

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

Answer: The CRS will be issued in Saudi Arabia as part of the Multilateral Competent Authority Agreement on Automatic Exchange of Financial Account Information (MCAA). The MCAA will be issued like any treaty, it will be ratified and distributed to all concerned parties to implement as a domestic law.