نظام ضريبة القيمة المضافة

الفصل الأول:
أحكام تمهيدية

المادة الأولى:
1- يُقصد بالألفاظ والعبارات الآتية - أيهما وردت في النظام - المعني المبينة أمام كل منها، ما لم يقتض السياق خلاف ذلك:

Authority: The General Authority of Zakat and Tax.

Law: Value Added Tax Law.

Agreement: The Unified Agreement for Value Added Tax for the Cooperation Council for the Arab States of the Gulf.

Kingdom: The territory of the Kingdom of Saudi Arabia, including the areas located outside the territorial waters in which the Kingdom of Saudi Arabia practices the rights of sovereignty over its water, the seabed, the layers under the soil and natural resources, pursuant to its laws and international law.

Regulations: Any implementing regulations for the Law.

Board of Directors: Board of Directors of the Authority.

Output Tax: The tax due and chargeable on any Taxable Supply of Goods or
Services made by a Taxable Person.

Tax Invoice: An invoice issued in respect of Taxable Supplies in accordance with the requirements set out in the Law and the Regulations.

2. Except as provided in paragraph (1) of this article, words and phrases used in the Law shall have the meanings given to them in the Agreement.

Article two:

Tax shall be imposed on the import and supply of Goods and Services in accordance with the provisions stipulated in the Agreement, the Law and the Regulations.

Chapter Two

Registration for Tax Purposes

Article three:

1. A Taxable Person shall be obligated to register according to the Economic Activities carried out by the Taxable Person in the Kingdom and in accordance with the provisions stipulated in the Agreement.
2. A Person carrying out an Economic Activity, who is not obligated to register under the provisions of the Agreement, may voluntarily register provided that the Person complies with the terms and conditions stipulated in the Regulations.

3. The Authority shall issue a registration certificate to each registered Person and the Regulations shall determine the information which must be included in the certificate.

4. The Authority shall create a register containing the relevant details of each registered Person.

5. The Regulations shall determine:
   a. The terms, conditions and procedures required for registration, its specified timelines, the cases for the rejection of a registration application and the procedures for notifying the registrant of the decisions issued by the Authority in relation to this.
   b. The terms and conditions required to exempt a Taxable Person that provides only zero-rated Taxable Supplies from the obligation to register.

   - للشخص الذي يمارس نشاطاً اقتصادياً وهو غير ملزم بالتسجيل وفقاً للأحكام المنصوص عليها في الاتفاقية، التسجيل بشكل اختياري، شريطة أن يستوفي الشروط والضوابط المنصوص عليها في اللائحة.
   - تصدر الهيئة شهادة تسجيل لكل شخص مسجل، وتحديد اللائحة البيانات الواجب تضمينها في الشهادة.
   - تنشئ الهيئة سجلاً يحتوي على البيانات ذات الصلة بكل شخص مسجل.
   - تحدد اللائحة ما يأتي:
     - الشروط والضوابط والإجراءات اللازمة للتسجيل، والمهل المحددة له، حالات رفض طلب التسجيل، وآليات إبلاغ المسجل بالقرارات الصادرة عن الهيئة في هذا الشأن.
     - الشروط والضوابط اللازمة لاستثناء الخاضع للضريبة، الذي يقوم فقط بترedinات ضريبية لضريبة بنسبة الصفر بالمالية، من واجب التسجيل.
Article four:

1. The Regulations shall determine the terms and conditions by which a Tax Group may register, amend its registration or cancel it. 
   تحدد اللائحة الضوابط والشروط التي يمكن بموجبهها تسجيل مجموعة ضريبية، أو تعديل تسجيلها، أو إلغائها.
2. The members of a Tax Group shall be treated as a single Taxable Person.
   يعامل أعضاء المجموعة الضريبية كشخص واحد خاضع للضريبة.
3. All the members of a Tax Group shall be jointly and severally liable for the Tax obligations of that Tax Group and arising during their membership.
   يكون جميع أعضاء المجموعة الضريبية مسؤولين - منفردين ومتضامنين - عن الالتزامات الضريبية الخاصة بتلك المجموعة، والناشئة خلال فترة عضويتهم فيها.

