# VAT Return Pre-Filing Checklist

## قائمة التحقق قبل تقديم إقرار ضريبة القيمة المضافة

43 checks to run before you submit a Saudi VAT return, grouped the way reviewers work. Each check cites the article it comes from.

### Last day of next month

Return and payment due date for monthly and quarterly filers. No extension for weekends or holidays (VAT IR Arts 59, 62, 74(1)).

### SAR 15,000

Understatement threshold: at or above it, correct the original return within 20 days of becoming aware (VAT IR Art 63, amended April 2025).

### 15 days

Credit and debit notes must be issued within 15 days after the month in which the event occurred (VAT IR Art 54, amended 2025).

### 5% / month

Late payment fine on unpaid VAT; late filing 5%–25%; incorrect return 50% of the difference (VAT Law Arts 42, 43).

**Sections**


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Updated November 2026 · Version 1.0

Companion Excel workbook with status dropdowns

| Company | VAT number | Tax period | Due date |
|---|---|---|---|
| | | | |

## A Sales and output VAT المبيعات وضريبة المخرجات

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 1 | Standard-rated, zero-rated, exempt and out-of-scope sales in the return agree to the sales ledger for the period, line by line. | VAT IR Art 62 (return contents) | ☐ Done ☐ N/A ☐ Issue | |
| 2 | Output VAT is reported in the period of the date of supply, including advance payments received and invoices issued before delivery. | VAT IR Arts 20, 59 | ☐ Done ☐ N/A ☐ Issue | |
| 3 | Continuous and long-term contracts: VAT is accounted for at the earliest of payment due, payment received or invoice, and at least once every 12 months. | VAT IR Art 20(1)-(3) | ☐ Done ☐ N/A ☐ Issue | |
| 4 | Tax invoices for B2B supplies were issued no later than the 15th day of the month after the supply. | VAT IR Art 53 | ☐ Done ☐ N/A ☐ Issue | |
| 5 | Nominal (deemed) supplies are captured: free goods above the gift and sample relief (SAR 200 per recipient per year, SAR 50,000 annual cap), private use, and assets kept on deregistration. | VAT IR Art 15 (amended 2025) | ☐ Done ☐ N/A ☐ Issue | |
| 6 | Disposals of fixed assets, scrap and other non-trading income are included as supplies at the correct rate. | VAT IR Art 14; VAT Law | ☐ Done ☐ N/A ☐ Issue | |
| 7 | Rental income is classified correctly: residential leases exempt, commercial leases standard-rated. Sales of real estate are outside VAT and subject to RETT. | VAT IR Art 30; RETT Law Art 2 | ☐ Done ☐ N/A ☐ Issue | |
| 8 | Invoices in foreign currency are converted to SAR using the rate required by the regulations. | VAT IR Art 61 | ☐ Done ☐ N/A ☐ Issue | |

## B Zero-rated and exempt supplies: evidence التوريدات الخاضعة لنسبة الصفر والمعفاة: الإثبات

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 9 | Exports of goods: export customs declaration, commercial documents and transport evidence are on file, and the goods left the GCC within 90 days of supply. | VAT IR Art 32 | ☐ Done ☐ N/A ☐ Issue | |
| 10 | Services zero-rated to non-GCC residents: contract and evidence that the customer has no GCC residence, and that the conditions in Art 33 are met (for example, the customer does not benefit from the service in the GCC). | VAT IR Art 33 | ☐ Done ☐ N/A ☐ Issue | |
| 11 | International transport and related services zero-rated only with supporting transport documents. | VAT IR Art 34 | ☐ Done ☐ N/A ☐ Issue | |

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 12 | Medicines and medical equipment zero-rated only where the item is on the qualifying list. | VAT IR Art 35 | ☐ Done ☐ N/A ☐ Issue | |
| 13 | Exempt financial services (margin-based) and residential rent are identified, and the related input VAT is not fully recovered. | VAT IR Arts 29, 30, 51 | ☐ Done ☐ N/A ☐ Issue | |

