FREE RESOURCE · ZATCA DEADLINES

Saudi Tax Calendar 2026–27

Every recurring ZATCA filing and payment deadline from November 2026 to December 2027, in Gregorian and Hijri dates, with the law behind each one.

53	14	2	1
dated deadlines and key dates	months: Nov 2026 to Dec 2027	calendars: Gregorian and Hijri (Umm al-Qura)	source cited for every date

How to use this calendar

- Find your taxes in the colour key. Not every line applies to every company: the self-check at taxt.ai and the 'Rules at a glance' page help you filter.
- Dates are statutory deadlines. Where one falls on a Friday or Saturday we flag it and explain whether the law moves it. In most cases it does not, so file early.
- Annual returns assume a 31 December year end; examples for other year ends are on the worked-examples page.
- Hijri dates are calculated with the Umm al-Qura calendar and may differ by a day from moon-sighting announcements.
- Import the matching .ics file into Google Calendar or Outlook to get every date with its source.

Key

VAT · Withholding tax · Zakat & income tax · Transfer pricing · Excise (if applicable)

Key date · Friday / Saturday

Updated November 2026 · Version 1.0

Rules at a glance

OBLIGATION	WHO IT APPLIES TO	DEADLINE RULE	SOURCE
VAT **VAT return and payment**	VAT-registered persons. Monthly if taxable supplies in the previous 12 months exceed SAR 40m; otherwise quarterly.	Last day of the month after the tax period. No extension for weekends or holidays.	VAT IR Arts 58, 59, 62, 74(1)
Withholding tax **Withholding tax (monthly)**	Any resident (and any PE of a non-resident) paying a non-resident from a source in KSA. Rates 5%–20%.	Statement and payment within the first 10 days of the month after the payment month.	Income Tax Law Art 68(b)(1); IR Art 63
Withholding tax **Withholding tax (annual statement)**	Anyone with a withholding obligation during the year, even if the total is zero.	Within 120 days of year end (60 days for partnerships). No payment with it.	ZATCA WHT Guideline (May 2026) §5
Zakat & income tax **Zakat return and payment**	Saudi and GCC owners' share of resident companies, Saudi sole proprietors, and others listed in Zakat IR Art 3. Rate 2.5% of the Zakat base (Hijri year).	Within 120 days of year end. If the period ends on an official holiday, it moves to the next working day.	Zakat IR Arts 3, 15, 102(1)
Zakat & income tax **Income tax return and payment**	Non-Saudi share of resident capital companies, non-resident PEs, and non-Saudi resident individuals doing business. Rate 20% (general).	Within 120 days of year end. Taxable income over SAR 1m needs a licensed accountant's certification.	Income Tax Law Arts 2, 7, 60(b), (e), 69
Zakat & income tax **Income tax advance payments**	Income taxpayers where 25% x (prior-year tax - prior-year WHT suffered) is SAR 500,000 or more.	Three equal payments on the last day of months 6, 9 and 12 of the tax year.	Income Tax Law Art 70; IR Art 64
Transfer pricing **Transfer pricing disclosure / CbC**	Taxpayers with related-party transactions; CbC rules for MNE groups with revenue of SAR 3.2bn or more.	Disclosure form and CbC notification within 120 days of year end; CbC report within 12 months.	TP Bylaws Arts 14, 18 (verify)
Excise (if applicable) **Excise tax**	Producers, importers and stockholders of excise goods only.	Two-month periods, due by the end of the following month (per ZATCA's 2026 calendar).	ZATCA calendar 2026

Weekends, holidays and penalties

Weekends and public holidays

VAT: returns and payments are due on the date even if it is a non-working day (VAT IR Art 74(1)). Zakat: a 120-day period that ends on an official holiday moves to the next working day (Zakat IR Art 102(1)). Income tax, withholding tax and excise: we found no general roll-forward rule, and ZATCA's own 2026 calendar keeps weekend dates (for example 10 October and 31 October 2026, both Saturdays). We have not moved any date. Plan to file and pay by the last working day before.

