

# Zakat, Tax, and Customs Committee Procedures

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Translation of Saudi Laws

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



## NOTES:

1. This translation is provided for guidance. The governing text is the Arabic text.
2. The translation of Saudi laws takes the following into consideration:
  - Words used in the singular form include the plural and vice versa.
  - Words used in the masculine form include the feminine.
  - Words used in the present tense include the present as well as the future.
  - The word “person” or “persons” and their related pronouns (he, his, him, they, their, them, and who) refer to a natural and legal person.

**For any comments or inquiries, please contact the Official Translation  
Department at:**

**[otd@boe.gov.sa](mailto:otd@boe.gov.sa)**



# Zakat, Tax, and Customs Committee Procedures

## Chapter 1: Preliminary Provisions

### Article 1: Definitions

In these Procedures, the following words and phrases shall have the meanings assigned thereto, unless the context requires otherwise:

**Procedures:** Zakat, Tax, and Customs Committee Procedures.

**Authority:** Zakat, Tax, and Customs Authority.

**Board:** Board of Directors of the Authority.

**Dispute Circuits:** Any circuit of the Zakat, Tax, and Customs Dispute and Violation Committees.

**Appellate Circuits:** Any circuit of the Zakat, Tax, and Customs Dispute and Violation Appellate Committees.

**Circuits:** Dispute circuits and appellate circuits.

**Member:** Any member of a circuit, including the head of the circuit.

**General Secretariat:** General Secretariat of the Zakat, Tax, and Customs Committees.

**Secretary General:** Secretary General of the Zakat, Tax, and Customs Committees.

**Remote Litigation:** Litigation between the parties to the lawsuit through the electronic communication means specified by the General Secretariat.

**Zakat, Tax, and Customs Laws and Regulations:** Zakat, tax, and customs laws and regulations, resolutions and instructions applicable in the Kingdom of Saudi Arabia, and relevant international agreements and treaties to which the Kingdom is a party.

**Taxpayer:** Any natural or legal person subject to zakat, tax, and/or customs duties, in accordance with zakat, tax, and customs laws and regulations.

**Internal Committee:** The Authority's internal committee in charge of settling



the disputes which arise between the Authority and taxpayers with respect to the Authority's decisions.

**Settlement Procedures:** Procedures for the settlement of zakat, tax, and customs disputes.

**Day:** A calendar day, including official state holidays.

## **Article 2: Filing Lawsuits**

The filing of lawsuits, submission of memoranda, and conduct of litigation procedures shall be made in the physical presence of the parties to the lawsuit or be made remotely through electronic means following the requirements set by the General Secretariat.

## **Chapter 2: Jurisdiction and Appeals Procedures**

### **Article 3: Subject-Matter Jurisdiction**

1. Zakat and tax dispute circuits shall have the jurisdiction to decide on the following:
  - a) Violations, disputes, and public and private lawsuits arising from the application of zakat and tax laws and regulations.
  - b) Objections filed by persons with interest against decisions issued by the Authority in the application of zakat and tax laws and regulations.
2. Customs dispute circuits shall have the jurisdiction to apply the Unified Customs Law of GCC States and its Implementing Regulations, including the following:
  - a) Considering all customs smuggling offenses and the like.
  - b) Considering all offenses and violations of said Law and its Implementing Regulations.
  - c) Reviewing objections to collection decisions in accordance with Article 147 of said Law.
  - d) Reviewing objections to decisions involving fines in accordance with Article 148 of said Law.



- e) Reviewing objections to decisions denying requests for refunds.
3. Appellate circuits shall have the jurisdiction to decide on objections to the decisions of dispute circuits.
4. Circuits shall have the jurisdiction to investigate and decide lawsuits, including the authority to summon witnesses, order the submission of evidence and documents, issue decisions, and impose penalties, in accordance with relevant legal provisions.

#### **Article 4: Territorial Jurisdiction**

A lawsuit may be heard by any circuit with subject-matter jurisdiction to consider such lawsuit irrespective of its territorial jurisdiction, excluding lawsuits relating to committing or attempting to commit customs smuggling offences and the like. In such lawsuits, the circuits under whose territorial jurisdiction the place where the offense was committed is located shall have jurisdiction.