## C Imports and reverse charge

الاستيراد والاحتساب العكسي

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 14 | Import VAT claimed agrees to customs declarations (Bayan) issued in the company's name for the period. | VAT IR Art 49(7) | ☐ Done ☐ N/A ☐ Issue | |
| 15 | Import VAT is claimed only where the company is the importer and the goods are used for taxable activity. Goods moving on to another GCC state are not claimed. | VAT IR Art 49(1), (6) | ☐ Done ☐ N/A ☐ Issue | |
| 16 | Services and goods bought from non-resident suppliers are self-assessed under the reverse charge at 15%, with the matching input VAT where recoverable. | VAT IR Art 47 | ☐ Done ☐ N/A ☐ Issue | |
| 17 | Reverse-charge payees reconcile to the payees in the monthly withholding tax returns: the same non-resident invoices should appear in both. | VAT IR Art 47; Income Tax Law Art 68 | ☐ Done ☐ N/A ☐ Issue | |
| 18 | Goods under customs duty suspension and special economic zone transactions are treated under the 2025 zero-rating rules. | VAT IR Art 32 bis (amended 2025) | ☐ Done ☐ N/A ☐ Issue | |

## D Input VAT recovery and blocked items

خصم ضريبة المدخلات والبنود غير القابلة للخصم

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 19 | Every input VAT claim is supported by a valid tax invoice in the company's name showing the supplier's VAT number, or by permitted alternative evidence. | VAT IR Arts 49(7), 53 | ☐ Done ☐ N/A ☐ Issue | |
| 20 | Supplier VAT numbers on material invoices were checked against ZATCA's VAT number lookup. | VAT IR Art 53; ZATCA e-services | ☐ Done ☐ N/A ☐ Issue | |
| 21 | Blocked input VAT is excluded: entertainment, sports or cultural services; hospitality and catering (unless legally required for staff); employee insurance or healthcare (unless statutory); restricted vehicles carrying 10 people or fewer, with their fuel, insurance and repairs; and personal-use items. | VAT IR Art 50 (amended 2025) | ☐ Done ☐ N/A ☐ Issue | |
| 22 | No input VAT is claimed twice, and none is claimed more than five calendar years after the year of supply. | VAT IR Art 49(8) | ☐ Done ☐ N/A ☐ Issue | |

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 23 | If the company makes exempt supplies, residual input VAT is apportioned and the annual adjustment is made. | VAT IR Art 51 | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 24 | Capital assets: change-of-use adjustments are tracked over the adjustment period (6 years for movable assets, 10 years for real estate). | VAT IR Art 52 | ☐ Done ☐ N/A ☐ Issue | ..... ..... |

## E Credit and debit notes

الإشعارات الدائنة والمدينة

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 25 | Credit and debit notes were issued within 15 days after the end of the month in which the event requiring them occurred. | VAT IR Art 54 (amended 2025) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 26 | Each note references the original tax invoice, and output VAT is adjusted in the period the note is issued. | VAT IR Arts 40, 54 | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 27 | Credit notes received from suppliers reduce input VAT in the period they are received. | VAT IR Art 40(6) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 28 | Bad-debt relief is claimed only where every condition is met: at least 12 months since supply, not a related party, written off with a certified accountant's certificate, and legal recovery steps taken where the customer owes more than SAR 100,000. | VAT IR Art 40(7) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |

## F Adjustments and corrections

التعديلات والتصحيحات

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 29 | Errors in earlier returns are logged. If net VAT was understated by SAR 15,000 or more, the original return is corrected within 20 days of becoming aware (voluntary disclosure). | VAT IR Art 63(1), (3) (amended, Official Gazette 18 Apr 2025) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 30 | Understatements below SAR 15,000 are added in the corrections section of the return for the period in which the error was found. | VAT IR Art 63(3) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 31 | Overstatements are corrected only within five years from the end of the calendar year of the affected period. | VAT IR Art 63(4) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 32 | For past fines, check whether the fines-exemption initiative applies: it ends 31 Dec 2026 and covers only returns due by 30 June 2026. | Minister of Finance decision; ZATCA guideline (Jul 2026) | ☐ Done ☐ N/A ☐ Issue | ..... ..... |
| 33 | Annual apportionment, capital asset and nominal supply adjustments are booked in the correct period. | VAT IR Arts 15, 51, 52 | ☐ Done ☐ N/A ☐ Issue | ..... ..... |