Key penalties for missing a deadline

FAILURE	FINE	SOURCE
VAT: late registration	SAR 10,000	VAT Law Art 41
VAT: late return	5%–25% of the tax that should have been declared	VAT Law Art 42(3)
VAT: late payment	5% of unpaid tax for each month or part of a month	VAT Law Art 43
VAT: incorrect return	50% of the difference in tax	VAT Law Art 42(1)
Income tax / WHT / advance payments: late payment	1% of unpaid tax for every 30 days of delay	Income Tax Law Art 77(a)
Income tax: late return	1% of gross income (max SAR 20,000), or 5%–25% of unpaid tax if higher	Income Tax Law Art 76
RETT: late payment	2% of unpaid tax per month or part of a month, capped at 50%	RETT Law; ZATCA RETT Guideline v6 §7

Fines-exemption initiative: runs to 31 December 2026 for qualifying fines on returns due up to 30 June 2026 (Minister of Finance decision; ZATCA guideline).

November 2026

Jumada al-Ula – Jumada al-Akhirah 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 21	2 22	3 23	4 24	5 25	6 26	7 27
8 28	9 29	10 30	11 1	12 2	13 3	14 4
15 5	16 6	17 7	18 8	19 9	20 10	21 11
22 12	23 13	24 14	25 15	26 16	27 17	28 18
29 19	30 20					

Tue 10 Nov · 30 Jumada al-Ula 1448 AH

WHT return & payment: October 2026 payments

Source: Income Tax Law Art 68(b); IR Art 63

Mon 30 Nov · 20 Jumada al-Akhirah 1448 AH

VAT return & payment (monthly filers): October 2026

Source: VAT IR Arts 58, 59, 62, 74(1)

Mon 30 Nov · 20 Jumada al-Akhirah 1448 AH

Excise tax return & payment: September-October 2026

Source: ZATCA calendar 2026 (2027: verify)

December 2026

Jumada al-Akhirah – Rajab 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 21	2 22	3 23	4 24	5 25
6 26	7 27	8 28	9 29	10 1	11 2	12 3
13 4	14 5	15 6	16 7	17 8	18 9	19 10
20 11	21 12	22 13	23 14	24 15	25 16	26 17
27 18	28 19	29 20	30 21	31 22		

Thu 10 Dec · 1 Rajab 1448 AH

WHT return & payment: November 2026 payments

Source: Income Tax Law Art 68(b); IR Art 63

Thu 31 Dec · 22 Rajab 1448 AH

VAT return & payment (monthly filers): November 2026

Source: VAT IR Arts 58, 59, 62, 74(1)

Thu 31 Dec · 22 Rajab 1448 AH

Income tax 3rd advance payment for FY 2026 (31 Dec year end, if applicable)

Due on the last day of the 6th, 9th and 12th months of the tax year. Applies only where 25% x (prior-year tax - prior-year WHT suffered) is SAR 500,000 or more. Delay fine 1% per 30 days.

Source: Income Tax Law Art 70; IR Art 64

Thu 31 Dec · 22 Rajab 1448 AH

Country-by-Country Report: FY 2025 (qualifying MNE groups)

Due within 12 months of the reporting year end where the Saudi entity is the ultimate or surrogate parent filing in KSA. Group consolidated revenue threshold SAR 3.2 billion.

Source: TP Bylaws Arts 14, 18 (verify)

Thu 31 Dec · 22 Rajab 1448 AH

Fines-exemption initiative ends

Last day to qualify: register, file outstanding returns and pay the principal tax (or obtain an approved instalment plan). Fines on returns due after 30 June 2026 are not covered.

