VAT

هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority

Guideline

For the Contracting Sector under VAT Provision

Second Issue | May 2026

Note: The English version is for guidance purposes only. In case of any discrepancy between the Arabic and English versions, the Arabic version shall prevail

The Zakat, Tax and Customs Authority (henceforth 'ZATCA') has issued this Guideline to clarify certain treatments related to the implementation of the statutory provisions in force on the date of its issuance. The content of this Guideline shall not be deemed an amendment to any of the laws and regulations in force in the Kingdom of Saudi Arabia.

The Authority affirms that it shall apply the explanatory treatments set out in this Guideline, where applicable, considering the relevant statutory provisions. If any clarification or content contained in this Guideline is amended in relation to an unchanged statutory provision, the updated explanatory treatment shall apply to transactions carried out after the date of publication of the updated version of the Guideline on the Authority's official website.

Amendments

#	Edition No.	Amendment Date	Section/ Item	Amendment Type	Amendment Description	Remarks
1	2	May 2026	2	Addition	Adding explanatory terms related to the contracting sector	-
2	2	May 2026	3.3 4 4.1.1	Addition/ amendment	The update is in accordance with the amendments to the Implementing Regulations of the Value Added Tax law issued pursuant to Board Resolution No. (01-06-24) dated 17 Jumada Al-Awwal 1446 H, corresponding to 19 November 2024	

Table of Contents

1. Introduction

1.1. Application of the Value Added Tax System in the Kingdom of Saudi Arabia

The Kingdom of Saudi Arabia ratified the Unified Value Added Tax (henceforth 'VAT') Agreement for the Cooperation Council for the Arab States of the Gulf ("GCC") pursuant to Royal Decree No. (M/51) dated 3rd Jumada al-Awwal 1438H/31st January 2017 ("Unified VAT Agreement"). Based on the provisions set forth in the Unified VAT Agreement, the Kingdom of Saudi Arabia issued the VAT Law pursuant to Royal Decree No. (M/113) dated 2nd Dhu al-Qa'dah 1438H/26th July 2017("VAT Law"), as well as the Implementing Regulations of the VAT Law pursuant to the Board of Directors Resolution of the former General Authority of Zakat and Tax – currently the Zakat, Tax and Customs Authority No. 3839 dated 14th Dhu al-Hijjah 1438H/5th September 2017G ("Implementing Regulations"), as amended by subsequent Board of Directors resolutions.

1.2. About this Guideline

The importance of this Guideline lies in providing further clarifications to Taxable Persons and assisting them in understanding the application of VAT regarding construction services and the contracting sector in the Kingdom, particularly discussing how to determine the Date of Tax Due and the value of supply in cases specific to the sector.

2. Definitions Related to Key Terms

Real Estate: Land and buildings, including unfinished construction works. This term is defined within the Implementing Regulations of the VAT Law to include the following[1]:

- Any specific area of land over which ownership rights, possession, or other rights in rem may be established.
- Any buildings or engineering structures permanently erected on land.
- Any fixtures or equipment forming a fixed part of, or permanently attached to, a building, structural framework, or engineering work.

(1) Article 23(1), Implementing Regulations of the VAT Law.

Retention (Performance Bond): Not defined for VAT purposes; however, it is used for the purposes of this Guideline to refer to the cash amount withheld from the Contractor or provided as a bank guarantee to ensure the execution of works in accordance with contractual terms. Retention is not considered a Taxable Supply unless it is actually utilized in exchange for a service or product.

Supplier: The Person who supplies goods or services.

Customer: The Person who receives goods or services.

Main Contractor: Not defined for VAT purposes; however, it is used for the purposes of this Guideline to refer to the Person or entity that contracts directly with the end Customer to execute construction or contracting works, and bears full responsibility for the execution of the Contract.

Subcontractor: Not defined for VAT purposes; however, it is used for the purposes of this Guideline to refer to the Person or entity that contracts with the Main Contractor to execute part or all of the works specified in the primary Contract.

Service Related to Real Estate: Not defined for VAT purposes; however, it is used for the purposes of this Guideline to refer to any service where the subject matter is directly linked to Real Estate (such as building, construction, installation, or maintenance), and the Place of Supply is determined based on the location of the Real Estate.

