

## Business Segment IKTVA estimates

The table below shows the business segments and their estimate IKTVA ratios. The selection of the segment should be based on the company's primary business.

Segment	Description	IKTVA
Accommodations	Compounds, hotels, etc.	40%
Car Agency	Automotive / truck dealerships	20%
Car/Truck/Heavy Equipment rental	rental agencies and companies	20%
Cement/Concrete Manufacturing		40%
Chemical Manufacturing	blending plants are excluded	40%
Chemical Blending Plants		15%
Civil Construction	Civil construction contractors	25%
Non-civil Construction		20%
Consulting , Engineering & accounting		20%
Food Industry & Catering	Manufacturers of food products and catering services	40%
Fuel services/Gas stations		40%
Government fees (Excluded)	Fees such as import duties and iqama fees	0%
Group/Holding companies	Holding companies with multiple industries	25%
Insurance/Banks		70%
IT / Communication services		40%
Legal Services	Law firms	25%
Logistics & Trans.	All shipping, transportation and cargo service providers, Saudi based airlines	30%
Manpower companies		20%
Medical	Hospitals/pharmacies .. Etc	40%
Metal Fabrication/Manufacturing	Manufacturers of metal-based products e.g. valves, pumps, compressors etc. Structural steel. (excluding rebar)	20%
Non-metal Fabrication/Manufacturing	Such as gaskets, seals and other non-metal fabrication and non-metallic pipes	20%
Other Services	Non-core business (advertising material, print shops, packaging material, janitorial services, pest control)	20%
Pipe Manufacturing	Varies based on type of pipe. Excluding non-metallic pipes. Contact supplier for the iktva ratio.	
Real Estate Development	Real-estate development companies	40%
Recyclers	Metal scrap/Paper/plastic / Rubber	80%
Security Services	guard and patrol services; picking up and delivering money	70%
Steel Rebar Manufacturing		70%
Tire Agency	resellers and service providers of tires	20%
Trading & Contracting	Dual discipline companies in trading and contracting	20%
Trading (Local Building Materials)	Agents of building materials where materials are produced locally	40%
Trading Company	Agents/Resellers of imported materials	0%
Travel Agencies	Travel Agencies	20%
Utilities	Power, water, and telecommunications entities e.g. SCECO, STC, ZAIN in addition to major Saudi companies e.g. SABIC companies, Aramco, SADARA ..etc	80%

Note: This list is subject to change and update without prior notice.