FOR AUTOMOTIVE BRANDS, DEALERS & WORKSHOP NETWORKS

Saudi Compliance Guidebook

Find the gap.
Before it becomes a fine.

What to do, what to check, and what non-compliance can cost. A practical field guide for Saudi automotive operations.

A MISSING WORK PERMIT CAN COST

SAR 10,000

per worker

MHRSD Decision 112377, Section A, row 20. All establishment sizes.

40	310	450
practical standards	source headers	source checkpoints

Automotive after-sales • Premises • Safety • Labour
Trading • Tax • Data • Inspection readiness

Amounts are offence-specific. Maximum penalties are labelled; they are not automatic fines or a total network liability.

Reference for dealer management, auditors & OEM regional teams

WHY THIS GUIDEBOOK EXISTS

One outlet. One missed control. A cost the whole brand feels.

A workshop can look excellent and still carry serious exposure: a worker without a permit, a customer waiting for parts, a VAT payment missed or customer data shared without control.

This guide turns the automotive compliance checklist into a shared reading of what must happen at the outlet. It helps teams find the gap, understand the consequence and close it with evidence.

01

Make the risk visible

See the penalty basis beside the operational requirement. Understand whether it is a range, a ceiling, a per-worker amount or a figure requiring confirmation.

02

Tell people what to do

Each standard explains the practical action, the records to keep and how an auditor can test the control.

03

Close the gap properly

Give every finding an owner, a response target and proof. Correcting the issue does not automatically cancel an existing fine.

04

Use one network language

Use the same reading across the showroom, service reception, workshop, HR and head office.

WHO IT IS FOR

Dealer GMs & center managers • OEM regional teams
Auditors • HR, finance, HSE and compliance owners

USE THE RIGHT NUMBER FOR THE RIGHT FAILURE

Potential fines.
Without false precision.

01 SPECIFIC AMOUNT

A defined offence and unit. Example: no work permit = SAR 10,000 per worker. Count affected workers, not checklist questions.

02 STATUTORY RANGE

A legal minimum and maximum for an established offence. The authority determines the actual amount within the applicable framework.

03 STATUTORY CEILING

The highest amount allowed under the cited framework. It is not a forecast, first-offence tariff or automatic outcome.

04 AMOUNT VARIES / NEEDS REVIEW

The current schedule, municipality class, facts or source verification is incomplete. Keep the control; confirm the amount before quoting it.

LABOUR CATEGORIES USED IN THIS GUIDE

A	50+ workers
B	21-49 workers
C	20 or fewer

Category uses the total under the establishment's unified number, not simply the number working at one outlet. Repetition and per-worker/per-case rules can change the result.

Never add every maximum or repeat the same penalty across related checkpoints.

FROM A FINDING TO A VERIFIED FIX

Every gap has an owner, a deadline and proof.

1

Scope

Confirm entity, activity, location and conditional requirements.

2

Check

Walk the outlet. Sample real transactions and worker records.

3

Evidence

Capture dated proof. Mask unnecessary personal data.

4

Assign

Record the control failure, responsible owner and response target.

5

Resolve

Fix the underlying issue and attach the closure evidence.

6

Verify

Recheck the control. Escalate repeat failures across the network.

INTERNAL RESPONSE TARGETS

Immediate	Contain danger or stop the affected non-compliant activity now.
24 hours	Assign the owner, investigate exposure and begin the remedy today.
72 hours	Close the record/process gap or approve a dated remediation plan.

These are AutoSmart-recommended management targets, not legal grace periods. Statutory deadlines, customer entitlements and regulator instructions always take priority.

SCORE WITH EVIDENCE

PASS Applicable requirement met and proof available.
FAIL Requirement not met or required proof missing.
N/A Document why it does not apply; obtain reviewer approval.

YOUR FIELD GUIDE

Eight programs.
Forty practical standards.

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YOUR FIELD GUIDE

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Forty practical standards.

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After the standards: a network action plan, complete source-code index, and penalty/source notes.

01

Automotive after-sales

Parts, replacement support, warranty, repair promises and safety recalls.

WHAT WE ARE TRYING TO ACHIEVE

Keep the customer moving.

5

practical standards

ACCOUNTABLE LEAD

Aftersales Director

STANDARDS IN THIS PROGRAM

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Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-01 STANDARD 01 OF 40

Spare parts availability

RESPONSE TARGET

24 hours

Internal target

Area Parts counter

Owner Parts Manager

WHAT WE CHECK

Checks that customers can obtain the parts they need within the required supply period.

POTENTIAL FINE / CONSEQUENCE

SAR 5,000–50,000

STATUTORY RANGE

Commercial Agencies Law, Art. 4: range for an established violation. Publication of the decision at the violator's expense may follow. Supply duties apply to agents and distributors.

WHAT YOU MUST DO

1. Keep frequently requested parts available.
2. Supply rarely requested parts within 14 days of the request.
3. For genuinely custom-made or special-specification parts, agree a reasonable supply period in writing.

EVIDENCE TO KEEP

Dated request, stock record, order acknowledgement and delivery proof.

HOW TO AUDIT IT

Sample five delayed parts orders. Count from the customer request, not the supplier purchase order.

AUDITOR TIP A part marked "ordered" is not a part supplied. Track the age of the customer request.

Checklist: SEC-025

Basis: AG; CG | See source notes and full code index. | Reviewed 25 September 2026

SAC-02 STANDARD 02 OF 40

Replacement vehicle support

RESPONSE TARGET

24 hours

Internal target

Area Service reception

Owner Aftersales Manager

WHAT WE CHECK

Checks that eligible customers receive a substitute vehicle or the applicable compensation when the regulatory conditions are met.

POTENTIAL FINE / CONSEQUENCE

SAR 5,000–50,000

STATUTORY RANGE

Commercial Agencies Law, Art. 4. A qualifying failure can attract a fine; the customer remedy remains a separate obligation. Do not assume every service visit qualifies.

WHAT YOU MUST DO

1. Review unavailable-parts delays and repairs exceeding the promised completion period each day.
2. Document eligibility and the applicable vehicle or compensation entitlement.
3. Record the offer, customer response, handover and return or payment.

EVIDENCE TO KEEP

Repair timeline, eligibility decision, replacement agreement or payment proof.

HOW TO AUDIT IT

Sample all currently overdue warranty repairs and five recently closed cases.

AUDITOR TIP An empty courtesy-car fleet does not resolve the customer's entitlement. Escalate the alternative.

Checklist: SEC-026

Basis: AG; CG | See source notes and full code index. | Reviewed 25 September 2026

SAC-03 STANDARD 03 OF 40

Warranty honoured in practice

Area Warranty desk

Owner Warranty Manager

RESPONSE TARGET

24 hours

Internal target

WHAT WE CHECK

Checks that the dealership explains the warranty and delivers the protection the customer is entitled to.

POTENTIAL FINE / CONSEQUENCE

SAR 5,000–50,000

STATUTORY RANGE

Commercial Agencies Law, Art. 4. Warranty failures may lead to penalties and customer remedies. A published warranty policy alone does not prove compliance.

WHAT YOU MUST DO

1. Provide at least the applicable two-year new-vehicle warranty, with Arabic warranty and owner instructions.
2. Complete covered repairs without charge; record defects, decisions and required warranty extensions.
3. Review refusals against the law; do not automatically reject a claim because servicing occurred elsewhere.

EVIDENCE TO KEEP

Warranty booklet, claim history, refusal reasons and extension calculation.

HOW TO AUDIT IT

Review five claims, including one refusal and one repeat defect. Trace the customer outcome.

AUDITOR TIP Check what happened after the claim was opened. An approved claim still needs a completed repair.

Checklist: SEC-027, COM-012

Basis: AG; CG | See source notes and full code index. | Reviewed 25 September 2026

SAC-04 STANDARD 04 OF 40

Repair promises & job cards

RESPONSE TARGET

24 hours

Internal target

Area Workshop reception

Owner Service Manager

WHAT WE CHECK

Checks that the customer knows the repair scope, cost and expected completion time before work begins.

POTENTIAL FINE / CONSEQUENCE

SAR 5,000–50,000

STATUTORY RANGE

Commercial Agencies Law, Art. 4. Breaches of applicable maintenance duties can attract penalties. Delayed repairs may also trigger customer compensation or replacement support.

WHAT YOU MUST DO

1. Document the agreed work, estimate and completion period.
2. Obtain approval for additional work and record changes to the promise.
3. Give a completion record, applicable repair warranty and old parts where required.

EVIDENCE TO KEEP

Signed job card, estimate, approvals, promised date and completion record.

HOW TO AUDIT IT

Compare five closed job cards with invoices, messages and actual vehicle release dates.

AUDITOR TIP A new promise date should not erase the original delay. Keep both dates visible.

Checklist: SEC-028

Basis: AG; CG | See source notes and full code index. | Reviewed 25 September 2026

SAC-05 STANDARD 05 OF 40

Recalls closed by VIN

RESPONSE TARGET

Immediate

Internal target

Area Vehicle stock & service

Owner Technical Manager

WHAT WE CHECK

Checks that recall instructions become action on every affected vehicle, including unsold stock.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 10m

STATUTORY CEILING

Product Safety Law, Art. 34: warning, fine up to SAR 10m and/or closure up to one year. Art. 35 separately allows up to 10 years' imprisonment for intentionally placing or displaying an unsafe product capable of harming consumers.

WHAT YOU MUST DO

1. Match campaign notices to VINs in stock and customer records.
2. Apply stop-sale or stop-use instructions where issued; notify affected customers.
3. Record the remedy and completion evidence, and escalate unresolved safety risks.

EVIDENCE TO KEEP

Campaign notice, VIN list, contact attempts, repair record and closure proof.

HOW TO AUDIT IT

Trace five affected VINs from notice to repair; inspect one stock vehicle physically.

AUDITOR TIP A campaign marked "communicated" is not a recall completed.

Checklist: SEC-029

Basis: PS | See source notes and full code index. | Reviewed 25 September 2026

02

Premises & municipal

Licences, site boundaries, parts storage, facade and technical workshop requirements.

