Exemptions & reliefs evidence kit

Zero rates, treaty rates and Zakat deductions are only as good as the file behind them. Use these checklists to build that file before ZATCA asks for it.

How to use
Tick each item when it is on file and note where it is kept. Anything you cannot evidence is a risk to fix or disclose.

Basis labels
Law/regulation required by a cited article. ZATCA guidance from a ZATCA guideline or circular. Good practice our recommendation.

Not covered
Exempt VAT supplies, RETT exemptions (see our decision tree), customs reliefs and special Zakat regimes.

0 Before you start: rules for every document

ZATCA can reject evidence that does not meet basic conditions. Apply these to everything below.

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
Any tax				
☐	Issued in the taxpayer's own name; letters signed or stamped by an authorised signatory	ZATCA Guideline for Zakat Documents §2.7	ZATCA guidance	
☐	Dated within the relevant tax or Zakat year	Zakat Documents Guideline §2.7	ZATCA guidance	
☐	Third-party certificates authenticated; accounting certificates from a chartered accountant licensed in KSA	Zakat Documents Guideline §2.7	ZATCA guidance	
☐	Arabic original or translation available (tax invoices must carry the required details in Arabic)	VAT IR Art 53(5); Zakat Documents Guideline §2.10.1	Law/regulation	
☐	Retention: VAT records 6 years; Zakat return documents 10 years; WHT records at least 10 years after payment	VAT IR Art 66; Zakat IR Art 110; ZATCA WHT Guideline v2 (2026)	Law/regulation	

1 Zero-rated exports of goods

The zero rate depends on evidence that the goods left GCC territory within 90 days of the supply. Without it, the supply cannot be treated as an export.

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
Required evidence (VAT IR Art 32)				
☐	Customs export declaration showing the goods formally cleared for export on behalf of the supplier or the customer	VAT IR Art 32(3)(a)	Law/regulation	
☐	Commercial documents identifying the customer and the place of delivery (contract, purchase order, commercial invoice)	VAT IR Art 32(3)(b)	Law/regulation	

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
☐	Transport documents showing delivery to, or receipt by, someone outside GCC territory (bill of lading, air waybill, CMR, signed proof of delivery)	VAT IR Art 32(3)(c)	Law/regulation	
☐	All three held within 90 days of the supply date; diary the 90-day deadline per shipment	VAT IR Art 32(1)–(2)	Law/regulation	
☐	Re-exports of goods temporarily imported for repair or processing: the same three documents	VAT IR Art 32(6)	Law/regulation	
☐	Goods supplied while under a customs duty suspension regime: evidence of their location at the time of supply	VAT IR Art 32(7)	Law/regulation	
Invoice and return				
☐	Tax invoice shows the zero rate and a narration explaining the treatment, with the Arabic details	VAT IR Art 53(5)(i),(k)	Law/regulation	
☐	Zero-rated export box in the VAT return reconciled to customs export data and the sales ledger each period	Good practice	Good practice	
☐	Exports where evidence is still missing after 90 days are flagged and corrected	VAT IR Art 32(2), (4)	Law/regulation	

2 Zero-rated services to non-GCC residents

Services are zero-rated only if the customer has no place of residence in any GCC state and none of the four exclusions applies. Keep evidence against each exclusion.

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
Required tests (VAT IR Art 33)				
☐	Customer has no place of residence in any GCC state: foreign commercial registration, address and tax ID; confirmation of no GCC branch or fixed establishment involved	VAT IR Art 33(1), (2)(b)	Law/regulation	
☐	Place of supply is not in a GCC state under the special rules of the GCC VAT Agreement Arts 17–21 (e.g. real estate, transport, restaurant and hotel, cultural or entertainment services)	VAT IR Art 33(2)(a)	Law/regulation	
☐	No person situated in a GCC state benefits directly from the service, or that person can deduct the input VAT in full; keep the analysis	VAT IR Art 33(2)(c)	Law/regulation	
☐	Service is not performed on tangible goods located in a GCC state during the supply	VAT IR Art 33(2)(d)	Law/regulation	
Supporting file				
☐	Signed contract or engagement letter describing the services and the contracting entity	Good practice	Good practice	
☐	Tax invoice with zero rate and narration	VAT IR Art 53(5)(k)	Law/regulation	

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
☐	Payment received from the overseas customer's account (supports, but does not prove, non-residence)	Good practice	Good practice	

3 Treaty relief claims (withholding tax)

ZATCA accepts two routes: reduced rate at source, or withholding at the domestic rate and claiming a refund. The time limit is five years.