Completion Report: Not defined for VAT purposes; however, it is used for the purposes of this Guideline to refer to the document issued by the Supplier for the purpose of determining the amount payable for a specific part of a construction project, as well as to obtain the recipient's approval for payment of this amount. This document is referred to as Construction Invoice (Mustakhlas) within commercial practices in the Kingdom.

Construction Services: Not defined for VAT purposes; rather, it is used in this Guideline to describe an economic activity whereby fixed assets are created, renovated, repaired, or extended in the form of buildings, and land improvements of an engineering nature, as well as other engineering constructions such as roads, bridges, dams, etc.

3. Application of VAT to Construction Services

3.1 General Rules for the Application of VAT on Construction Services

For VAT purposes, contracting and construction services are considered services related to Real Estate, subject to VAT at a rate of %15. The Unified VAT Agreement states: "Services related to Real Estate shall mean services that are closely linked to Real Estate, including: c- services relating to construction.[2]"

According to the International Standard Industrial Classification of All Economic Activities - Revision 4 (ISIC 4) adopted in the Kingdom, contracting activities are divided into 3 Sections as follows:

1. Construction of buildings.
2. Civil engineering.
3. Specialized construction activities[3].

As part of a construction project, the Supplier may also perform broader activities related to building or engineering works. Engineering works include, but are not limited to, design and engineering services, and the procurement and supply of materials used during construction. In most cases, the Supplier agrees to provide these goods and services as part of a single contractual arrangement (often referred to in practice as an "Engineering, Procurement, and Construction" contract or "EPC").

Supplies made under these joint contracts are usually viewed as a single supply of construction services, where the other elements form part of this single supply.

(2) Article 19(1/c), Unified VAT Agreement.
(3) Section (F), International Standard Industrial Classification of All Economic Activities - Revision 4 (ISIC).

3.2 Main Contractor and Subcontractor

In the contracting and construction sector, the Main Contractor is the Supplier who enters into the Contract with the Customer to deliver the entire building or engineering works and assumes full responsibility for the construction works.

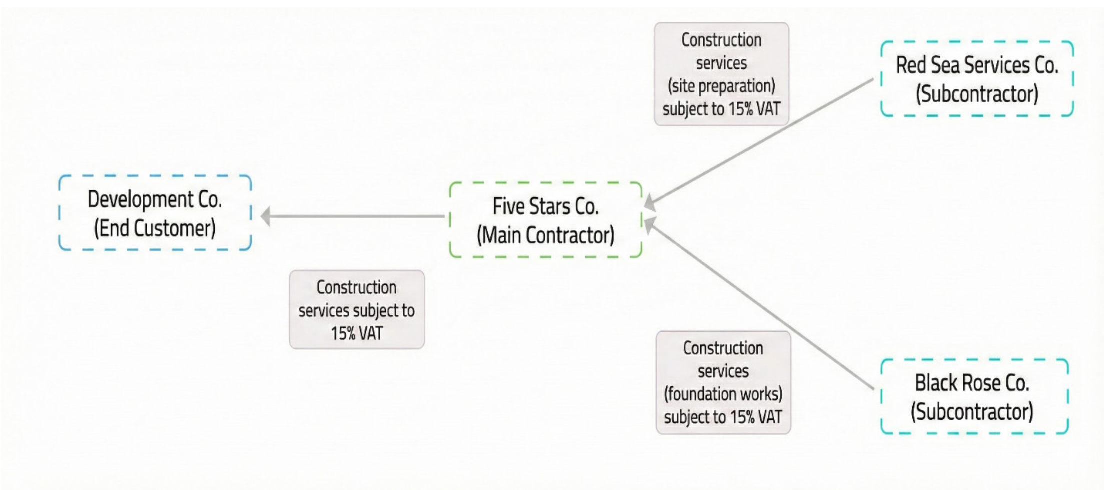
The Main Contractor may also arrange for the execution of parts of the work, and in some instances, the entirety of the actual construction works is executed by one or more Subcontractors. In such cases:

- The Subcontractor supplies construction services to the Main Contractor, who in turn receives these services in the capacity of a Customer and subsequently uses these services as part of the total supplies provided to the end Customer. The first supply from the Subcontractor to the Main Contractor is subject to VAT at a rate of %15, separate from the second supply from the Main Contractor to the Customer.
- The Main Contractor supplies construction services to the Customer relating to the entire building or engineering works. This supply is subject to VAT at a rate of %15.

