

沙特阿拉伯税收居民身份认定规则

一、个人

根据沙特阿拉伯所得税法（Income Tax Law, ITL），“税收居民”是指满足所得税法第 3 条规定的居民条件的自然人、公司以及任何沙特阿拉伯的政府部门、公共组织以及在沙特阿拉伯境内成立的其他公司或实体。

沙特阿拉伯所得税法案第 3 条规定，如个人在一个纳税年度内满足以下任一条件，则该个人应被认定为沙特阿拉伯税收居民：

（1）在沙特阿拉伯境内有永久性居所且该纳税年度内在沙特阿拉伯境内居住不少于 30 日。

（2）一个纳税年度内在沙特阿拉伯境内居住时间超过 183 天。

在沙特阿拉伯境内居住不到 1 天，按 1 天计算，但当日在沙特阿拉伯过境中转往返境外的情形除外。

二、实体

根据沙特阿拉伯所得税法，“税收居民”是指满足所得税法第 3 条规定的居民条件的自然人、公司以及沙特阿拉伯的政府部门、公共组织以及在沙特阿拉伯境内成立的其他公司或实体。

沙特阿拉伯所得税法案第 3 条规定，如企业在一个纳税

年度内满足以下任一条件,则该企业应认定为沙特阿拉伯税收居民企业:

- (1) 根据沙特阿拉伯的公司法成立。
- (2) 主要管理机构位于沙特阿拉伯境内。

三、不视为税收居民的实体

根据沙特阿拉伯所得税法,合伙企业本身无需承担纳税义务(即为税收透明体),而是由其合伙人承担纳税义务。但合伙企业仍被要求进行年度信息申报。

四、联系方式

pia@dzit.gov.sa

沙特阿拉伯纳税人识别号规则

一、纳税人识别号介绍

纳税人识别号 (TIN) 是由沙特阿拉伯税务局 (General Authority for Zakat and Tax, GAZT) 向所有纳税义务人和代扣代缴单位 (如政府部门、代理部门等) 发放的纳税身份识别代码。沙特阿拉伯税务局 (GAZT) 是沙特阿拉伯的税务管理部门。每个纳税人仅有一个纳税人识别号, 且在其存续期间始终有效。该纳税人识别号用于纳税人适用的所有税种的相关事宜。

是否自动为所有税收居民发放纳税人识别号

个人: 是

实体: 是

二、纳税人识别号编码结构

第 1 位数字为 GCC 成员州 (GCC member state) 编码;

第 2 至 9 位数字为序列号;

第 10 位数字为校验码;

第 11 至 13 位数字为纳税人的子公司;

最后 2 位数字为税种。

三、如何找到纳税人识别号

纳税人识别号在增值税证书和发票中均可以找到 (沙特阿拉伯将在 2018 年开始实施增值税), 同时, 也可在沙特阿拉伯税务局和纳税人的各类往来通信文件中以及沙特阿拉

伯税务局发放给纳税人的所有文件中找到。

四、国内网站信息

未提供

五、联系方式

pia@dzit.gov.sa

资料来源:

沙特阿拉伯税收居民认定规则 Rules governing tax residence:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-residency/SaudiArabia-Residency.pdf>

沙特阿拉伯纳税人识别号规则 TINs:

<http://www.oecd.org/tax/automatic-exchange/crs-implementation-and-assistance/tax-identification-numbers/SaudiArabia-TIN.pdf>

Saudi Arabia - Information on residency for tax purposes

Section I - Criteria for Individuals to be considered a tax resident

Please list the domestic legal provisions that determine whether an Individual is to be considered a tax resident of that jurisdictions. Such legal provisions may be articles of the relevant tax code (with hyperlinks to the provisions themselves, where possible), as well as any further regulations specifying the residency criteria (if available, with hyperlinks).

This section should ideally also provide further guidance for Individuals to determine whether they are a resident for tax purposes in the jurisdiction, presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Answer: Under Saudi Income Tax Law (ITL) "Resident" means a natural person, a company that satisfies the residency conditions stipulated in Article Three of this Law, any governmental department or ministry, or public entity, or any other corporate person or entity formed in the Kingdom.

Article 3 of ITL stipulates that a natural person is considered a resident in the Kingdom for a taxable year if he meets any of the two following conditions:

- (1) He has a permanent place of residence in the Kingdom and resides in the Kingdom for a total period of not less than thirty (30) days in the taxable year.**
- (2) He resides in the Kingdom for a period of not less than one hundred eighty three (183) days in the taxable year.**

For purposes of this paragraph, residence in the Kingdom for part of a day is considered residence for the whole day, except in case of a person in transit between two points outside the Kingdom.

Section II - Criteria for Entities to be considered a tax resident

Please list the domestic legal provisions that determine whether an Entity is to be considered a tax resident of that jurisdiction. Such legal provisions may be articles of the relevant tax code, as well as any further regulations specifying the residency criteria. Ideally, also a list of domestic Entity types that are in principle considered tax residents of the jurisdiction should be included (if available, with hyperlinks).

This section should ideally also provide further guidance for the different types of Entities to determine whether they are a resident for tax purposes in the jurisdiction. It can be presented either in narrative form or by means of hyperlinks to the relevant sections of the government or tax authority website or publications.

Answer: Under Saudi Income Law "Resident" means a natural person, a

company that satisfies the residency conditions stipulated in Article Three of this Law, any governmental department or ministry, or public entity, or any other corporate person or entity formed in the Kingdom.

Article 3 of IITL stipulates that a company is considered resident in the Kingdom during the taxable year if it meets any of the following conditions:

- (1) It is formed in accordance with the Companies Law.**
- (2) Its central management is located in the Kingdom.**

Section III - Entity types that are as a rule not considered tax residents

This item should ideally provide a list of entity types that are considered fiscally transparent by the jurisdiction or are considered to have no tax residence by the jurisdiction based on other criteria, including a particular legal status or tax regime (such as trusts, foundations, partnerships, investment funds etc.), but are considered to have a nexus with the jurisdiction, in particular due to the fact that the entity was incorporated or is organised under the laws of the jurisdiction or has its place of effective management within the jurisdiction. Jurisdictions may wish to complement this section with further guidance on their domestic rules on the topic, either in narrative form or by inserting relevant hyperlinks.

Answer: Under Saudi Income Tax partnerships are not subject to tax (tax-transparent), but partners are. However, partnerships are required to file information return every year.

Section IV - Contact point for further information

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

(EU Member States can furthermore refer to the Taxes in Europe Data Base maintained by the European Union, which contains a wide range of information on all taxes in the EU Member States, including on tax residency.)

Answer: pia@dzit.gov.sa

Saudi Arabia - Information on Tax Identification Numbers

Section I – TIN Description

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.

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.

Any further information regarding TINs that jurisdictions deem useful for publication on the CRS Portal may also be added in this narrative section.

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.

Automatic issuance of TINs to all residents for tax purposes:

Individual: yes

If no, instances where individuals are not being automatically issued a TIN are:

Entities (as defined by the CRS): yes

If no, instances where Entities are not being automatically issued a TIN are:

Australian Tax File Number (TFN)

Section II – TIN Structure

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).

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.

The (next 3 digits) is taxpayer's subsidiaries.

The (next and last 2 digits) is the tax type.

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 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.

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.

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: pia@dzit.gov.sa