

KSA VAT Rate Schedule

Supply	Taxable @ 5%	Taxable @ 0%	Exempt	Out of scope
Food & Beverages				
Transportation				
Domestic transportation				
International transportation (including intra-GCC)				
Transportation services for goods or passengers outside KSA				
Supply of a qualifying means of international transport (vehicle, vessel, aircraft) with special specifications				
Supply of replacement parts, consumables, maintenance and repair services for qualified transport (with special terms)				
Real Estate				
Commercial sale and rent				
Residential sale, where the property was not used or intended to be used as a permanent residence of the seller, or the seller's relative (up to the fourth degree)				
Sale of own/close relative's dwelling				
Hotels, inns, guest houses, motels and serviced accommodation rent				
Residential rent				
Rent of housing for students				
Education				
Private education				
Public education				
Healthcare				
Private healthcare				
Public healthcare				
Medicines and medical equipment issued by KSA Ministry of Health and SFDA				
Oil, Oil derivatives and Gas sector (domestic)				
Investments in Gold, Silver, and Platinum				
≥99% pure and tradable in global markets				
<99% pure				
Wired and Wireless telecommunication and Electronic services				
Financial Services				
Margin based products				
Operation of any current, deposit or savings account				
Explicit fee, commission or commercial discount				
Insurance products (including health insurance)				
Insurance services and life reinsurance				
Interest or lending fees charged with an implicit margin for any form of lending (including loans and credit cards)				
Interest or lending fees charged with an implicit margin for finance (including finance leasing)				
Issue or transfer of a debt security or any other transferable monetary amount				

Government Activities				
Public services provided by government agencies which are not considered as an economic activity, such as renewal of passport, driving license, etc.				
Others				
Exports outside the GCC territory				
Services provided to non-GCC residents and consumed outside the GCC territory				
Activity exercised by employees bound to an employer by contract				
Supplies made by members of a single tax group				