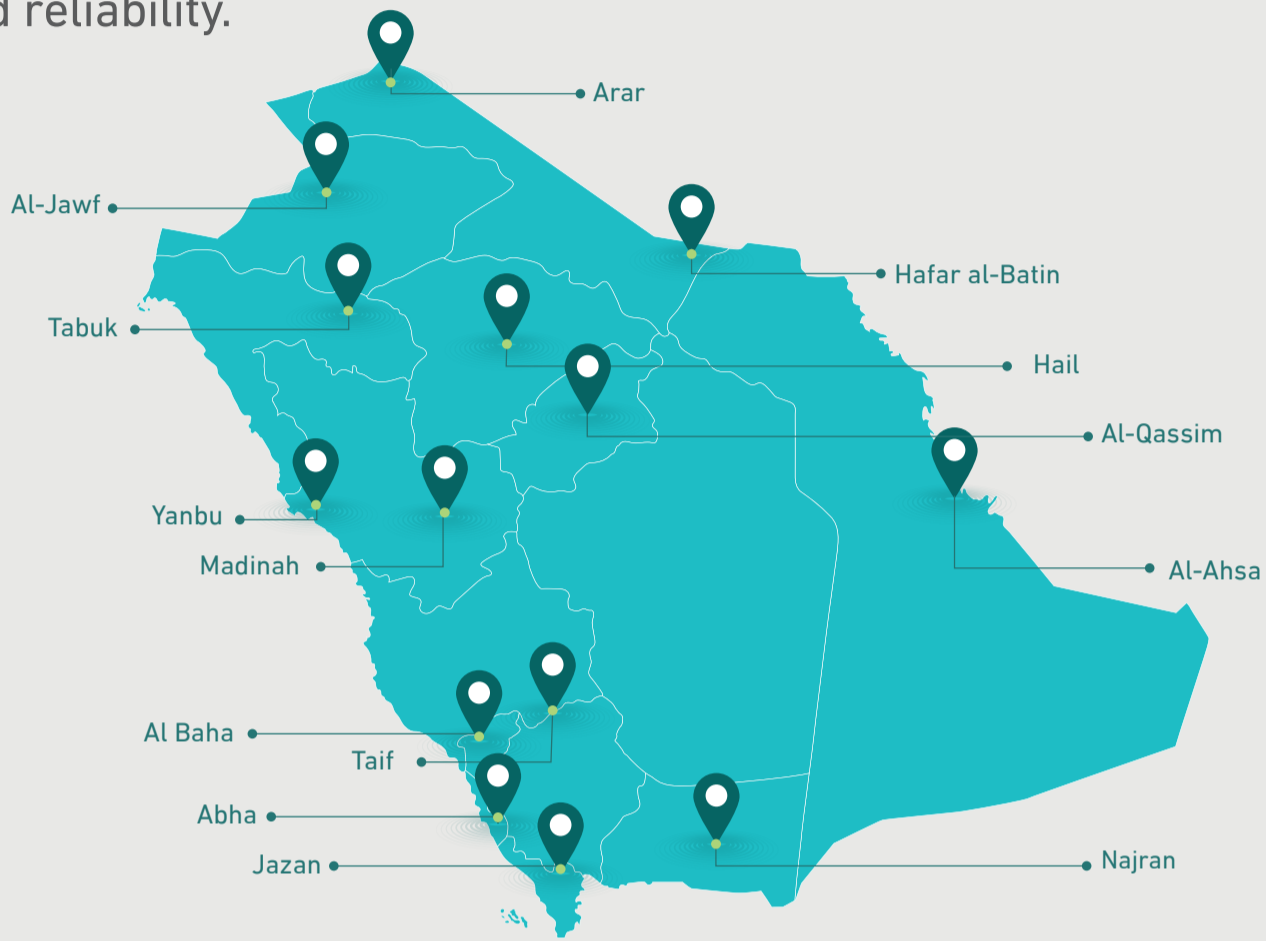
1

Litigation Offices at Headquarters of the Zakat, Tax and Customs Committees



2 Remote Litigation Offices at ZATCA Branches

They provide video interactive communication services which lift burden of movement and transport for parties of Zakat, tax and customs committees across the Kingdom, while ensuring privacy and reliability.

