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VALUE ADDED TAX (VAT) RETURNS USER GUIDE February 2018

6 Kingdom of Saudi Arabia VAT Manual Version 1 7 1. KEY TERMS USED IN THIS GUIDE • Taxable person - a person who conducts an economic activity independently for generating income, and is registered for VAT in the Kingdom or who is required to register for VAT in the

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A - Gate valves, pendulum valves, Vatterfly valves

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