

# TAX AMNESTY IN KSA

On 29 June 2026, ZATCA announced the extension of the Cancellation of Fines and Exemption from Financial Penalties Initiative until 31 December 2026, providing taxpayers with an additional opportunity to regularize their tax compliance and settle outstanding tax obligations without applicable financial penalties.



## INITIATIVE EXTENDED UNTIL 31 DECEMBER 2026



### 1 INITIATIVE PERIOD

Taxpayers can benefit from the initiative from 1 July 2026 till 31 December 2026.



### 2 TAXES INCLUDED

- Value Added Tax (VAT)
- Withholding Tax
- Real Estate Transaction Tax (RETT)
- Income Tax
- Excise Tax



### 3 EXEMPTION DOES NOT INCLUDE FINES RELATING TO

- Tax Evasion
- Fines paid before the effective date of this initiative.



### 4 INSTALLMENT PLAN

- Tax dues can be paid by submitting installment requests to ZATCA during the initiative period.
- Taxpayers must adhere to the approved installment schedule.
- Failure to comply with the installment plan may result in penalties from the original due date.



### 5 CONDITIONS TO BENEFIT

- Taxpayers must be registered in the tax system.
- Submit all outstanding tax returns and required disclosures.
- Pay the principal tax amount in full or obtain an approved installment plan.



## HOW INSIGHTS CAN HELP?



Explaining the eligibility conditions and requirements of the ZATCA initiative.



Assistance in submitting returns and calculating the principal amount of tax due.



Applying for an installment plan.



Assessing eligibility and ensuring compliance with all initiative requirements.



Assist and advice regarding rectifying any non-compliance issues.