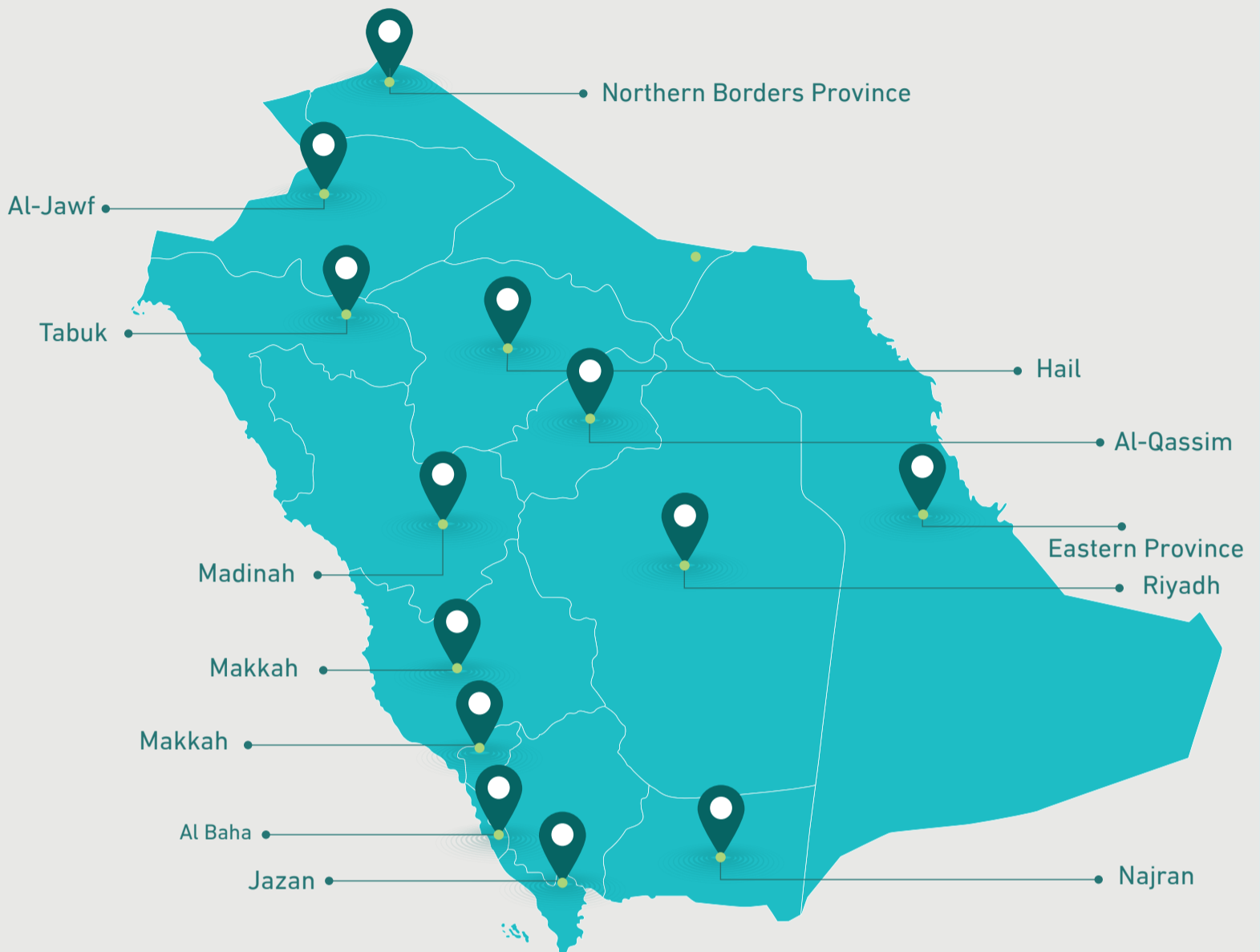


3 Remote Litigation Offices at Customs Ports

With regard to the customs cases, case parties can attend litigation sessions at offices of the following customs ports:



4 Remote Litigation Offices in Prisons



Remote litigation is also available in the centers, as the parties to the case can access the sessions through video conferencing using office and personal devices.

