

● KSA COMPLIANCE REFERENCE

Business Compliance Calendar 2026–2027

Deadlines, recurring obligations, and event-triggered requirements — verified against primary Saudi legislation and gazette decisions, maintained quarterly.

Free download · Cited to source · kudwa.co/ksa-compliance

63

Total obligations tracked

Primary

Source citations on every entry

Quarterly

Maintenance cadence

Free

Excel + PDF, source-cited

URGENCY — AS OF 12 JUNE 2026

- Passed ● In Force ● This Month ● Next 90 Days
- Future ● Rolling ● Per Event

WHAT'S INSIDE

- ▮ 27 fixed-date deadlines (pp. 3–4)
- ▮ 16 recurring obligations (pp. 5–6)
- ▮ 20 event-triggered obligations (pp. 7–8)
- ▮ Entity profile guide (p. 2)
- ▮ Full source citations, penalty figures, and the VAT/WHT date schedule in the Excel version

Using this calendar

Fixed-date deadlines (pp. 3–4)

27 dated obligations in chronological order, Dec 2025 – Oct 2027. Coloured badge = urgency as of 12 June 2026.

Recurring obligations (pp. 5–6)

16 cycle-based obligations — monthly, annual, or continuous. Grouped by category.

Event-triggered obligations (pp. 7–8)

20 obligations triggered by company actions — ownership changes, hires and exits, real estate transfers, RHQ milestones.

Excel with full sourcing

Per-row citations: law or gazette decision, authority URL, verification status, and sourced penalty figures — plus the generated VAT/WHT date schedule to end-2027. Free at kudwa.co/ksa-compliance.

Quarterly updates

Subscribe at kudwa.co/ksa-compliance for notifications when regulations change.

Which obligations typically apply to you

A starting filter. Review the full calendar for your complete obligations.

ENTITY TYPE	CATEGORIES THAT TYPICALLY APPLY
Saudi-owned LLC	Zakat; VAT if registered/threshold met; WHT if paying non-residents; Qawaem; CR annual confirmation; UBO; WPS/GOSI/Saudization if employees
LLC with foreign ownership / MISA-registered	CIT/Zakat split depending ownership; VAT; WHT; TP if related-party transactions; Qawaem; CR; UBO; MISA; WPS/GOSI/Saudization; FATOORA
Mixed-ownership company	Zakat/CIT split; VAT; WHT; TP; Qawaem; CR; UBO; payroll/GOSI; FATOORA
Branch of foreign company	CIT; VAT if registered/threshold met; WHT; TP where relevant; Qawaem/branch filings; GOSI/WPS if employees; MISA where applicable
Joint Stock Company — listed	Capital Markets; Qawaem; CR; VAT/WHT/Zakat/CIT as applicable; payroll/GOSI; FATOORA; UBO treatment may differ/exempt
Joint Stock Company — unlisted	Qawaem; CR; UBO; VAT/WHT/Zakat/CIT as applicable; payroll/GOSI; FATOORA
Establishment / sole proprietorship	CR confirmation; VAT if registered/threshold met; payroll/GOSI/WPS if employees; possible Zakat/tax treatment by owner status
Regional Headquarters (RHQ)	MISA/RHQ license conditions; RHQ mandatory/optional activity and staffing milestones; RHQ tax incentive conditions; payroll/GOSI/WPS; CR/Qawaem where applicable
SEZ / special zone entity	Zone-specific operating rules; tax/customs incentives by zone; CR/Qawaem/payroll where applicable; VAT/ZATCA depending zone rules
SILZ entity	SILZ tax/operating manual obligations; possible customs/VAT/tax treatment; entity and payroll obligations
Small business below VAT mandatory threshold	CR confirmation; payroll/GOSI/WPS if employees; Qawaem if company; UBO if company; Zakat/CIT if applicable
MNE group subject to TP/CbCR	Transfer pricing disclosure; master/local file where applicable; CbCR if SAR 3.2bn group revenue threshold met; CIT/Zakat/VAT/WHT as applicable
SAMA-regulated finance company / bank / insurer	SAMA sector filings; financial statements; risk reports; prudential data; insurance/reinsurance filings; plus general tax/corporate/payroll as applicable

● CHRONOLOGICAL · 2025-2027

Fixed-date deadlines

Sorted chronologically. Urgency relative to 12 June 2026. Full source citations and penalty figures in the Excel at kudwa.co/ksa-compliance.

