



Saudi Zakat, Tax, and Transfer Pricing Compliance Training Course

Ref: #AF7224



Course Introduction / Overview:

Navigating the intricate landscape of Zakat, corporate income tax, and transfer pricing in Saudi Arabia presents a significant challenge for businesses operating within the Kingdom. The regulatory framework, overseen by the Zakat, Tax and Customs Authority (ZATCA), is continuously evolving, demanding a high level of expertise and constant vigilance to ensure compliance and mitigate risks. This intensive training course offered by BIG BEN Training Center is meticulously designed to provide a comprehensive and practical understanding of these three critical areas. We will delve deep into the legal foundations, computational methodologies, and strategic compliance requirements that define the Saudi fiscal environment. Drawing upon principles discussed in global tax literature, such as the OECD's guidelines on transfer pricing detailed in works like "Transfer Pricing and Multinational Enterprises", the course bridges international best practices with local regulations. The program, guided by the academic insights of figures like Richard M. Bird on fiscal policy, aims to equip participants with the skills to manage tax obligations effectively, prepare robust transfer pricing documentation, and confidently handle ZATCA audits and inquiries. This is not just a theoretical overview; it is a practical roadmap to mastering Saudi tax and Zakat compliance from A to Z.

Target Audience / This training course is suitable for:



- Chief Financial Officers (CFOs).
- Tax Directors and Managers.
- Financial Controllers and Finance Managers.
- Accountants and Senior Accountants.
- Internal and External Auditors.
- Compliance Officers.
- Legal Counsel and Corporate Lawyers.
- Business Owners and Entrepreneurs operating in KSA.
- Financial and Tax Consultants.

Target Sectors and Industries:

- Oil and Gas.
- Banking and Financial Services.
- Construction and Real Estate.
- Telecommunications and Technology.
- Manufacturing and Industrial.
- Retail and Consumer Goods.
- Healthcare and Pharmaceuticals.
- Logistics and Transportation.
- Government, Semi-Government, and Public Sector Entities.

Target Organizations Departments:



- Finance Department.
- Accounting Department.
- Taxation Department.
- Legal and Corporate Affairs Department.
- Internal Audit Department.
- Compliance and Risk Management Department.
- Treasury Department.

Course Offerings:

By the end of this course, the participants will have able to:

- Interpret the Saudi Arabian Zakat and Tax legal framework with confidence.
- Accurately calculate Zakat liabilities for various corporate structures.
- Determine corporate income tax obligations and identify allowable deductions.
- Understand and apply withholding tax rules in the Kingdom.
- Master the principles of transfer pricing as per ZATCA guidelines.
- Prepare compliant transfer pricing documentation, including Local and Master Files.
- Analyze controlled transactions using the arm's length principle.
- Develop strategies for effective tax planning and risk mitigation.
- Manage ZATCA audits, assessments, and appeals processes effectively.
- Apply knowledge of tax treaties to prevent double taxation.

Course Methodology:



This training course is built on a foundation of experiential and interactive learning to ensure maximum knowledge retention and practical application. The methodology at BIG BEN Training Center moves beyond traditional lectures to create a dynamic learning environment. Sessions will be highly participatory, featuring a blend of expert-led presentations, real-world case studies drawn from the Saudi market, and hands-on exercises in Zakat and tax computation. Participants will engage in collaborative group discussions to analyze complex scenarios and share insights, fostering a deeper understanding of the subject matter. Interactive workshops will focus on practical challenges, such as preparing transfer pricing documentation and simulating responses to ZATCA inquiries. The instructor will facilitate Q&A sessions to address specific participant queries and provide personalized feedback. This blended approach ensures that attendees not only grasp the theoretical concepts but also develop the practical skills and confidence needed to apply their learning directly to their professional roles, transforming complex regulatory knowledge into actionable business strategy.

Course Agenda (Course Units):

Unit One: Foundations of the Saudi Zakat and Tax System

- Introduction to the Zakat, Tax and Customs Authority (ZATCA).
- The legal and regulatory framework for Zakat and Tax in Saudi Arabia.
- Key differences between Zakat, Corporate Income Tax (CIT), and Withholding Tax (WHT).
- Understanding taxpayer registration, filing, and payment obligations.
- Exploring the e-invoicing (Fatoorah) system and its implications.
- Introduction to Saudi Arabia's international tax treaties.
- Recent developments and key updates in ZATCA regulations.



Unit Two: Mastering Corporate Income Tax (CIT) and Withholding Tax (WHT)

- Defining the tax base and calculating taxable income.
- Detailed review of deductible expenses and non-deductible costs.
- Tax treatment of capital gains and losses.
- Understanding the rules and rates for Withholding Tax (WHT) on various payments.
- Compliance procedures for WHT filing and payment.
- Tax implications for permanent establishments in KSA.
- Navigating tax incentives and exemptions available in the Kingdom.

Unit Three: Comprehensive Zakat Calculation and Compliance

- Understanding the principles and objectives of Zakat.
- Defining the Zakat base and its components.
- Detailed Zakat calculation methodologies for different business types.
- Adjustments to the Zakat base and common challenges.
- Zakat treatment for long-term investments and financing.
- Filing Zakat returns and managing Zakat assessments.
- Case studies on complex Zakat calculation scenarios.

Unit Four: Transfer Pricing Regulations and Documentation in KSA

- Introduction to the arm's length principle and its application.
- Overview of the five OECD-approved transfer pricing methods.
- Identifying controlled transactions and related parties.
- Requirements for the Transfer Pricing Disclosure Form.
- Preparing the Master File and Local File as per ZATCA guidelines.
- Conducting benchmarking studies and functional analysis.
- Managing transfer pricing risks and controversies.

Unit Five: Advanced Topics, Audits, and Strategic Planning



- Understanding the impact of Base Erosion and Profit Shifting (BEPS) in KSA.
- Navigating ZATCA audits, assessments, and information requests.
- The process for filing appeals and dispute resolution mechanisms.
- Strategies for effective tax and Zakat planning.
- Managing tax risks associated with cross-border transactions.
- Integrating Zakat, Tax, and TP strategies for optimal compliance.
- Future outlook on the Saudi tax and Zakat landscape.

FAQ:

Qualifications required for registering to this course?

There are no requirements.

How long is each daily session, and what is the total number of training hours for the course?

This training course spans five days, with daily sessions ranging between 4 to 5 hours, including breaks and interactive activities, bringing the total duration to 20 - 25 training hours.

Something to think about:

As Saudi Arabia diversifies its economy under Vision 2030, how might the interplay between Zakat, tax, and transfer pricing regulations evolve to attract foreign investment while ensuring fiscal stability?

What unique qualities does this course offer compared to other courses?



This course distinguishes itself through its integrated and highly practical approach tailored specifically to the Saudi Arabian regulatory environment. Unlike programs that address Zakat, corporate tax, and transfer pricing in isolation, this training course synthesizes these three complex domains into a single, cohesive curriculum. This holistic perspective provides participants with a unique understanding of how these areas intersect and influence one another in real-world business scenarios. The content is deeply rooted in the practical application of ZATCA's latest guidelines, moving beyond mere theoretical explanations. We utilize a case-study methodology focused on actual challenges faced by companies in the Kingdom, enabling participants to develop actionable strategies rather than just accumulating knowledge. The curriculum is designed to empower attendees to not only ensure compliance but also to strategically manage their organization's fiscal position. It focuses on building core competencies in navigating audits, preparing robust documentation, and engaging in informed tax planning, offering a level of depth and practical relevance that is unparalleled in the market.