



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

Customer Journey Guide

This Guide helps you to know the procedures and steps followed for your journey in filing an objection before the ZATCA , and appeal before the Zakat, Tax and Customs Committees, easily and smoothly.

In order to facilitate the journey, you can follow the steps related to the relevant authority or your role in the lawsuit.



This logo or one of its colors refers to ZATCA



This logo or one of its colors refers to The General Secretariat of the Tax Committees (the “GSTC”)

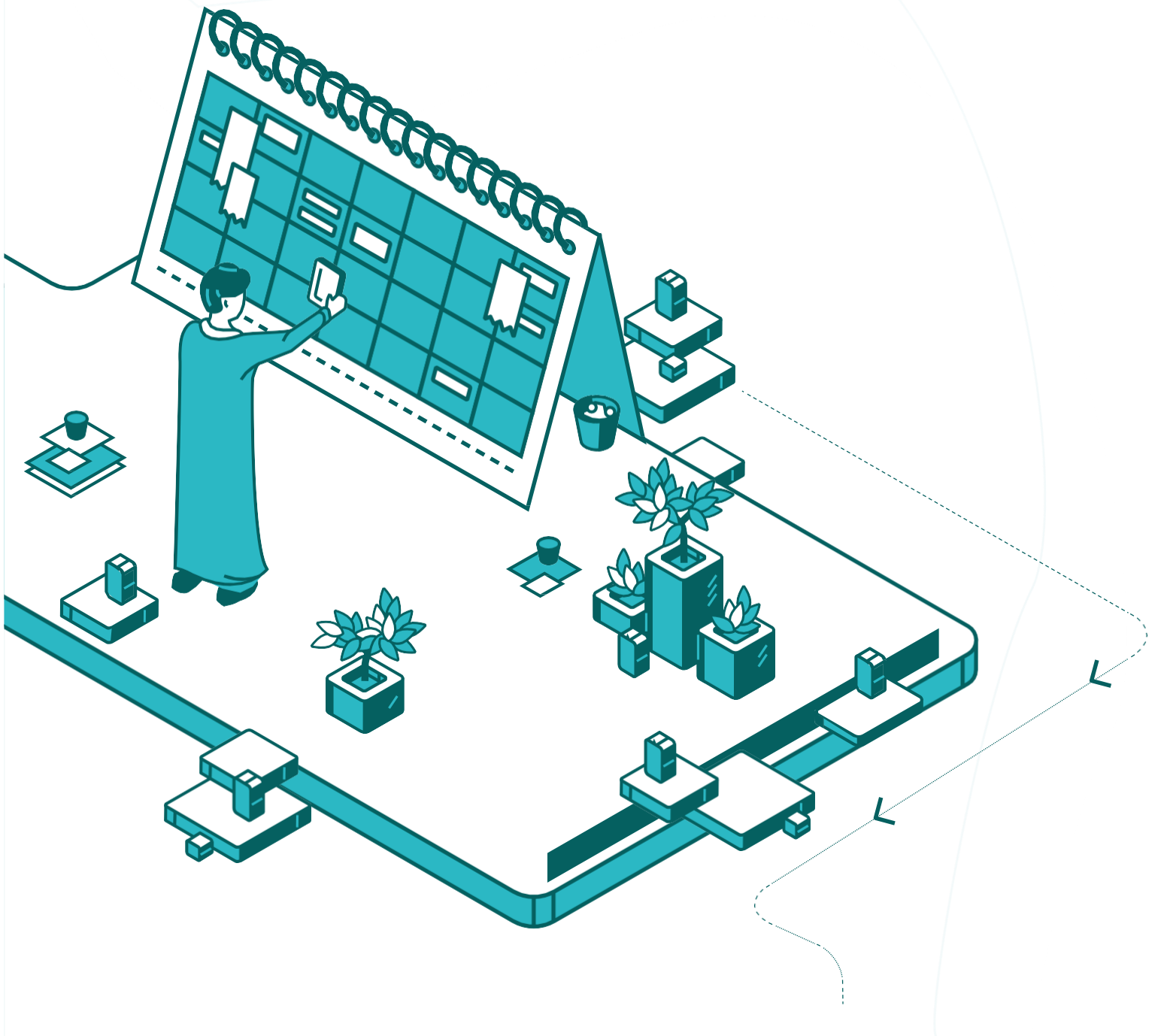