Article five:

1. A Taxable Person must apply to cancel his registration in any of the following cases:
   على الشخص الخاضع للضريبة التقدم بطلب إلغاء تسجيله في أي من الحالات الآتية:
   a. The cases stipulated in the Agreement.
   الحالات المنصوص عليها في الاتفاقية.
   b. If the Person is a Resident Person and his total annual revenue does not exceed the Voluntary Registration Threshold in the period determined in the Regulations.
   إذا كان الشخص مقيماً ولم يتجاوز مجموع رقم أعماله السنوي حد التسجيل الاختياري خلال المدة التي تحددها اللائحة.
   c. If the Person is a Non-Resident Person and does not make any Taxable Supply during the period determined in the Regulations.
   إذا كان الشخص غير مقيم ولم يقدم أي توريد خاضع للضريبة خلال المدة التي تحددها اللائحة.
2. The Regulations shall determine the time periods and procedures that a registered Person must comply with prior to cancelling the registration, the terms and conditions required for rejecting an application for the cancellation of the registration and further cases for the cancellation of the registration.

3. A Taxable Person who cancels his registration shall be liable for all the obligations under the Law arising during the period of validity of his registration.

Chapter Three

Supplying Goods and Services

Article six:

The Regulations shall determine the terms and conditions required for implementing the provisions relating to Nominal Supplies provided for in the Agreement.

Article seven:

The Regulations shall determine the terms and conditions for a Taxable Person transferring Goods constituting part of his assets in the Kingdom to a Member State or vice versa.
Article eight:
The Regulations shall determine the transactions in which the Supply of Goods and Services are outside the scope of Tax.

Article nine:
A Taxable Person, acting in his name, supplying or receiving Goods or Services on behalf of any other Person shall be deemed, for the purposes of the Law and the Regulations, as supplying or receiving such Goods or Services for himself.

Article ten:
The Regulations shall determine the Exempt Supplies and the zero-rated Supplies and the terms and conditions required in relation thereto.

Article eleven:
The Regulations shall determine the standards and time period required to calculate the value of the annual Supplies that the Taxable Person expects to achieve.

Article twelve:
The Regulations shall determine the terms and conditions required to aggregate the revenues of Related Persons who conduct similar or related activities and registering each of them or registering them on a mandatory basis, based on the total revenue.
Chapter Four

Place of Supply

Article thirteen:
The Regulations shall determine the terms and conditions required for determining the place of Supply of Goods and Services according to the provisions of the Agreement.

Article fourteen:
The Regulations may determine the terms and conditions for determining the Place of Residence.

Chapter Five

Taxable Value

Article fifteen:
1. The value of imported Goods shall be determined in accordance with the provisions of the Unified Customs Law.

2. The Regulations shall determine the competition conditions required for determining the fair market value of the Goods and Services, the terms and conditions required to amend the value of a Supply between Related Persons and the value of a Supply in cases not provided for in the Agreement.
الفصل السادس: الاستيراد

المادة السادسة عشرة:

1. تستحق الضريبة عند الاستيراد إلى المملكة، وفقاً للأحكام المنصوص عليها في الاتفاقية.

2. في حالة تعليق الضريبة على استيراد السلع وفقاً لنظام (قانون) الجمارك الموحد، يجب على المستورد تقديم تأمين يغطي قيمة الضريبة، وفقاً لما تحدده اللائحة.

المادة السابعة عشرة:

تحدد اللائحة الشروط والضوابط اللازمة لإعفاء الأمتعة الشخصية والهدايا التي ترد بصحبة المسافرين، ومستلزمات ذوي الاحتياجات الخاصة، من الضريبة، وذلك بما يتوافق مع نظام (قانون) الجمارك الموحد.

الفصل السابع: احتساب الضريبة

المادة الثامنة عشرة:

تكون نسبة الضريبة المستحقة هي النسبة المطبقة في تاريخ التوريد، أو في تاريخ الاستيراد.