WHAT WE ARE TRYING TO ACHIEVE

Keep the operation within approval.

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practical standards

ACCOUNTABLE LEAD

Dealer General Manager

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Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-06 STANDARD 06 OF 40

Licence matches the operation

RESPONSE TARGET

Immediate

Internal target

Area Whole outlet

Owner Dealer General Manager

WHAT WE CHECK

Checks that the actual activities, workshop class and displayed licence details match the approved business.

POTENTIAL FINE / CONSEQUENCE

Amount varies

MUNICIPAL SCHEDULE

The exact municipal offence, city category and licence conditions determine the fine. The source workbook contains conflicting reference amounts; no single fixed fine is quoted here.

WHAT YOU MUST DO

1. Confirm each showroom, workshop, bodyshop and parts activity is authorised.
2. Display the required licence QR code and verify the details it opens.
3. Check technician certification and obtain approval before merging or changing facilities.

EVIDENCE TO KEEP

Current licence, approved activities, layout, QR display and technician certificates.

HOW TO AUDIT IT

Walk every operating area and compare it with the licence and current workshop requirements.

AUDITOR TIP A valid document for one activity does not authorise a different activity next door.

Checklist: MUN-002, MUN-007, MUN-021, SEC-031

Basis: MU; WS | See source notes and full code index. | Reviewed 25 September 2026

SAC-07 STANDARD 07 OF 40

Work stays inside the boundary

RESPONSE TARGET

Immediate

Internal target

Area Forecourt & exterior

Owner Center Manager

WHAT WE CHECK

Checks that repairs, vehicle holding and commercial use stay within the approved site or permitted area.

POTENTIAL FINE / CONSEQUENCE

Amount varies

MUNICIPAL SCHEDULE

Fine depends on the current municipal schedule and the exact encroachment or activity offence. Removal of the violation and corrective work may also be required.

WHAT YOU MUST DO

1. Mark the licensed boundary and approved vehicle holding spaces.
2. Keep repair work, parts and waiting vehicles off unapproved public space.
3. Control overflow before the next peak period and obtain permits where required.

EVIDENCE TO KEEP

Approved site plan, boundary photos, parking plan and relevant permits.

HOW TO AUDIT IT

Visit during peak service intake. Compare actual parking and work areas with the approved plan.

AUDITOR TIP Check the road behind the workshop. Overflow often moves out of sight of the showroom.

Checklist: MUN-001, MUN-006, MUN-008, MUN-009

Basis: MU; WS | See source notes and full code index. | Reviewed 25 September 2026

SAC-08 STANDARD 08 OF 40

Parts storage & safe movement

RESPONSE TARGET

Immediate

Internal target

Area Parts store

Owner Parts Manager

WHAT WE CHECK

Checks that the parts store separates people, stock and vehicle movement safely.

POTENTIAL FINE / CONSEQUENCE

Amount varies

MUNICIPAL / SAFETY

Municipal fines depend on the applicable row and city category. MHRSD safety duties may also apply; assess the actual conduct before assigning any separate penalty.

WHAT YOU MUST DO

1. Separate reception, storage and pedestrian routes from forklifts.
2. Keep goods on suitable storage, with exits and paths clear.
3. Do not use warehouses as worker accommodation or store stock on roofs and escape routes.

EVIDENCE TO KEEP

Storage layout, route photos, forklift authorisations and housekeeping checks.

HOW TO AUDIT IT

Walk the route a picker takes during a delivery. Check blind corners and overflow stock.

AUDITOR TIP The aisle is not spare storage capacity. Recheck after the weekly delivery arrives.

Checklist: MUN-003, MUN-004, MUN-005, MUN-012 + 5 linked headers

Basis: MU; LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-09 STANDARD 09 OF 40

Facade, signs & premises

RESPONSE TARGET

72 hours

Internal target

Area Customer-facing areas

Owner Facilities Manager

WHAT WE CHECK

Checks that the outlet's appearance, signs and building condition meet the approved municipal requirements.

POTENTIAL FINE / CONSEQUENCE

Amount varies

MUNICIPAL SCHEDULE

Use the current municipal row for the specific sign, facade or maintenance failure. A single legacy amount should not be applied to every defect.

WHAT YOU MUST DO

1. Keep signs consistent with approvals and clear of facade openings.
2. Remove unauthorised stickers and correct unsuitable sign locations.
3. Maintain walls, floors, ceilings, doors and corners in a clean, sound condition.

EVIDENCE TO KEEP

Approved signage drawings, dated photos and maintenance completion records.

HOW TO AUDIT IT

Compare the entire facade with approvals; inspect corners and concealed maintenance defects.

AUDITOR TIP OEM brand approval and municipal approval are different checks. Keep both.

Checklist: MUN-011, MUN-015, MUN-016, MUN-017 + 2 linked headers

Basis: MU | See source notes and full code index. | Reviewed 25 September 2026

SAC-10 STANDARD 10 OF 40

Paint, drainage & work areas

RESPONSE TARGET

Immediate

Internal target

Area Bodyshop & wash bay

Owner Bodyshop Manager

WHAT WE CHECK

Checks that painting, oily water and workshop activities are contained in suitable, approved areas.

POTENTIAL FINE / CONSEQUENCE

Amount varies

MUNICIPAL / TECHNICAL

The workshop requirements refer enforcement to municipal penalties. Match the facility type, technical requirement and current schedule before pricing the exposure.

WHAT YOU MUST DO

1. Use an approved paint booth with the required extraction and fire controls.
2. Maintain oil separation and drainage; keep inspection and cleaning records.
3. Protect drainage openings and keep work inside the approved activity area.

EVIDENCE TO KEEP

Approved layout, booth inspection, oil-separator service log and drainage photos.

HOW TO AUDIT IT

Trace liquid from the wash bay to its discharge route. Inspect the separator, not just the invoice.

AUDITOR TIP A clean floor does not prove compliant drainage. Follow where the water goes.

Checklist: SEC-032, MUN-010

Basis: WS; MU | See source notes and full code index. | Reviewed 25 September 2026

03

Safety & environment

Fire, evacuation, workshop hazards, worker health and controlled waste.

WHAT WE ARE TRYING TO ACHIEVE

Make the site safe before work continues.

5

practical standards

ACCOUNTABLE LEAD

HSE / Operations Head

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Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-11 STANDARD 11 OF 40

Fire approval & working systems

RESPONSE TARGET

Immediate

Internal target

Area Whole facility

Owner HSE / Facilities Manager

WHAT WE CHECK

Checks that fire approval remains valid and the installed protection works when needed.

POTENTIAL FINE / CONSEQUENCE

SAR 300–1,000

SPECIFIC LABOUR ROW

MHRSD row 4: failure to provide fire precautions or firefighting means. A/B/C: SAR 1,000/500/300. This is not the fine for every Civil Defense breach; separate Salamah enforcement must be assessed.

WHAT YOU MUST DO

1. Keep the applicable Salamah approval and maintenance contract current.
2. Test alarms, detectors, extinguishers and sprinklers against the approved plan.
3. Isolate unsafe areas and restore failed protection before resuming affected work.

EVIDENCE TO KEEP

Approval, approved plan, test records, defect log and contractor closure report.

HOW TO AUDIT IT

Match installed equipment to the plan and sample maintenance findings for actual closure.

AUDITOR TIP A maintenance sticker proves a visit, not that every defect was fixed.

Checklist: SAF-001, SAF-002, SAF-003, SAF-004 + 8 linked headers

Basis: LH; CD | See source notes and full code index. | Reviewed 25 September 2026

SAC-12 STANDARD 12 OF 40

Escape routes & evacuation

RESPONSE TARGET

Immediate

Internal target

Area Workshop & public areas

Owner HSE Officer

WHAT WE CHECK

Checks that everyone can get out safely and knows where to go during an emergency.

POTENTIAL FINE / CONSEQUENCE

SAR 300–1,000

SPECIFIC LABOUR ROW

MHRSD row 4 may apply to failure of fire precautions: A/B/C SAR 1,000/500/300. Do not count the same fire failure again for every related checklist question.

WHAT YOU MUST DO

1. Keep exits usable, routes clear and emergency lights working.
2. Display an accurate evacuation plan and identify assembly points.
3. Assign trained response roles and practise evacuation across shifts.

EVIDENCE TO KEEP

Route photos, lighting tests, evacuation plan and drill attendance/actions.

HOW TO AUDIT IT

Walk from the furthest bay to the assembly point. Test doors as a worker would use them.

AUDITOR TIP If an escape door needs a key that one manager holds, the route is not reliably available.

Checklist: SAF-005, SAF-006, SAF-009, LAB-A-052 + 5 linked headers

Basis: LH; CD | See source notes and full code index. | Reviewed 25 September 2026

SAC-13 STANDARD 13 OF 40

Safe equipment, chemicals & PPE

RESPONSE TARGET

Immediate

Internal target

Area Workshop floor

Owner Workshop Manager

WHAT WE CHECK

Checks that technicians can work without uncontrolled mechanical, chemical or electrical hazards.

POTENTIAL FINE / CONSEQUENCE

SAR 1,500–5,000

EMPLOYER SAFETY ROW

MHRSD row 1: A/B/C SAR 5,000/2,500/1,500 for failure of required worker protection. Other specific rows may apply. This is not a separate automatic fine for every PPE or equipment checkpoint.

WHAT YOU MUST DO

1. Inspect lifts and equipment; isolate defects and prevent bypassed guards.
2. Store chemicals and cylinders safely; control vapours, noise and spills.
3. Provide suitable PPE at no cost, train staff and display understood safety instructions.

EVIDENCE TO KEEP

Inspection tags, defect isolation, risk assessments, safety data and training records.

HOW TO AUDIT IT

Observe real work in three bays. Ask technicians to demonstrate the control for the main hazard.

AUDITOR TIP PPE issued is not PPE used. Watch the task, not just the training register.

