



# User Manual for Real Estate Transaction Tax Platform



The Zakat, Tax and Customs Authority (ZATCA) issued this user manual with the purpose of clarifying some of the treatments related to the application of the statutory provisions in force on the date of its issuance. This user manual shall not be considered as an amendment to any of the provisions of the laws and regulations applicable in the Kingdom.

ZATCA shall apply the explanatory treatments stated in this user manual - wherever applicable - considering the relevant legal texts. In the event that any clarification or content herein is amended - to an unamended legal text - then the updated clarification treatment shall apply to transactions that take place after the date of publishing the updated version of the user manual on ZATCA's website.



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## About This User Manual

"This Manual illustrates how to draw on the Real Estate Transaction Tax Platform through which individuals and businesses can register the property to be transferred prior to conveyance or contract documentation, guaranteeing that the tax is due and paid entirely electronically."





## About Real Estate Transaction Tax

Real Estate Transaction Tax (RETT) is a 5% tax imposed on property to be transferred and possessed for the purpose of owning it, or possession of its benefit, from a person/enterprise to another person/enterprise, including, -Intercept- contracts concluded for transferring the beneficial rights or long-term lease rights, such as sale or finance lease.

Prior to conveyance at the Ministry of Justice or other notaries, the following must be done to transfer the real estate title:

1. Registering any real estate transaction on the Real Estate Transaction Tax Platform.
2. Indicating accurate data of the relevant real estate.
3. Identifying the transaction status: taxable or tax-exempt
  - a. In taxable transactions, a tax invoice must be issued and the due tax must be paid.
  - b. In tax-exempt transactions, the request is submitted with no tax charged.

## Real Estate Transaction Tax Platform Featured Services

- Registering all types of real estate; land or established structures (residential, commercial, industrial, agricultural and investment).
- Serving a wide variety of beneficiaries, including individuals, companies, government agencies, agents and commissioners.
- Following up on requests and verifying real estate tax registration.
- Modifying or canceling requests and following up on tax refund.
- Viewing previous requests for real estate transaction tax.
- Enabling taxpayers to determine tax exemptions.
- Linking with several government agencies; such as the Ministry of Justice, Ministry of Municipal Rural Affairs and Housing, and the Saudi Authority for Industrial Cities and Technology Zones (MODON).





**Real Estate Transaction Tax Platform**  
A brand-new look with more distinct services





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# 1. Create a Beneficiary Account on the Real Estate Transaction Tax Platform

## Create an Individual Account

- 01  Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
- 02  Sign in using the National Single Sign-On (SSO) service.
- 03  Request a verification code to be sent to the mobile number registered with the SSO.
- 04  Enter basic information:

- Name
  - Gender
  - ID Type
  - Date of Birth
  - Nationality
  - ID Number
- 05  Enter contact details:

- Mobile Number
  - Email
- 06  Enter verification code.
- 07  Enter bank account details:

- IBAN
  - Account holder ID number
  - Bank name
  - Account holder name
- 08  Review the summary and accept terms and conditions
- 09  The account will be successfully created





**Create an Individual Account**

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## Create a Company Account and Add Commissioners


**01**  Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>

**02**  Register real estate transactions.


**03**  Access:

- Companies
- Government Agencies Institutions
- Institutions

**04**  Enter TIN of the business registered at ZATCA to sign in.


**05**  Request a verification code to be sent to the mobile number registered with ZATCA, and linked to the TIN.

**06**  Enter basic information.

**07**  Enter contact details:

- Mobile Number
- Email
- Additional contract details, if any

**08**  Enter verification code.

**09**  Enter bank account details:

- IBAN
- Account holder ID number
- Bank name
- Account holder name

**10**  Enter commissioner data.

**11**  Review the summary and accept terms and conditions.

**12**  The account will be successfully created.





## Create a Company Account and Add Commissioners

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## 2. Register Taxable Real Estate Transaction

1. Visit the Platform via Link : <https://rett.zatca.gov.sa/home-page>
2. Sign in using the National Single Sign-On (SSO) service, or, in case of businesses, enter the TIN.
3. Select real estate registration and identify the owner:
  - Owner - on its own behalf
  - Heirs
  - Individual/s representative
  - Heirs representative
4. Select one of the real estate conveyance documentation pathways:
  - Ministry of Justice Documentation Pathway.
  - Real Estate Transaction Documentation Pathway for Other Cases.
5. National Real Estate Registry Company Documentation Pathway.
6. Select the transaction type and enter the title deed details.
7. Add mobile number verification code
8. Verify or amend the seller information, then add the purchaser information.
9. Specify the real estate transaction date and value.