Source: Minister of Finance decision; ZATCA guideline

January 2027

Rajab – Sha'ban 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 23	2 24
3 25	4 26	5 27	6 28	7 29	8 30	9 1
10 2	11 3	12 4	13 5	14 6	15 7	16 8
17 9	18 10	19 11	20 12	21 13	22 14	23 15
24 16	25 17	26 18	27 19	28 20	29 21	30 22
31 23						

Sun 10 Jan · 2 Sha'ban 1448 AH
WHT return & payment: December 2026 payments
Source: Income Tax Law Art 68(b); IR Art 63

Thu 28 Jan · 20 Sha'ban 1448 AH
Zakat / income tax returns & payment, only if your year ended 30 September 2026
Example for a non-December year end: 120 days after the year end.
Source: Zakat IR Art 102; Income Tax Law Arts 60(b), 69

Sun 31 Jan · 23 Sha'ban 1448 AH
VAT return & payment (monthly filers): December 2026
Source: VAT IR Arts 58, 59, 62, 74(1)

Sun 31 Jan · 23 Sha'ban 1448 AH
VAT return & payment (quarterly filers): Q4 2026
Source: VAT IR Arts 58, 59, 62, 74(1)

Sun 31 Jan · 23 Sha'ban 1448 AH
Excise tax return & payment: November-December 2026
Source: ZATCA calendar 2026 (2027: verify)

February 2027

Sha'ban – Ramadan 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 24	2 25	3 26	4 27	5 28	6 29
7 30	8 1	9 2	10 3	11 4	12 5	13 6
14 7	15 8	16 9	17 10	18 11	19 12	20 13
21 14	22 15	23 16	24 17	25 18	26 19	27 20
28 21						

Mon 1 Feb · 24 Sha'ban 1448 AH
E-invoicing Phase 2, Wave 25: integration with FATOORA starts
Applies to taxpayers notified by ZATCA whose VAT-subject revenue exceeded SAR 187,500 in 2022, 2023, 2024 or 2025. Check your ZATCA notification for your exact date.
Source: ZATCA Decision 1448-99-238

Wed 10 Feb · 3 Ramadan 1448 AH
WHT return & payment: January 2027 payments
Source: Income Tax Law Art 68(b); IR Art 63

Sun 28 Feb · 21 Ramadan 1448 AH
VAT return & payment (monthly filers): January 2027
Source: VAT IR Arts 58, 59, 62, 74(1)

March 2027

Ramadan – Shawwal 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 22	2 23	3 24	4 25	5 26	6 27
7 28	8 29	9 1	10 2	11 3	12 4	13 5
14 6	15 7	16 8	17 9	18 10	19 11	20 12
21 13	22 14	23 15	24 16	25 17	26 18	27 19
28 20	29 21	30 22	31 23			

Wed 10 Mar · 2 Shawwal 1448 AH

WHT return & payment: February 2027 payments

! Expected to fall in the Eid holiday (Umm al-Qura estimate; official holiday dates are announced separately). Pay before the holiday.

Source: Income Tax Law Art 68(b); IR Art 63

Wed 31 Mar · 23 Shawwal 1448 AH

VAT return & payment (monthly filers): February 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Wed 31 Mar · 23 Shawwal 1448 AH

Excise tax return & payment: January-February 2027

Source: ZATCA calendar 2026 (2027: verify)

April 2027

Shawwal – Dhu al-Qa'dah 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 24	2 25	3 26
4 27	5 28	6 29	7 30	8 1	9 2	10 3
11 4	12 5	13 6	14 7	15 8	16 9	17 10
18 11	19 12	20 13	21 14	22 15	23 16	24 17
25 18	26 19	27 20	28 21	29 22	30 23	

Sat 10 Apr · 3 Dhu al-Qa'dah 1448 AH

WHT return & payment: March 2027 payments

Falls on a Saturday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: Income Tax Law Art 68(b); IR Art 63

Fri 30 Apr · 23 Dhu al-Qa'dah 1448 AH

VAT return & payment (monthly filers): March 2027

Falls on a Friday: no extension for VAT (Art 74(1)). File and pay by the last working day before.