Checklist: LAB-B-012, LAB-B-013, LAB-B-014, LAB-B-015 + 30 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-14 STANDARD 14 OF 40

Health, first aid & heat

RESPONSE TARGET

Immediate

Internal target

Area Workshop & staff areas

Owner HSE / HR Manager

WHAT WE CHECK

Checks that the facility protects health and can respond quickly when a worker becomes unwell.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000 / worker

HEAT-EXPOSURE ROW

MHRSD row 5: SAR 1,000 per worker for the specified direct-sun/bad-weather breach. Row 6: first-aid cabinet failure A/B/C SAR 1,000/500/300. Different offences have different units.

WHAT YOU MUST DO

1. Apply the current seasonal outdoor-work restrictions and heat controls.
2. Provide in-date first aid, trained cover where required, water and hygienic facilities.
3. Manage occupational health checks, ventilation and smoking restrictions; assess special activities separately.

EVIDENCE TO KEEP

Work schedule, heat plan, first-aid check, health surveillance and cleaning records.

HOW TO AUDIT IT

Visit outdoor work and test first-aid availability on the least-supported shift.

AUDITOR TIP One empty first-aid cabinet and five exposed workers are not the same penalty calculation.

Checklist: LAB-B-017, LAB-B-019, LAB-B-020, LAB-B-021 + 22 linked headers

Basis: LH; WB | See source notes and full code index. | Reviewed 25 September 2026

SAC-15 STANDARD 15 OF 40

Hazardous waste under control

RESPONSE TARGET

Immediate

Internal target

Area Waste holding area

Owner HSE / Service Manager

WHAT WE CHECK

Checks that oil, batteries, filters, solvents and paint waste remain controlled through final disposal.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 30m

SERIOUS-OFFENCE CEILING

Waste Management Law, Art. 29: up to SAR 30m and/or 10 years' imprisonment for waste handling that threatens public health or damages the environment. This is not a routine fine for a missing waste label.

WHAT YOU MUST DO

1. Segregate incompatible waste in labelled, suitable containers with spill containment.
2. Use appropriately authorised waste service providers and verify their scope.
3. Keep transfer records and trace collected waste to its approved destination.

EVIDENCE TO KEEP

Provider authorisation, waste log, collection manifests and storage photos.

HOW TO AUDIT IT

Follow one used-oil collection from the bay to the destination record. Check quantities and dates.

AUDITOR TIP A collection receipt is incomplete if you cannot identify the authorised collector and destination.

Checklist: ENV-001, LAB-A-017, LAB-A-030

Basis: WM | See source notes and full code index. | Reviewed 25 September 2026

04

Employment foundations

Permits, localisation, contracts, worker documents and fair treatment.

WHAT WE ARE TRYING TO ACHIEVE

Know who is working and under what terms.

5

practical standards

ACCOUNTABLE LEAD

HR Head

STANDARDS IN THIS PROGRAM

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Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-16 STANDARD 16 OF 40

Permits, roles & contracted staff

RESPONSE TARGET

Immediate

Internal target

Area All departments

Owner HR Manager

WHAT WE CHECK

Checks that everyone working at the outlet has the right authorisation for the role actually performed.

POTENTIAL FINE / CONSEQUENCE

SAR 10,000 / worker

NO WORK PERMIT

MHRSD row 20: SAR 10,000 per worker, all sizes. Wrong occupation (row 21): A/B/C SAR 10,000/5,000/3,000. Unauthorised borrowed labour (row 53): SAR 20,000/15,000/10,000 per case.

WHAT YOU MUST DO

1. Check work permits before deployment and track renewal dates.
2. Match the actual job to the authorised occupation.
3. Validate Ajeer arrangements and other required permissions for contracted staff.

EVIDENCE TO KEEP

Employee list, permit status, occupation record and contractor/Ajeer evidence.

HOW TO AUDIT IT

Compare the people physically working today with HR and contractor records.

AUDITOR TIP A contractor badge is not evidence of lawful deployment.

Checklist: LAB-B-041, LAB-B-044, LAB-B-046, LAB-B-047 + 5 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-17 STANDARD 17 OF 40

Saudization that is real

RESPONSE TARGET

24 hours

Internal target

Area HR & department roster

Owner HR Manager

WHAT WE CHECK

Checks that localisation is achieved through genuine employment and the current occupation-specific requirements.

POTENTIAL FINE / CONSEQUENCE

SAR 5,000–15,000

FICTITIOUS REGISTRATION

MHRSD row 33: A/B/C SAR 15,000/8,000/5,000 per fictitiously registered person. Reserved jobs and quota breaches have separate rows and units. Training duties depend on the applicable rule.

WHAT YOU MUST DO

1. Confirm the current ratios and reserved occupations for this business.
2. Match registered Saudi staff to actual work, attendance and payroll.
3. Maintain the required development, replacement and training records.

EVIDENCE TO KEEP

Qiwa status, occupation rules, attendance, payroll and training records.

HOW TO AUDIT IT

Interview a sample of registered employees and reconcile them to real positions and pay.

AUDITOR TIP Do not use one generic Saudization percentage for every role and activity.

Checklist: LAB-B-003, LAB-B-026, LAB-B-027, LAB-B-028 + 10 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-18 STANDARD 18 OF 40

Contracts & establishment records

RESPONSE TARGET

72 hours

Internal target

Area HR office

Owner HR Manager

WHAT WE CHECK

Checks that the establishment record and the terms people work under are current, documented and understood.

POTENTIAL FINE / CONSEQUENCE

SAR 300–1,000

E-CONTRACT ROW

MHRSD row 34: A/B/C SAR 1,000/500/300 per worker for failure to authenticate contracts electronically. Establishment data, Arabic records and work rules have separate schedule rows.

WHAT YOU MUST DO

1. Keep establishment and branch details accurate in the Ministry systems.
2. Authenticate contracts and maintain required Arabic records and work rules.
3. Check probation, assignments and changes against current limits and consent requirements.

EVIDENCE TO KEEP

Authenticated contracts, establishment record, approved rules and acknowledgements.

HOW TO AUDIT IT

Sample five contracts, including a recent hire, transferred worker and non-Saudi employee.

AUDITOR TIP A signed PDF does not by itself prove electronic contract authentication.

Checklist: LAB-B-001, LAB-B-002, LAB-B-004, LAB-B-005 + 15 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-19 STANDARD 19 OF 40

Passports, fees & worker control

RESPONSE TARGET

Immediate

Internal target

Area HR & payroll

Owner HR Manager

WHAT WE CHECK

Checks that workers retain their documents and are not charged costs the employer must bear.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000–3,000

PASSPORT RETENTION ROW

MHRSD row 31: A/B/C SAR 3,000/2,000/1,000 per worker for retaining a passport or iqama. Charging employer-borne fees has its own row 32; visa misuse is a separate offence.

WHAT YOU MUST DO

1. Return worker passports, iqamas and property held without a lawful basis.
2. Pay the recruitment and permit costs assigned to the employer.
3. Prevent forced labour, visa trading and false absence reports; provide a safe escalation route.

EVIDENCE TO KEEP

Document-return acknowledgements, recruitment invoices and payroll deductions.

HOW TO AUDIT IT

Ask workers privately who holds their passport and who paid permit and recruitment costs.

AUDITOR TIP A signed consent form should not be used to normalise prohibited document retention.

Checklist: LAB-B-009, LAB-B-011, LAB-B-043, LAB-B-048 + 4 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-20 STANDARD 20 OF 40

Fair treatment & protected staff

RESPONSE TARGET

24 hours

Internal target

Area All departments

Owner HR / Compliance Manager

WHAT WE CHECK

Checks that discipline is fair, complaints are investigated and protected workers receive applicable safeguards.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000–3,000

DISCRIMINATION ROW

MHRSD row 22: A/B/C SAR 3,000/2,000/1,000 per discrimination case. Misconduct, disability accommodation and juvenile-work breaches have separate rows. Do not assign one fine to this whole page.

WHAT YOU MUST DO

1. Apply documented disciplinary due process and lawful limits; keep fine records.
2. Provide a confidential misconduct route and investigate within applicable deadlines.
3. Assess disability accommodation, maternity protection, juvenile and night-work rules for the actual workforce.

EVIDENCE TO KEEP

Disciplinary files, complaint log, investigation records and eligibility assessments.

HOW TO AUDIT IT

Review one complaint and one disciplinary case; check protection arrangements with affected staff.

AUDITOR TIP Several workforce controls in the source checklist need current-rule and eligibility checks. Do not enforce historic gender restrictions without validation.

Checklist: LAB-B-010, LAB-B-049, LAB-B-051, LAB-B-052 + 31 linked headers

Basis: LH; WB | See source notes and full code index. | Reviewed 25 September 2026

05

Employee entitlements

Wages, working time, leave, final settlements and insurance records.

WHAT WE ARE TRYING TO ACHIEVE

Pay correctly. Protect the workforce.

5

practical standards

ACCOUNTABLE LEAD

HR / Finance Head

STANDARDS IN THIS PROGRAM

SAC-21	Wages & Wage Protection	p.32
SAC-22	Hours, breaks & weekly rest	p.33
SAC-23	Leave people actually receive	p.34
SAC-24	Final settlement & work injury	p.35
SAC-25	Medical cover & GOSI records	p.36

Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-21 STANDARD 21 OF 40

Wages & Wage Protection

RESPONSE TARGET

24 hours

Internal target

Area Payroll

Owner Finance / HR Manager

WHAT WE CHECK

Checks that wages reach approved bank accounts on time and the Wage Protection submission reflects reality.

POTENTIAL FINE / CONSEQUENCE

SAR 300 / worker

LATE / WITHHELD WAGES

MHRSD row 39: SAR 300 per worker. Monthly Wage Protection file/compliance failure (row 40): A/B/C SAR 2,000/1,000/500. Confirm which conduct occurred before assessing both rows.

WHAT YOU MUST DO

1. Pay contractual entitlements in Saudi riyals through approved accounts.
2. Submit the monthly Wage Protection file and resolve rejected records.
3. Investigate differences between payroll, actual payments and the compliance result.

EVIDENCE TO KEEP

Payroll, bank payment proof, WPS upload result and exception closure.

HOW TO AUDIT IT

Reconcile five employee payments and every unresolved WPS exception for the latest month.

