

Saudi Arabia VAT refund claims For non-resident businesses

Non-resident businesses who are carrying out economic activities outside of Saudi Arabia may be eligible for a refund of Value Added Tax (VAT) they have paid in the Kingdom.

The deadline for claims for the calendar year 2020 is 30 June 2021.

Some examples from previous claims:

- Any goods purchased locally
- Expenses related to conferences and events
- KSA travel and accommodation expenses
- Local insurance and warranty charges

The General Authority of Zakat and Tax (GAZT) have not yet issued guidance on the process for non-resident businesses to secure VAT refunds for 2020. Nonetheless, in the expectation that the process may commence, businesses should ensure they protect their position by reviewing relevant transactions and making a claim before the 30 June deadline.

➤ **Post increment in the VAT rate from 5% to 15% it is important to explore the options to save on additional cost.**

Deloitte can assist businesses in assessing eligibility for a claim, advising on likely documentation requirements, as well as preparing, reviewing and submitting protective claims to the GAZT before the deadline.

Deloitte contacts

For more information please speak to your usual Deloitte contact or one of our VAT specialists in Saudi Arabia:

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Please note that acceptance of a protective refund application is at the discretion of the KSA authorities. We would like to be clear that such claims may take a long time, if at all, to be processed and paid. You agree that the submission of such a claim is made in full knowledge of this fact.