

بطاقة النظام

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<p>تتويبه: هذه النسخة النصية للإطلاع وفي حالة الرغبة في الحصول على الوثيقة الأصلية للنظام راجع المركز الوطني للوثائق والمحفوظات.</p>	

State Revenue Law



Chapter One

Definitions

Article ١

The following phrases and terms, wherever mentioned in this Law, shall have the meanings assigned to them, unless otherwise required by context:

State: Kingdom of Saudi Arabia

Ministry: Ministry of Finance

Minister: Minister of Finance

Authority: Any ministry, agency, public corporation or entity

Law: State Revenue Law

Regulations: Implementing Regulations of the Law

Revenue: Financial resources received by the State as fund flow

Debt: Any money due to the State

Debtor: Any natural or corporate person who owes money to the State

Tax: A sum of money mandatorily levied from the income and fortune of a natural or corporate person

by the State with no consideration and for the purpose of public benefit.

Fee: A mandatory sum of money paid to the State by a beneficiary for the private benefit of a public service.

Charge: A sum of money paid for the private benefit from the service provided.

Fines and Penalties: Sums of money imposed on violators of the law.

Business Day: official business days of the State.



Chapter Two

General Provisions

Article ٢

Revenue sources shall be comprised of the following:

١. Natural resources.
٢. Fees, Charges and Taxes.
٣. Loans and repaid loans.
٤. Investment returns.
٥. Sales, Penalties and Fines.
٦. Sale and rent of State properties.
٧. Donations, grants and compensations.
٨. Any other source designated pursuant to a resolution by the Council of Ministers.



Article ٣

The Ministry shall estimate the State Revenue projected for every fiscal year in light of assessments submitted by the Authority.



Article ٤

- a. The Authority shall be responsible for the optimal investment of its resources, increase and development of its revenue as well as monitoring and follow up of collection, in coordination with the Ministry.
- b. An independent administrative unit shall be established for investment, increase and development of revenue as well as monitoring and follow up of collection in any Authority whose business so requires.



Article ٥

An Authority which realizes an increase in its revenue- within its approved allocated budget- shall be entitled to (٢٠%) of the increase realized for the last fiscal year, excluding revenue of natural resources, sale of real property, as well as Fines and Penalties, provided the Implementing Regulations of this Law determine the maximum amounts for each collection agency.



Article ٦

Incentives shall be granted to employees responsible for realizing such increase, provided any bonus shall not exceed three months salary of the employee per fiscal year. The Regulations shall specify the guidelines for granting this bonus.



Chapter Three

Revenue Collection

Article ٧

The Ministry shall set, with the relevant Authority, procedures for revenue collection in a manner that ensures the safekeeping and monitoring of the same. To this end, the Ministry may resort to outsourcing.



Article ٨

The Authority shall collect all due revenue at its statutory due dates in accordance with the forms and means prescribed in the Regulations.



Article ٩

The Authority shall enter and record the revenue upon collection within the fiscal year as provided for in the Regulations.



Article ١٠

The Authority shall deposit its revenue into the accounts designated by the Ministry at the Saudi Arabian Monetary Agency or with local banks on the prescribed dates.



Article ١١

The Authority may not grant any exemption from due revenue or postpone collection thereof.



Article ١٢

The Ministry shall, using modern means and technologies, adopt procedures to ensure collection of State Revenue and shall bear costs of the collection process as it deems fit.



Chapter Four

Attachment and Enforcement

Article ١٣

If a person defaults in payment of a Debt due to the State on its due date, the Authority shall provide said person with a demand notice to pay within thirty (٣٠) business days from the date of notification.



Article ١٤

If the due Debt is not paid within the period specified in Article ١٣, the Debtor shall be sent an ultimatum to pay within fifteen (١٥) business days. If such Debt is not paid within said period, the Authority shall take the necessary action before the competent court to order attachment of the Debtor's property within the limits of the due Debt.



Article ١٤

The relevant government Authority may, pursuant to a judicial order, request other government Authorities to seize a sum equal to the due Debt from the Debtor's unpaid entitlements, excluding bank guarantees.



Article ١٥

Upon receipt of the attachment order issued by the competent court, a bank or financial institution, public or private, shall enforce said attachment to the extent necessary for payment of the Debt. In case of failure to do so, the bank or financial institution shall be compelled to pay the Authority an amount equivalent to the value of the property it held, not exceeding the amount for which the attachment was implemented.



Article ١٦

If the Debtor's moveable properties are not sufficient for payment of the Debt, enforcement shall extend to its attached real property.



Article ١٧

Provisions of this Chapter shall apply to endowments.



Chapter Five

Debt Exemption and Installment

Article ١٩

Debts due to the State are privileged debts and are not subject to statutes of limitations.



Article ٢٠

A committee consisting of three members shall be formed in the Ministry, one of whom shall be a specialist in Sharia or law to review petitions for exemption or installment of Debts and submit recommendations regarding them.



Article ٢١

No debt exemption may be granted except with the approval of the Prime Minister. The Minister may grant debt exemption if the Debt does not exceed(٥٠٠,٠٠٠) five hundred thousand riyals, in the following cases:

١. Death of the Debtor provided that it is duly proved that he/she has not left any properties to recourse

to.

٢. The Debtor proves insolvency or bankruptcy in accordance with Sharia and law.



Article ٢٢

The Minister, or designee, may accept payment of Debts due to the State in installments for those unable to settle their debt in a single payment, in accordance with the following:

١. The Debtor shall submit documents to the committee proving inability to pay the Debt in a single payment.

٢. The period for payment of installments may not exceed twenty (٢٠) years.



Article ٢٣

If the Debtor falls into arrears, he/she shall be notified in writing that he/she must settle his/her dues within thirty (٣٠) business days from notification date. In case of no settlement of dues during such period, he/she shall be given a final warning to pay within fifteen (١٥) business days.



Article ٢٤

If the period elapses without him/her paying the due installment or providing reasons for nonpayment, installment shall be cancelled and the remainder shall be due. The Authority shall demand the Debtor to pay in a lump sum and take necessary procedures before the competent court to seize assets equivalent to the Debt.



Article ٢٥

Petitions for debt exemption or installment may not be considered in cases of persons convicted of embezzlement, forgery or fraud.



Chapter Six

Concluding Provisions

Article ٢٦

Upon the occurrence of any violation of this Law and its Implementing Regulations, the Authority shall notify the Ministry and monitoring agencies of the same within a period not exceeding thirty (٣٠) days from the date of discovering such violation.



Article ٢٧

Penalties prescribed by law shall apply to violators of this Law.



Article ٢٨

Provisions of this Law shall not prejudice provisions provided for in laws relating to other Authorities.



Article ٢٩

The Minister shall issue the Implementing Regulations of this Law within a period not exceeding ninety (٩٠) days from the date of publication in the Official Gazette.

**Article ٣٠**

This Law shall supersede the State Fund Collection Law issued by Royal Order No. (٢ / ٣ / ٤٦) dated ١٣٥٩ / ٤ / ١٢H and communicated by High Order No. (٥٧٣٢) dated ١٣٥٩ / ٥ / ٤H and shall repeal all provisions conflicting therewith.

**Article ٣١**

This Law shall be published in the Official Gazette and shall enter into force ninety (٩٠) days from its publication date.