AUDITOR TIP An uploaded file does not prove workers received the correct amount.

Checklist: LAB-B-037, LAB-B-038, LAB-A-105, LAB-A-106 + 2 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-22 STANDARD 22 OF 40

Hours, breaks & weekly rest

RESPONSE TARGET

24 hours

Internal target

Area Shift roster

Owner HR / Operations Manager

WHAT WE CHECK

Checks that rosters, actual attendance and overtime protect statutory working-time entitlements.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000–3,000

PER AFFECTED WORKER

MHRSD row 41: A/B/C SAR 3,000/2,000/1,000 per worker for the specified hours, rest or overtime-assignment breach. Do not multiply this once per timekeeping question.

WHAT YOU MUST DO

1. Apply the legal daily and weekly limits, including applicable seasonal rules.
2. Give required breaks and weekly rest; document lawful shift arrangements.
3. Authorise and compensate overtime under the current rules.

EVIDENCE TO KEEP

Rosters, clock records, overtime approvals and payroll calculations.

HOW TO AUDIT IT

Compare one busy week and one month-end period with attendance and overtime pay.

AUDITOR TIP A compliant roster can hide non-compliant actual hours. Start with clock records.

Checklist: LAB-B-029, LAB-B-030, LAB-A-091, LAB-A-092 + 4 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-23 STANDARD 23 OF 40

Leave people actually receive

RESPONSE TARGET

24 hours

Internal target

Area HR records

Owner HR Manager

WHAT WE CHECK

Checks that leave is granted and paid correctly, rather than merely recorded as a policy.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000–3,000

STATUTORY LEAVE ROW

MHRSD row 42: A/B/C SAR 3,000/2,000/1,000 per worker for statutory-leave failures. Maternity leave has its own row 11: SAR 1,000 per affected female worker.

WHAT YOU MUST DO

1. Provide annual, public-holiday and other statutory leave when eligible.
2. Check sick leave, family events, examinations, Hajj and bereavement against current rules.
3. Apply maternity and widow's leave protections and document lawful postponements.

EVIDENCE TO KEEP

Leave ledger, requests, approvals, medical evidence where needed and pay records.

HOW TO AUDIT IT

Sample five leave cases, including one declined or postponed request and one special entitlement.

AUDITOR TIP An employee who keeps postponing leave may be covering a staffing gap. Check whether the choice is real.

Checklist: LAB-B-031, LAB-B-032, LAB-B-033, LAB-B-034 + 14 linked headers

Basis: LH | See source notes and full code index. | Reviewed 25 September 2026

SAC-24 STANDARD 24 OF 40

Final settlement & work injury

RESPONSE TARGET

24 hours

Internal target

Area HR & finance

Owner HR / Finance Manager

WHAT WE CHECK

Checks that leavers receive their entitlements and injured workers receive the required support.

POTENTIAL FINE / CONSEQUENCE

SAR 1,000–3,000

LATE FINAL SETTLEMENT

MHRSD row 36: A/B/C SAR 3,000/2,000/1,000 per worker. Settlement is due within one week of termination, or two weeks if the worker ends the contract. Injury duties have separate legal bases.

WHAT YOU MUST DO

1. Calculate end-of-service and other balances using the correct reason for departure.
2. Pay within the applicable deadline and return documents with the service certificate.
3. Record work injuries, arrange required treatment and assess suitable re-employment where applicable.

EVIDENCE TO KEEP

Settlement calculation, payment date, certificate, document return and injury case file.

HOW TO AUDIT IT

Trace the last three leavers and any open injury case through to payment and support.

AUDITOR TIP An internal clearance signature should not become an excuse for missing the payment deadline.

Checklist: LAB-B-007, LAB-B-008, LAB-B-039, LAB-B-040 + 6 linked headers

Basis: LH; GI | See source notes and full code index. | Reviewed 25 September 2026

SAC-25 STANDARD 25 OF 40

Medical cover & GOSI records

RESPONSE TARGET

24 hours

Internal target

Area HR & payroll

Owner HR / Payroll Manager

WHAT WE CHECK

Checks that medical coverage and social-insurance registration match the people and wages actually employed.

POTENTIAL FINE / CONSEQUENCE

SAR 300–1,000

MEDICAL INSURANCE ROW

MHRSD row 8: A/B/C SAR 1,000/500/300 per worker for the specified insurance failure. GOSI penalties and contribution charges are separate; confirm the employee's applicable insurance regime.

WHAT YOU MUST DO

1. Keep required employee and eligible-family medical insurance active.
2. Register staff with correct insurable wages and reconcile changes promptly.
3. Pay GOSI contributions on time and investigate gaps between payroll and registration.

EVIDENCE TO KEEP

Insurer eligibility, GOSI roster, wage reconciliation and paid contribution invoices.

HOW TO AUDIT IT

Compare five employees across payroll, medical insurance and GOSI; include a new joiner.

AUDITOR TIP The 2024 Social Insurance Law has transition rules. Do not apply one penalty model blindly to all staff.

Checklist: LAB-A-070, TAX-012, TAX-013

Basis: LH; GI | See source notes and full code index. | Reviewed 25 September 2026

06

Trading & customer protection

Commercial identity, business receipts, pricing, online sales and saleable stock.

WHAT WE ARE TRYING TO ACHIEVE

Make every transaction defensible.

5

practical standards

ACCOUNTABLE LEAD

Commercial Director

STANDARDS IN THIS PROGRAM

SAC-26	Commercial identity & registration	p.38
SAC-27	Business receipts & ownership	p.39
SAC-28	Prices, promotions & payment	p.40
SAC-29	Online sales & customer terms	p.41
SAC-30	Vehicles & parts fit for sale	p.42

Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-26 STANDARD 26 OF 40

Commercial identity & registration

RESPONSE TARGET

24 hours

Internal target

Area Reception & legal file

Owner Legal / Administration Manager

WHAT WE CHECK

Checks that commercial identity is correct, current and displayed as required.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 50,000

CR LAW CEILING

The workbook cites Commercial Register Law Art. 21: up to SAR 50,000. The implementing schedule differentiates actual offences and entity types; this ceiling is not an automatic annual-confirmation fine.

WHAT YOU MUST DO

1. Complete annual CR confirmation and maintain accurate business information.
2. Display the required electronic symbol and use the registered trade name correctly.
3. Track Chamber requirements where applicable and reconcile outlet documents with the legal entity.

EVIDENCE TO KEEP

CR status, confirmation receipt, trade name, display photos and applicable subscription.

HOW TO AUDIT IT

Open the live registration record and compare it with signs, contracts and invoices.

AUDITOR TIP Check current status online. A framed historical certificate is not enough.

Checklist: COM-001, COM-002, COM-003, COM-013

Basis: WB | See source notes and full code index. | Reviewed 25 September 2026

SAC-27 STANDARD 27 OF 40

Business receipts & ownership

RESPONSE TARGET

Immediate

Internal target

Area Cashier & bank controls

Owner Finance Director

WHAT WE CHECK

Checks that the licensed business controls its revenue, accounts and operating decisions.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 5m

CONCEALMENT OFFENCE

A proven anti-concealment offence can carry up to SAR 5m and/or five years' imprisonment. A payment irregularity is a warning sign to investigate, not automatic proof of that criminal offence.

WHAT YOU MUST DO

1. Route customer receipts through the business's own authorised accounts.
2. Match POS settlements and online receipts to the correct legal entity.
3. Review bank authority, profit access and unusual third-party control arrangements.

EVIDENCE TO KEEP

Bank ownership proof, mandates, POS settlements and exception investigation.

HOW TO AUDIT IT

Trace vehicle deposits, parts cash and service receipts from customer to bank.

AUDITOR TIP Personal-account collection should trigger immediate investigation, even when explained as convenient.

Checklist: COM-004, COM-005

Basis: AC | See source notes and full code index. | Reviewed 25 September 2026

SAC-28 STANDARD 28 OF 40

Prices, promotions & payment

RESPONSE TARGET

24 hours

Internal target

Area Showroom & cashier

Owner Sales / Finance Manager

WHAT WE CHECK

Checks that customers see accurate prices, receive clear terms and can use required payment methods.

POTENTIAL FINE / CONSEQUENCE

Verify the offence

NO SINGLE FINE

The source checklist marks payment-refusal, return-policy and discount-licence amounts as unverified. Do not turn these into fixed-fine claims. Tax and commercial-data rules may create separate exposure.

WHAT YOU MUST DO

1. Display accurate prices and applicable VAT-inclusive consumer totals.
2. Secure required promotion permissions and show clear conditions and dates.
3. Provide required electronic payment and invoices; keep Arabic commercial information available.

EVIDENCE TO KEEP

Price displays, promotion approval, current terms, POS test and sample receipts.

HOW TO AUDIT IT

Compare one advertised offer with the written quotation, invoice and payment experience.

AUDITOR TIP Run an expired-offer check after every campaign. Screens and social posts are easy to miss.

Checklist: COM-006, COM-007, COM-008, COM-009 + 3 linked headers

Basis: WB; VT | See source notes and full code index. | Reviewed 25 September 2026

SAC-29 STANDARD 29 OF 40

Online sales & customer terms

RESPONSE TARGET

24 hours

Internal target

Area Website & sales desk

Owner E-commerce / Sales Manager

WHAT WE CHECK

Checks that online buyers understand who they are dealing with and what they are agreeing to.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 1m

E-COMMERCE CEILING

The E-Commerce Law penalty framework includes a warning, fine up to SAR 1m, suspension and/or blocking. The actual outcome depends on the established online-trading breach, not every policy omission.

WHAT YOU MUST DO

1. Disclose the business identity, contact details and required transaction information.
2. Use accurate advertising and provide order, payment and delivery records.
3. Apply lawful return and cancellation terms, including relevant exceptions; explain complaint routes.

EVIDENCE TO KEEP

Live website captures, order confirmation, invoice, terms and complaint outcomes.

HOW TO AUDIT IT

Place a test enquiry and trace a recent online order through delivery or cancellation.

AUDITOR TIP Do not promise a universal return right for every vehicle transaction. Match the channel and facts.