Source: VAT IR Arts 58, 59, 62, 74(1)

Fri 30 Apr · 23 Dhu al-Qa'dah 1448 AH

VAT return & payment (quarterly filers): Q1 2027

Falls on a Friday: no extension for VAT (Art 74(1)). File and pay by the last working day before.

Source: VAT IR Arts 58, 59, 62, 74(1)

Fri 30 Apr · 23 Dhu al-Qa'dah 1448 AH

Annual withholding tax statement: FY ended 31 Dec 2026

Summary of the year's monthly statements. No payment is due with it, but it must be filed if any withholding obligation arose in the year (60 days for partnerships).

Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: ZATCA WHT Guideline (May 2026) §5

Fri 30 Apr · 23 Dhu al-Qa'dah 1448 AH

Zakat and income tax returns & payment: FY ended 31 Dec 2026

Within 120 days of year end. Mixed Saudi/foreign LLCs file one return: Zakat on the Saudi/GCC share, 20% income tax on the foreign share. Taxpayers with taxable income above SAR 1 million need a licensed accountant's certification (Income Tax Law Art. 60(e)). 30 April 2027 is a Friday: see the weekend note.

Falls on a Friday. Zakat IR Art 102(1) moves a deadline ending on an official holiday to the next working day; we found no matching income tax rule. Safest: file and pay by the last working day before.

Source: Zakat IR Art 102; Income Tax Law Arts 60(b), 69

Fri 30 Apr · 23 Dhu al-Qa'dah 1448 AH

Transfer pricing disclosure form and CbC notification: FY 2026

Filed with the Zakat / income tax return by taxpayers with related-party (controlled) transactions, with an accountant certificate. CbC notification applies to members of MNE groups with consolidated revenue of SAR 3.2 billion or more.

Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: TP Bylaws Arts 14, 18 (verify)

May 2027

Dhu al-Qa'dah – Dhu al-Hijjah 1448 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1 24
2 25	3 26	4 27	5 28	6 29	7 1	8 2
9 3	10 4	11 5	12 6	13 7	14 8	15 9
16 10	17 11	18 12	19 13	20 14	21 15	22 16
23 17	24 18	25 19	26 20	27 21	28 22	29 23
30 24	31 25					

Mon 10 May · 4 Dhu al-Hijjah 1448 AH

WHT return & payment: April 2027 payments

Source: Income Tax Law Art 68(b); IR Art 63

Mon 31 May · 25 Dhu al-Hijjah 1448 AH

VAT return & payment (monthly filers): April 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Mon 31 May · 25 Dhu al-Hijjah 1448 AH

Excise tax return & payment: March-April 2027

Source: ZATCA calendar 2026 (2027: verify)

June 2027

Dhu al-Hijjah 1448 – Muharram 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1 26	2 27	3 28	4 29	5 30
6 1	7 2	8 3	9 4	10 5	11 6	12 7
13 8	14 9	15 10	16 11	17 12	18 13	19 14
20 15	21 16	22 17	23 18	24 19	25 20	26 21
27 22	28 23	29 24	30 25			

Thu 10 Jun · 5 Muharram 1449 AH

WHT return & payment: May 2027 payments

Source: Income Tax Law Art 68(b); IR Art 63

Wed 30 Jun · 25 Muharram 1449 AH

VAT return & payment (monthly filers): May 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Wed 30 Jun · 25 Muharram 1449 AH

Income tax 1st advance payment for FY 2027 (31 Dec year end, if applicable)

Due on the last day of the 6th, 9th and 12th months of the tax year. Applies only where 25% x (prior-year tax - prior-year WHT suffered) is SAR 500,000 or more. Delay fine 1% per 30 days.