#### **Article 5: Objection to Authority Decisions**

Any person against whom a decision is issued by the Authority may file an objection within 60 days from the day following the date of notification thereof. The Authority shall decide on said objection within 90 days from the filing date. The objecting person may, within 30 days from the day following the date of notification of the rejection or partial acceptance of the objection or upon the lapse of 90 days without a decision being made thereon, take any of the following actions:

- a) Request the referral of the objection to the internal committee for settlement. If the taxpayer rejects the internal committee's decision or if the period specified in the Settlement Procedures lapses without a settlement being reached, he may object to the Authority's decision before the dispute circuits within 30 days from the date of notification of the internal committee's decision or upon the lapse of the period specified in the Settlement Procedures without reaching a settlement. Said objection shall not include any matters that have been settled with the internal committee.
- b) File a lawsuit directly with the dispute circuits.



## Article 6: Unappealable Authority Decisions

Without prejudice to the provisions of Article 5 of these Procedures, Authority decisions may not be appealed before any other body in any of the following cases:

- a) If the taxpayer fails to file an objection to the decision with the Authority within 60 days from the day following the date of notification thereof.
- b) If the taxpayer fails to file a lawsuit with the dispute circuits or to request the referral of his objection to the internal committee for settlement within 30 days from the day following the date of notification of the Authority's decision which amends the contested decision or rejects the objection or upon the lapse of 90 days from the date of filing his objection without a decision being made thereon.
- c) If the taxpayer fails to file a lawsuit with the dispute circuits within 30 days from the day following the date of notification of the internal committee's decision relating to the settlement or from the lapse of the period specified in the Settlement Procedures without a settlement being reached.

Authority decisions shall not be unappealable if the competent circuit finds that such decisions do not meet the legal requirements stipulated in the zakat, tax, and customs laws and regulations.

## Article 7: Enforceability of Authority Decisions

1. An objection filed by a taxpayer in zakat and tax lawsuits shall not affect his obligation to pay the uncontested legally due amount.
2. The enforcement of decisions related to the collection of contested customs duties, other charges, and established customs fines shall not be stayed unless a bank guarantee or cash security is furnished to fully cover the claimed amounts.



## Chapter 3: Settlement Procedures

### Article 8: Zakat, Tax, and Customs Settlement

1. The internal committee may negotiate with a taxpayer to reach a settlement on his objection to the Authority's decision at any stage of the lawsuit proceedings. The initiation of negotiation with the taxpayer shall result in the suspension of the proceedings.
2. The internal committee's settlement decision shall be deemed final and shall terminate the lawsuit, if the taxpayer agrees thereto in writing within the period specified in the Settlement Procedures. The Authority shall notify the General Secretariat of the same and shall provide it with a copy of the decision for the dismissal of the lawsuit.
3. If the taxpayer rejects the internal committee's decision or if the period specified in the Settlement Procedures lapses, the proceedings of the lawsuit shall resume in accordance with the procedures stipulated herein.

The Board shall, pursuant to a decision issued thereby, determine the powers of the internal committee and shall issue the Settlement Procedures.

### Article 9: Settlement of Customs Smuggling Cases

Conciliatory settlement may be made in customs smuggling cases, in accordance with the Unified Customs Law of GCC States and its Implementing Regulations, pursuant to a written request by the interested party, whether prior to filing the lawsuit or during the proceedings and before the issuance of the initial ruling. The lawsuit shall be dismissed upon reaching a conciliatory settlement. The interested party shall have the right to not accept the conciliatory settlement.



## Chapter 4: Lawsuit Filing Procedures

### Article 10: Representation before Circuits

The representation of the parties to the lawsuit shall be in accordance with the provisions of the Code of Law Practice and its Implementing Regulations.

### Article 11: Lawsuit Filing Procedures and Related Information

1. A lawsuit shall be filed in accordance with the requirements specified by the General Secretariat, and shall include the following information:
  - a) For a natural person, the plaintiff's full name and identification number.  
For a legal person, the articles of association, commercial registration number, and the address of its main office or, if the lawsuit relates to a branch office, the address of such office.
  - b) Tax Registration Number or Tax Identification Number, if any.
  - c) Number, date, and outcome of the objection filed with the Authority, and a copy of the contested decision.
  - d) Full name of the agent or legal representative, as the case may be, and his identification number, place of residence, and place of work, if any.
  - e) Contact information of the plaintiff or his representative, including mobile phone number.
  - f) Subject matter of the lawsuit and the plaintiff's claims and supporting documents.
  - g) The decision of the Authority or the relevant internal committee and the date of notification of such decision with regards to the objection referred thereto, if any.

