

<b>Jurisdiction's name:</b>	<b>Saudi Arabia</b>
<b>Last update</b>	<b>2 May 2018</b>
<b>Information on Tax Identification Numbers</b>	
<b>Section I – TIN Description</b>	
<p>Please provide a narrative description of the criteria governing the issuance of the TIN (e.g. some jurisdictions may only issue TINs to individuals, or to individuals that are filing tax returns; other jurisdictions may also issue TINs to (a subset of) Entities). In addition, information about the TIN issuing bodies, as well as the taxes for which the TIN is used as means of identification (e.g. income tax, wage tax, withholding taxes, VAT, etc.). In case a jurisdiction issues separate TINs for different taxes (e.g. income taxes, VAT, etc.), please only provide information in relation to the TINs you would expect to be provided for identification purposes in the context of the CRS.</p> <p>Furthermore, jurisdictions may provide any useful information regarding the validity and frequency of renewal of TINs, as well as any recent changes made to the structure of their TINs.</p> <p>Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.</p>	
<p><b>Answer: TIN is issued by the General Authority for Zakat and Tax (GAZT) to all taxpayers and withholding entities ( such as government ministries, agencies and departments). GAZT is the Saudi Arabian tax administration . TIN is issued once to a taxpayer; it remains valid as long as the taxpayer is in operation. The taxpayer's TIN is used for all the taxes to which the taxpayer is liable.</b></p>	
<p><b>Automatic issuance of TINs to all residents for tax purposes:</b></p> <p><b>Individual:</b> no</p> <p>If no, instances where individuals are not being automatically issued a TIN are:</p> <ol style="list-style-type: none"> <li>1) <b>If the individual is subject to tax or Zakat on commercial activities.</b></li> <li>2) <b>If the individual is subject to VAT taxes.</b></li> <li>3) <b>If the individual is subject to Excise taxes.</b></li> </ol> <p><b>Entities</b> (as defined by the CRS): yes in case of a Saudi or GCC entity</p> <p>If no, instances where Entities are not being automatically issued a TIN are:</p> <p><b>If the entity is owned fully or partially by non- Saudi or GCC entity then a TIN will be issued.</b></p>	
<b>Section II – TIN Structure</b>	
<p>This section contains information on the alphanumeric structure of the TIN, the use of slashed, capital letter, hyphens, etc. In addition, please outline the meaning given to the numbers and letters that make up the TIN (including for instance the use of check digits).</p>	

**Answer: The Saudi TIN Structure is as follows:**

**The (first digit) is the GCC Member State.**

**The (next eight digits) is a serial number.**

**The next digit is a check digit.**

### **Section III – Where to find TINs?**

Please list the official documents where the TIN can be found, such as the photo page of passports, social security cards, corporate documents, etc. Ideally, jurisdictions would provide scans of the documents on which they would highlight the place where the TIN can be found.

**Answer: The TIN can be found on TAX, Zakat, excise tax or VAT Certificates and invoices (Saudi Arabia shall implement VAT in 2018), and in correspondence between GAZT and taxpayers or on any type of documents issued by GAZT to taxpayers.**

**In regards to individual who don't poses a TIN number then the official documents will be the Saudi national ID or the residency ID for non-saudies.**

**Note : In case of the absence of the physical Saudi national ID for verification. Then a copy of the national ID along with Saudi passport verification is required.**

### **Section IV – TIN information on the domestic website**

Please provide hyperlinks to their domestic website where further information on TINs can be found. In addition, please provide a link to an online TIN-verification tool, if available.

[https://eservices.gazt.gov.sa/dzit\\_logon/MenuItems.jsp?menu\\_id=zcert&menu\\_grp=eservices&portalapp=x&ume.logon.locale=en](https://eservices.gazt.gov.sa/dzit_logon/MenuItems.jsp?menu_id=zcert&menu_grp=eservices&portalapp=x&ume.logon.locale=en)

### **Section V – Contact point for further information**

Please provide the contact details of the competent service authority, which can be contacted in case of further questions on TINs.

Answer: [CRS@gazt.gov.sa](mailto:CRS@gazt.gov.sa)