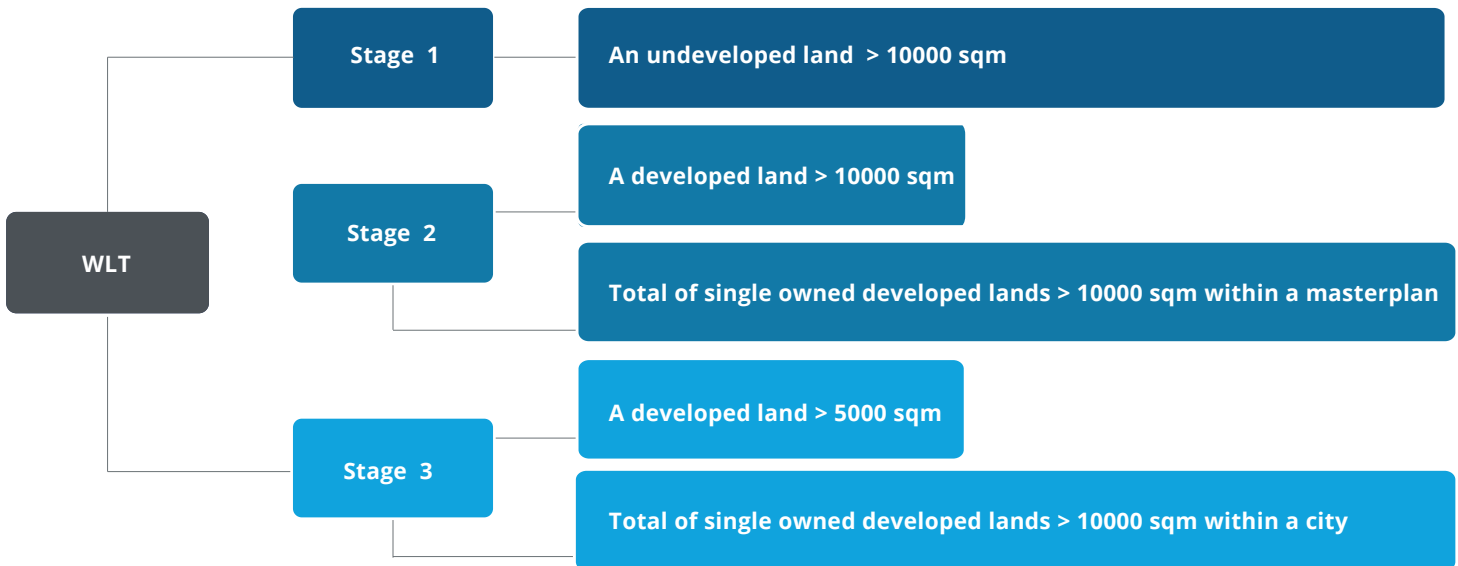


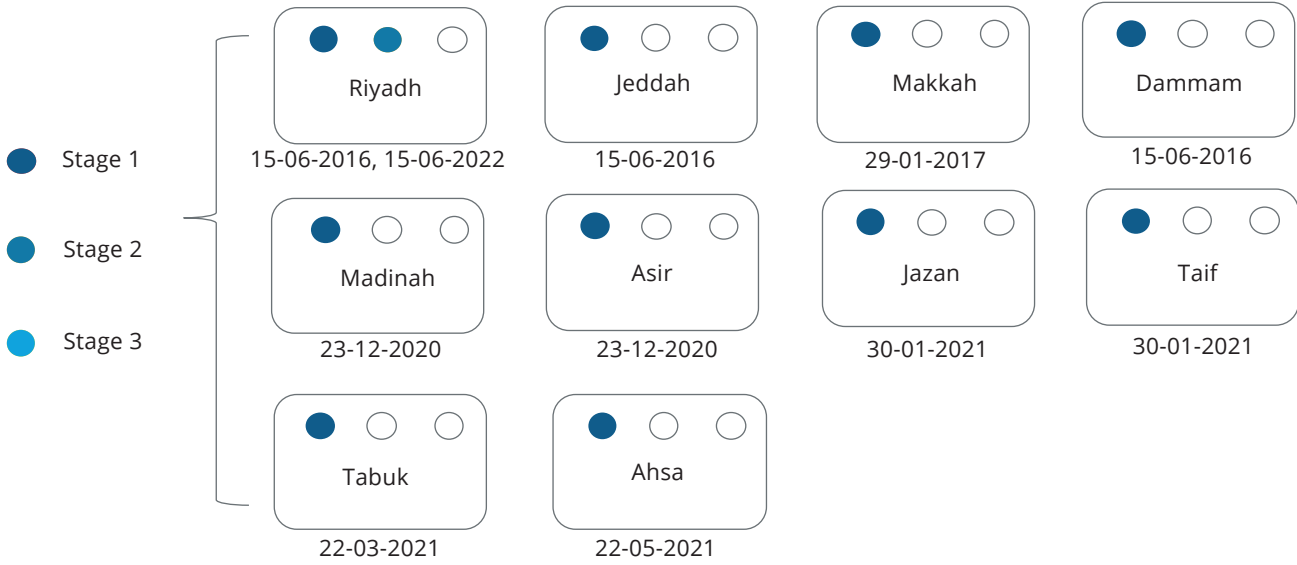


A snapshot of the White Land Tax in the Kingdom of Saudi Arabia

In general, the White Land Tax (WLT) is a tax levied by the Ministry of Housing on undeveloped lands in the Kingdom of Saudi Arabia (KSA). It is an annual levy, at 2.5% of the value of the land and is to be introduced in stages as listed below:



Subject cities:



Key considerations:



How can Deloitte help:

- Assess whether WLT will be applicable on a land
- Assist in registering the lands that are subject to WLT with the Ministry of Housing in KSA
- Review the land valuation that is assessed by the WLT committee against the market value
- Assist with objection proceedings and similar disputes

The above dates represent when each phase was implemented in each city.

Contacts



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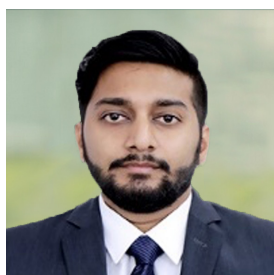
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