المادة التاسعة عشرة:

تحدد اللائحة تاريخ استحقاق الضريبة بالنسبة إلى التوريدات غير المنصوص عليها في الاتفاقية.
Article twenty:
The Regulations shall determine the periods for the calculation of Tax and its terms and conditions.

Article twenty-one:

1. If an invoice is issued or payment made for Goods or Services prior to the effective date of this Law or prior to the registration date, and the Supply takes place after this date, then Tax shall be due on the date of Supply.

2. The provision of paragraph (1) of this article applies to Internal Supplies between a taxable Supplier residing in the Kingdom and a Customer in another Member State or vice versa.

3. In relation to continuous Supplies that are partially made prior to the effective date of this Law or the registration date, and partially made after this date, Tax shall not be due on the portion made prior to the effective date or the registration.

Chapter Eight
Tax Deduction
Article twenty-two:
The Regulations shall determine the following:

1. The terms and conditions for deduction of Tax, the methods for calculating the rate of deduction, and the conditions for considering
the value of the non-deductible Input Tax as zero.

2. The Input Tax incurred for non-Economic Activity purposes.

3. The terms and conditions required for a Taxable Person to evidence loss, damage or theft of Goods.

4. The period of time for which a Taxable Person is entitled to deduct Input Tax for Services received by the Taxable Person prior to the registration date.

5. The terms and conditions for deducting Input Tax on capital assets according to the net book value of the assets on the registration date.

6. The means of proof by which a Taxable Person evidences the value of the Tax due in the event that a Tax Invoice is not available or does not comply with the requirements stipulated in the Agreement, Law and the Regulations.

Chapter Nine
Tax Invoices
Article twenty-three:
The Regulations shall determine the following:

1. The contents and form of Tax Invoices, and the time periods for the issuance thereof.
2. The terms and conditions required for the issuance of summarised or simplified Tax Invoices.

3. The terms and conditions for exempting a Taxable Person from the issuance of Tax Invoices for Exempt Supplies.

4. The conditions and procedures for accepting forms of invoices.

5. The conditions required for approving a Taxable Person’s engagement of others to issue Tax Invoices on the Taxable Person’s behalf.

Chapter Ten
Tax Return

Article twenty-four:

1. The Regulations shall determine the Tax Period for which a Taxable Person must file a Tax Return.

2. A Taxable Person must file a Tax Return with the Authority for each Tax Period in the period provided for and in accordance with the terms and conditions determined in the Regulations.

3. A Taxable Person who becomes aware of an error in a Tax Return filed with the Authority must notify the Authority of the error in accordance with the procedures determined in the Regulations.

الشروط والضوابط اللازمة لإصدار فواتير ضريبية ملخصة أو مبسطة:

شروط وضوابط استثناء الخاضع للضريبة من إصدار الفواتير الضريبية بالنسبة إلى التوريدات المعفاة من الضريبة.

شروط وإجراءات قبول الفواتير من حيث الشكل.

شروط وإجراءات الموافقة للخاضع للضريبة على الاستعانة بغيره لإصدار الفواتير الضريبية نيابة عنه.

الفصل العاشر:
الإقرار الضريبي
المادة الرابعة والعشرون:

1- تحدد اللائحة الفترة الضريبية التي يلتزم الخاضع للضريبة بتقديم إقرار عنها.

2- على الشخص الخاضع للضريبة أن يقدم إلى الهيئة إقراراً ضريباً عن الفترة الضريبية خلال المدة ووفقاً للشروط والضوابط التي تحددها اللائحة.

3- على الشخص الخاضع للضريبة الذي وصل إلى علمه وجود خطاً في إقرار ضريبي قدمه إلى الهيئة، إبلاغ الهيئة بهذا الخطأ وفقاً للإجراءات التي تحددها اللائحة.
Article twenty-five:
The Regulations shall determine the terms and conditions required for the adjustment of the Consideration for a Supply in the original Tax Invoices or the amendment of the Tax Return.

