



Extension of cancellation of fines for another six months

ZATCA has extended the cancellation of fines and exemptions of financial penalties for another six months starting from July 1st, 2025, up to December 31st, 2025. Exemption of unpaid financial fines includes:

- ▶ Exemption from fines resulting from late registration in all tax laws and regulations.
- ▶ Exemption of delayed payment fines and overdue tax return submission fines in all tax law and regulations.
- ▶ Exemption of VAT return correction penalty. The application must be submitted within a period not exceeding April 30, 2025.
- ▶ Exemption from fines for violations of VAT field detection and E-invoicing based on article no 45 of the VAT law.
- ▶ The application must be submitted within a period not exceeding April 30, 2025.
- ▶ The conditions mentioned in Ministerial Resolution No. 1007 dated 19/08/1445 must be adhered to.

The Exemptions Include:

- **Value Added Tax:**
 - First quarter of 2025 returns and prior returns.
 - May 2025 return and prior returns.
- **Income Tax:**
 - 2024 return and prior returns.
- **Withholding Tax:**
 - May 2025 return and prior returns.
- **Excise Tax:**
 - March and April return and prior returns.
- **Real Estate Transaction Tax**
 - Fines due for dues before July 1, 2025.



**INTERNATIONAL
ACCOUNTANTS**

Auditors . Business & Tax Advisors

**TAX ALERT | KSA
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If you have any questions concerning the alert, please contact our Tax Service Departments:

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