## G Reconciliation to the general ledger

المطابقة مع دفتر الأستاذ العام

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 34 | Output VAT in the return equals the movement on the output VAT control account for the period. Any difference is explained and documented. | VAT IR Arts 62, 66 | ☐ Done ☐ N/A ☐ Issue | |
| 35 | Input VAT in the return equals the input VAT recoverable account. No claims are made for invoices not yet posted, and none are omitted. | VAT IR Arts 49, 66 | ☐ Done ☐ N/A ☐ Issue | |
| 36 | Total revenue in the GL (including other income and asset disposals) reconciles to total supplies reported: taxable, zero-rated, exempt and out of scope. | VAT IR Art 62 | ☐ Done ☐ N/A ☐ Issue | |
| 37 | Net VAT payable agrees to the SADAD payment scheduled on or before the last day of the month after the period. There is no weekend extension. | VAT IR Arts 59, 74(1) | ☐ Done ☐ N/A ☐ Issue | |
| 38 | Working papers, invoices and records are kept for at least 6 years (capital assets: adjustment period plus 5 years), in Arabic and accessible in KSA. | VAT IR Art 66; VAT Law Art 45 | ☐ Done ☐ N/A ☐ Issue | |

## H E-invoicing consistency

اتساق الفوترة الإلكترونية

| # | CHECK | REFERENCE | STATUS | OWNER / NOTES |
|---|---|---|---|---|
| 39 | All tax invoices and notes were generated by a compliant e-invoicing solution, not by hand or spreadsheet (Phase 1, since 4 Dec 2021). | E-Invoicing Regulation; ZATCA Decision 62738 | ☐ Done ☐ N/A ☐ Issue | |
| 40 | If integrated (Phase 2): standard (B2B) invoices were cleared by FATOORA before being shared, and simplified (B2C) invoices were reported within 24 hours. | ZATCA Decision 62738; E-invoicing Detailed Guideline | ☐ Done ☐ N/A ☐ Issue | |
| 41 | Cleared and reported totals in FATOORA reconcile to sales and output VAT in the return. Rejected or warning invoices have been resolved. | E-invoicing Detailed Guideline; VAT IR Art 62 | ☐ Done ☐ N/A ☐ Issue | |
| 42 | Simplified invoices carry the QR code. Standard invoices show the buyer's VAT number and the required fields. | VAT IR Art 53; ZATCA Decision 62738 | ☐ Done ☐ N/A ☐ Issue | |
| 43 | Wave 25 readiness: if VAT-subject revenue exceeded SAR 187,500 in any of 2022-2025, prepare for FATOORA integration from 1 Feb 2027 and watch for ZATCA's notification. | ZATCA Decision 1448-99-238 (24 Jul 2026) | ☐ Done ☐ N/A ☐ Issue | |

## Sign-off

| Prepared by / date | Reviewed by / date | Approved for filing / date |
|---|---|---|
| | | |

## Key sources

- Implementing Regulations of the VAT Law (Board Resolution 3839, 8th edition) and the April 2025 amendments (Board Resolution 01-06-24, published in the Official Gazette on 18 April 2025); ZATCA guideline on the amendments (Issue 1, April 2025)
- VAT Law (Royal Decree M/113, 1438H): penalties in Arts 41–45; ZATCA "Taxation Violation Fines" page
- E-Invoicing Regulation and ZATCA Governor Decision 62738 (controls and requirements); E-invoicing Detailed Guideline; Wave 25 Decision 1448-99-238 (24 July 2026)
- Income Tax Law Art 68 (withholding cross-check); RETT Law (Royal Decree M/84) Art 2
- Minister of Finance decision extending the fines-exemption initiative to 31 Dec 2026; ZATCA simplified guideline

Article numbers refer to the ZATCA English translation of the Implementing Regulations, numbered against the official Arabic text. Where they differ, the Arabic text prevails.

**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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