المادة الخامسة والعشرون:
تحدد اللائحة الضوابط والشروط اللازمة لتعديل مقابل التوريد في الفواتير الضريبية الأصلية، أو تعديل الإقرار الضريبي.

Article twenty-six:
1. The Authority may make a Tax assessment of a Taxable Person irrespective of a Tax Return filed by him.

المادة السادسة والعشرون:
- للهيئة إجراء تقييم ضريبي للخاضع للضريبة بصرف النظر عن الإقرار الضريبي المقدم منه.

2. The Authority may make a new Tax assessment to amend a previous assessment made by it.

- للهيئة إجراء تقييم ضريبي جديد يعدل تقييماً سابقاً لها.

3. The Authority must notify the Taxable Person of a Tax assessment made by the Authority in accordance with this article.

- على الهيئة إبلاغ الخاضع للضريبة بالتقييم الضريبي الصادر عنها وفقاً لهذه المادة.

4. The Regulations shall determine the time periods and procedures required for conducting a Tax assessment, the procedures for objecting to it, the means of notifying the Taxable Person of it and the mechanisms for submitting an application for its correction.

- تحدد اللائحة المدد والإجراءات اللازمة لإجراء التقييم الضريبي، وإجراءات الاعتراض عليه، ووسائل إبلاغ الخاضع للضريبة به، وآليات تقدمه بطلب تصحيحه.

Chapter Eleven
Tax Payment

Article twenty-seven:
1. The Regulations shall determine the time periods, terms and conditions for the payment of Net Tax due by a Taxable Person.

المادة السابعة والعشرون:
ـ تحديد اللائحة المدد وشروط سداد الضريبة الصافية المستحقة السداد من قبل الخاضع للضريبة.
2. The Authority may permit a Taxable Person to change his Tax Period pursuant to a request submitted to the Authority in accordance with the terms and conditions stipulated in the Regulations.

3. The Authority may, with a reasoned decision, obligate a Taxable Person to change his Tax Period.

4. The Authority must notify a Taxable Person of any change to his Tax Period in accordance with the time periods and means specified in the Regulations.

Article twenty-eight:

1. The General Customs Department shall collect the Tax due on imports in accordance with its procedures and transfer the Tax to the account determined by agreement between the Ministry of Finance and the Authority.

2. Notwithstanding paragraph (1) of this article, the Authority may allow a Taxable Person to defer the payment of Tax due on Goods imported for the purposes of an Economic Activity in accordance with the terms and conditions of the Regulations. The Taxable Person must declare the deferred payment in his Tax Return in all cases.

للجهة أن تسمح للخاضع للضريبة بتغيير فترته الضريبية بموجب طلب يقدمه إلى الهيئة، وفقاً للشروط والضوابط التي تحددها اللائحة.

للجهة - بقرار مسبب - إلزام الخاضع للضريبة بتغيير فترته الضريبية.

على الهيئة إبلاغ الخاضع للضريبة بأي تغيير يطرأ على فترته الضريبية، وفقاً للمواعيد والوسائل التي تحددها اللائحة.

المادة الثامنة والعشرون:

1. تتولى مصلحة الجمارك العامة تحصيل الضرائب المستحقة عند الاستيراد، وفقاً للإجراءات المتبعة لديها، وتحويلها إلى الحساب الذي يُحدد بالاتفاق بين وزارة المالية والجهة.

2. استثناءً من الفقرة (1) من هذه المادة، للجهة السماح للخاضع للضريبة بتأجيل سداد الضرائب المستحقة على السلع المستوردة لغايات النشاط الاقتصادي، وفقاً للشروط والضوابط التي تحددها اللائحة، وفي جميع الأحوال، يجب على الخاضع للضريبة أن يشرح عنها في إقراره الضريبي.
Article twenty-nine:
The Regulations shall determine the mechanism for the payment of Tax due in the cases where the place of Supply of Goods or Services is in the Kingdom while the Supplier is not resident in the Kingdom.

