

Saudi Arabia Extends Tax Amnesty Initiative

August 2025



Introduction

The Zakat, Tax and Customs Authority (ZATCA) has announced a further extension of its initiative to waive penalties on certain taxes, including Corporate Income Tax (CIT), Withholding Tax (WHT), Value Added Tax (VAT), Real Estate Transaction Tax (RETT), Excise Tax (ET) and errors related to e-invoicing. The amnesty extension applies to returns that must be submitted by **30 June 2025**.

In terms of the timing of disclosures, the amnesty is anticipated to end on 31 December 2025, requiring that all submissions are made by this deadline.

We have designed an approach and methodology to support businesses in identifying and correcting errors and issues in their past VAT returns and other taxes. If you have not yet considered a review of these taxes, we advise carrying out this exercise at the earliest opportunity. In particular, for non-resident taxpayers intending to become VAT registered in the Kingdom, the timeframe to become VAT registered has become somewhat extended, hence starting the process sooner rather than later is highly recommended in order to meet the 31 December timeframe.

The reviews can be carried out individually or as part of a coordinated program and some of the key focus areas highlighted in this document include:



VAT and RETT Health Check



Excise Tax Health Check



Corporate Tax and Zakat Health Check



WHT Health Check



e-Invoicing Health Check



The continuance of ZATCA's tax amnesty program offers businesses a significant opportunity to address and rectify past errors in their tax records without incurring penalties.

Should you wish to learn more about the initiative or need assistance in making the necessary disclosures, please get in touch.



Contacts



Michael Camburn
mcamburn@deloitte.com



Basit Hussain
bhussain@DELOITTE.COM



Kashif Jahangiri
kjahangiri@deloitte.com



Nasser Alsagga
nalsagga@deloitte.com



Aamir Majeed
aamajeed@deloitte.com



Hadeel Biyari
hbiyari@deloitte.com



Kursat Osman
kuosman@deloitte.com

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