



# Tax Alert: Extension of Amnesty for Tax Filing and Payment for Three Months

October 2020

## Summary

The Minister of Finance has announced the extension of the waiver of penalties for all tax filing and payment for a further three months, until 31 December 2020, as part of the effort to mitigate the impact of the COVID-19 pandemic on the economic activities of the Kingdom.

## In Detail

The Minister of Finance announced, through a Ministerial Decision, that the amnesty for tax filing and payment will be extended until 31 December 2020. This is an extension of the waiver of penalties for Zakat, Income Tax, Withholding Tax, VAT, and Excise Tax, which ran from 18 March 2020 until 30 June 2020, and which had been previously extended until 30 September 2020.

### Amnesty for objecting taxpayers

The Ministerial decision clarified that the General Authority of Zakat and Tax (GAZT) will waive penalties for taxpayers who raised objections against GAZT's assessments, on the condition that no final decision had been made by the relevant authority, which is the General Secretariat of Tax Committees (GSTC) or the Board of Grievances, as we assume. Penalties will be waived for the objecting taxpayers if they commit to paying the due tax amount or if they request an installment plan within the new deadline which ends on 31 December 2020.

### Exclusion from amnesty

The decision made clear that the amnesty does not include a waiver of penalties incurred due to tax evasion.

Please refer to our previous tax alerts on the subject through the links provided below. Our teams are available in case you need any clarification or further assistance.

## Tax Alerts

[March 2020 – Postponement of Tax Filing and Obligations for Three Months](#)

[April 2020 – Measures to Support Taxpayers During the Covid-19 Pandemic](#)

[August 2020 – Extension of Waiver of Penalties for Tax Filing and Payment for Three Months](#)

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