● Plaintiff

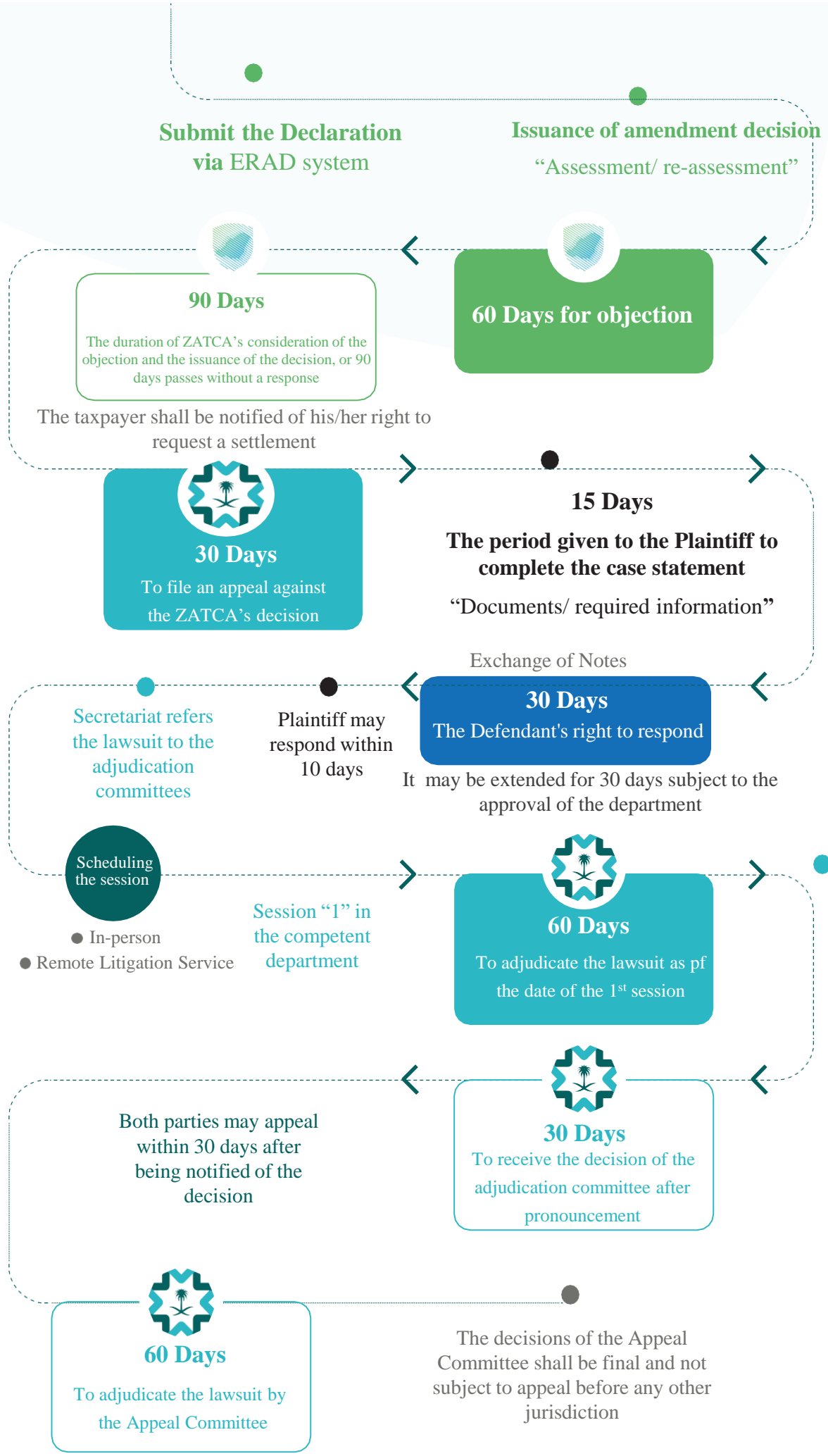
● Defendant

● Lawsuit parties to the case

Your Journey as a customer

Steps and Timelines





Your Journey with

Zakat, Tax and Customs Authority





90 days as maximum to decide on
Objection as of submission date

If the decision was issued to reject the objection or 90 days have passed without issuing a decision, then you may, within 30 days from the date of your notification, do any of the following:



Request to refer the objection to the Internal Committee of ZATCA for the purpose of settlement.

