ZATCA assessment & objection playbook

What to do from the day a Zakat, VAT, income tax or withholding tax assessment arrives: the deadlines that make decisions final, what to pay first, how to build the objection, and how a dispute escalates to the GSTC.

The clock at a glance

1

60 days

Object to ZATCA

From the day after notification of the decision. Procedures Art 5

2

90 days

ZATCA decides

From the filing date. Silence after 90 days counts as a rejection for timing. Art 5

3

30 days

Settlement or lawsuit

Ask for the internal settlement committee, or sue at the GSTC dispute circuit. Arts 5, 6(b)

4

30 days

After failed settlement

Sue at the dispute circuit after the settlement decision or the settlement period lapses. Arts 5(a), 6(c)

5

30 days

Appeal

To the appellate circuit, from the day after receiving the decision. Arts 31, 34

Miss a deadline and the decision is final. A decision cannot be challenged if you do not object within 60 days, or do not go to settlement or the circuits within the 30-day windows (Procedures Art 6). The one exception: the circuit finds the decision does not meet legal requirements.

Count carefully. Days run from the day *after* notification and include weekends and holidays. Extension to the next working day when the last day is a holiday appears in ZATCA's 2023 Zakat Documents Guideline, not in the Procedures VERIFY. Log the notification date on day one.

Pay before you object?

TAX	WHAT YOU MUST PAY OR SECURE FOR THE OBJECTION TO BE ACCEPTED	SOURCE
Zakat	Pay **all Zakat on items you do not dispute**, plus **10% to 25% of the Zakat on disputed items**, **or** provide a **financial guarantee** for that amount. Without this the objection is not accepted in form. ZATCA may set further controls.	Zakat IR 1445H Art 116(2)
VAT, income tax, WHT, excise, RETT	An objection does not change your duty to pay the **uncontested** amount. We found no requirement in the current Procedures to prepay the *contested* tax VERIFY. Older committee rules were superseded and conflicting provisions repealed (Procedures, final article).	Committee Procedures Art 7(1)
Customs	Collection of contested duties and fines is not stayed unless a **bank guarantee or cash security covers the full amount**.	Committee Procedures Art 7(2)

Late-payment fines can run on amounts that are finally upheld (e.g. VAT Law Art 43; Income Tax Law Art 77). Some taxpayers pay disputed amounts under protest to cap that exposure. Weigh this with your adviser VERIFY.

Escalation path

STEP 1 · ZATCA

Objection

Filed through ZATCA's e-services against any decision with legal effect (assessment, fine, refund denial).

Procedures Art 5; Zakat IR Art 116(1)

STEP 2 · ZATCA (OPTIONAL)

Internal settlement committee

Negotiation can happen at any stage and suspends the case. A settlement you accept in writing is final.

Procedures Arts 5(a), 8

STEP 3 · GSTC

Dispute circuit

First-instance ruling. Decisions are final where the amount payable is SAR 50,000 or less.

Procedures Arts 3, 11, 33(1)

STEP 4 · GSTC

Appellate circuit

Appeal within 30 days. Incomplete petitions must be fixed within 15 days of notice or may be denied.

Procedures Arts 34–37

GSTC = General Secretariat of Zakat, Tax and Customs Committees. One lawsuit per objection (Art 11). Representation follows the Code of Law Practice (Art 10).

Days 0–10: triage

1. **Log the notification date** and diarise day 60. Check who received it and through which channel.
2. **Read the notice.** A Zakat assessment notice must state the basis, the amount, the payment date and your right to object (Zakat IR Art 113). Ask for working papers if the basis is unclear.
3. **Split every adjustment** into accept, dispute or need more facts. Quantify each item separately.
4. **Pay what you accept** by the due date. For Zakat, also arrange the 10–25% payment or guarantee on disputed items (Art 116(2)).
5. **Collect evidence** per item; see the document list below and our Evidence Kit. During an examination ZATCA can require documents within 20 working days, or it may assess on assumption (Zakat IR Arts 105(3), 115).
6. **Decide representation.** Get a signed authorisation for an adviser, or a power of attorney and licence for a lawyer.

