

Guidelines for refunding general and special sales tax

The tax that meets the conditions stipulated in the executive instructions issued for this purpose shall be refunded from the tax amount

collected in the same year and no later than (30) days from the date of submitting the refund request that meets the conditions in any of the

The cases below and according to the procedures indicated for each case, as follows:

- A. Refund of previously collected tax on goods or services exported or used in the production of other goods that were exported outside the Kingdom or were imported to cities, free markets and the special economic zone:

For the registered respondent :

1. Fill in the value of the amount claimed to be refunded in the tax return submitted to the Department within the field designated for that.
2. *Submitting a response request to the department according to the form approved by it (available on the official website) so that it is submitted by the taxpayer or his legal representative.
3. Attached to the response request
The tax return signed and certified by the department, which acts as a substitute for the receipt of receipts.

For the Unregistered respondent :

1. *Submitting a request to the department according to the form approved by it (available on the official website)
To be presented by the taxpayer or his legal representative.