- If you reject the decision of the Internal Committee or the period specified in the settlement rules has passed without reaching a settlement:
 - You may file an appeal before the Adjudication Committee within 30 days from the date you were notified of the Internal Committee's decision, or after the specified period has passed without reaching a settlement.
- The lawsuit does not include the settled parts with the Internal Committee.



File an appeal directly before the Adjudication Committee.

Your journey in

Filing an appeal before Adjudication Committee





Lawsuit Statement

You can file a lawsuit through the following steps:

- Enter GSTC website, and select the e-portal.
- Select “File a New Lawsuit”.
- Enter the legal requirements for submitting the lawsuit statement, “Plaintiff data, Defendant data, the Lawsuit subject, and the supporting documents”.
- You can add an agent or a legal representative of the Plaintiff.
- Save the data and file the Lawsuit.

Filing the Lawsuit

You have 15 days to complete the lawsuit statement “documents/ required information”.

You may request to abandon the lawsuit without the approval of the Defendant.



Notes Exchange

- You will receive a notification message stating that there is a case.
- Enter the electronic portal
- Enter GSTC website and read the case.
- The period of 30 days is the period available to respond to the plaintiff through the portal.
- The period can be extended for a similar period of no more than 30 days after approval of the department.
- The period can be extended for a similar period of no more than 30 days after approval of the department.
- You can add legal agent/ representative for the defendant.

Lawsuit Track

You can respond to the defendant within 10 days

- Send (with this option, you can send the attached reply).
- Viewed (if you do not have a new reply, you can select this option to suffice with what was previously provided in the plea)
- Cancel (This option enables you to cancel the reply and return to the action later).

The parties of lawsuit may, at any stage, change the following: registering a legal agent/ representative, subject to providing evidence thereof.

The parties of lawsuit may request an extension of the response period within the period available to each of them and no later than the period granted for the response.

You can file a request to abandon a case, and the defendant will receive notice of the said.



Examination of the case by the GSTC

Case Examination

- Reviewing the lawsuit documents and attachments submitted, and refuting the response notes submitted by the parties of lawsuit.
- Communicating with both parties of the lawsuit if there are documents required to complete the examination procedures.
- Preparing legal and accounting studies and submitting zakat and tax opinion in light of the documents submitted for the lawsuit.
- Referring the lawsuit to the adjudication departments.



Scheduling Session

Scheduling the consideration session

- After reviewing and verifying the details of the lawsuit:
- You will receive a message to set an appropriate date for the consideration session within the dates available in the committees sessions schedule within 3 working days, and after this period, the GSTC shall set a date automatically.
- The parties of the lawsuit shall be notified of the session date.
- You can submit a request to amend the session date.
- The parties of the lawsuit may submit a request apologize from not attending the session along with the supporting documents.

Attendance for the session shall be at the department headquarter or through the Remote Litigation Service.

Case Consideration Session

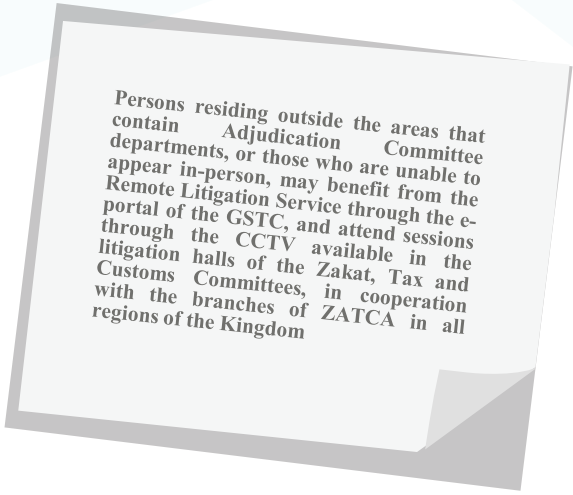
- A party who does not show up within 30 minutes from the start of the session shall be considered absent.
- If the department extends this period for more than 30 minutes, and the party of the lawsuit is present during that period and before the start of the session, such party shall not be considered absent.

