What changed in Saudi tax: November 2026

The month's changes and deadlines in plain English: what happened, who it affects and what to do. Covers developments to 6 November 2026.

In 30 seconds: historic property VAT refund claims close on **11 Nov**. The fines exemption initiative ends on **31 Dec**. Wave 25 e-invoicing integration is due by **1 Feb 2027**. RHQs now have an annual disclosure service on the ZATCA portal.

01 What changed

DEADLINE THIS MONTH · VAT

Historic property VAT refunds: claims close 11 November 2026

Royal Order 54152 and its mechanisms (ZATCA Board Decision 10-04-26, dated 16 Aug 2026, published 13 Oct 2026) let **individual sellers** recover undue VAT paid on property sales made between 1 Jan 2018 and RETT's start on 4 Oct 2020. Claims go directly to the tax committees on the **Hayad** portal, with no prior ZATCA objection needed. People who deducted related input VAT, or made more than one sale within 12 months above the registration threshold, are excluded. Buyers aren't claimants.

Action: if you sold property as an individual in that window, register the claim on Hayad by 11 November and keep the case number.

Sources: ZATCA page on the mechanisms (updated 17 Oct 2026); GSTC refund guide FAQ 9, 11; dariba.co/historic-property-vat-refund-royal-order-54152/

8 WEEKS LEFT · PENALTIES

Fines exemption initiative ends 31 December 2026

Ministerial Resolution 1117 covers qualifying late-registration, late-filing, late-payment and VAT-correction fines on returns **due before 1 July 2026**, once the principal tax is paid or an approved instalment plan is in place (instalments may run past December). Evasion fines, VAT Law Art 45 fines (including e-invoicing fines) and fines already paid are excluded. Clause Six says any further extension won't cover returns due on or after 1 July 2026.

Action: pull your ZATCA account statement now, pay principal or apply for instalments, and request the waiver before 31 December.

Sources: Resolution 1117; ZATCA announcement 29 Jun 2026; dariba.co/zatca-penalty-waiver-initiative-2026/

3 MONTHS TO GO · E-INVOICING

Wave 25 integration deadline: 1 February 2027

Wave 25 covers taxpayers whose VAT-subject revenue exceeded SAR 187,500 in any of 2022, 2023, 2024 or 2025. ZATCA notifies targeted taxpayers directly and must integrate them with FATOORA by 1 Feb 2027. Onboarding (OTP, CSR, compliance checks, production CSIDs) takes time across multiple POS or ERP units.

Action: confirm your notification, finish solution testing in December, and onboard every invoicing unit in January at the latest.

Sources: ZATCA Wave 25 announcement; dariba.co/zatca-e-invoicing-wave-25/

NEW PORTAL SERVICE · INCOME TAX

Regional headquarters: Annual Disclosure Form service on the ZATCA portal

ZATCA's RHQ disclosure service page lists 23 August 2026 as its release date. Tax Rules Article 7(B) requires an annual economic-substance report using ZATCA's form and procedures; Article 9(B) provides for annual verification.
The public service page and user manual checked on 6 November do not state a general filing deadline. This does not establish that no deadline applies. Check the instructions in your RHQ account or obtain clarification from ZATCA.
Action: reconcile board, management, employee, activity and financial information before submission.

Sources: ZATCA RHQ disclosure service and user manual; RHQ Tax Rules Articles 7(B), 9(B).

02 Deadline calendar

Date	What	Basis
10 Nov 2026	WHT return and payment for October 2026	ITL IR Art 63
11 Nov 2026	Last day to register historic property VAT refund claims (Hayad)	GSTC guide FAQ 9
30 Nov 2026	Monthly VAT return and payment for October (supplies above SAR 40m)	VAT IR Arts 58, 59, 62
30 Nov 2026	Excise return and payment for September-October	2026 ZATCA calendar; Excise IR Arts 16(1), 18(4), as amended
10 Dec 2026	WHT return and payment for November	ITL IR Art 63
31 Dec 2026	Fines exemption initiative ends; monthly VAT for November due	Resolution 1117; VAT IR
31 Jan 2027	Q4 2026 quarterly VAT and December monthly VAT	VAT IR Arts 58, 59, 62
1 Feb 2027	Wave 25 e-invoicing integration deadline	ZATCA Wave 25
30 Apr 2027	Zakat and CIT returns and payment for 31 Dec 2026 year-ends (120 days); TP disclosure	Zakat IR Art 102; ITL Arts 60, 69; TP Bylaws Art 14

Dates assume the standard rules and a 31 December year-end. A deadline that falls on an official holiday can move. Check your own ZATCA account.

03 Guidance refreshed in 2026

- ZATCA Invoicing guideline, version 3 (May 2026)
- RETT guideline, version 6 (May 2026)
- Simplified income tax guideline (May 2026)
- Economic Activity guideline, 2nd version (May 2026)
- Tax Groups guideline, 3rd version (May 2026)
- Imports and Exports guideline, 2nd edition (May 2026)
- RHQ guideline, 2nd version (May 2026)

If your internal policies cite earlier versions, update the references.

04 Updated on dariba.co

- Corporate income tax guide · updated 5 Nov 2026
- Withholding tax guide · updated 31 Oct 2026
- E-invoicing guide · updated 29 Oct 2026
- TP documentation thresholds · updated 27 Oct 2026
- VAT complete guide · updated 26 Oct 2026
- Penalty waiver initiative · updated 26 Oct 2026
- Historic property VAT refunds · updated 24 Oct 2026
- RHQ tax incentive · updated 24 Oct 2026

05 Sources

- ZATCA: Mechanisms for Royal Order 54152 (Board Decision 10-04-26): zatca.gov.sa/ar/RulesRegulations/Taxes/Pages/RoyalOrder-Regarding-RealEstate-Supplies.aspx
- GSTC: Guide to VAT refund claims on individuals' real estate supplies (FAQ 9: final day 11 Nov 2026)
- ZATCA: Ministerial Resolution 1117 and the 29 Jun 2026 extension announcement
- ZATCA: Wave 25 criteria announcement (zatca.gov.sa/en/MediaCenter/News)

- ZATCA: VAT/WHT reminders; 2026 tax-return calendar (November); Excise IR Articles 16(1), 18(4).
- ZATCA: RHQ disclosure service (released 23 August 2026), user manual; RHQ Tax Rules Articles 7(B), 9(B).
- VAT IR Arts 58, 59, 62; ITL Arts 60, 69; ITL IR Art 63; Zakat IR Art 102 (official Arabic texts)

General information only, not tax or legal advice. Based on ZATCA publications and Saudi legislation as checked in November 2026. The Arabic legislation controls, rules change, and your actual facts and dates decide the answer.

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