Source: Income Tax Law Art 70; IR Art 64

July 2027

Muharram – Safar 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 26	2 27	3 28
4 29	5 1	6 2	7 3	8 4	9 5	10 6
11 7	12 8	13 9	14 10	15 11	16 12	17 13
18 14	19 15	20 16	21 17	22 18	23 19	24 20
25 21	26 22	27 23	28 24	29 25	30 26	31 27

Sat 10 Jul · 6 Safar 1449 AH

WHT return & payment: June 2027 payments

! Falls on a Saturday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: Income Tax Law Art 68(b); IR Art 63

Thu 29 Jul · 25 Safar 1449 AH

Zakat / income tax returns & payment, only if your year ended 31 March 2027

Example for a non-December year end: 120 days after the year end.

Source: Zakat IR Art 102; Income Tax Law Arts 60(b), 69

Sat 31 Jul · 27 Safar 1449 AH

VAT return & payment (monthly filers): June 2027

! Falls on a Saturday: no extension for VAT (Art 74(1)). File and pay by the last working day before.

Source: VAT IR Arts 58, 59, 62, 74(1)

Sat 31 Jul · 27 Safar 1449 AH

VAT return & payment (quarterly filers): Q2 2027

! Falls on a Saturday: no extension for VAT (Art 74(1)). File and pay by the last working day before.

Source: VAT IR Arts 58, 59, 62, 74(1)

Sat 31 Jul · 27 Safar 1449 AH

Excise tax return & payment: May-June 2027

! Falls on a Saturday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: ZATCA calendar 2026 (2027: verify)

August 2027

Safar – Rabi al-Awwal 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1 28	2 29	3 1	4 2	5 3	6 4	7 5
8 6	9 7	10 8	11 9	12 10	13 11	14 12
15 13	16 14	17 15	18 16	19 17	20 18	21 19
22 20	23 21	24 22	25 23	26 24	27 25	28 26
29 27	30 28	31 29				

Tue 10 Aug · 8 Rabi al-Awwal 1449 AH

WHT return & payment: July 2027 payments

Source: Income Tax Law Art 68(b); IR Art 63

Tue 31 Aug · 29 Rabi al-Awwal 1449 AH

VAT return & payment (monthly filers): July 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

September 2027

Rabi al-Awwal – Rabi al-Thani 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 30	2 1	3 2	4 3
5 4	6 5	7 6	8 7	9 8	10 9	11 10
12 11	13 12	14 13	15 14	16 15	17 16	18 17
19 18	20 19	21 20	22 21	23 22	24 23	25 24
26 25	27 26	28 27	29 28	30 29		

Fri 10 Sep · 9 Rabi al-Thani 1449 AH

WHT return & payment: August 2027 payments

! Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: Income Tax Law Art 68(b); IR Art 63

Thu 30 Sep · 29 Rabi al-Thani 1449 AH

VAT return & payment (monthly filers): August 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Thu 30 Sep · 29 Rabi al-Thani 1449 AH

Income tax 2nd advance payment for FY 2027 (31 Dec year end, if applicable)

Due on the last day of the 6th, 9th and 12th months of the tax year. Applies only where 25% x (prior-year tax - prior-year WHT suffered) is SAR 500,000 or more. Delay fine 1% per 30 days.

Source: Income Tax Law Art 70; IR Art 64

Thu 30 Sep · 29 Rabi al-Thani 1449 AH

Excise tax return & payment: July-August 2027

Source: ZATCA calendar 2026 (2027: verify)

October 2027

Jumada al-Ula – Jumada al-Akhirah 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1 1	2 2
3 3	4 4	5 5	6 6	7 7	8 8	9 9
10 10	11 11	12 12	13 13	14 14	15 15	16 16
17 17	18 18	19 19	20 20	21 21	22 22	23 23
24 24	25 25	26 26	27 27	28 28	29 29	30 30
31 1						

Sun 10 Oct · 10 Jumada al-Ula 1449 AH

WHT return & payment: September 2027 payments

Source: Income Tax Law Art 68(b); IR Art 63

Thu 28 Oct · 28 Jumada al-Ula 1449 AH

Zakat / income tax returns & payment, only if your year ended 30 June 2027

Example for a non-December year end: 120 days after the year end.