المادة التاسعة والعشرون:
تقدم اللائحة آلية سداد الضريبة المستحقة في الحالات التي يقع فيها مكان توريد السلع أو الخدمات في المملكة دون أن يكون المورد مقيماً فيها.

Article thirty:
The Regulations shall determine the terms and conditions required for imposing Tax on the Supply of used Goods by the Taxable Person on profit margin basis.

المادة الثلاثون:
تقدم اللائحة الشروط والضوابط اللازمة لفرض الضريبة على توريد السلع المستعملة من قبل الخاضع للضريبة، على أساس هامش الربح.

Chapter Twelve
Tax Refund

Article thirty-one:
The Authority may exclude the categories set out in the Agreement from the payment of Tax on receipt of Goods and Services in the Kingdom and allow a refund of the Tax incurred on the Goods and Services, in accordance with the terms and conditions stipulated in the Regulations.

المادة الحادية والثلاثون:
للهيئة استثناء الفئات المنصوص عليها في الاتفاقية من دفع الضريبة عند تلقي السلع والخدمات في المملكة، والسماح لها بسترداد الضريبة التي تكبدتها على السلع والخدمات وذلك وفقاً للشروط والضوابط التي تحددها اللائحة.

Article thirty-two:
The Regulations shall determine the terms and conditions for granting foreign governments, international organisations, diplomatic, military and consular bodies and missions, the right to request a refund of the Tax incurred on Goods and Services in the Kingdom and the terms and conditions required for applying Tax at zero-rate on the Supply of Goods and Services to these bodies.

المادة الثانية والثلاثون:
تقدم اللائحة شروط وضوابط منح الحكومات الأجنبية والمنظمات الدولية والهيئات والبعثات الدبلوماسية والقنصلية والعسكرية حق طلب استرداد الضريبة التي تكبدتها على السلع والخدمات في المملكة، والشروط والضوابط اللازمة لتطبيق الضريبة بنسبة الصفر بالمائة على توريدات السلع والخدمات لهذه الجهات.
Article thirty-three:

1. The Regulations shall determine the procedures required for refunding Tax paid in the Kingdom by Non-Resident Person in the Council States.

2. The Regulations shall determine the terms and conditions required for a Tax refund scheme for tourists.

Article thirty-four:

The Regulations shall determine the terms and conditions for allowing a Taxable Person to request a refund of the deductible or refundable Net Tax or its deferral to future Tax Periods.

Chapter Thirteen

Confidentiality and Exchanging Information

Article thirty-five:

1. The employees of the Authority and all those who work for the Authority and for the benefit of the Authority must maintain the confidentiality of the Tax information received by them as a result of their work, and they may not disclose such information except as provided for in the Regulations and in accordance with its terms and conditions, without prejudice to the applicable laws in the Kingdom.

المادة الثالثة والثلاثون:

1. تحديد اللائحة الإجراءات اللازمة لاسترداد الأشخاص غير المقيمين في إقليم دول المجلس للضريبة المدفوعة في المملكة.

2. تحديد اللائحة الشروط والضوابط اللازمة لتطبيق نظام استرداد السياح للضريبة.

المادة الرابعة والثلاثون:

تحدد اللائحة شروط وضوابط السماح للخاضع للضريبة بطلب استرداد الضريبة الصافية القابلة للخصم أو الاسترداد، أو ترحيلها لفترات ضريبية قادمة.

الفصل الثالث عشر:

سرية المعلومات وتبادلها

المادة الخامسة والثلاثون:

1. على موظفي الهيئة وجميع العاملين لديها أو لمصالحها المحافظة على سرية المعلومات الضريبية التي تلقواها بحكم عملهم، ولا يجوز لهم الكشف عن تلك المعلومات إلا في الحالات المنصوص عليها في اللائحة، وفقًا للضوابط والشروط التي تحددها، وذلك دون إخلال بالأنظمة السارية في المملكة.
2. A recipient of information in accordance with paragraph (1) of this article must use the information received only for the purposes for which the right of access has been granted and he must maintain the confidentiality of such information in accordance with paragraph (1) of this article.