Checklist: COM-010, COM-014, COM-015

Basis: WB | See source notes and full code index. | Reviewed 25 September 2026

SAC-30 STANDARD 30 OF 40

Vehicles & parts fit for sale

RESPONSE TARGET

Immediate

Internal target

Area Showroom & parts stock

Owner Sales / Parts Manager

WHAT WE CHECK

Checks that vehicles and parts are safe, traceable and presented with required product information.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 10m

PRODUCT-SAFETY CEILING

Product Safety Law Art. 34 provides this ceiling and possible closure. It is not a fixed fuel-label or handover fine. Counterfeit goods and measuring equipment fall under additional legislation.

WHAT YOU MUST DO

1. Verify applicable conformity evidence and quarantine suspect or counterfeit stock.
2. Check each new light vehicle has the correct fuel-economy label, visible inside the rear left-side window.
3. Keep handover, ownership-transfer and relevant measurement-verification evidence; confirm each applicable rule.

EVIDENCE TO KEEP

Supplier traceability, conformity certificates, labels, quarantine log and handover record.

HOW TO AUDIT IT

Trace one vehicle and three parts lines from supplier documentation to the customer sale.

AUDITOR TIP A source-workbook item on ownership transfer remains unverified as a dealer-specific offence; keep it as a control, not a priced fine.

Checklist: COM-016, COM-017, COM-018, SEC-030 + 1 linked headers

Basis: PS; WB | See source notes and full code index. | Reviewed 25 September 2026

07

Tax & financial records

VAT, invoices, Fatoora, records and cross-border payment review.

WHAT WE ARE TRYING TO ACHIEVE

Keep the evidence behind every number.

5

practical standards

ACCOUNTABLE LEAD

Finance Head

STANDARDS IN THIS PROGRAM

SAC-31	VAT registration, returns & payment	p.44
SAC-32	Tax invoices that reconcile	p.45
SAC-33	E-invoicing & Fatoora readiness	p.46
SAC-34	Tax records you can retrieve	p.47
SAC-35	Withholding tax & zakat review	p.48

Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-31 STANDARD 31 OF 40

VAT registration, returns & payment

RESPONSE TARGET

24 hours

Internal target

Area Finance

Owner Finance Manager

WHAT WE CHECK

Checks that the correct entity is registered, submits complete VAT returns and pays on time.

POTENTIAL FINE / CONSEQUENCE

5%-25%

LATE-RETURN PENALTY

Late return: 5%-25% of tax to be declared. Late payment: 5% of unpaid tax per month or part-month. Failure to register: SAR 10,000. Check current relief eligibility separately; do not assume a waiver.

WHAT YOU MUST DO

1. Maintain a tax calendar with filing and payment owners.
2. Reconcile vehicle, parts and service sales with the return.
3. Resolve missing filings and payments immediately and retain submission evidence.

EVIDENCE TO KEEP

Registration, reconciliations, filed return, submission time and payment receipt.

HOW TO AUDIT IT

Check the latest two periods and all open tax balances.

AUDITOR TIP On SAR 100,000 unpaid VAT, one month or part-month at 5% is SAR 5,000 before any other penalty or relief.

Checklist: TAX-006

Basis: VT | See source notes and full code index. | Reviewed 25 September 2026

SAC-32 STANDARD 32 OF 40

Tax invoices that reconcile

RESPONSE TARGET

24 hours

Internal target

Area Cashier & finance

Owner Finance Manager

WHAT WE CHECK

Checks that each required tax invoice is issued with the right transaction and tax details.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 50,000

GENERAL VAT CEILING

The VAT framework has this general ceiling. Field violations can follow a warning/correction and repeat-offence schedule. Do not quote the maximum as the first fine for every incomplete invoice.

WHAT YOU MUST DO

1. Issue the correct invoice type for the transaction and customer.
2. Check required Arabic details, VAT amounts and applicable buyer information.
3. Document credit/debit notes and reconcile adjustments with the original sale.

EVIDENCE TO KEEP

Invoices, adjustment notes, transaction ledger and tax calculation.

HOW TO AUDIT IT

Sample a vehicle sale, service invoice, parts sale, refund and business-customer invoice.

AUDITOR TIP The invoice can look professional and still carry the wrong legal entity or VAT number.

Checklist: TAX-003, TAX-004

Basis: VT; EI | See source notes and full code index. | Reviewed 25 September 2026

SAC-33 STANDARD 33 OF 40

E-invoicing & Fatoora readiness

RESPONSE TARGET

Immediate

Internal target

Area Billing systems

Owner Finance / IT Manager

WHAT WE CHECK

Checks that the outlet generates compliant electronic invoices and meets its notified integration obligations.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 50,000

GENERAL VAT CEILING

E-invoicing falls within the VAT penalty framework. The actual scale depends on the breach, warning/correction stage and repetition. Confirm the applicable published schedule before assigning an amount.

WHAT YOU MUST DO

1. Use a compliant solution and validate applicable QR and invoice fields.
2. Meet Phase 2 obligations when the entity is notified; track failed clearance/reporting.
3. Protect invoice integrity and follow malfunction-reporting and recovery requirements.

EVIDENCE TO KEEP

System configuration, notification letter, sample QR results and failed-message log.

HOW TO AUDIT IT

Trace five invoices into their required electronic status and review one outage scenario.

AUDITOR TIP A PDF emailed to the customer is not, by itself, proof of compliant e-invoicing.

Checklist: TAX-007, TAX-008, TAX-009

Basis: EI; VT | See source notes and full code index. | Reviewed 25 September 2026

SAC-34 STANDARD 34 OF 40

Tax records you can retrieve

RESPONSE TARGET

72 hours

Internal target

Area Finance archive

Owner Finance Manager

WHAT WE CHECK

Checks that the business can retrieve complete, readable tax evidence for the required retention period.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 50,000

RECORD-KEEPING CEILING

ZATCA lists a maximum SAR 50,000 for failure to keep tax invoices, books, records and accounting documents. Applicable field-enforcement and repeat rules still matter.

WHAT YOU MUST DO

1. Keep ordinary VAT invoices and supporting records for at least six years, subject to longer applicable rules.
2. Apply longer retention rules where the asset or transaction requires them.
3. Test retrieval and protect records during system changes, dealer transfers and staff departures.

EVIDENCE TO KEEP

Retention policy, sample historic invoices, ledger links and backup recovery test.

HOW TO AUDIT IT

Request a historic transaction without advance notice and trace it to supporting evidence.

AUDITOR TIP A backup is useful only if someone can restore and read the required records.

Checklist: TAX-005

Basis: VT | See source notes and full code index. | Reviewed 25 September 2026

SAC-35 STANDARD 35 OF 40

Withholding tax & zakat review

RESPONSE TARGET

24 hours

Internal target

Area Head-office finance

Owner Tax / Finance Lead

WHAT WE CHECK

Checks that cross-border payments and zakat obligations reach the right tax review before deadlines pass.

POTENTIAL FINE / CONSEQUENCE

Amount needs review

TRANSACTION-DEPENDENT

The workbook does not verify a complete current penalty basis for withholding tax and zakat. This guide does not publish its indicative amount as a confirmed fine. Obtain a transaction-specific assessment.

WHAT YOU MUST DO

1. Flag overseas OEM, software, royalty, service and related-party payments for review.
2. Determine the applicable withholding treatment, treaty position and filing obligations.
3. Maintain the zakat or income-tax calendar for the entity's actual ownership and tax status.

EVIDENCE TO KEEP

Contracts, payment register, tax assessment, returns and remittance proof.

HOW TO AUDIT IT

Review five non-resident payments and the most recent zakat/income-tax filing cycle.

AUDITOR TIP A foreign invoice paid without a tax review can create exposure that the outlet never sees.

Checklist: TAX-010

Basis: WB | See source notes and full code index. | Reviewed 25 September 2026

08

Data & inspection readiness

Privacy, data access, incidents, CCTV and competition inspections.

WHAT WE ARE TRYING TO ACHIEVE

Protect trust when scrutiny arrives.

5

practical standards

ACCOUNTABLE LEAD

Legal / Compliance Head

STANDARDS IN THIS PROGRAM

SAC-36	Privacy & marketing permission	p.50
SAC-37	Data access, vendors & transfers	p.51
SAC-38	Data requests & breach response	p.52
SAC-39	CCTV: coverage without misuse	p.53
SAC-40	Competition & inspection readiness	p.54

Read the fine label and trigger together. Apply only the controls relevant to the entity, activity and people being audited.

SAC-36 STANDARD 36 OF 40

Privacy & marketing permission

Area CRM & enquiry forms

Owner Privacy / Marketing Lead

RESPONSE TARGET

24 hours

Internal target

WHAT WE CHECK

Checks that customers understand data collection and receive marketing only on the required lawful basis.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 5m

PDPL GENERAL CEILING

PDPL Art. 36 provides a warning or fine up to SAR 5m for applicable violations. A missing consent record does not automatically attract the maximum; repeated violations can increase exposure.

WHAT YOU MUST DO

1. Explain data use at enquiry, test-drive and service collection points.
2. Record the appropriate lawful basis; obtain consent where required.
3. Keep marketing permissions and workable opt-out records separate from basic service communications.

EVIDENCE TO KEEP

Privacy notices, collection forms, consent history and unsubscribe test.

HOW TO AUDIT IT

Trace five CRM contacts back to their collection source and marketing permission.

AUDITOR TIP Giving a phone number for a repair does not automatically authorise promotional campaigns.

Checklist: DAT-001, DAT-002, DAT-003, DAT-004

Basis: DP | See source notes and full code index. | Reviewed 25 September 2026

SAC-37 STANDARD 37 OF 40

Data access, vendors & transfers

RESPONSE TARGET

Immediate

Internal target

Area CRM, DMS & files

Owner IT / Privacy Lead

WHAT WE CHECK

Checks that customer data is secured throughout its use by the dealer, OEM and service providers.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 5m

PDPL GENERAL CEILING

PDPL Art. 36 is the general administrative ceiling, not a per-file tariff. Separate criminal provisions concern intentional unlawful sensitive-data disclosure. NCA controls apply only where the entity falls in scope.