The value of tax due will be invoiced and paid via SADAD System through all banking channels in the Kingdom of Saudi Arabia on or prior to the date of documentation by the Notary Public, certified notary or contract documentation.

Should the tax value be less than (SAR 20.000), payment shall be made via mada Pay. If the same exceeds (SAR 20.000), payment shall be made via SADAD System.





**Steps to Register a Taxable Real Estate on the Platform Steps to  
Register a Tax-Exempt Real Estate on the Platform  
«Ministry of Justice Documentation Pathway»**



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«National Real Estate Registry Company Documentation Pathway»

**Watch the Video**





### 3. Register Tax-Exempt Real Estate Transactions

#### Key Tax-Exempt Real Estate Transactions

- Disposition of real estate in the event of division or distribution of the estate.
- Free of charge disposition of real estate for family (private) or charitable endowment, or for a licensed charitable organization.
- Disposition of real estate for a government agency, public juridical persons or entities, as well as projects of common interest.
- Transfer of real estate title by a government agency, acting in its capacity as a public authority outside the scope of economic, investment or commercial activity.
- Forced disposition of real estate in cases of expropriation of real estate for public interest or temporary appropriation of real estate.
- Disposition of real estate as a gift, documented with the competent authority, to a spouse or relatives to the third degree of affinity, provided that the owner does not dispose of the gifted real estate to a person to whom such an exclusion does not apply, in the event that the real estate is gifted directly to him by the first bestower for a period of 3 years from the date of documentation of the gift.
- Disposition of real estate under a legal will.
- Temporary disposition of real estate for use as a financial or credit guarantee-unless the guaranteed mortgage is subject to an executive seizure-by permanently transferring the title of the same to the financier or third parties.
- Disposition of the real estate under a financial lease or closed end lease concluded prior to the effective date of Real Estate Transaction Tax Implementing Regulations, for which due tax was previously paid.









- Temporary disposition of real estate between a fund and its custodian, the custodian and the fund, or the custodians of the same fund, in accordance with the provisions of the Capital Market Law, regulations and instructions issued accordingly.
- Disposition of real estate as an in-kind contribution-by any person-in the capital of a company established in the Kingdom, excluding joint ventures, provided that the corresponding shares are not disposed of within five years of the date of registration or ownership of the corresponding shares and the respective company maintains financial statements audited by a certified external auditor throughout the five-year period.
- Disposition of real estate if either party to the transaction is a foreign government, an international organization, an agency, a diplomatic or military mission or a member of the diplomatic, consular, or army corps accredited in the Kingdom, conditional upon reciprocity.
- Supply of real estate properties subjected to VAT deduction prior to documentation-if registered after the effective date of RETT-provided that no change occurs to the parties to the transaction, the contract value, or the clauses of the contracts subjected to VAT.
- Disposition of real estate by a shareholder/partner in a company to the company's name, provided the property was booked in the company's assets account before the Real Estate Transaction Tax Implementing Regulations entered into force and the owner submits audited financial statements or a certificate from a licensed legal accountant proving the real estate as part of the company's assets prior to the date on which the Regulations entered into effect and remain effective until the date of disposition.
- Disposition of real estate as an in-kind contribution-by any person-in the capital of a real estate investment fund upon the establishment of the fund in accordance with the laws and regulations of the Capital Market Authority. This exclusion does not apply to funds established for the purpose of renting out real estate.
- Correction of the conditions of real estate owned by a natural person (individual) by transferring its title to such individual's enterprise.