A statement of claim may not include more than one objection filed with the Authority; a separate lawsuit shall be filed for each objection.

2. A lawsuit relating to customs smuggling offenses and the like, whether committed or attempted, which falls within the jurisdiction of the customs circuits, shall be filed by the competent authority via the electronic system and in accordance with the requirements of the General Secretariat, and





shall include the information provided for by the Law of Criminal Procedure and its Implementing Regulations.

A lawsuit satisfying the prescribed requirements and information shall be deemed filed from the date of its filing. In the event that such requirements and information are not satisfied, they shall be satisfied by the claimant within 15 days from the date of notification thereof. If the claimant fails to satisfy such requirements within said period, the lawsuit shall be deemed not filed. The claimant may, without prejudice to the period stipulated in Article 5 of these Procedures, file a new lawsuit with a new filing number. The General Secretariat may request any legal document that supports the validity of the information referred to in this Article.

The General Secretariat shall not refer any lawsuit to the circuits for consideration unless it ascertains that the lawsuit satisfies the requirements and information prescribed in this Article.

#### **Article 12: Service of Process**

A service of process shall be deemed valid and the relevant recipient shall be deemed served as per the contact information entered by the claimant if such process is served by any of the following methods:

1. Text messages or e-mails sent via the General Secretariat's electronic system to the registered or preferred mobile phone number or the preferred e-mail address.
2. Pre-recorded phone messages delivered to the registered or preferred phone number.
3. The national address.
4. The address recorded in the commercial register.
5. Any account registered with any e-government system.

Process may be served at any time, and the General Secretariat may outsource such task to the private sector.



### **Article 13: Failure of Service of Process**

1. If the defendant's place of residence or address is unknown and it is not possible to notify him of the lawsuit or the hearing date, and if all the methods stated in Article 12 of these Procedures are exhausted, the General Secretariat may request that such process be served by the competent authorities. If the process cannot be served, an announcement to that effect shall be published in the Official Gazette or in any local newspaper. In such case, the decision issued against the defendant shall be deemed in absentia.
2. The service of process in a public action shall be made in accordance with the procedures stipulated in the Law of Criminal Procedure, without prejudice to the nature of the action.

### **Article 14: Exchange of Memoranda**

1. A defendant shall submit his response to the lawsuit within a period not exceeding 30 days from the date of the service of process, through the electronic system of the General Secretariat as per the requirements specified thereby. The General Secretariat may, pursuant to a reasoned request from the defendant, extend such period for a period not exceeding 30 days. If the defendant fails to submit his response within the prescribed period, the General Secretariat shall examine and refer the lawsuit to the competent circuit.
2. The plaintiff shall have access to the defendant's response and shall respond thereto within 10 days from the date of his notification of the defendant's response. If the plaintiff fails to file the response within the prescribed period, the General Secretariat shall examine and refer the lawsuit to the competent circuit.



## Chapter 5: Hearing Procedures

### Article 15: Hearing

1. Lawsuit proceedings and arguments shall be made in writing. A circuit may, on its own motion or on the motion of one of the parties to the lawsuit, hear statements and defenses through remote or in-person litigation, at its discretion. A hearing held remotely shall be deemed to have been held in the physical presence of the litigants and shall have the same legal effect. The circuit shall enter into the hearing minutes the manner in which the hearing is held.
2. Without prejudice to paragraph (1) of this Article, a circuit may assign any of its members to prepare the lawsuit for argument prior to the date of the scheduled hearing.
3. In the event of the absence of the head of the circuit, a circuit member holding a degree in law shall preside over the hearing on his behalf.

### Article 16: Session Management

The member presiding over the session shall be in charge of managing the session and maintaining order, and he may, for such purpose, remove from the session any person who disrupts order. He may also order that offensive or indecent words be stricken from any memorandum or document submitted by any of the parties to the lawsuit and may order that a report be prepared for each violation or offense that occurs during the session.

### Article 17: Hearing Minutes

Each circuit shall have one secretary or more to draft the hearing minutes under the supervision of the head of the circuit. The secretary shall enter into the minutes the date and location of each hearing and its opening and closing times, and the names of the circuit members participating in the lawsuit and the parties thereto as well as all the proceedings and facts presented during the hearing.