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
	Eligibility file (both routes)			
☐	Treaty in force with KSA; recipient is a resident covered by the treaty (DTA Arts 1–2)	ZATCA WHT-DTA Circular (Jan 2025) §4.1	ZATCA guidance	
☐	Analysis of the income type and the treaty article that applies (e.g. dividends, interest, royalties, technical fees), incl. beneficial ownership and any PE in KSA	ZATCA WHT-DTA Circular §§3.2, 4.1	ZATCA guidance	
☐	Contract and invoices supporting the payment type	Good practice	Good practice	
	Route A · Benefit at source			
☐	Tax residency certificate (TRC) issued by the foreign tax authority, in the form it issues	Circular §4.2.2.1	ZATCA guidance	
☐	ZATCA's approved treaty application form (the DTAA e-service refers to Form Q7B, certified by the treaty-partner authority)	Circular §4.2.2.1; ZATCA e-service	ZATCA guidance	
☐	Documents authenticated by the Saudi embassy, or an apostille	Circular §4.2.2.1	ZATCA guidance	
☐	Payer's undertaking, Form Q/7C, to settle any tax or penalties if the claim is wrong	Circular §4.2.2.1	ZATCA guidance	
☐	ZATCA acknowledgement or approval kept with the monthly WHT return at the treaty rate	Circular §4.2.2.2	ZATCA guidance	
	Route B · Refund			
☐	TRC from the foreign tax authority	Circular §4.2.3.2(a)	ZATCA guidance	
☐	Recipient's letter authorising the Saudi payer to receive the refund	Circular §4.2.3.2(b)	ZATCA guidance	
☐	Approved treaty form, embassy-authenticated or apostilled	Circular §4.2.3.2(c)	ZATCA guidance	
☐	Copy of the WHT return and the payment receipt	Circular §4.2.3.2	ZATCA guidance	
☐	Payer's letter, attested by the Chamber of Commerce, that the amount was never refunded, transferred or offset	Circular §4.2.3.2	ZATCA guidance	
☐	Filed within five years (statute of limitation)	Circular §4.2.2.2	ZATCA guidance	

4 Zakat deductions

Deductions reduce the Zakat base only if they are supported. Items follow Zakat IR 1445H; document lists draw on ZATCA's Guideline for Zakat Documents (2023), written under the earlier 1440H regulations.

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
Fixed assets and equivalents (Arts 26(4), 48, 49)				
☐	Fixed asset register reconciled to the audited financial statements, with journal entries for additions	Zakat Documents Guideline §2.6.1.1	ZATCA guidance	
☐	Evidence each asset is used in the activity (e.g. matches CR activities) and was not acquired for resale	Zakat IR Art 48(1); Guideline §2.6.1.1	Law/regulation	
☐	Ownership documents (title deeds, vehicle registrations); if not in the company's name, evidence of an Art 48(2) case	Zakat IR Art 48(2)	Law/regulation	
☐	Disposals: sale contract and proof of proceeds	Guideline §2.6.1.1	ZATCA guidance	
☐	Capital work in progress: board decisions, completion analysis, completion confirmation, sample invoices and contracts	Zakat IR Art 49(5); Guideline §2.6.1.3	ZATCA guidance	
Intangible assets (Art 50)				
☐	Source of the asset, useful life, basis of measurement, impairment or fair-value test, contracts and payment documents	Zakat IR Art 50; Guideline §2.6.1.2	ZATCA guidance	
Investments (Arts 26(1)–(3), 42–45)				
☐	In KSA: investee articles of association; Tadawul portfolio statement for listed shares; investee's ZATCA registration	Zakat IR Arts 42–43; Guideline §2.6.1.4(A)	ZATCA guidance	
☐	Outside KSA: investee articles and audited accounts; Zakat computation certified by a KSA-licensed CPA; proof the share of Zakat is paid through the investor's return	Zakat IR Art 44; Guideline §2.6.1.4(B) VERIFY VS 1445H	ZATCA guidance	
☐	Investment funds: proof of unit ownership; fund's ZATCA registration and information return; CPA certificate of the investor's share	Zakat IR Art 45; Guideline §2.6.1.4(C)	ZATCA guidance	
Other deductions				
☐	Spare parts and raw materials not for sale: inventory listing showing classification; current liabilities added under Art 25(3)	Zakat IR Arts 25(3), 52(3)–(4)	Law/regulation	
☐	Statutory deposits: certificate from the Saudi Central Bank (SAMA) or relevant regulator	Zakat IR Art 56; Guideline §2.6.3	ZATCA guidance	
☐	Qualifying partner debit loans: loan agreements, borrower's financial statements, ownership evidence	Zakat IR Art 31(3)–(4)	Law/regulation	
☐	Delayed government dues: proof of entitlement and that the delay is the government entity's	Zakat IR Art 32	Law/regulation	
☐	Deferred tax asset: tax computation and audited note	Zakat IR Art 26(10)	Law/regulation	

	EVIDENCE	SOURCE	BASIS	FILE REF / OWNER
Adjusted net profit (Arts 62–65)				
☐	Every expense actual, related to the activity and documented	Zakat IR Art 62	Law/regulation	
☐	Bad debts: CPA-endorsed write-off certificate unless under 1% of revenue or a bankruptcy judgment exists; not owed by related parties	Zakat IR Art 65	Law/regulation	
☐	Owners' salaries registered with GOSI; donations paid to licensed KSA entities	Zakat IR Art 63(4), (7)	Law/regulation	
☐	Transfer pricing disclosure form and CPA certificate, filed with the return or within 120 days	ZATCA TP Bylaws Art 14; Guideline §2.8	ZATCA guidance	

Key sources

- VAT Implementing Regulations (ZATCA Board Resolution 3839, as amended to 2025), Arts 32, 33, 53, 66.
- Zakat Collection Implementing Regulations, Ministerial Decision 1007 of 1445H (as amended by Decision 1248 of 1446H), Arts 25–26, 31–32, 42–56, 62–65, 110.
- ZATCA Guideline for Zakat Documents, 1st edition 2023 (prepared under the 1440H regulations; check against 1445H).
- ZATCA Tax Circular “Implementation of Withholding Tax under Double Taxation Agreements”, v1, January 2025; ZATCA e-service “DTAA application”; ZATCA WHT Guideline v2, May 2026.
- ZATCA Transfer Pricing Bylaws Art 14. All checked November 2026.

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General information only, not legal or tax advice. It reflects rules we verified against ZATCA publications and Saudi law as of November 2026; rules change, and your facts matter. Check ZATCA's current guidance or speak to a qualified adviser before acting.