Source: Zakat IR Art 102; Income Tax Law Arts 60(b), 69

Sun 31 Oct · 1 Jumada al-Akhirah 1449 AH

VAT return & payment (monthly filers): September 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Sun 31 Oct · 1 Jumada al-Akhirah 1449 AH

VAT return & payment (quarterly filers): Q3 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

November 2027

Jumada al-Akhirah – Rajab 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 2	2 3	3 4	4 5	5 6	6 7
7 8	8 9	9 10	10 11	11 12	12 13	13 14
14 15	15 16	16 17	17 18	18 19	19 20	20 21
21 22	22 23	23 24	24 25	25 26	26 27	27 28
28 29	29 1	30 2				

Wed 10 Nov · 11 Jumada al-Akhirah 1449 AH

WHT return & payment: October 2027 payments

Source: Income Tax Law Art 68(b); IR Art 63

Tue 30 Nov · 2 Rajab 1449 AH

VAT return & payment (monthly filers): October 2027

Source: VAT IR Arts 58, 59, 62, 74(1)

Tue 30 Nov · 2 Rajab 1449 AH

Excise tax return & payment: September-October 2027

Source: ZATCA calendar 2026 (2027: verify)

December 2027

Rajab – Sha'ban 1449 AH

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1 3	2 4	3 5	4 6
5 7	6 8	7 9	8 10	9 11	10 12	11 13
12 14	13 15	14 16	15 17	16 18	17 19	18 20
19 21	20 22	21 23	22 24	23 25	24 26	25 27
26 28	27 29	28 30	29 1	30 2	31 3	

Fri 10 Dec · 12 Rajab 1449 AH

WHT return & payment: November 2027 payments

! Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: Income Tax Law Art 68(b); IR Art 63

Fri 31 Dec · 3 Sha'ban 1449 AH

VAT return & payment (monthly filers): November 2027

! Falls on a Friday: no extension for VAT (Art 74(1)). File and pay by the last working day before.

Source: VAT IR Arts 58, 59, 62, 74(1)

Fri 31 Dec · 3 Sha'ban 1449 AH

Income tax 3rd advance payment for FY 2027 (31 Dec year end, if applicable)

Due on the last day of the 6th, 9th and 12th months of the tax year. Applies only where 25% x (prior-year tax - prior-year WHT suffered) is SAR 500,000 or more. Delay fine 1% per 30 days.

! Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: Income Tax Law Art 70; IR Art 64

Fri 31 Dec · 3 Sha'ban 1449 AH

Country-by-Country Report: FY 2026 (qualifying MNE groups)

Due within 12 months of the reporting year end where the Saudi entity is the ultimate or surrogate parent filing in KSA. Group consolidated revenue threshold SAR 3.2 billion.

! Falls on a Friday: we found no roll-forward rule and ZATCA lists this date. File and pay by the last working day before.

Source: TP Bylaws Arts 14, 18 (verify)

Year-end worked examples

Zakat, income tax, the annual WHT statement and the TP disclosure form are all due within 120 days of the financial year end. Day 1 is the day after year end.

FINANCIAL YEAR ENDS	120-DAY DEADLINE	WEEKDAY
31 March 2026	29 July 2026 15 Safar 1448 AH	Wednesday
30 June 2026	28 October 2026 17 Jumada al-Ula 1448 AH	Wednesday
30 September 2026	28 January 2027 20 Sha'ban 1448 AH	Thursday
31 December 2026	30 April 2027 23 Dhu al-Qa'dah 1448 AH	Friday !
31 March 2027	29 July 2027 25 Safar 1449 AH	Thursday
30 June 2027	28 October 2027 28 Jumada al-Ula 1449 AH	Thursday

Worked example: mixed LLC, year ended 31 December 2026

An LLC owned 60% by Saudi shareholders and 40% by a foreign company files one Zakat and income tax return by 30 April 2027 (Friday; 23 Dhu al-Qa'dah 1448 AH). It pays Zakat at 2.5% (adjusted for the days in the year) on the Saudi share of the Zakat base and 20% income tax on the foreign share of taxable income. Its annual WHT statement and TP disclosure form share the same deadline. If its FY 2026 tax, less WHT suffered, was SAR 2,000,000 or more (25% = SAR 500,000), it also makes FY 2027 advance payments on 30 June, 30 September and 31 December 2027.