### **Article 18: Deciding Lawsuits**

A circuit shall decide on any lawsuit filed therewith within 30 days from the date of the first session and may, in cases requiring a longer period, extend such deadline for a period not exceeding 15 days.

### **Article 19: Claimant's Absence**

1. If the claimant fails to attend any session after being notified of the date set for consideration of the lawsuit without an excuse acceptable to the circuit, the circuit shall decide the lawsuit if it is ripe for judgment.
2. The circuit shall dismiss the lawsuit without prejudice if it is not ripe for judgment. If the claimant fails to request resumption of the lawsuit within 30 days from the date of its dismissal, or if he fails to attend any session after the resumption of the lawsuit, the circuit shall decide that the lawsuit be deemed null and void, and such decision shall be final and unappealable. The claimant may, without prejudice to the time limit specified for hearing the lawsuit, file a new lawsuit with a new filing number.

### **Article 20: Defendant's Absence**

If the defendant or his agent or legal representative is served with the statement of claim or the hearing date, in accordance with Article 12, or if the defendant or his agent or legal representative files a defense memorandum but fails to appear, or if the defendant or his agent or legal representative appears at any hearing then fails to appear, the decision issued against the defendant shall not be deemed in absentia.

### **Article 21: Absence of the Parties to the Lawsuit**

Any party who fails to appear within 30 minutes of the time specified for the commencement of the session shall be deemed absent unless the circuit decides to extend such period. Any party who appears after such period but prior to the commencement of the session shall not be deemed absent.



## Chapter 6: Evidentiary Procedures and Assignment of Expert

### Article 22: Evidentiary Means

Evidence presented before the circuit shall be subject to the Law of Evidence.

### Article 23: Circuit Powers

If a circuit finds it necessary during the arguments to conduct an inspection or further investigation, the circuit shall carry out such inspection or investigation on its own or assign a person to perform such task. The circuit may assign a person to hear the testimony of any witness whose testimony the circuit deems necessary.

### Article 24: Viewing and Reproduction

A document or memorandum submitted by a party to the lawsuit may not be admitted unless made available to the other party.

### Article 25: Assignment of Expert

1. A circuit may, if necessary, assign one expert or more; neither the expert nor the parties to the lawsuit may communicate with each other except through the General Secretariat.
2. The circuit shall, in the assignment decision, specify the expert's task and the deadline for submitting his report or providing his opinion, and shall also determine the party or parties to bear the expert fees. The fees shall be paid within the period set by the circuit either by making a deposit into the bank account of the General Secretariat or by providing a check payable thereto, as determined by the General Secretariat. If the party bearing the expert fees fails to pay such fees or to provide the check within the set period, the other party may pay such fees; in such case, the party paying the fees shall, if the judgment is rendered in his favor, have the right of recourse against the other party for the expert fees as determined by the circuit.
3. If none of the parties to the lawsuit deposit the expert fees or provide the check and if deciding the lawsuit depends on the expert's report, the circuit may suspend the lawsuit until the fees are deposited.



## **Article 26: Expert Report**

The expert assigned by the circuit shall submit his report by the deadline specified in the assignment decision. If he fails to do so, he shall submit a report stating the reasons therefor. The circuit may, at its discretion, extend the deadline for submitting the report for a period not exceeding the period specified in Article 18 of these Procedures.

## **Chapter 7: Circuit's Decision**

### **Article 27: Issuance of Decision**

1. The circuit's decision shall be passed by the majority of its members and shall be signed by all the members who participated in considering the lawsuit. The opinion of a dissenting member and the reasons for his objection shall be entered into the hearing minutes along with the majority's response thereto, and shall be attached to the lawsuit file. The decision must indicate that it was issued unanimously or by majority.
2. The parties shall be notified of the decision through the methods adopted by the General Secretariat.

### **Article 28: Details of the Decision**

The decision shall include the name of the issuing circuit; the names of the circuit members who participated in considering the lawsuit; the date and number of the decision; the names of the litigants and their agents and an account of their attendance; a summary of the facts of the lawsuit; a brief account of the petitions and defenses of the litigants; and the reasoning for and text of the decision.