STATUS	DEADLINE	OBLIGATION · WHO IT AFFECTS	CATEGORY
Passed	31 Dec 2025	FATOORA Phase 2 integration — Wave 22 VAT taxpayers whose VAT-subject annual revenue exceeded SAR 1m during 2022, 2023, or 2024	E-INVOICING
Passed	31 Jan 2026	Disclose private-sector training data through Qiwa Private-sector establishments employing 50 workers or more	HRSD
Passed	31 Mar 2026	Disclose FY2025 annual financial statements Main Market and Nomu listed issuers with FY ending 31 Dec 2025	CAPITAL MARKETS
Passed	31 Mar 2026	FATOORA Phase 2 integration — Wave 23 VAT taxpayers whose VAT-subject annual revenue exceeded SAR 750k during 2022, 2023, or 2024	E-INVOICING
In Force	Apr 2026	SEZ regulatory frameworks become effective Companies licensed to operate in Jazan, Cloud Computing, KAEC, and Ras Al-Khair SEZs	SEZ
In Force	19 Apr 2026	Increased Saudization rates for marketing and sales professions Private-sector establishments employing 3+ workers in covered marketing/sales professions	SAUDIZATION
In Force	22 Apr 2026	Tourism professions Saudization — Phase 1 Private-sector tourism establishments covering 41 listed leadership/specialized professions	SAUDIZATION
Passed	30 Apr 2026	Disclose Q12026 interim financial statements Main Market listed issuers	CAPITAL MARKETS
Passed	30 Apr 2026	File and pay Zakat/CIT return for FY ending 31 Dec 2025 Zakat/CIT payers with Dec year-end; ownership mix determines Zakat vs CIT treatment	ZAKAT / CIT
Passed	30 Apr 2026	Reach 85% employment contract notarization compliance through Qiwa Private-sector establishments with employment contracts subject to Qiwa notarization	PAYROLL / WPS
Passed	30 Apr 2026	Submit transfer-pricing disclosure form for FY ending 31 Dec 2025 Taxpayers subject to KSA transfer-pricing rules with Dec year-end	TRANSFER PRICING
This Month	30 Jun 2026	FATOORA Phase 2 integration — Wave 24 VAT taxpayers whose VAT-subject revenue exceeded SAR 375k during 2022, 2023, or 2024	E-INVOICING
This Month	30 Jun 2026	File FY2025 financial statements through Qawaem / Saudi Business Center KSA companies with financial year ending 31 Dec 2025	FIN. STATEMENTS
This Month	30 Jun 2026	Reach 90% employment contract notarization compliance through Qiwa Private-sector establishments with employment contracts subject to Qiwa notarization	PAYROLL / WPS

STATUS	DEADLINE	OBLIGATION · WHO IT AFFECTS	CATEGORY
Next 90 Days	27 Jul 2026	Dentistry Saudization — Phase 2 Establishments with 3+ dentistry professionals	● SAUDIZATION
Next 90 Days	30 Jul 2026	Disclose Q2 2026 interim financial statements Main Market listed issuers	● CAPITAL MARKETS
Next 90 Days	14 Aug 2026	Disclose H1 2026 semi-annual financial statements Nomu / Parallel Market issuers	● CAPITAL MARKETS
Future	30 Oct 2026	Disclose Q3 2026 interim financial statements Main Market listed issuers	● CAPITAL MARKETS
Future	3 Jan 2027	Tourism professions Saudization — Phase 2 Private-sector tourism establishments covering 41 listed leadership/specialized professions	● SAUDIZATION
Future	31 Mar 2027	Disclose FY2026 annual financial statements Main Market and Nomu listed issuers with FY ending 31 Dec 2026	● CAPITAL MARKETS
Future	30 Apr 2027	Disclose Q1 2027 interim financial statements Main Market listed issuers	● CAPITAL MARKETS
Future	30 Apr 2027	File and pay Zakat/CIT return for FY ending 31 Dec 2026 Zakat/CIT payers with Dec year-end; ownership mix determines Zakat vs CIT treatment	● ZAKAT / CIT
Future	30 Apr 2027	Submit transfer-pricing disclosure form for FY ending 31 Dec 2026 Taxpayers subject to KSA transfer-pricing rules with Dec year-end	● TRANSFER PRICING
Future	30 Jun 2027	File FY2026 financial statements through Qawaem / Saudi Business Center KSA companies with financial year ending 31 Dec 2026	● FIN. STATEMENTS
Future	30 Jul 2027	Disclose Q2 2027 interim financial statements Main Market listed issuers	● CAPITAL MARKETS
Future	14 Aug 2027	Disclose H1 2027 semi-annual financial statements Nomu / Parallel Market issuers	● CAPITAL MARKETS
Future	30 Oct 2027	Disclose Q3 2027 interim financial statements Main Market listed issuers	● CAPITAL MARKETS

● RECURRING OBLIGATIONS

Recurring obligations

Apply on a cycle — monthly, annually, or continuously. No single fixed calendar date.