Example 1:

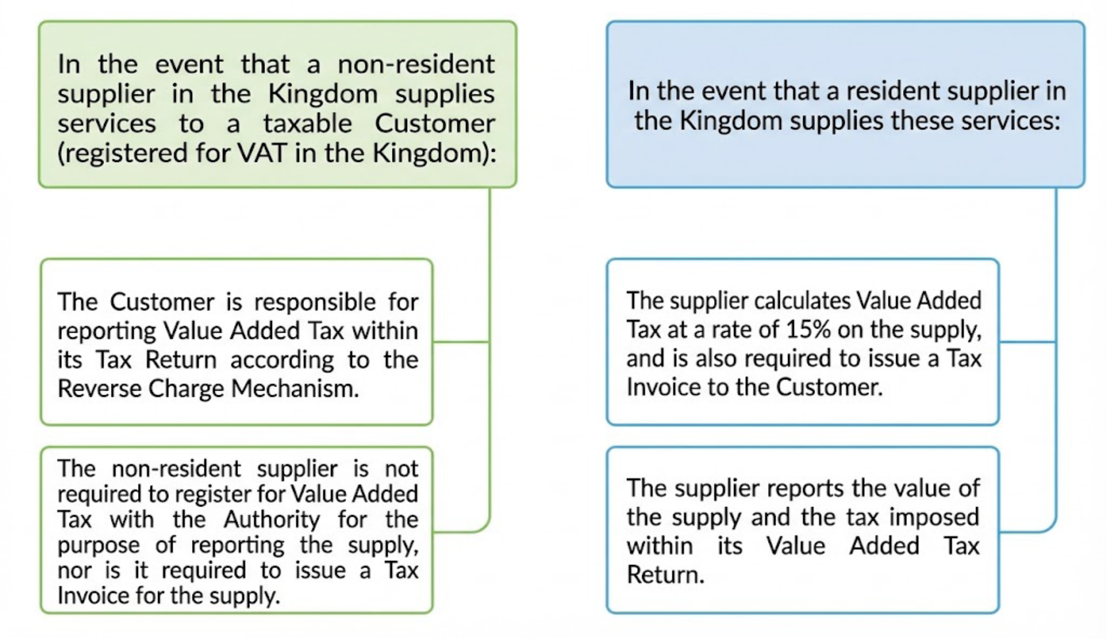
Five Stars Co. Ltd. (a Saudi company registered for VAT), acting as the Main Contractor, is constructing a new commercial project. The company contracts with a Subcontractor (Red Sea Services Co.) to execute site preparation works, and also contracts with another Subcontractor (Black Rose Co.) to execute foundation works on a plot of land in Jeddah. Both Subcontractors issue their invoices to Five Stars Co. for the works completed. Five Stars Co. agreed with the end Customer, Development Co., to calculate VAT on the total value of the supplies (the entire building).

Both Subcontractors are registered for VAT purposes in the Kingdom, and they must charge VAT on the amounts they invoice to Five Stars Co. for the construction services performed. Five Stars Co. may deduct the VAT incurred as Input Tax.



3.3 Place of Supply

All supplies of construction services are treated as a supply of services related to Real Estate. (4) These are among the special cases regarding the Place of Supply, whereby the Place of Supply is located in the country where the Real Estate is situated (including any specific plot of land, the building erected thereon, or the construction works being executed upon it). All contracting and construction services performed on Real Estate located in the Kingdom are subject to Value Added Tax in the Kingdom[4].



(4) Article 19, Unified VAT Agreement; Article 23, Implementing Regulations of the VAT Law.

Example 2:

Modern Development Co., a Saudi company registered for VAT, contracted with a non-resident European construction company to provide concrete foundation pouring services for an office building in Riyadh. Since these services are related to Real Estate located within the Kingdom, the Place of Supply is within the Kingdom. Given that the Supplier is a non-resident and the Customer (Modern Development Co.) is registered for VAT, the Reverse Charge Mechanism shall apply. The Customer shall be obligated to:

- Calculate VAT at a rate of %15 on the value of the supply.
- Declare it within its Tax Return for the period in which the service was received, or the consideration was paid.
- The European construction company is not required to register for VAT purposes with the Authority, nor is it required to issue a local Tax Invoice.