### **Article 29: Correction of Decision**

1. The circuit issuing the decision shall, on its own motion or on the motion of any of the parties to the lawsuit, correct any material errors in the decision, whether in wording or in calculation. Such correction shall be made on the original decision and shall be signed by the members of the issuing circuit. If the circuit denies correction of its decision, the party whose petition was



- denied may file an objection thereto.
2. The parties shall be notified of the approval or denial of the correction through the methods adopted by the General Secretariat.
  3. The circuit may, on its own motion and without pleading, if justified, revoke its decision after it is issued and before it is served to the parties to the lawsuit. The grounds for such revocation shall be entered into the hearing minutes.

### **Article 30: Interpretation of Decision**

If the text of the decision is vague, any party to the lawsuit may petition the circuit for interpretation. A separate decision to this effect shall be issued and shall be signed by the members of the same circuit. The interpretation decision shall be deemed complementary to the original decision and shall be subject to the appeal methods applicable to the original decision.

### **Article 31: Receipt of Decision**

1. The decision shall be served to the parties to the lawsuit within a period not exceeding 30 days from its date of issuance. The circuit may, in cases requiring a longer period as determined thereby, extend said period or amend the date of serving the decision for an additional period not exceeding 15 days.
2. A dispute circuit shall include in its decision a statement that any party to the lawsuit may appeal said decision within 30 days from the day following the date set for its receipt.

### **Article 32: Expedited Enforcement**

A circuit may provide in its decision that it be enforced expeditiously, with or without surety, at its discretion, if the circuit determines that delay of enforcement of the decision may result in unavoidable damage.



## Chapter 8: Appeal Methods

### Article 33: Cases where dispute circuit decisions become final:

Decisions of dispute circuits shall become final in the following cases:

1. Lawsuits where the value of payable amounts does not exceed fifty thousand riyals.
2. The lapse of the appeal period without filing an appeal.
3. The agreement of the parties to the lawsuit to a conciliatory settlement or their acknowledgment of such settlement before the dispute circuits.

### Article 34: Filing of Appeal

Without prejudice to the provision of Article 33(2) of these Procedures, a petition for appeal shall be filed through the electronic system of the General Secretariat within 30 days from the day following the date of receipt of the decision. Said petition shall include the details of the appealed decision, grounds for the appeal, and appellant's requests; the appeal shall be deemed filed from the date of its filing. If the condition for providing the required details is not satisfied, the applicant shall satisfy such condition within 15 days from the date he is notified of such non-satisfaction. In the event that such details are not completed within said period, the circuit may deny the appeal.

### Article 35: Response to Appeal

1. The General Secretariat shall notify the appellee of the appeal in order for him to respond thereto within a period not exceeding 30 days from the date of notification. The circuit may, upon a reasoned request from the appellee, extend such deadline for a period not exceeding 30 days. If the appellee fails to file his response within such period, the process of reviewing the appeal shall commence.
2. An appellant shall have access to the appellee's response and he may file a response thereto within 10 days from the date of his notification of the appellee's response. If he fails to file his response within the prescribed period, the appeal shall be considered and referred to the competent appellate circuit.





### **Article 36: Stay of Decision Enforcement**

Appellate circuits may, upon a petition by the appellant, order a stay of the expedited enforcement of the dispute circuit's decision if it finds that the grounds for appeal could lead to the reversal of the decision or if it determines that the expedited enforcement of the decision may result in unavoidable damage.

### **Article 37: Procedures of Appellate Circuits**

1. Appellate circuits shall hear arguments relating to the merits of the lawsuit, whether in the physical presence of the parties to the lawsuit or remotely, and shall only review the following types of contested decisions issued by the dispute circuits:
  - a) A decision dismissing the lawsuit for not being duly drafted.
  - b) A decision correcting or interpreting any decision.
  - c) A decision establishing abandonment of litigation.
  - d) A decision dismissing the lawsuit in form.
2. If the dispute circuit's decision is consistent with its reasoning, the appellate circuit shall uphold the decision and shall include any additional reasons it deems necessary. If, however, it revokes the decision, it shall decide on the revoked part upon hearing the arguments.
3. If the appellate circuit decides to revoke the decision of lack of jurisdiction issued by the dispute circuit; the decision issued by said circuit to grant a subsidiary motion which results in a stay of proceedings; the decision issued by said circuit to dismiss a lawsuit for being previously ruled on, for the lapse of the statutory period, or for not being duly drafted; or the decision issued by said circuit to dismiss the lawsuit in form, it shall remand the lawsuit to the dispute circuit that issued the decision for reconsideration. If, however, the lawsuit is ripe for judgment, its circumstances require an expedited decision, or the issue subject of the lawsuit is set by appellate circuit precedence, it may be ruled on without being remanded.