WHAT YOU MUST DO

1. Restrict access and retain data only as long as a lawful purpose requires.
2. Keep processing records, processor contracts and DPO/registration assessments where applicable.
3. Assess overseas sharing and remote access under current transfer rules; document required safeguards.

EVIDENCE TO KEEP

Access list, retention schedule, vendor agreements, processing and transfer register.

HOW TO AUDIT IT

Follow one customer file from collection to vendor/OEM access and eventual deletion.

AUDITOR TIP An overseas support login can matter as much as the server location. Map actual access.

Checklist: DAT-005, DAT-006, DAT-007, DAT-010 + 3 linked headers

Basis: DP; WB | See source notes and full code index. | Reviewed 25 September 2026

SAC-38 STANDARD 38 OF 40

Data requests & breach response

RESPONSE TARGET

Immediate

Internal target

Area Privacy / IT response

Owner Privacy Lead

WHAT WE CHECK

Checks that the business can respond to customer rights requests and act fast after a personal-data incident.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 5m

PDPL GENERAL CEILING

PDPL Art. 36 supplies the general ceiling. Breach notification depends on the regulatory threshold; not every IT fault is a reportable personal-data breach.

WHAT YOU MUST DO

1. Log requests, verify identity and respond within the applicable period.
2. Assess incidents immediately; notify the authority within 72 hours of awareness where the threshold is met.
3. Notify affected people where required, preserve evidence and document containment.

EVIDENCE TO KEEP

Request register, incident timeline, impact assessment and notification decisions.

HOW TO AUDIT IT

Run a lost-customer-file scenario and review one completed rights request.

AUDITOR TIP The clock starts with awareness of the breach, not with the next management meeting.

Checklist: DAT-008, DAT-009

Basis: DP | See source notes and full code index. | Reviewed 25 September 2026

SAC-39 STANDARD 39 OF 40

CCTV: coverage without misuse

RESPONSE TARGET

Immediate

Internal target

Area CCTV & security desk

Owner Security / IT Manager

WHAT WE CHECK

Checks that required cameras work, recordings remain protected and private spaces stay private.

POTENTIAL FINE / CONSEQUENCE

Up to SAR 20,000

SPECIFIC RECORDING OFFENCE

The workbook cites up to SAR 20,000 for unlawful transfer/publication or damage under the camera law. Other cited amounts: SAR 5,000 retention/alteration; SAR 10,000 prohibited placement. These remain source-workbook figures pending current official schedule confirmation.

WHAT YOU MUST DO

1. Confirm site coverage, technical requirements and warning signs.
2. Use the retention period required for the facility; preserve investigation footage.
3. Restrict exports and sharing, record authorised access and exclude prohibited locations.

EVIDENCE TO KEEP

Camera plan, live test, retention settings, signage and access/export log.

HOW TO AUDIT IT

Test an older recording and ask security to explain who may authorise a footage export.

AUDITOR TIP Never assume a universal retention period or share customer footage through an informal chat group.

Checklist: SAF-010, SAF-011, SAF-012, SAF-013 + 2 linked headers

Basis: WB | See source notes and full code index. | Reviewed 25 September 2026

SAC-40 STANDARD 40 OF 40

Competition & inspection readiness

RESPONSE TARGET

Immediate

Internal target

Area Reception & leadership

Owner Legal / Compliance Lead

WHAT WE CHECK

Checks that commercial conduct is lawful and staff cooperate with authorised inspections without destroying evidence.

POTENTIAL FINE / CONSEQUENCE

Up to 10% of sales

RELEVANT ANNUAL SALES

Competition Law Art. 19: up to 10% of annual sales subject to the violation; alternatives include up to SAR 10m if sales cannot be estimated or up to three times the gains. Inspection obstruction has a separate basis. A missing internal procedure is not itself this fine.

WHAT YOU MUST DO

1. Review pricing, dealer agreements, competitor contact and transactions with competition counsel.
2. Keep an inspection contact sheet and train gate, reception and IT staff.
3. Verify authority, notify counsel promptly, preserve records and log requests without obstruction.

EVIDENCE TO KEEP

Legal review, contact sheet, training record and inspection/request log.

HOW TO AUDIT IT

Run an unannounced reception drill and review one commercial agreement and competitor interaction.

AUDITOR TIP Call counsel promptly, but do not use that call to delay lawful access or delete records.

Checklist: CMP-001, CMP-002, CMP-003, CMP-004 + 13 linked headers

Basis: CO | See source notes and full code index. | Reviewed 25 September 2026

THE FIRST NETWORK REVIEW

Start with the gaps that cannot wait.

01

Today: contain the exposure

Isolate unsafe work, validate permits, check fire protection, stop unauthorised activities and escalate missed customer or statutory deadlines.

02

This week: test the controls

Review overdue parts and repairs, payroll/WPS, licence status, tax deadlines, customer-data access and waste collections. Assign every gap.

03

Every month: challenge repeat failures

Review overdue actions, repeated findings, affected customers/workers and closure evidence. Sample the same control at another outlet.

WHAT THE OEM TEAM SHOULD SEE

- Which outlets have unresolved high-risk findings?
- Who owns the fix, and when will it be verified?
- Which failures recur across outlets or departments?
- Which amounts are confirmed, conditional or still unpriced?

Track verified exposure and open controls. Do not present added-up ceilings as expected fines.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-B-001	Establishment Data Submitted to Ministry	18
LAB-B-002	Accurate Information Provided to Ministry	18
LAB-B-003	No Fictitious Saudi Worker Registration	17
LAB-B-004	Records Kept and Working Hours Posted	18
LAB-B-005	Arabic Used in Employment Documents	18
LAB-B-006	Work Organization Regulations Prepared and Announced	18
LAB-B-007	Service Certificate Issued on Termination	24
LAB-B-008	Worker Documents Returned on Termination	24
LAB-B-009	General Employer Duties Toward Workers	19
LAB-B-010	Fines Register Maintained	20
LAB-B-011	No Trading in Work Visas	19
LAB-B-012	Worker Protection from Hazards at No Cost	13
LAB-B-013	Hazard Briefing and PPE Provided	13
LAB-B-014	Safety Instructions Posted in Arabic	13
LAB-B-015	Workers Use and Maintain Protective Equipment	13
LAB-B-016	Fire Prevention and Emergency Exits	11
LAB-B-017	Midday Outdoor Work Ban Observed	14
LAB-B-018	Safety Devices Not Misused or Disabled	13
LAB-B-019	Clean Premises, Lighting and Potable Water	14
LAB-B-020	Annual Medical Exams for Exposed Workers	14
LAB-B-021	Preventive and Curative Health Care Provided	14
LAB-B-022	First-Aid Cabinets Equipped	14
LAB-B-023	Written Employment Contracts in Two Copies	18
LAB-B-024	Probation Period Stated and Within Limit	18
LAB-B-025	No Relocation Without Written Consent	18
LAB-B-026	Saudization Plan and Replacement Register	17

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-B-027	Required Share of Saudi Workers Trained	17
LAB-B-028	Written Training Contracts	17
LAB-B-029	Daily and Weekly Working Hour Limits	22
LAB-B-030	Weekly Rest Day Granted	22
LAB-B-031	Annual Leave Granted per Entitlement	23
LAB-B-032	Paid Public Holiday Leave	23
LAB-B-033	Marriage, Bereavement and Paternity Leave	23
LAB-B-034	Examination Leave Granted	23
LAB-B-035	Sick Leave Paid per Law	23
LAB-B-036	Hajj Leave Granted	23
LAB-B-037	Wages Paid in Local Currency on Schedule	21
LAB-B-038	Wage Protection System Payments on Time	21
LAB-B-039	End-of-Service Benefit Paid Correctly	24
LAB-B-040	Resignation End-of-Service Benefit Applied	24
LAB-B-041	No Unauthorised Work for Other Parties	16
LAB-B-042	Written Fixed-Term Contracts for Non-Saudis	18
LAB-B-043	Worker Passports and Iqamas Not Retained	19
LAB-B-044	Valid Permits for Employed Dependents	16
LAB-B-045	Saudi-Only Occupations Respected	17
LAB-B-046	Workers Employed in Permitted Occupation	16
LAB-B-047	Valid Work Permits for Non-Saudis	16
LAB-B-048	Employer Bears Recruitment and Permit Fees	19
LAB-B-049	Minimum 4% Employment of Persons with Disabilities	20
LAB-B-050	Injured Worker Re-employed in Suitable Work	24
LAB-B-051	No Women Night Work Beyond Exemptions	20
LAB-B-052	Rest Seating for Women in All Workplaces	20

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-B-053	Widow's Iddah Leave per Labour Law	23
LAB-B-054	Maternity Leave of 12 Weeks Granted	23
LAB-A-001	Work Regulations Prepared per Ministry Model	18
LAB-A-002	Approved Work Regulations Announced	18
LAB-A-003	Establishment File Opened with Labour Office	18
LAB-A-004	No Penalties Outside Law or Regulations	20
LAB-A-005	Repeat-Violation Escalation Within 180 Days	20
LAB-A-006	Violations Charged Within 30 Days	20
LAB-A-007	Penalties Imposed Within 30 Days	20
LAB-A-008	No Penalties for Unrelated Off-Site Conduct	20
LAB-A-009	Fine and Suspension Limits Respected	20
LAB-A-010	Due Process Before Disciplinary Penalty	20
LAB-A-011	Work Environment Kept Clean	14
LAB-A-012	Washing Facilities Clean and Adequate	14
LAB-A-013	Changing Rooms Clean and Adequate	14
LAB-A-014	Unpleasant Odours Removed by Ventilation	14
LAB-A-015	Adequate Workplace Lighting	14
LAB-A-016	Work Environment Adequately Ventilated	14
LAB-A-017	Work Waste Properly Disposed	15
LAB-A-018	No Charges for Protective Equipment	13
LAB-A-019	No Slip, Trip or Fall Hazards	13
LAB-A-020	Floors Sound and Well Maintained	13
LAB-A-021	Walkways Free of Obstructions	13
LAB-A-022	Speed Limits in Storage and Shipping Areas	08
LAB-A-023	Smoke Detectors Installed and Maintained	11
LAB-A-024	Noise and Vibration Controlled	13

