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TAX ALERT

ZATCA Introduces Annual Disclosure Form for Regional Headquarters (RHQs)

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Key Takeaway

The Zakat, Tax and Customs Authority (ZATCA) has launched an online Annual Disclosure Form for Regional Headquarters (RHQs) in Saudi Arabia. The form requires RHQs to report information on their management, employees, activities and financial operations to demonstrate compliance with the applicable Economic Substance Requirements (ESR).

While the annual reporting obligation is already established under the RHQ Tax Rules, the introduction of the electronic form provides RHQs with a dedicated mechanism to fulfil this requirement. RHQs should begin preparing the relevant information and supporting documentation, although ZATCA has not yet specified a filing deadline in its published guidance.

Background and Recent Development

The On 23 August 2026, ZATCA introduced an electronic service allowing registered RHQs to submit their annual disclosure through its online portal.

Under Article 7 of the Tax Rules for Regional Headquarters, RHQs are required to submit an annual report using the form prescribed by ZATCA to demonstrate compliance with the Economic Substance Requirements. The electronic form enables ZATCA to collect information relating to RHQ operations and assess continued compliance with the conditions governing the available tax incentives.

These incentives include a 0% Corporate Income Tax rate on qualifying income and a 0% Withholding Tax rate on specified payments to non-residents, subject to the applicable conditions.



Information Required for the Annual Disclosure

Based on ZATCA's published user manual, the disclosure covers the following information:

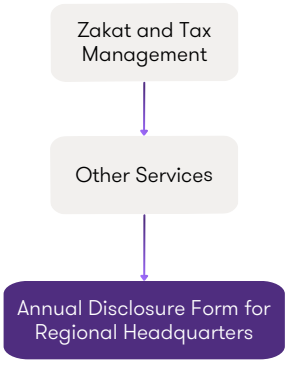
Disclosure Area	Information Required
General Information	RHQ details and relevant reporting period
Contact Details and Branches	Contact persons and head office or branch information, where applicable
Board of Directors	Board members and details of board meetings
Management and Employees	Executive management details and employee headcount
RHQ Activities	Main and optional activities undertaken by the RHQ
Financial Information	Financial disclosures and relevant supporting attachments

The information requested is closely linked to the ESR, particularly those concerning management and decision-making in Saudi Arabia, adequate staffing, qualifying activities and operational expenditure.

ZATCA's user manual provides for supporting attachments as part of the financial disclosure section, but does not specify an exhaustive list of required documents.

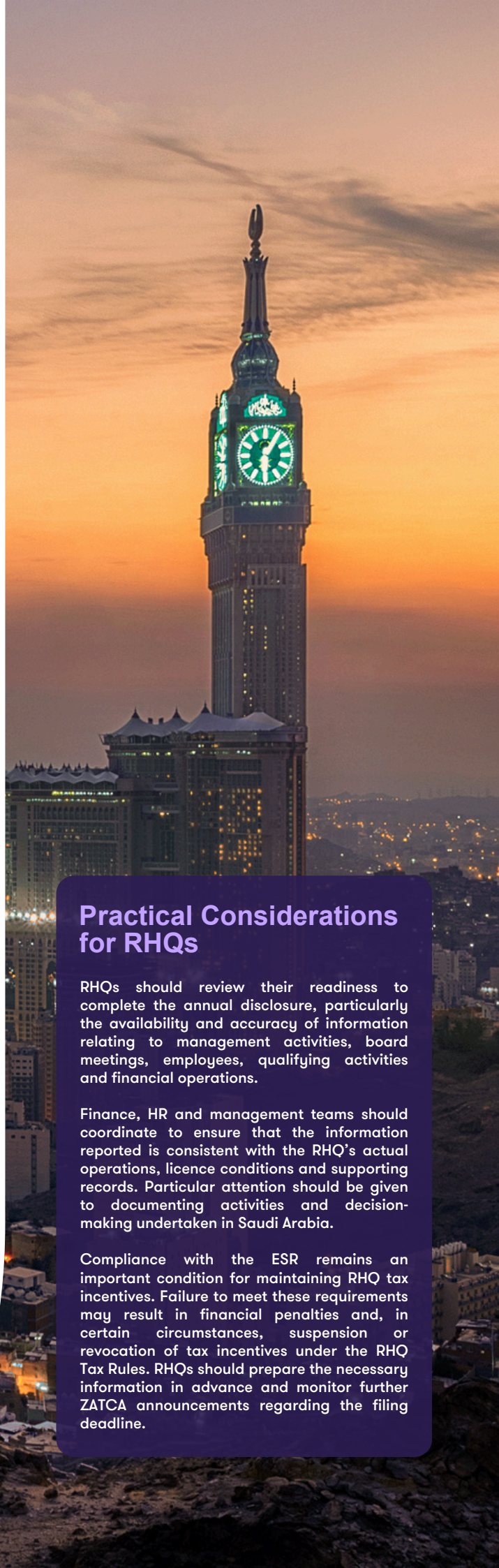
Filing Process and Deadline

The Annual Disclosure Form is available through ZATCA's electronic portal. Following login, RHQs can access the form through:



The RHQ must complete the relevant sections, provide applicable supporting information and attachments, review the disclosure and submit it electronically. Upon successful submission, the portal provides confirmation and allows the taxpayer to download a copy.

Filing deadline: As of October 2026, ZATCA has not specified an official deadline for submitting the Annual Disclosure Form in its published guidance.



Practical Considerations for RHQs

RHQs should review their readiness to complete the annual disclosure, particularly the availability and accuracy of information relating to management activities, board meetings, employees, qualifying activities and financial operations.

Finance, HR and management teams should coordinate to ensure that the information reported is consistent with the RHQ's actual operations, licence conditions and supporting records. Particular attention should be given to documenting activities and decision-making undertaken in Saudi Arabia.

Compliance with the ESR remains an important condition for maintaining RHQ tax incentives. Failure to meet these requirements may result in financial penalties and, in certain circumstances, suspension or revocation of tax incentives under the RHQ Tax Rules. RHQs should prepare the necessary information in advance and monitor further ZATCA announcements regarding the filing deadline.

How Grant Thornton Can Help

Grant Thornton Saudi Arabia can assist RHQs in assessing compliance with the ESR, reviewing the information and supporting documentation required for the annual disclosure, and supporting preparation and submission of the form.

For further information or assistance, please contact our Tax Advisory team.



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