### **Article 38: Secondary Appeal**

An appellee may, prior to the end of the first session, file a secondary appeal



which shall follow the original appeal and terminate upon its termination; said appeal shall be filed in accordance with applicable procedures or by a memorandum stating the grounds therefor.

### **Article 39: Objection to Decisions Issued in Absentia**

1. If it is not possible to notify a person against whom a decision is issued in absentia within 30 days from the issuing date of the decision, an announcement shall be published in the Official Gazette or in a local newspaper. Said announcement shall indicate the issuance of the decision and that the person against whom the decision is issued may object thereto before the issuing circuit within 30 days from the date of the announcement.
2. The person against whom a decision is issued in absentia may object to such decision before the issuing circuit within 30 days from the date of notification thereof. The objection shall be filed by a memorandum in accordance with the applicable procedures for filing lawsuits. The memorandum shall include the number and date of the contested decision and the grounds for objection.
3. If the person against whom a decision is issued in absentia does not file an objection within the period specified in paragraph (2) of this Article, the decision shall be deemed enforceable. If said person appears within such period and files a petition to stay enforcement of the decision, the circuit issuing the decision shall issue a stay of enforcement decision and shall grant said person a period not exceeding 30 days to prepare his defenses and responses. If he fails to file such defenses and responses within such period, the circuit shall issue a decision enforcing its previous decision.

If the person files his defenses and responses within the specified period, the circuit shall review such defenses and responses. If the defenses and responses merit reconsideration of the decision, the circuit shall do so; otherwise, it shall issue a decision enforcing its previous decision.

In all cases, the person against whom a decision is issued in absentia may file an appeal in accordance with the governing provisions.

### **Article 40: Filing a Petition for Reconsideration**

1. Any party to the lawsuit may petition for reconsideration of a final decision



rendered by any circuit.

2. The petition for reconsideration shall be filed through the electronic system of the General Secretariat in accordance with the requirements specified thereby and shall include the details of the decision subject of the reconsideration petition and the grounds for such petition.

#### **Article 41: Consideration of Petition for Reconsideration**

The circuit issuing the final decision subject of the reconsideration petition shall review the petition for reconsideration and decide thereon.

### **Chapter 9: Abandonment and Suspension of Lawsuit**

#### **Article 42: Abandonment of Lawsuit**

Without prejudice to the cases provided for in the Law of Civil Procedure, Law of Procedures before the Board of Grievances, and the Law of Criminal Procedure, a plaintiff shall be deemed to have abandoned his lawsuit if he is requested to carry out a certain procedure upon which deciding the lawsuit depends but fails to do so by the deadline or within 15 days from the request date, whichever is longer. The circuit may, pursuant to a reasoned petition from the plaintiff, extend such deadline for a period not exceeding 15 days.

#### **Article 43: Suspension of Lawsuit**

1. A lawsuit may, upon the parties' agreement, be suspended for a period not exceeding 180 days following the date of the circuit's approval of the agreement. If the parties do not resume the lawsuit within the 10 days following the end of such period, the plaintiff shall be deemed to have abandoned the lawsuit.
2. If the circuit determines that deciding a lawsuit requires deciding another matter, it may order suspension of such lawsuit. If the grounds for suspension cease to exist, the lawsuit may be resumed pursuant to an order by the circuit or pursuant to a petition filed by any of the parties to the lawsuit within the 10 days following the cessation of the grounds for suspension. If no petition is filed by any of the parties, the plaintiff shall be deemed to have



abandoned the lawsuit.

3. Notwithstanding the provisions of paragraph (1) of this Article, any lawsuit being considered before the circuits may be suspended if the parties agree on such suspension for the purpose of resolving the dispute by requesting the implementation of the mutual agreement procedures prescribed under the double taxation avoidance agreements in force between the Kingdom and other countries. If the circuit grants the petition, the suspension shall extend until a decision is made on the request for the implementation of the mutual agreement procedures, regardless of the suspension period of the lawsuit.

