

In the Name of Allah, the Most Gracious, the Most Merciful
Kingdom of Saudi Arabia
(447)

Date:
Corresponding to:
Attachments:
Subject:

Zakat, Tax and Customs Authority

Subject: Reconsideration of Collection of Banderole levies on Cigarettes

Ministerial Decision No. (38759) of 27/06/1444 AH

The Minister of Finance

Chairman of the Board of Directors of the Zakat, Tax and Customs Authority (ZATCA)

By virtue of the powers vested in him by law;

Based on the Unified Customs Law promulgated by Royal Decree No. (M /41) dated 03/11/1423 AH;

Having perused the (former) Saudi Customs Law issued by Royal Decree No. (425) dated 05/03/1372 AH;

Having considered the Memorandum No. 26362 dated 16/06/1444 AH submitted by His Excellency the Governor of ZATCA; and

As dictated by public interest,

HEREBY DECIDES AS FOLLOWS:

First: To cancel the Ministerial Decision No. (N /7524-4-11086) dated 12/06/1395 AH, instructing that the banderole stamp disbursement system be abolished, settling for collecting the value of these stamps in cash based on the import declaration.

Second: This decision shall be communicated to the concerned persons to take the necessary actions as from 22/07/1444 AH.

Allah is the arbiter to success,

Mohammed bin Abdullah Al-Jadaan

Minister of Finance

Chairman of ZATCA

/Sealed with HE the Minister's stamp/

/Signed by HE the Minister/