1. The Zakat assessment on an arbitrary basis is based on which Ministerial Resolution?

a) No. 2082

b) No. 2216

c) No. 2502

d) No. 3144

Answer: c) No. 2502

2. What is the minimum Zakat payment for Zakat payers assessed on an arbitrary basis?

a) SAR 100

b) SAR 250

c) SAR 500

d) SAR 1,000

Answer: c) SAR 500

3. Which of the following formulas is used to calculate the Zakat base for arbitrary assessment?

a) Sales x 15%

b) Sales / 10

c) Sales / 8 + (Sales x 15%)

d) Sales / 5

Answer: c) Sales / 8 + (Sales x 15%)

4. Zakat payers without commercial books base their Zakat on:

a) Estimated capital

b) Direct income

c) Employee count

d) Total liabilities

Answer: a) Estimated capital

5. When using arbitrary assessment, how is sales data typically obtained?

a) From employee count

b) From import data

c) VAT return data

d) Based on liabilities

Answer: c) VAT return data

6. If a Zakat payer has SAR 1,000,000 in sales, the Zakat base is:

a) SAR 250,000

b) SAR 125,000

c) SAR 275,000

d) SAR 300,000

Answer: c) SAR 275,000

7. The Zakat base for arbitrary assessment considers sales and:

a) Imports

b) Total liabilities

c) 15% of sales

d) Capital investments

Answer: c) 15% of sales

8. For arbitrary assessment, how is employee count data obtained?

a) Payroll records

b) GOSI data

c) Tax filings

d) Import declarations

Answer: b) GOSI data

9. In addition to VAT returns, Zakat sales data may include:

a) Imports only

b) POS and contracts

c) Payroll data

d) Only taxed sales

Answer: b) POS and contracts

10. If no sales are recorded, Zakat can be assessed using:

a) Sales / 10

b) Employee count and imports

c) Capital only

d) Purchase data

Answer: b) Employee count and imports

11. Zakat year based on arbitrary assessment is typically:

a) Gregorian

b) Fiscal

c) Lunar

d) Fixed annual

Answer: c) Lunar

12. The fiscal year for Zakat payers starts with:

a) First sales

b) Receipt of commercial registration

c) Employee registration

d) Approval of Zakat return

Answer: b) Receipt of commercial registration

13. A short financial period for Zakat purposes must be at least:

a) 354 days

b) 300 days

c) 250 days

d) 400 days

Answer: a) 354 days

14. If a Zakat payer lacks VAT data, sales are calculated using:

a) Income statements

b) POS and export data

c) Payroll records

d) Expense projections

Answer: b) POS and export data

15. How often can a Zakat payer switch to regular accounting from arbitrary assessment?

a) Once a year

b) Anytime

c) Before fiscal year-end

d) Upon approval

Answer: c) Before fiscal year-end

16. The minimum Zakat payment even with no recorded activity is:

a) SAR 100

b) SAR 500

c) SAR 250

d) SAR 1,000

Answer: b) SAR 500

17. Imports for Zakat calculation under arbitrary assessment are calculated as:

a) Imports x 10%

b) Imports x 100%

c) Imports x 115%

d) Imports x 150%

Answer: c) Imports x 115%

18. Purchases for VAT purposes impact Zakat calculations at:

a) Full value

b) Only imports

c) 115% of value

d) Sales tax rate

Answer: c) 115% of value

19. If Zakat payer has no employees, minimum Zakat is:

a) Calculated as zero

b) SAR 500

c) Waived

d) Reduced by half

Answer: b) SAR 500

20. The method to calculate Zakat on sales for arbitrary assessment uses:

a) Sales and employee count

b) Sales / 8 + 15%

c) Imports and POS data

d) Gross income only

Answer: b) Sales / 8 + 15%

21. If Zakat payer does not have VAT returns, what is used?

a) Payroll records

b) POS data and contracts

c) Expense reports

d) Import declarations

Answer: b) POS data and contracts

22. The short financial period for Zakat purposes is exempt if under:

a) 200 days

b) 300 days

c) 354 days

d) 400 days

Answer: c) 354 days

23. A Zakat payer may move from arbitrary assessment to regular books if:

a) Approved by the Director

b) Requested before year-end

c) Total assets are high

d) Only with Tax approval

Answer: b) Requested before year-end

24. Zakat for arbitrary assessment relies on:

a) Net profit

b) Capital only

c) Employee count

d) Sales and imports

Answer: d) Sales and imports

25. In addition to VAT, Zakat assessment may include:

a) Only GOSI data

b) Employee count and imports

c) Capital calculations

d) Sales projections

Answer: b) Employee count and imports

26. The Zakat Authority may verify sales data from:

a) Only Ministry of Finance

b) General Customs Authority

c) National Tax Board

d) Any government agency

Answer: b) General Customs Authority

27. Employee data for Zakat calculation is collected via:

a) SAMA

b) GOSI

c) Tax board

d) Payroll

Answer: b) GOSI

28. Zakat payer’s declaration is typically submitted:

a) At year start

b) At year-end

c) Within 120 days

d) Every 6 months

Answer: c) Within 120 days

29. POS data for Zakat may include:

a) Only sales above SAR 500

b) Zero-tax sales

c) Taxable and exempt sales

d) Only imports

Answer: c) Taxable and exempt sales

30. Imports used for arbitrary Zakat calculations are based on:

a) Employee count

b) Purchases x 115%

c) Net assets

d) Annual sales

Answer: b) Purchases x 115%

31. Who can approve a Zakat payer's move back to arbitrary assessment?

a) Settlement Committee

b) GOSI

c) Governor of General Authority

d) Tax Board

Answer: c) Governor of General Authority

32. Objections to Zakat assessments can be submitted to:

a) Ministry of Commerce

b) Settlement Committee

c) Tax Court

d) Finance Department

Answer: b) Settlement Committee

33. The Zakat payer’s fiscal year based on arbitrary assessment is generally:

a) 354 days

b) 365 days

c) Based on activity

d) Fixed at 300 days

Answer: a) 354 days

34. Which department may verify sales in VAT declarations?

a) Customs Authority

b) SAMA

c) Ministry of Labor

d) Tax Enforcement

Answer: a) Customs Authority

35. Minimum arbitrary assessment Zakat applies when:

a) No activity recorded

b) Revenue below SAR 1 million

c) Only imports exist

d) Less than 10 employees

Answer: a) No activity recorded

36. For arbitrary assessment, import data is adjusted to:

a) Gross purchases

b) Employee income

c) 115% of value

d) Sales revenue

Answer: c) 115% of value

37. Employee count in Zakat assessment may impact:

a) Only revenue

b) Zakat calculation

c) Imports

d) Capital requirements

Answer: b) Zakat calculation

38. If VAT data is not available, which is used?

a) Direct income

b) Sales estimates

c) Payroll taxes

d) Imports

Answer: b) Sales estimates

39. Sales from VAT and RETT statements are:

a) Exempt

b) Adjusted

c) Used for Zakat

d) Not included

Answer: c) Used for Zakat

40. Zakat on arbitrary basis relies on data from:

a) Commercial books

b) Payroll only

c) Sales and imports

d) Net profit only

Answer: c) Sales and imports