● ZATCA — TAX & ZAKAT

Last day of month after tax period	File VAT return and pay VAT VAT-registered taxpayers; monthly if annual taxable supplies exceed SAR 40m; otherwise quarterly
10th day of following month	Submit monthly withholding tax return/payment Resident payers making KSA-source payments to non-residents without permanent establishment
120 days after fiscal year-end	File and pay annual Zakat/CIT return Zakat/CIT taxpayers according to ownership and entity status
With annual return / 120 days after fiscal year-end	Submit transfer-pricing disclosure form Taxpayers subject to KSA transfer-pricing rules
Annual / according to taxpayer financial year	Apply Zakat rate formula for Gregorian-year Zakat payers Zakat payers using a Gregorian financial year

● CORPORATE & MINISTRY OF COMMERCE

Entity-specific; every 12 months from CR issuance	Annual commercial registration data confirmation Merchants/entities with active commercial registration
Within six months from fiscal year-end	Prepare and file financial statements through Qawaem Companies registered in KSA according to company type and structure
Annually from company CR date	Confirm beneficial ownership information Companies subject to actual beneficiary / UBO rules; listed JSCs may be exempt under rules

● EMPLOYMENT & PAYROLL

Monthly; file through Mudad	Upload WPS wage payment file Private-sector establishments subject to WPS
Monthly; delay measured after 15th day following due month	Pay GOSI contributions Employers with Saudi and non-Saudi employees subject to GOSI branches
Continuous	Maintain Nitaqat / Saudization compliance Private-sector establishments under Nitaqat Mutawar

● CAPITAL MARKETS

Within three months from year-end	Listed-company annual financial statements Main Market and Nomu listed issuers
Within 30 days after quarter-end	Main Market interim financial statements Main Market listed issuers
Within 45 calendar days after half-year end	Nomu semi-annual financial statements Nomu / Parallel Market issuers

● INVESTMENT & RHQ

Annual / entity-specific	MISA investment registration/license update or renewal Foreign-owned or MISA-registered investors/entities
Ongoing / annual where required	Maintain RHQ activity and staffing conditions Licensed RHQ entities

● TRIGGERED BY COMPANY ACTIONS

Event-triggered obligations

No calendar date – these fire when something happens: an ownership change, a hire, a transfer, an RHQ milestone.

● FOREIGN INVESTMENT – MISA

Before engaging in investment activity	Register foreign investment with MISA Foreign investors, except securities investments governed by Capital Market Law
Before restricted activity or ownership change	Obtain MISA approval for restricted/excluded activities Foreign investors in activities on restricted/excluded list
Within 30 days of MISA amendment	Complete shareholder resolution / CR update after MISA license amendment MISA-licensed entities changing shareholders, ownership percentages, partner entry/exit, branches or activities
Within 10 working days of change	Notify/update MISA contact data MISA-licensed investors/entities

● REGIONAL HEADQUARTERS

Within 6 months of RHQ license issuance	Commence mandatory RHQ activities Licensed Regional Headquarters entities
Within 1 year of RHQ license issuance	Commence at least 3 optional RHQ activities Licensed RHQ entities
Within 1 year of RHQ license issuance	Employ at least 15 full-time RHQ employees Licensed RHQ entities
30-year incentive period from RHQ license date / subject to rules	Apply RHQ 0% CIT and 0% WHT incentive conditions Qualified RHQ entities licensed in KSA
Annual / as prescribed by ZATCA	File RHQ economic substance annual report and maintain separate accounts where needed Qualified RHQ entities licensed in KSA

● TAX & INVOICING — ZATCA

Before conveyance / contract documentation	Register real estate transaction and handle RETT Parties to taxable real estate transactions in KSA
Within 20 days of reportable VAT correction	Correct VAT error / notify ZATCA VAT taxpayers discovering an error that understates tax due
Before sharing standard tax invoice	Clear standard tax invoices through FATOORA Phase 2 taxpayers issuing standard tax invoices
Within 24 hours of issuance	Report simplified tax invoices to FATOORA Phase 2 taxpayers issuing simplified tax invoices

● CORPORATE & UBO

Within 15 days of change	Update beneficial ownership information Companies subject to Actual Beneficiary / UBO rules
Ongoing; at setup and changes	Maintain internal beneficial ownership register Companies subject to UBO rules

● EMPLOYMENT — GOSI

First 15 days of month following employment start	Register new worker with GOSI Employers with new workers subject to GOSI
First 15 days of month following employment end	Exclude terminated worker from GOSI Employers whose worker leaves employment
Within 3 days after employer is aware	Notify GOSI of qualifying employment injury Employers where first aid is insufficient after a work injury

● CAPITAL MARKETS

Immediately and without delay	Disclose specified material / specific events Listed issuers
End of third trading day after transaction/event	Notify Exchange of 5%+ substantial shareholding Persons reaching 5%+ of voting shares or convertible debt in an issuer

Want this kind of **clarity** across your own numbers?

This calendar reflects how Kudwa works: verified data, one source of truth, no manual assembly. We bring the same to multi-entity finance teams across the GCC.

Talk to us

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Get quarterly updates

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