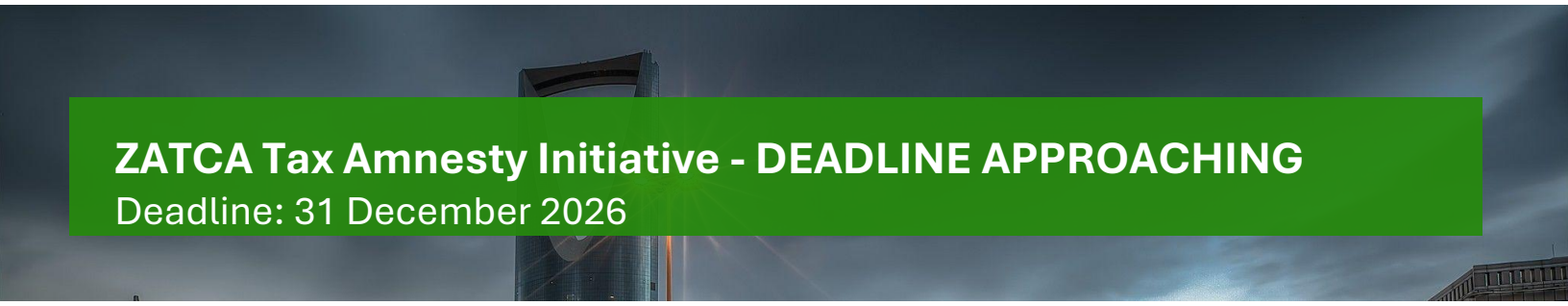
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ZATCA Tax Amnesty Initiative - DEADLINE APPROACHING

Deadline: 31 December 2026

The **Cancellation of Fines and Exemption of Financial Penalties Initiative** announced by Zakat, Tax and Customs Authority (ZATCA) **expires on 31 December 2026.**

Urgent action is required to take advantage of this opportunity to rectify tax positions and benefit from full penalty waivers.

The initiative covers returns that had to be submitted to ZATCA **before 30 June 2026**. To benefit, businesses must submit all required tax returns to ZATCA that have not previously been submitted and pay the full tax amount on or before **31 December 2026.**

Why this matters to your business?

1. Rectifying your tax position before 31 December 2026 means penalties on historic errors **can be cancelled entirely**
2. **Exemptions apply** to late registration fines, late payment fines, overdue tax return submission fines across **all tax** laws and regulations, and VAT return correction penalties
3. If the amnesty initiative is extended beyond 31 December 2026, **any future extension will exclude penalties for** returns due to ZATCA after 30 June 2026

Taxes covered

- Value Added Tax*
- Excise Tax
- Real Estate Transaction Tax
- Corporate Tax
- Withholding Tax

* Includes E-invoicing

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What you should do now?

Conduct a health check across all relevant taxes to identify any errors, omissions, or outstanding obligations relating to periods with returns due before 30 June 2026.

If you have not yet considered a review of these taxes, we **advise carrying out this exercise urgently to take advantage of this tax amnesty.**

Take advantage of this opportunity, as the Amnesty may not be extended

Get in touch with us today



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