3. Except as provided for in the Regulations, a person who receives or has sight of Tax information must not further disclose the information to any other person and must return the documents relating to the information to the Authority.

Chapter Fourteen
Retention of Documents and Joint Liability

Article thirty-six:
The Regulations shall determine the time period required for retaining Tax Invoices, books, records and accounting documents.

Article thirty-seven:
Without prejudice to the cases of joint liability provided for in the Agreement and the Law, the Regulations shall determine other cases where joint liability with a Taxable Person is specified and the procedures taken against any Person whose joint liability is determined.
Chapter Fifteen
Inspection and Control

Article thirty-eight:

Employees, appointed by the Board of Directors, shall monitor, inspect and control violations of the provisions of the Law and shall have all the powers necessary to perform their duties. The Regulations shall determine the procedures for carrying out their duties.

Chapter Sixteen
Tax Evasion and Penalties

Article thirty-nine:

The following are considered Tax evasion:

1. Submitting false, forged or artificial documents, declarations registers or information with the intent to evade the payment of Tax due, reducing its value or unlawfully obtaining refunds for Tax. The Taxable Person shall prove lack of intent.

2. Entering or attempting to enter or remove Goods or Services to or from the Kingdom, in violation of applicable laws, without paying the Tax in whole or in part, or in violation of the prohibitory provisions and restrictions set out in the Law or any other law.

1. Submitting false, forged or artificial documents, declarations registers or information with the intent to evade the payment of Tax due, reducing its value or unlawfully obtaining refunds for Tax. The Taxable Person shall prove lack of intent.

2. Entering or attempting to enter or remove Goods or Services to or from the Kingdom, in violation of applicable laws, without paying the Tax in whole or in part, or in violation of the prohibitory provisions and restrictions set out in the Law or any other law.

1. Presenting false, forged or artificial documents, declarations registers or information with the intent to evade the payment of Tax due, reducing its value or unlawfully obtaining refunds for Tax. The Taxable Person shall prove lack of intent.

2. Entering, attempting to enter, or removing Goods or Services to or from the Kingdom, in violation of applicable laws, without paying the Tax in whole or in part, or in violation of the prohibitory provisions and restrictions set out in the Law or any other law.

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1. Presenting false, forged or artificial documents, declarations registers or information with the intent to evade the payment of Tax due, reducing its value or unlawfully obtaining refunds for Tax. The Taxable Person shall prove lack of intent.

2. Entering or attempting to enter or remove Goods or Services to or from the Kingdom, in violation of applicable laws, without paying the Tax in whole or in part, or in violation of the prohibitory provisions and restrictions set out in the Law or any other law.
article forty:
Tax evasion shall be punishable by a fine of not less than the amount of Tax due and not more than three times the value of the Goods or Services which are the subject of the evasion.

article forty-one:
Any Person who has not applied for registration within the period specified in the Regulations shall be fined ten thousand (10,000) riyals.

article forty-two:
1. Any Person who files an incorrect Tax Return to the Authority, amends a Tax Return after filing or files any document with the Authority in relation to the Tax due by him which results in an error in the calculation of the Tax amount resulting in an amount that is less than the Tax due shall be liable to a fine equal to (50%) of the value of the difference between the calculated Tax and the Tax due.

2. The Authority may, according to the terms determined by the Board of Directors, exempt a Person from the penalty set out in paragraph (1) of this article or reduce the same.
3. Any Person that fails to submit a Tax Return within the period specified by the Regulations shall be liable to a fine of not less than (5%) and not more than (25%) of the value of the Tax that he would have had to declare.

Article forty-three:
Any Person who fails to pay the Tax due during the period specified by the Regulations shall be liable to a fine equal to 5% of the value of the unpaid Tax for each month or part thereof for which the Tax has not been paid.