4. Date of Tax Due

Tax is due on every supply, whether a supply of goods or services, on one or more dates (also known as the "Date of Supply"), which is determined according to the rules set forth in the Unified VAT Agreement:

"Tax shall be due on:

the date of supply of goods or services,

the date of issuance of the Tax Invoice, or

the date of partial or total receipt of consideration,

to the extent of the amount received, whichever is earlier.[5]"

(5) Article 23, Unified VAT Agreement.

In many cases within the contracting sector and construction service supplies, Tax may be due on a single supply of construction services on more than one due date, as Tax is due on every invoice issued or payment received throughout all stages of the project.

The "Date of Tax Due" determines the Tax Period in which the supply must be declared. Each supply, payment, or invoice may have a separate Date of Tax Due. In practice, the Taxable Person does not pay Tax to the Authority in separate installments for each individual supply; rather, a consolidated payment is made to the Authority representing the net Tax for all transactions conducted during the Tax Period upon filing the Tax Return.

In basic cases, the actual Date of Supply for services is the date of their execution. However, there are special rules that apply to most services executed in the contracting and construction sector[(6)].

The execution of construction services is considered a "Continuous Supply," where services are supplied to the Customer/Recipient continuously over a specified period of time, rather than on a single delivery date. This means that VAT becomes due based on each interim payment and according to the following rules:

- If service contracts specify fixed dates for the payment to be due, VAT becomes due on the due date or the date of invoice issuance, whichever is earlier, and at least once in every period of 12 consecutive months[(7)].
- In other cases where supplies of goods or services are made continuously, this is considered a separate supply, and VAT becomes due for each interim payment on the date of issuance of the Tax Invoice or payment, whichever is earlier[(8)].

Each subsequent invoice or payment will be treated as a separate supply for VAT reporting purposes. The Supplier is obligated to issue a Tax Invoice within 15 days following the end of the month during which the supply was made[(9)].

For more information regarding Tax Invoice requirements, please refer to the Guideline on Tax Invoices and Record Keeping.

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(6) Article 23, Unified VAT Agreement; and Article 20, Implementing Regulations of the VAT Law.
(7) Article 20(1), Implementing Regulations of the VAT Law
(8) Article 20(2), Implementing Regulations of the VAT Law.
(9) Article 53, Implementing Regulations of the VAT Law. It is unlikely that the special rules for simplified invoices will apply to services within the construction sector.

4.1 Special Case for the Date of Tax Due

4.1.1 Issuance of the Completion Report (Construction Invoice)

The Completion Report is a document typically used within the contracting and construction sector in the Kingdom. It is not treated as a Tax Invoice; rather, it is a similar document through which approval is requested from the Customer for the value of the payment due. Although it is not considered a Tax Invoice, it is regarded as a sign that the supply has occurred. It is used to determine the Date of Tax Due for the executed part of the service, in accordance with the provisions of Article 20(1) of the Implementing Regulations.

A Credit Note or Debit Note must be issued when there is an adjustment in the value of the supply that affects the Tax.

Example 3:

Red Sea Services Co. has a contract to provide site preparation services to Five Stars Co. Ltd. At the end of each month, Red Sea Co. issues a Completion Report detailing the total services provided and requests the company's approval to pay the amount.

On 31st October 2021, Five Stars Co. paid an amount of SAR 500,000 as a down payment, in addition to a VAT amount of SAR 75,000. The Date of Tax Due and the declaration of Output Tax for this payment by Red Sea Co. is 31st October. Red Sea Co. is required to issue a Tax Invoice for the down payment.

Supplier: Red Sea Services Co. Customer: Five Stars Co. Ltd. Date of Supply: 31st October 2021	VAT	Value
Site Preparation Services - %15 VAT	SAR 500,000	SAR 75,000
Total Consideration (Inclusive of VAT)	SAR 575,000	
Down Payment	(SAR 575,000)	
Remaining Balance		**0**

On 31st January 2022, Red Sea Co. issued Completion Report No. M05140, which includes an additional due amount of SAR 472,000.