## Chapter 10: Recusal and Disqualification Procedures

### Article 44: Request for Recusal or Disqualification

A request for recusal by a circuit member or a petition for his disqualification shall be subject to the provisions of the Law of Civil Procedure, the Law of Criminal Procedure, and the Law of Procedures before the Board of Grievances, as applicable and in accordance with the nature of the lawsuit. Said request or petition shall be filed as follows:

1. A request for recusal by a circuit member or a petition for his disqualification shall be submitted to the head of the relevant circuit.

The head of the circuit shall issue a reasoned decision approving the request or petition. Such member shall be replaced by the substitute member or, if infeasible, by any other circuit member of the same committee.

2. A request for recusal by the head of any dispute circuit or a petition for his disqualification shall be submitted to the head of the relevant appellate circuit.

The head of the relevant appellate circuit shall issue a reasoned decision approving the request or petition and designating the acting head of the circuit.

3. A request for recusal by the head of an appellate circuit or a petition for his disqualification shall be submitted to a general commission comprising all the members of the appellate committee circuits.

The general commission referred to in this Article shall, by majority vote, issue



a reasoned decision approving the request or petition and designating the acting head of the circuit.

In all cases, the decision to approve or deny a request for recusal or petition for disqualification shall be reasoned and shall be deemed final, provided that the concerned member does not participate in the meetings held to review the request or petition. If the recusal or disqualification of a circuit member is mandatory, said member must notify the head of the circuit or the general commission referred to in this Article, as the case may be.

## Chapter 11: General Provisions

### Article 45: Official Language

Arabic shall be the official language to be used in lawsuit proceedings. No memorandum or document may be submitted in another language, unless accompanied by an Arabic translation certified by a licensed translation office. No statement in a language other than Arabic may be recorded by the circuit. A non-Arabic speaking party shall be accompanied by an interpreter, and they shall both sign the hearing minutes.

### Article 46: Statutory Periods

1. If the last day of any procedure stipulated in these Procedures coincides with an official holiday, the period of the procedure shall be extended to the first working day following the official holiday.
2. The periods specified in these Procedures shall commence from the day following the day on which the relevant matter occurs and shall terminate by the end of the last day of such period.
3. Periods shall be determined pursuant to the Gregorian calendar and as per the nature and documents of the lawsuit, subject to the dates set out in the electronic system of the General Secretariat.

### Article 47: Suspension of Prescription

Without prejudice to the provisions of Article 5 of these Procedures, the prescription period of a lawsuit shall not include the period of hearing the lawsuit



which was deemed null and void or which was abandoned. Such period shall resume from the date of annulment or abandonment of the lawsuit.

#### **Article 48: Application of Relevant Laws in Cases not Provided for in these Procedures**

These Procedures shall be applied in all lawsuit proceedings. Absent a specific provision in these Procedures, circuits shall apply the procedures stipulated in the Law of Civil Procedure, the Law of Criminal Procedure, and the Law of Procedures before the Board of Grievances, as well as related regulations and decisions, in a manner not inconsistent with the nature of the lawsuit and the circuit's functions, jurisdiction, and nature of work.

#### **Article 49: Duties of the General Secretariat**

The General Secretariat shall, under the supervision of the Secretary General, assume the following duties:

1. Supervising lawsuit proceedings as well as preparing and exchanging memoranda.
2. Examining and analyzing the legal, accounting, and technical aspects of lawsuits, and preparing reports thereon to be presented to the circuits.
3. Providing legal, technical, and administrative support to circuits prior to, during, and after hearings.
4. Providing opinion on and participating in studies of relevant laws and regulations.
5. Conducting research and studies as well as legal, technical, and accounting consultations.
6. Deducing judicial principles from appellate circuit decisions.
7. Categorizing, classifying, and publishing circuit decisions.
8. Monitoring the approved key performance indicators of circuits and the targets thereof.
9. Preparing annual statistics on circuit activities and decisions as well as the durations of litigation.



10. Participating with relevant Authority departments in improving procedures and laws related to circuit activities.

11. Any other duty assigned thereto by the Board.

#### **Article 50: Application of the Provisions of these Procedures**

The Board shall issue the decisions necessary for implementing the provisions of these Procedures.

#### **Article 51: Publication and Entry into Force**

1. These Procedures shall supersede the Tax Dispute and Violation Committee Procedures, issued by Royal Order No. 26040, dated 21/4/1441H, and shall repeal any provisions conflicting therewith.
2. These Procedures shall be published in the Official Gazette and shall enter into force as of the date of publication thereof.