Article forty-four:
A non-registered Person shall be liable to a fine not exceeding one hundred thousand (100,000) riyals for issuing a Tax Invoice, without prejudice to any stricter penalty set out by any other law.

Article forty-five:
A fine not exceeding fifty thousand (50,000) riyals shall be imposed on any Person that:

1. has not kept Tax Invoices, books, records and accounting documents for the period set out in the Regulations and the fine shall be per Tax Period.

3. يعاقب كل من لم يقدم الإقرار الضريبي خلال المدة التي تحددها اللائحة بغرامة لا تقل عن (5%) ولا تزيد على (25%) من قيمة الضريبة التي كان يتعين عليه الإقرار بها.

المادة الثالثة والأربعون:
يتعاقب كل من لم يسدد الضريبة المستحقة خلال المدة التي تحددها اللائحة بغرامة تعادل (5%) من قيمة الضريبة غير المسيدة، عن كل شهر أو جزء منه لم تسدد عنه الضريبة.

المادة الرابعة والأربعون:
يتعاقب غير المسجل في حال قيامه بإصدار فاتورة ضريبية بغرامة لا تتجاوز (100,000) مائة ألف ريال، وذلك دون الإخلال بأي عقوبة أشد ينص عليها أي نظام آخر.

المادة الخامسة والأربعون:
يتعاقب بغرامة لا تزيد على (50,000) خمسين ألف ريال، كل من:

1. لم يلتزم بحفظ الفواتير الضريبية والدفاتر والسجلات والمستندات المحاسبية خلال الفترة المنصوص عليها في اللائحة، وتكون الغرامة عن كل فترة ضريبية.
2. prevents or obstructs the employees of the Authority or any one working for the Authority from performing their duties.

3. violates any other provision of the Law or the Regulations.

Article forty-six:

1. Fines imposed pursuant to this Law shall be without prejudice to the payment of the Tax due.

2. The application of the penalties set out in the Law is without prejudice to any other penalties set out in any other law.

Article forty-seven:

If the same violation is repeated within three years from the date of issuing the final decision of a previous penalty, the fine, pursuant to that decision imposed on the violator, may be doubled.

Chapter Seventeen

Penalties and Violations Review

Article forty-eight:

1. The Authority shall impose the penalties set out in the Law in accordance with the classification of violations and determination of penalties issued by a resolution from the Board of Directors taking into account the proportionality between the violation and the penalty.
2. The penalty shall be imposed by a decision of the governor of the Authority or by any person authorised by the Board of Directors.

3. The decision issued to impose a penalty may include the publication of its content at the cost of the violator in a local newspaper issued in the place of his residence and if there is no newspaper in his Place of Residence, it shall be published in a local newspaper in the nearest area to him or by any other appropriate means depending on the type of violation, its gravity and its effects, after the decision is deemed final.

Article forty-nine: Any Person against whom a decision for a penalty was issued may file a grievance before the competent judicial authority within thirty days from the date the decision was known, otherwise the decision shall be deemed final and cannot be appealed before any other judicial authority.

Eighteenth Chapter
Final Provisions
Article fifty:
Subject to the provisions of article (twenty-eight) of the Law, the Authority shall be responsible for the administration, examination, assessment and collection of Tax, and shall, in so doing, take such measures as it deems fit.
Article fifty-one:

1. The Authority may coordinate with government entities in all the matters relating to the implementation of the provisions of the Agreement, the Law and the Regulations.

2. All government entities and Persons must provide the Authority with any information requested by the Authority for Tax purposes.

Article fifty-two:

The Board of Directors shall issue the Regulations within thirty days from the date of issuance of the Law and they shall come into effect from the date of its enactment. It shall also issue the decisions and instructions necessary to implement the provisions of the Law and the Regulations.

Article fifty-three:

1. The Law shall come into force from the beginning of the financial year following the date of its publication in the Official Gazette.

2. Notwithstanding paragraph (1) of this article, any Persons obligated to register for Tax purposes shall register with the Authority within thirty days from the date of publication of the Law.