Completion Report - M05140					
Supplier: Red Sea Co.			Customer: Five Stars Co. Ltd.		
Date: 31st January 2022			**Document No.:** M05140		
Work Details	Unit	Completed Units	Total Project Costs (SAR)	Completion Percentage	Total Amount After Completion Percentage (SAR)
Construction Operations	Working Days	650	1,000,000	%65	650,000
Materials Supply	Cubic Meter	2,500	500,000	% 50	250,000
Consultancy Services	Working Days	36	200,000	% 36	72,000
Total Works Completed					972,000
Previous Payments					500,000
Deductions					0
Amount Due (Excluding VAT)					472,000

The Date of Tax Due for the additional amount will arise upon the issuance of the Tax Invoice (for example, on 31st January), and Red Sea Co. is required to declare Output Tax for SAR 70,800 in the Tax Period for January 2022.

Tax Invoice		
Supplier: Red Sea Services Co. Customer: Five Stars Co. Ltd. Date of Supply: 31st January 2022G	VAT (SAR)	Value (SAR)
Site preparation services up to 31st January 2022 - %15 VAT	70,800	472,000
Total consideration due for services, inclusive of VAT		542,800

4.2 Contracting with Government Entities Registered for VAT

Tax is due on all supplies of goods or services made to Government Entities under contracts concluded in accordance with the Government Tenders and Procurement Law. In these cases, tax becomes due on the date the payment order for the claim related to the taxable supply is issued, or on the date the consideration (or part of it) is received, whichever is earlier[10].

4.2.1 New Claims as of 1st November 2021G[11]

The special treatment for determining the Date of Tax Due for supplies made to Government Entities, under contracts concluded in accordance with the Government Tenders and Procurement Law, applies only to claims submitted to the Government Entity starting from the effective date of the amendment on 1st November 2021. In this case, taxable entities are required to declare the value of supplies to the Government Entity related to those claims according to the special treatment, which is the date the payment order related to the claim for the supply is issued, or the date the consideration (or part thereof) is received, to the extent of the amount received, whichever is earlier.

4.2.2 Previous Claims and Invoices Submitted to the Government Entity Before the Effective Date of the Amendment on 1st November 2021, and for Which No Payment Order Was Issued Before that Date

The special treatment for determining the Date of Tax Due for supplies made to Government Entities, under contracts concluded in accordance with the Government Tenders and Procurement Law, does not apply to claims and invoices submitted to the Government Entity before the amendment's effective date of 1st November 2021. In this case, taxpayers must report the tax due to the Authority according to the standard rules for determining the Date of Tax Due and the date of supply, based on the specific nature of each supply.

The amendment made to the provisions of Article 20 is effective from 1st November 2021 and applies only to claims submitted to entities on or after such date. This is in accordance with the standard rules that preceded the application of this amendment.

It should also be noted that the special treatment for determining the Date of Tax Due for supplies made to Government Entities, under contracts concluded in accordance with the Government Tenders and Procurement Law, applies exclusively to claims made by the Main Contractor who is directly contracted with the Government Entity. This applies regardless of whether the competition was launched and/or approved via the Etimad platform or directly through the entity,

(10) Article 20, Implementing Regulations of the VAT Law (Amended).

(11) Board of Directors Decision of ZATCA No. (06-02-21) dated 26th Safar 1443H/ 3rd October 2021G.

and whether the payment orders are issued via Etimad or independently by the entity. This is intended to facilitate tax-compliant suppliers dealing with various government classifications.

This treatment does not apply to supplies made by a taxable entity acting as a Subcontractor for a client who serves as the Main Contractor for a Government Entity.

For further details regarding the application of the special treatment for determining the Date of Tax Due for transactions with Government Entities, please refer to the specific Guideline published on the Authority's website: zatca.gov.sa.

5. Value of Supplies

5.1 Taxable Value of Supplies

The VAT due on any supply of goods or services depends on the value of that supply. The value of supply is the monetary or non-monetary consideration, excluding tax, paid or payable for that supply[12].

Consideration also includes any amounts paid by a third party associated with the supply.

All construction services performed in the Kingdom are subject to VAT at the standard rate. This includes the value of all works and materials permanently incorporated or installed at the construction site or building, as well as any fees related to other movable goods provided by the Contractor to the Customer.