Event-driven obligations (not on fixed dates)

OBLIGATION	RULE	SOURCE
RETT (Real Estate Transaction Tax)	5% of the value of the real estate on each taxable transfer (sale, gift, barter, long usufruct over 50 years, transfer of interests in a real-estate company, and similar). For a notarised transfer, pay on or before the notarisation date: the deed cannot be notarised without proof of payment or exemption. Unnotarised transfers: within 30 days.	RETT Law (Royal Decree M/84, effective 10 April 2025) Arts 2, 5; RETT IR (Board Resolution 25-03-01); ZATCA RETT Guideline v6 (May 2026) §4
VAT registration	Apply within 30 days of the end of the month in which taxable supplies over the past 12 months exceed (or are expected to exceed over the next 12 months) SAR 375,000. Voluntary registration from SAR 187,500.	VAT IR Arts 3, 4, 7; ZATCA VAT registration service
VAT return corrections	An understatement of net VAT of SAR 15,000 or more: correct the original return within 20 days of becoming aware. Below SAR 15,000: adjust in the return for the period in which you found the error.	VAT IR Art 63 (as amended, Official Gazette 18 April 2025)
Credit and debit notes	Issue within 15 days after the end of the month in which the event requiring the note occurred.	VAT IR Art 54 (as amended 2025); ZATCA amendments guideline (Apr 2025)
Withholding tax certificate	Give the non-resident a certificate showing the amount paid and the tax withheld.	Income Tax Law Art 68(b)(2)
Ceasing business (income tax)	Notify ZATCA and file a return for the short period within 60 days of ceasing.	Income Tax Law Art 60(d)

Sources used

- ZATCA, Taxpayers' Obligations: Zakat & Returns Calendar 2026 (zatca.gov.sa)
- Implementing Regulations of the VAT Law (Board Resolution 3839, 8th ed.) and April 2025 amendments (Board Resolution 01-06-24, Official Gazette 18 Apr 2025); ZATCA amendments guideline (Apr 2025)
- VAT Law (Royal Decree M/113); ZATCA 'Taxation Violation Fines' page
- Income Tax Law (Royal Decree M/1, 1425H, as amended) and Implementing Regulations (Ministerial Resolution 1535, as amended to 2568/1440H)
- ZATCA General Guideline for Withholding Tax (2nd version, May 2026)
- Implementing Regulations for Zakat Collection 1445H (Minister of Finance Decision 1007, amended by 1248/1446H)
- Real Estate Transaction Tax Law (Royal Decree M/84, 1446H) and Implementing Regulations; ZATCA Detailed RETT Guideline (v6, May 2026)
- Transfer Pricing Bylaws Arts 14, 18 (as amended); OECD Transfer Pricing Country Profile: Saudi Arabia (May 2025)
- ZATCA news: Wave 25 e-invoicing (24 July 2026); fines-exemption initiative extended to 31 Dec 2026
- Hijri dates: Umm al-Qura calendar (hijridate library)

Marked 'verify': excise dates for 2027 (extrapolated from ZATCA's 2026 calendar) and transfer pricing article references (taken from the amended Bylaws as summarised in secondary sources). Eid holiday flags are estimates.

Disclaimer. General information only, not legal or tax advice. It reflects rules we verified against ZATCA publications and Saudi law as of November 2026; rules change, and your facts matter. Check ZATCA's current guidance or speak to a qualified adviser before acting.

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