Case Consideration Session

If the plaintiff is absent from any session, it is proven that the plaintiff has been informed of the date of its consideration date, without providing an excuse acceptable to the department:

- The department shall decide on the lawsuit if it is ready for adjudication.
- If the lawsuit is not ready for adjudication, the department shall dismiss it.

It is allowed to view the minutes of the lawsuit session, and to request its amendment in the event of any material error.



Adjudication of the Lawsuit

The department shall adjudicate on the lawsuit within 60 days from the first session, except in cases requiring more than that, according to its discretion.

The decision shall be communicated to the parties of the lawsuit, and a copy thereof shall be made available on the electronic portal.

- The department shall set a date for receiving a copy of the decision that does not exceed 30 days from the date of its pronouncement.
- The department shall extent this date as it deems appropriate in the exceptional cases, provided that it does not exceed another 30 days.
- The parties to the case may request an amendment to the decision in the event of a material error.

Committees Decision

Committee shall be final in the following cases:

- Lawsuits whose value does not exceed SAR 50 thousand.
- The expiry of the period set for appealing the decision without an appeal.
- The agreement of the parties to the case for conciliation before the department.

Scheduling the appeal

- The department shall include in its decision that the appeal request shall be made within 30 days from the day following the specified date of receipt.

Enforcement of the decision
 The decision shall be final and enforceable after the expiry of the period specified for appeal in the event that the objection is not submitted.

Filing Appeal Request

Submitting an appeal request from one party of the lawsuit, within 30 days of notification of the decision, or submitting an objection to a decision in absentia.

Filing an appeal

- The committee considers the merits of the case through pleading.

The Appeal Committee shall only audit the decisions of the Resolution Committee that are objected if the following decisions are issued:

- Dismissal of the lawsuit for not being executed.
- Correction or interpretation of any decision.
- Provision of an evidence that the litigation has ended or abandoned.

If the decision under consideration is an audit that its results are consistent with its origins; the committee supported it with the addition of whatever reasons it deems appropriate



If it has canceled it, then it shall rule on what was canceled through a pleading.

Appeal Committee Decision

The committee issues the decision within 60 days, and the parties of the lawsuit shall be notified thereof.

- The parties of the lawsuit shall review the minutes of the lawsuit session and request its amendment in the event of a material error and a copy thereof shall be available on the e-portal.
- The parties to the case may request an amendment to the decision in the event of a material error.

Petition for

A request for reconsideration shall be submitted by one of the parties in accordance with the legal cases.

- The request shall be received and its data and attached documents shall be verified.
- The GSTC shall prepare a legal memorandum in accordance with the documents submitted in the request in preparation for submission to the department issuing the decision.
- The request shall be referred to the competent department.

The decisions of the Appeal Committee shall be final and not subject to appeal before any other judicial body

This list helps you

learn the meanings of the terms in this Guide

ZATCA

Zakat, Tax and Customs Authority

GSTC

General Secretariat of Zakat, Tax and Customs Committees

Resolution
Committee

The Committee for Resolution of Tax and zakat Violations and Disputes

Appeal Committee

The Appeal Committee for Tax and Zakat Violations and Disputes

Internal
Committee

The internal committee in ZATCA concerned the resolution of disputes that arise between it and those charged with zakat and tax assessments.

The Department

Any department of the two committees

ERAD

The electronic system of the Zakat, Tax and Customs Authority

Appeal

A recourse before ZATCA against its decision regarding the assessment or penalty.

Appeal

Appeal before one of the two committees in zakat and tax violations and disputes against the penalty decision issued by ZATCA.

Notes Exchange

The electronic process of submitting case pleadings between the parties to the case.

Taxpayer

A person subject to tax under the tax laws.

Plaintiff

The party filing the case before the Committee.

Defendant

The person against whom the case is filed

Parties of Lawsuit

The plaintiff, the defendant and the parties involved in the case.

Notification

Notifying the parties to the case of the changes in the case through the official means of communication.

Customer satisfaction is the priority of
the GSTC

The customer has the right to
express his opinion on the level
of service through various
communication tools.

If a complaint is submitted, it
shall be handled within one
working day



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We facilitate your journey

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