5.2 Retention Payments (Performance Bonds)

Retention amounts are considered part of the payments due to the Supplier (whether the Main Contractor or a Subcontractor) under the contract. These amounts are withheld by the Customer as a performance guarantee until a building completion certificate is issued. The customer pays the retained amount upon the successful completion of services.

In some cases, the recipient/customer may retain the amount indefinitely if they are not satisfied with the quality of work and performance[13].

Since construction services are considered a continuous supply of services, both the VAT amount due and the due date are linked to the invoices issued by the Supplier.

(12) Article 2(2), Unified VAT Agreement.
(13) Please refer to Section 5.4 of this Guideline

If the Supplier issues a Tax Invoice or any other document requesting full payment of the due contract amount, VAT becomes due on the entire invoiced amount. The Supplier is obliged to declare the VAT for the total amount stated in the invoice issued to the Customer, even if the Customer does not make the payment immediately.

Example 4:

Casablanca Contracting Company, a Saudi company registered in the Kingdom, as the Main Contractor, contracts to construct a building for Galaxy Development Company, a development company registered in the Kingdom, for a contract value of SAR 12,000,000.

The contract signed between the 2 companies allows Galaxy Company to deduct %6 of payments as a retention amount against the performance bond.

Casablanca Company issues a Tax Invoice for the first installment according to the due contract amount:

Tax Invoice		
Supplier: Casablanca Contracting Company Customer: Galaxy Development Company Date of Supply: 30th June 2021G	VAT (SAR)	Value (SAR)
First Installment - Value of materials and works (%15 VAT)	750,000	5,000,000
Total consideration due for services, inclusive of VAT		5,750,000

Galaxy Company withholds %6 (SAR 345,000) of the due payment against the Performance Bond and pays an amount of SAR 5,405,000. Since Casablanca Company has issued the invoice for the total contract amount, it is obliged to declare the full VAT amounting to SAR 750,000. There is no obligation to issue an invoice or declare VAT when Galaxy Company repays the retained amount.

5.3 Security Deposit

The tax treatment for security deposits has not been explicitly referenced within the VAT laws in the Kingdom of Saudi Arabia; however, the Date of Tax Due arises upon the payment of any amount as consideration, and the corresponding Tax becomes due for that payment.

Accordingly, a security deposit amount available for use by the Supplier, which may be used to make taxable supplies, is consideration for future taxable supplies. VAT must be applied to the security deposit amount at the standard rate and declared as Output Tax by the Supplier.

However, if the Supplier:

- Holds the security deposit amount with a third party or in another separate account; and
- Was contractually unable to use the security deposit funds, or use them as consideration for taxable supplies, until a specific event occurs,

then the Authority agrees to consider that the payment of the security deposit amount does not represent consideration for taxable supplies. In these cases, VAT becomes due only from the time the security deposit amount becomes available for use by the Supplier.

On the other hand, in cases of collecting/paying security deposit amounts that do not constitute consideration or part of the consideration for any supply, these amounts are considered out of the scope of VAT. This is because these amounts are regarded merely as insurance or a guarantee for the obligation of one of the parties.

Example 5:

Dallas Limited, a real estate developer registered in the Kingdom, awarded a construction tender to construct a residential complex in Jeddah to Al-Bayt Al-Mithali Company, the Main Contractor. According to the contract, Al-Bayt Al-Mithali Company is committed to paying a bank guarantee amount representing %15 of the total contract value. The value of the guarantee is held in a separate account and is not made available for use except in the event of a contract breach. It will be possible to recover the guarantee only upon the completion of the contract. The security deposit amount provided is not considered consideration for any supply made by Dallas Company and is not subject to VAT.

Al-Bayt Al-Mithali Company requested a down payment from the contract to purchase raw materials and contract with workers to commence project works. The Company requested an amount of SAR 1,000,000 from Dallas Company as a down payment to be deducted from subsequent payments.

Al-Bayt Al-Mithali Company must charge and calculate VAT upon receipt of the down payment from Dallas Company. It is also obliged to issue a Tax Invoice for this received amount.

5.4 Compensation for Damages

Construction contracts in the building sector may include contractual provisions specifying "Liquidated Damages" in the event the contract is breached or violated, such as the failure to complete the assigned works within the specified time.