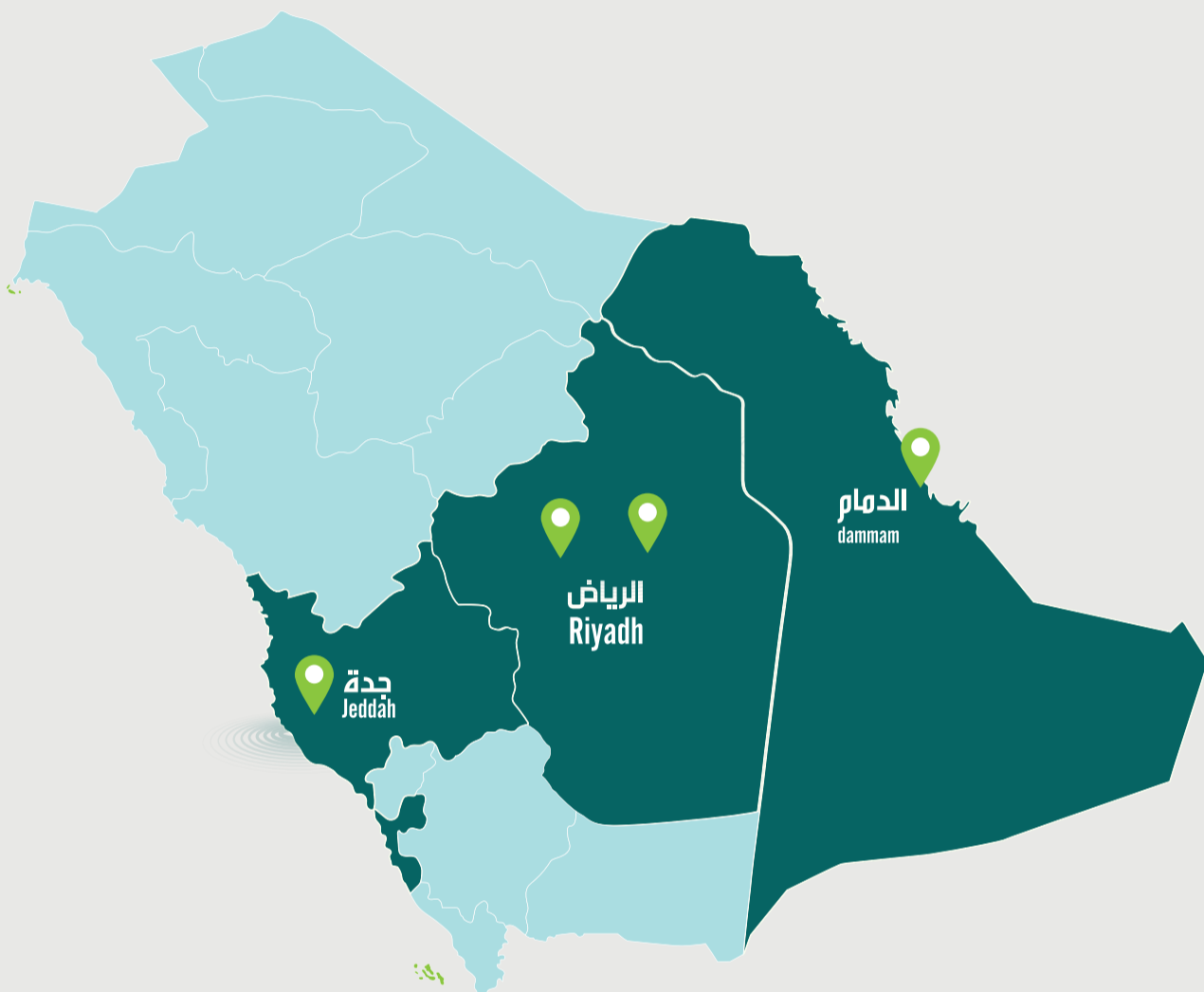


Communication Services with Case Parties



GSTC Branches

There are four branches for GSTC as shown below:



Branches Services

01



Reception

Receiving case parties, considering their requests and answering their inquiries.

02



Guidance

Guiding and raising awareness of case parties about the laws, regulations and procedures.

03



Self Service


Enabling the visitor to file and inquire about cases inside the branch with assistance of an employee.

Working Hours of Branches




Working Hours

The branches are open for case parties during the following official working hours:



From **Sunday** To **Thursday**



From **8 AM** To **4 PM**

Services of Communication with Case Parties

01



Voice Call

Case parties can directly get in touch with the support team through voice calls.

Working Hours

To access the service, call 8001220000 and follow the lead



Available 24/7

02



Live Online Chat

A live online chat with the website's support team.

To access the service:

- Visit the website
- Click on the chat icon on the right or left side of the screen
- Fill out the required data
- Wait for response of the support team

جميع الحقول إلزامية

الاسم

رقم الجوال 05xxxxxxx

البريد الإلكتروني

-- اختر --

QYzhpB

بدء المحادثة

Working Hours

Working Hours



Available 24/7

03

ChatBot

Immediate response via ChatBot on E-mail and other communication channels enhances and improves communication with case parties.

Service Features

1

Available 24/7

2

Immediate Response

3

Refers to the competent authority for direct communication



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General Secretariat of Zakat, Tax and Customs Committees



@_gstc



@CareGstc



gstc.gov.sa



8001220000