How to structure the objection

Objection memorandum: sections

1. **Identification**: taxpayer name, TIN or Zakat number, CR, decision number and date, period.
2. **Summary**: what ZATCA decided, total amount, items objected to.
3. **Item-by-item grounds**: ZATCA's position → your position → legal basis (article) → evidence (exhibit numbers) → amount and the remedy you ask for.
4. **Undisputed items** and proof of payment (plus the Zakat 10–25% or guarantee).
5. **Requests**: cancel or amend the decision; a meeting or field visit if useful.
6. **Exhibit index**, signature, date and authorisation.

Contents follow ZATCA's 2023 Zakat Documents Guideline §2.9.1 and the lawsuit fields in Procedures Art 11.

What makes objections succeed

- One argument per item, each tied to a specific article.
- Evidence that meets ZATCA's document conditions: in your name, signed, dated, CPA-certified where needed, in Arabic or translated.
- Reconciliations that tie the disputed number to audited accounts and filed returns.
- Make your full case at the objection stage; the lawsuit must reference the objection and ZATCA's decision on it (Art 11).
- Settled items drop out; a lawsuit after settlement cannot include them (Art 5(a)).

Templates: use the taxt.ai objection letter (.docx, English and Arabic) supplied with this playbook.

Documents ZATCA usually asks for

Typical requests drawn from ZATCA guidance and the lawsuit requirements. Your case may need more or less.

AREA	DOCUMENTS	SOURCE
Every case	Commercial registration; articles of association; audited financial statements; trial balance and general ledger; filed returns; the contested decision and notification date; authorisation or power of attorney.	Procedures Art 11; Zakat Docs Guideline §2.9
Zakat	Zakat return and its working file; fixed-asset register and title documents; investment documents and investee registrations; partner-loan agreements; provisions movement; bad-debt certificates; TP disclosure form and CPA certificate.	Zakat IR Arts 48–56, 62–65, 105; Zakat Docs Guideline §§2.5–2.8
VAT	Sales and purchase listings; tax invoices, credit and debit notes; import customs declarations; export evidence; contracts for zero-rated or exempt supplies; reconciliation of VAT returns to revenue in the accounts.	VAT IR Arts 32, 33, 53, 66
WHT	Contracts and invoices with non-residents; payment proofs; monthly WHT returns and certificates; annual WHT information return; TRCs and treaty forms.	Income Tax Law Art 68; IR Art 63; WHT-DTA circular
Income tax	Tax computation; depreciation schedules; related-party agreements and TP documentation; evidence for deductible expenses.	Income Tax Law; TP Bylaws

Objection checklist

- [ ] Notification date logged; day-60 deadline diarised
- [ ] Adjustments split: accept / dispute / need facts
- [ ] Undisputed amount paid; proof saved
- [ ] Zakat: 10–25% paid or guarantee issued
- [ ] Evidence collected per item; exhibits numbered
- [ ] Memorandum signed, dated, with authorisation
- [ ] Filed via ZATCA e-services; receipt saved
- [ ] Day-90 date diarised for ZATCA's decision
- [ ] 30-day windows diarised for settlement, lawsuit, appeal
- [ ] Late-fine exposure reviewed with your adviser

Sources and points to verify

- Zakat, Tax and Customs Committee Procedures, Royal Order 25711 of 08/04/1445H (23 Oct 2023), official English translation (Bureau of Experts / GSTC): Arts 3, 5–8, 10–11, 31, 33–37 and the final article.
- Zakat Collection Implementing Regulations 1445H (Ministerial Decision 1007, amended by 1248/1446H): Arts 105, 110, 113–116.
- ZATCA Guideline for Zakat Documents, 1st ed. 2023, §2.9 (written under the 1440H regulations).
- VAT Law Art 49 (objections follow the committee rules), Art 43; Income Tax Law Arts 66–68, 77 (Art 66 appeal rules predate and are overridden where they conflict with the 2023 Procedures).
- VERIFY Next-working-day extension of the 60-day objection deadline. VERIFY No prepayment of contested VAT or income tax. VERIFY Current name and route of the ZATCA e-service for objections.

Want this mapped to your company and reviewed by a Saudi tax specialist? Try taxt.ai →

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.