## Steps to Register a Tax-Exempt Real Estate

- 01  Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
- 02  Sign in using the National Single Sign-On (SSO) service, or, in case of businesses, enter the TIN.
- 03  Select real estate registration and identify the owner:

- Owner - on its own behalf
  - Heirs
  - Individual/s representative
  - Heirs representative
- 04  Select one of the real estate conveyance documentation pathways:

- Ministry of Justice Documentation Pathway
  - Real Estate Transaction Documentation Pathway for Other Cases
  - National Real Estate Registry Company Documentation Pathway.
- 05  Identify the tax-exempt real estate.
- 06  Attach the supporting documents required for such tax exemption.
- 07  Select the transaction type and enter the title deed details.
- 08  Verify or amend the seller information, then add the purchaser information.
- 09  Specify the real estate transaction date and value.
- 10  Submit the request.





**Steps to Register a Taxable Real Estate on the Platform Steps to  
Register a Tax-Exempt Real Estate on the Platform**  
«Ministry of Justice Documentation Pathway»

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«National Real Estate Registry Company Documentation Pathway»

**Watch the Video**





## 4. Mechanism for Benefiting from Tax Exemption for First-Time Homebuyers through the Platform

First-time homebuyers are exempt from RETT due for the purchase of a first home worth up to one million (1,000,000) Saudi riyals.

Real Estate Transaction Platform allows citizens to benefit from the tax exemption for first-time homebuyers, provided that a tax exemption certificate is obtained and the first home due tax is paid by the Ministry of Municipal, Rural Affairs and Housing.

### How to access this Service on the Real Estate Transaction Platform

To obtain a first-time home tax exemption, the seller shall verify that the homebuyer obtained a tax exemption certificate from the Ministry of Municipal, Rural Affairs and Housing prior to registering the real estate on the Platform, by taking the following steps:

1. Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
2. Sign in using the National Single Sign-On (SSO) service, or, in case of businesses, enter the TIN.
3. Select the real estate purpose of use (residential)
4. Select first-time home type (villa - duplex - apartment - floor).
5. Enter the homebuyer ID, to check if he/ she obtained the tax exemption certificate.
6. Specify the real estate transaction date and value.

**Note:** Tax is only due on any amount exceeding one million Saudi riyals; thus, any amount less than one million Saudi riyals shall be tax-exempt.

7. Submit the request.





## **Steps to Access this Service on the Real Estate Transaction Tax Platform**

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## 5. Amend Real Estate Transaction Tax Request

### Steps to amend the real estate transaction tax requests

1. Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
2. Sign in using the National Single Sign-On (SSO) service.
3. View the real estate transaction tax requests.
4. Press “Procedures” button, select (request amendment), then make the amendment.
5. The system will save the amendment and create an amended request copy.
6. Submit the request.



#### Remarks to be considered upon amending the real estate transaction tax request

- The real estate transaction tax request cannot be amended in the event of a request for inspection of real estate transaction tax being processed.
- The user cannot amend the applicant’s information or the request type.





## 6. Cancel Real Estate Transaction Tax Request

### Steps to cancel the real estate transaction tax request

1. Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
2. Sign in using the National Single Sign-On (SSO) service.
3. View the real estate transaction tax request.
4. Select the real estate transaction tax request, then press the "Procedures" button.
5. Select "Cancel Request".
6. Enter request cancelation data and determine:
  - Cancellation reason
  - Remarks
  - Attachments (if any)

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## 7. Invoice Inquires

**01**  Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>

**02**  Select "Invoice Inquiry" icon.

**03**  Enter information, including:

- Invoice Number
- Invoice Amount
- Request Ref.
- Date

**04**  Select "Search" button.

**05**  View all invoices.

**06**  Select the specified invoice.

**07**  View the invoice.

**[Watch the Video](#)**





## 8. Request an Objection to the Real Estate Transaction Tax

1. Visit the Platform via Link: <https://rett.zatca.gov.sa/home-page>
2. Select "E-services"
3. Click on "Real Estate Transaction Tax"
4. Log in to the service, and then select "Real Estate Transaction Tax".
5. Select "objections"
6. Fill in the required information and decide whether the objections are for in case of exception to non-exception or for all cases.

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امسح هذا الكود للاطلاع على آخر تحديث  
لهذا المستند وكافة المستندات المنشورة  
أو تفضل بزيارة الموقع الإلكتروني [zatca.gov.sa](http://zatca.gov.sa)