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-A-025	Sufficient Illumination Levels	13
LAB-A-026	Chemicals Stored to Standard	13
LAB-A-027	Safe Arrangement of Stored Materials	08
LAB-A-028	Gas Cylinders Protected From Sunlight	13
LAB-A-029	Liquid Spill Handling Procedures	13
LAB-A-030	Safe Waste Handling and Disposal	15
LAB-A-031	Safety Equipment in Place	13
LAB-A-032	Forklift Operators Trained and Qualified	08
LAB-A-033	Machinery Guarding and Hazard Extraction	13
LAB-A-034	Equipment Selected per OHS Standards	13
LAB-A-035	Occupational Hazards Briefed Before Work	13
LAB-A-036	PPE Provided and Worn	13
LAB-A-037	Safety Instructions Posted Visibly	13
LAB-A-038	Safety Notice Boards Displayed	13
LAB-A-039	OHS Policy Posted Clearly	13
LAB-A-040	Safety Instructions at Hazardous Areas	13
LAB-A-041	Safety Notices Understood by Employees	13
LAB-A-042	Employees Informed of Work Hazards	13
LAB-A-043	Prescribed Protective Equipment Used	13
LAB-A-044	Appropriate PPE Provided to Workers	13
LAB-A-045	Workers Trained on PPE Use	13
LAB-A-046	Workers Use Designated Protective Equipment	13
LAB-A-047	Workers Maintain Protective Equipment	13
LAB-A-048	Workers Follow Health and Safety Instructions	13
LAB-A-049	No Misuse of Safety Protection Means	13
LAB-A-050	Fire Extinguishers Adequate and Maintained	11

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-A-051	Smoke Detectors Installed and Maintained	11
LAB-A-052	Emergency Exits Operable	12
LAB-A-053	Emergency Assembly Points Designated	12
LAB-A-054	Emergency Lighting Working	12
LAB-A-055	Emergency and Evacuation Plans Posted	12
LAB-A-056	Passageways Free of Obstructions	12
LAB-A-057	Automatic Fire Suppression Systems in Place	11
LAB-A-058	Safety and First Aid Officers Posted	12
LAB-A-059	Valid Civil Defense License Held	11
LAB-A-060	MODON Safety Certificate Held	11
LAB-A-061	Fire Systems Maintenance Contract Valid	11
LAB-A-062	Midday Outdoor Work Ban Observed	14
LAB-A-063	Sufficient First Aid Kits Available	14
LAB-A-064	First Aid Kit Contents Complete and Valid	14
LAB-A-065	First Aid Cabinet Appropriately Sized	14
LAB-A-066	First Aid Cabinet Hygienically Stored	14
LAB-A-067	First Aid Location Notices Posted	14
LAB-A-068	Annual Occupational Disease Medical Exams	14
LAB-A-069	Occupational Exam Results Recorded	14
LAB-A-070	Medical Insurance for Workers and Families	25
LAB-A-071	Full-Time Qualified First Aider Appointed	14
LAB-A-072	First Aid Room Meets Requirements	14
LAB-A-077	Designated Prayer Place Provided	14
LAB-A-081	Probation Period Terms Compliant	18
LAB-A-082	No Relocation Without Written Consent	18
LAB-A-083	Temporary Assignment Within 30 Days	18

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-A-084	No Non-Saudis in Restricted Jobs	17
LAB-A-085	Saudi Workforce Development Evidenced	17
LAB-A-086	Saudi Replacement Register Maintained	17
LAB-A-087	Annual 12% Saudi Training Quota Met	17
LAB-A-088	Training Program Includes Required Rules	17
LAB-A-089	Training Program Duration and Content Defined	17
LAB-A-090	Written Training Contracts Compliant	17
LAB-A-091	Rest Breaks and Daily Presence Limits	22
LAB-A-092	Maximum 8 Hours Daily, 48 Weekly	22
LAB-A-093	Shift Work Average Hours Within Limits	22
LAB-A-094	Overtime Hours Correctly Paid	22
LAB-A-095	Friday Rest Day Substitution Approved	22
LAB-A-096	Weekly Rest Day Fully Paid	22
LAB-A-097	Annual Leave Entitlement Granted	23
LAB-A-098	No Cash in Lieu of Annual Leave	23
LAB-A-099	Annual Leave Postponement Within Limits	23
LAB-A-100	Eid and National Day Holidays Granted	23
LAB-A-101	Paid Bereavement, Marriage and Birth Leave	23
LAB-A-102	Paid Hajj Leave Provided	23
LAB-A-103	Examination Leave Provided per Article 115	23
LAB-A-104	Sick Leave Pay Correctly Applied	23
LAB-A-105	Wages Paid in Saudi Riyals	21
LAB-A-106	Wage Payment Timing Compliant	21
LAB-A-107	Wages Paid via Approved Banks on Time	21
LAB-A-108	Wage Protection File Uploaded Monthly	21
LAB-A-109	End-of-Service Benefit Correctly Calculated	24

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-A-110	Final Settlement Paid Within Deadline	24
LAB-A-111	Resignation End-of-Service Entitlement Applied	24
LAB-A-112	Valid Work Permits for All Workers	16
LAB-A-113	Non-Saudi Contracts Written and Fixed-Term	18
LAB-A-114	Employment Contract in Two Copies	18
LAB-A-115	Employment Contract Contains Required Terms	18
LAB-A-116	Workers Employed in Permitted Occupation	16
LAB-A-117	Occupation Change Properly Documented	16
LAB-A-118	Employer Bears Recruitment and Permit Fees	19
LAB-A-119	Valid Ajeer Permits for Contracted Workers	16
LAB-A-120	No Withholding of Worker Property	19
LAB-A-121	Saudized Jobs Held Only by Saudis	17
LAB-A-122	4% Persons with Disabilities Employed	20
LAB-A-123	Reasonable Accommodations for Disabled Workers	20
LAB-A-124	Work Injury Compensation and Re-employment	24
LAB-A-125	Women Excluded from Prohibited Hazardous Work	20
LAB-A-126	Women Night Work Restrictions Observed	20
LAB-A-127	Women's Leave Entitlements per Article 151	23
LAB-A-128	Medical Care During Pregnancy and Childbirth	20
LAB-A-129	No Dismissal During Maternity Protection	20
LAB-A-130	Women's Prayer, Rest and Toilet Facilities	20
LAB-A-131	Childcare Facility for Female Workers' Children	20
LAB-A-132	Widow's Iddah Leave Granted	23
LAB-A-133	Juveniles Excluded from Hazardous Work	20
LAB-A-134	No Employment Under Age 15	20
LAB-A-135	No Juvenile Night Work	20

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
LAB-A-136	Juvenile Working Hours and Breaks	20
LAB-A-137	Work Visas Not Sold or Brokered	19
LAB-A-138	Private Workplace for Female Workers	20
LAB-A-139	Security Provision Where Women Work	20
LAB-A-140	Seating Provided for Female Workers	20
LAB-A-141	Minimum Two Female Workers per Shift	20
LAB-A-142	Women's Customer-Reception Employment Controls	20
LAB-A-143	Dependents Employed Only with Valid Permit	16
LAB-A-145	No False Absence Reports Against Workers	19
LAB-A-146	Equal Opportunity for Job Applicants	20
LAB-A-147	Written Modest Dress Code Instructions	20
LAB-A-148	Modest Dress Code Enforced	20
LAB-A-149	Behavioural Misconduct Committee Formed	20
LAB-A-150	Misconduct Complaints Investigated on Time	20
LAB-A-151	Workplace Smoking Ban Compliance	14
LAB-G-001	Basic Labour Regulatory Requirements	18
LAB-G-002	Mandatory Labour and Saudization Requirements	17
LAB-G-003	Workplace Arrangements for Female Workers	20
MUN-001	Activity Confined to Licensed Shop Boundaries	07
MUN-002	No Unlicensed Merging of Facilities	06
MUN-003	Reception Separated From Storage Area	08
MUN-004	No Goods Placed on Shop Floor	08
MUN-005	Checkout Counter Kept Clear of Merchandise	08
MUN-006	Vehicles Parked Within Facility Boundaries	07
MUN-007	Only Licensed Activities Conducted	06
MUN-008	No Work Outside Premises Boundaries	07

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
MUN-009	Workshop Vehicles Parked Within Limits	07
MUN-010	Drainage Openings Covered With Mesh	10
MUN-011	Walls, Floors and Ceilings Defect-Free	09
MUN-012	No Worker Housing Inside Warehouses	08
MUN-013	Forklift Routes Separated From Pedestrians	08
MUN-014	No Materials Stored on Roofs or Paths	08
MUN-015	Signboard Backgrounds Match Facade Finish	09
MUN-016	No Commercial Signboards on Upper Floors	09
MUN-017	Signboards Not Obstructing Facade Openings	09
MUN-018	Facade and Doors Free of Stickers	09
MUN-019	Wall, Floor and Ceiling Corners Clean	09
MUN-020	Workers With Contagious Conditions Excluded	14
MUN-021	License QR Code Displayed	06
CMP-001	Dawn-Raid Procedures Available and Known	40
CMP-002	Dawn-Raid Contact Persons Designated	40
CMP-003	Dawn-Raid Preparedness Before Inspection	40
CMP-004	Contact Persons Displayed at Reception and Gate	40
CMP-005	Conduct During Competition Authority Inspection	40
CMP-006	Contact Sheet Checked and Updated	40
CMP-007	Post-Inspection Reporting and Follow-Up	40
CMP-008	Site Staff Trained on Dawn Raids	40
CMP-009	Dawn-Raid Procedures Known and Accessible	40
CMP-010	Cooperation With Authority Searches Understood	40
CMP-011	No Deletion of Documents During Raid	40
CMP-012	Handling Questions Outside Own Knowledge	40
CMP-013	Responding to Market Share Questions	40