If the contract includes a mechanism for determining damages arising from the Supplier's supply of services, the compensation is treated as an adjustment to the consideration (i.e., a reduction of the total contract price). This also applies if the Supplier and the Customer agree on a reduced price for any reason.

If the Supplier has previously issued a Tax Invoice for the full contract amount, a Credit Note must be issued to reflect the change in consideration. Please refer to the Guideline on Tax Invoices and Record Keeping to identify the requirements for Credit Notes.

Example 6:

National General Contracting Company, a contracting supplier registered in the Kingdom, did not complete a construction project by the completion date specified in its contract with its customer, Black Sea Development Company.

According to the contract, National Contracting Company is required to pay damages to Black Sea Company at a rate of SAR 8,000 for each day the project completion is delayed. The project is delivered on 24th February, which is 55 days after the date agreed upon in the contract.

Since liquidated damages are a mechanism linked to the performance of services specified in the contract, they may be treated as a reduction in the contract price. Black Sea Company deducts the amount of damages from the final payment due to National Company, and National Company must issue a Credit Note including VAT to reflect the reduction in consideration.

Supplier: National Contracting Company Customer: Black Sea Development Company Date of Notice: 24th February 2022 Reference Tax Invoice – NCC 12210046	Credit Note
Description	Value
Contractual damages payment - 55 days, SAR 8,000 per day	(SAR 440,000)
VAT %15	(SAR 66,000)
Total amount due for refund (inclusive of VAT)	(SAR 506,000)

If the Supplier is required to pay the value of actual damages incurred to the Customer's property, or if the Customer obtains compensation for damages from a court or another independent body, these compensations will not be treated as an adjustment to the contract value.

Example 7:

During the completion of the project, one of the National Company's workers caused a malfunction in one of Black Sea Company's vehicles. The National Company pays the costs for repairing the car. The contract value or the VAT declared by the National Company is not adjusted because of these costs.

6. Import of Materials and Equipment

In general, VAT is imposed on the import of any goods (such as construction materials or equipment) at a rate of %15 of the value for customs purposes. There are limited exemptions from VAT on specific types of imports (for more details, please refer to the Guideline for Imports and Exports).

In some cases, a non-resident Supplier or a resident Supplier who does not possess an import license may wish to import materials or equipment into the Kingdom for use in contracting works or for the purpose of placing them at the Customer's premises.

In these cases, the person acting as the Importer has the right to deduct VAT, provided that the Importer uses those goods in an economic activity that constitutes taxable supplies.

In certain instances, the Customer may be licensed to act as the Importer of Record for the goods. In these cases, the Customer remains liable to pay the VAT upon import, even if those goods remain the property of the Supplier at the time of import. The Supplier may subsequently supply these goods to the Customer as part of the project.

In such cases, it is possible for the Customer to incur Input Tax on both the import and the supply that occurs after the import. The Customer may request a deduction of both amounts as Input Tax if the goods are to be used in a taxable economic activity, provided the Customer meets the other conditions for VAT deduction. For more details, please refer to the Input Tax Deduction Guideline.

Example 8:

Al-Amjaad Company, a Saudi industrial company, purchases solar energy equipment from a Chinese company, a supplier established in China specializing in solar panels, for an amount of SAR 3,200,000 to generate additional energy for its business activities. The agreement stipulates that the Chinese company will send its employees to carry out the installation process for an additional amount of SAR 800,000 and will bear the risks of any damage to the goods until the installation is complete and final ownership is transferred to Al-Amjaad Company.

Al-Amjaad Company uses its own import license as the Importer. The import value is SAR 3,200,000, as the installation cost is excluded from the declared customs value.

The import of solar panels by Al-Amjaad Company is subject to VAT in the amount of SAR 480,000 (SAR 3,200,000 × %15). The supply of goods, in addition to the installation, is subject to VAT.

Since the Chinese company is a non-resident in the Kingdom, Al-Amjaad Company will calculate the VAT on the services provided (installation and setup) under the Reverse Charge Mechanism, amounting to SAR 120,000 (SAR 800,000 × %15). These amounts are considered Input Tax incurred by Al-Amjaad Company and are eligible, in principle, for deduction, as they are used by Al-Amjaad Company to conduct an economic activity.

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