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
CMP-014	Handling Requests for Document Copies	40
CMP-015	Handling Requests for Electronic Copies	40
CMP-016	Documents to Copy During Dawn Raid	40
CMP-017	Competition Law Self-Assessment Completed	40
DAT-001	PDPL Awareness Materials Displayed	36
ENV-001	Hazardous Waste Collection and Disposal	15
SAF-001	Valid Civil Defense Salamah certificate	11
SAF-002	Fire alarm system operational	11
SAF-003	Fire protection maintenance contract and records	11
SAF-004	Sprinkler system condition	11
SAF-005	Emergency lighting and illuminated exit signs	12
SAF-006	Evacuation plan and fire drills	12
SAF-007	Flammable liquids storage	13
SAF-008	LPG cylinder installation safety	13
SAF-009	Designated safety officer	12
SAF-010	CCTV installed and operating continuously	39
SAF-011	CCTV warning signage	39
SAF-012	CCTV recording retention and access control	39
SAF-013	No cameras in prohibited locations	39
SAF-014	CCTV recordings not shared or published	39
SAF-015	No-smoking enforcement and signage	14
SAF-016	Tobacco point-of-sale compliance	14
COM-001	Commercial Register Valid and Confirmed	26
COM-002	CR Data Displayed at Premises	26
COM-003	Registered Trade Name Used Correctly	26
COM-004	Business Revenue Through Own Bank Account	27

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
COM-005	Financial Control Held by Authorised Owner	27
COM-006	Electronic Payment Accepted at Point of Sale	28
COM-007	Prices Displayed on Goods and Services	28
COM-008	Arabic Product Commercial Data	28
COM-009	Arabic Sales Invoice Issued	28
COM-010	Return and Exchange Policy Displayed	29
COM-011	Discount Offers Licensed by Ministry	28
COM-012	Warranty and After-Sales Obligations	03
COM-013	Chamber of Commerce Subscription Valid	26
COM-014	Online Store Mandatory Disclosures	29
COM-015	Online Advertising and Order Invoicing	29
COM-016	Weighing and Measuring Instruments Verified	30
COM-017	Regulated Products Certified (SABER)	30
COM-018	No Expired or Counterfeit Goods Displayed	30
TAX-001	VAT registration certificate displayed at branch	28
TAX-002	Prices displayed inclusive of VAT	28
TAX-003	Tax invoice issued for every sale	32
TAX-004	Tax invoice contents and VAT calculation	32
TAX-005	VAT records and invoice retention	34
TAX-006	VAT returns filed and paid on time	31
TAX-007	Compliant electronic invoicing solution in use	33
TAX-008	QR code and buyer details on e-invoices	33
TAX-009	Phase 2 Fatoora integration and malfunction reporting	33
TAX-010	Withholding tax and zakat filings on time	35
TAX-012	All employees registered with correct wages	25
TAX-013	GOSI contributions paid on time	25

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

SOURCE-CODE INDEX

Every automotive header. One place to find it.

Guide pages consolidate related controls; the original workbook retains all 450 sub-questions. A mapping is not confirmation that every conditional item applies.

SOURCE CODE	WORKBOOK HEADER	GUIDE
TAX-014	Work injuries reported to GOSI	24
DAT-002	Privacy notice at collection points	36
DAT-003	Lawful basis and consent records	36
DAT-004	Marketing SMS and email consent	36
DAT-005	Records of processing activities	37
DAT-006	DPO appointment and SDAIA registration	37
DAT-007	Data retention and destruction	37
DAT-008	Personal data breach notification	38
DAT-009	Data subject request handling	38
DAT-010	Data processor contracts	37
DAT-011	Cross-border personal data transfers	37
DAT-012	Physical security of customer files	37
DAT-013	CCTV footage and image access control	39
DAT-014	Cybersecurity governance and awareness (ECC)	37
DAT-015	Harassment complaint channel and awareness	20
SEC-025	Spare Parts Availability and Supply Time	01
SEC-026	Replacement Vehicle During Delayed Repairs	02
SEC-027	Vehicle Warranty Terms and Service	03
SEC-028	Repair Order Completion Period and Documentation	04
SEC-029	Vehicle Recall Campaign Handling	05
SEC-030	Fuel Economy Label on Displayed Vehicles	30
SEC-031	Workshop Licence Category and Technician Certification	06
SEC-032	Paint Booth, Oil Separator and Work Area	10
SEC-033	Registration and Ownership Transfer of Sold Vehicles	30

Guide number = SAC code. Example: 01 points to SAC-01. Conditional workforce and sector requirements need an applicability check.

READ ALONGSIDE THE CONTROL

Know the basis. Keep the qualification.

WB

Supplied Saudi Regulatory Compliance Checklist

Automotive filter: 310 headers / 450 sub-questions. Base source for consolidated controls and conditional obligations. Unverified and closest-match amounts are not promoted to confirmed fixed fines.

User-supplied workbook; Checklist and Notes & Sources tabs.

LH

MHRSD Decision 112377, 21/08/1447H

Official February 2026 PDF retrieved and selected penalty rows visually checked. Section A rows cited on the relevant pages; A/B/C depend on workers under the unified establishment number.

www.hrsd.gov.sa | Open source document

AG

Commercial Agencies Law, Article 4

SAR 5,000-50,000 range follows the supplied checklist and its legal references. Current consolidated official penalty text was not independently retrieved; validate before using in a specific enforcement assessment.

alothmanlaw.sa | Open source document

CG

Ministry of Commerce: automotive after-sales guidance

Official consumer guide and enforcement announcements support parts supply and after-sales duties. Use the detailed eligibility rules for substitute vehicles, warranty remedies and exceptional parts orders.

mc.gov.sa | Open source document

PS

SASO: Product Safety Law

Official text reviewed. Articles 34-35 distinguish administrative sanctions from intentional unsafe-product offences. A statutory maximum is not a routine checklist-item tariff.

www.saso.gov.sa | Open source document

Research cut-off: 25 September 2026. Arabic legislation and current official enforcement schedules govern. This practical guide supports internal audit; it is not a legal determination or guarantee against fines.

READ ALONGSIDE THE CONTROL

Know the basis. Keep the qualification.

MU

MOMAH municipal penalties schedule

Official page identifies the schedule as effective/current and dated 16 March 2026. Exact offence-level amounts were not independently confirmed; city classification and current row must be checked.

momah.gov.sa | Open source document

WS

MOMAH: vehicle-repair workshop requirements

Official document referenced by the workbook. Use the current workshop category and approved design to determine technical applicability; no universal workshop fine is asserted.

momah.gov.sa | Open source document

CD

Civil Defense / Salamah requirements

Safety controls follow the supplied checklist. No separate Civil Defense fine is quoted because a current official penalty text was not verified. A draft SAR 500,000 proposal is not treated as law.

Supplied workbook: SAF-001 to SAF-009 and their sources.

WM

Waste Management Law, Article 29

Serious-offence ceiling corroborated against the Saudi government encyclopaedia. Official MWAN document located but retrieval failed. The harm/threat threshold is essential.

saudipedia.com | Open source document

VT

ZATCA: Taxation Violation Fines

Official penalty page reviewed. Separates registration, return, payment, records and incorrect-return penalties. Check active initiatives and conditions before deciding any relief applies.

zatca.gov.sa | Open source document

Research cut-off: 25 September 2026. Arabic legislation and current official enforcement schedules govern. This practical guide supports internal audit; it is not a legal determination or guarantee against fines.

READ ALONGSIDE THE CONTROL

Know the basis. Keep the qualification.

EI

ZATCA e-invoicing / VAT field enforcement

Electronic-invoicing controls and warning/repetition distinctions follow the supplied workbook. No single first-offence tariff or 2026 waiver eligibility is asserted.

zatca.gov.sa | Open source document

GI

Social Insurance Law and GOSI requirements

Workbook cites the 2024 law. Transition and worker coverage affect application. This guide avoids applying its SAR 50,000 ceiling and 2% late charge universally across employee cohorts.

Supplied workbook: TAX-012 to TAX-014 and their sources.

AC

Anti-Concealment Law

Ceiling and offence distinction follow the supplied checklist. Business-account irregularities are indicators to investigate, not conclusive proof of the criminal offence.

saudipedia.com | Open source document

DP

PDPL and implementing regulations

Workbook legal references and secondary legal commentary support the summary. Official SDAIA text located, but access rejected. Articles 35 and 36 must not be confused; conditional duties are labelled.

sdaia.gov.sa | Open source document

CO

Competition Law, Royal Decree M/75

Official law location identified; retrieval failed. Article 19 alternatives corroborated with legal commentary. The workbook's inspection-readiness controls are not independent fine-bearing offences.

laws.boe.gov.sa | Open source document

Research cut-off: 25 September 2026. Arabic legislation and current official enforcement schedules govern. This practical guide supports internal audit; it is not a legal determination or guarantee against fines.

A PRACTICAL GUIDE, WITH A CLEAR BOUNDARY

Apply the rule. Keep the context.

WHAT IS COVERED

This edition groups the supplied automotive filter into 40 standards across eight programs. Every one of the 310 source headers is mapped in the index. It is a management guide, not a verbatim reproduction of all 450 audit questions.

WHAT NEEDS AN APPLICABILITY CHECK

Separate showrooms, service workshops, bodyshops, warehouses, online sales and head-office duties. Confirm municipal category, legal entity, employee cohort and whether conditional activities actually occur. A tobacco-retailing checkpoint is not a normal dealership obligation.

WHAT WAS DELIBERATELY NOT ADDED UP

Several labour checkpoints map to the same statutory row. Broad legal ceilings, municipal reference amounts and offence-specific units cannot be combined into a defensible network liability total.

WHAT STILL NEEDS CONFIRMATION

Municipal item amounts; CCTV schedules; unverified workbook claims; legacy workforce restrictions; tax relief; and the precise application of Commercial Agencies, GOSI and other penalty provisions to the case. Source notes disclose where current official text could not be retrieved.

HOW TO KEEP IT CURRENT

Assign a compliance owner to review official updates before external reuse and on a regular schedule. Update the checklist rule, penalty basis and training together. Keep the edition and source date on every shared copy.

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