



Introductory Guide to E-invoicing

This is an interactive
guide with links





What is e-invoicing?



**E-invoicing
implementation journey**



**Taxable Persons subject to
e-invoicing Regulation**



**Initial requirements of
technical e-invoicing solutions**



Fines and penalties



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What is electronic invoicing?

Electronic Invoicing is a procedure that aims to convert the issuing of paper invoices as well as credit and debit notes into an electronic process that allows the exchange and processing of invoices, credit and debit notes in an structured electronic format between the buyer and seller.



What is an electronic invoice?

An Invoice issued, stored and amended in a structured electronic format through an electronic system, which includes all the requirements of a tax invoice. A handwritten or scanned invoice is not considered an Electronic Invoice.



Invoices booklet
handwritten or scanned)
(paper invoices



Electronic System



What are Electronic Notes?

Credit and Debit Notes which are issued in an Electronic Format, as a result of amendments conducted on the previous taxable supplies for which Tax/Electronic Invoices had been issued Paper amendments which are photocopied or scanned, are not considered Electronic amendments.

to view the e-invoicing regulations online, login to gazt.gov.sa



E-invoicing implementation journey



September 17th, 2020



Publication of the Regulations draft for public consultation.



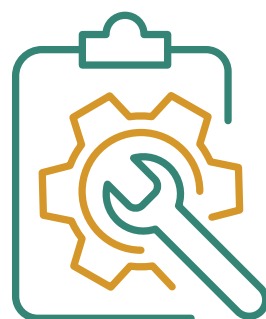
December 4th, 2020



Issuance of e-invoicing Regulations.



Within a maximum of 12 months from the Issuance of the Regulation



Taxable Persons that are subject to VAT need to develop the capabilities to generate and store electronic invoices.



December 4th, 2021



Enforcement of e-invoicing. Taxable Persons are required to begin generating and storing electronic invoices.

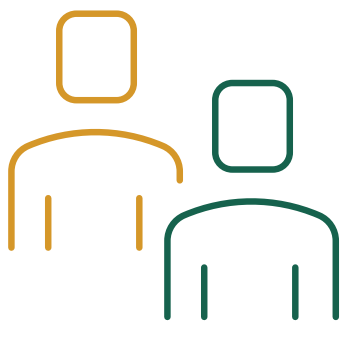
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Taxable Persons subject to e-invoicing Regulation



Taxable Persons subject to VAT



Any Other parties issuing tax invoices on behalf of Suppliers subject to VAT



Excludes non-resident Taxable Persons for VAT purposes

Date of enforcement of generation and storing of e-invoices

December 4th, 2021

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Initial requirements of technical e-invoicing solutions



Prerequisites of technical solutions related to e-invoicing (Establishment's tools and systems)



Ability to connect to the Internet



Compliance with the requirements and controls for data & information security or cybersecurity in the Kingdom.



A tamperproof solution, which allows the detection of any tampering performed (anti-tampering)



Ability to integrate with external solutions using Application Programming Interface (API).

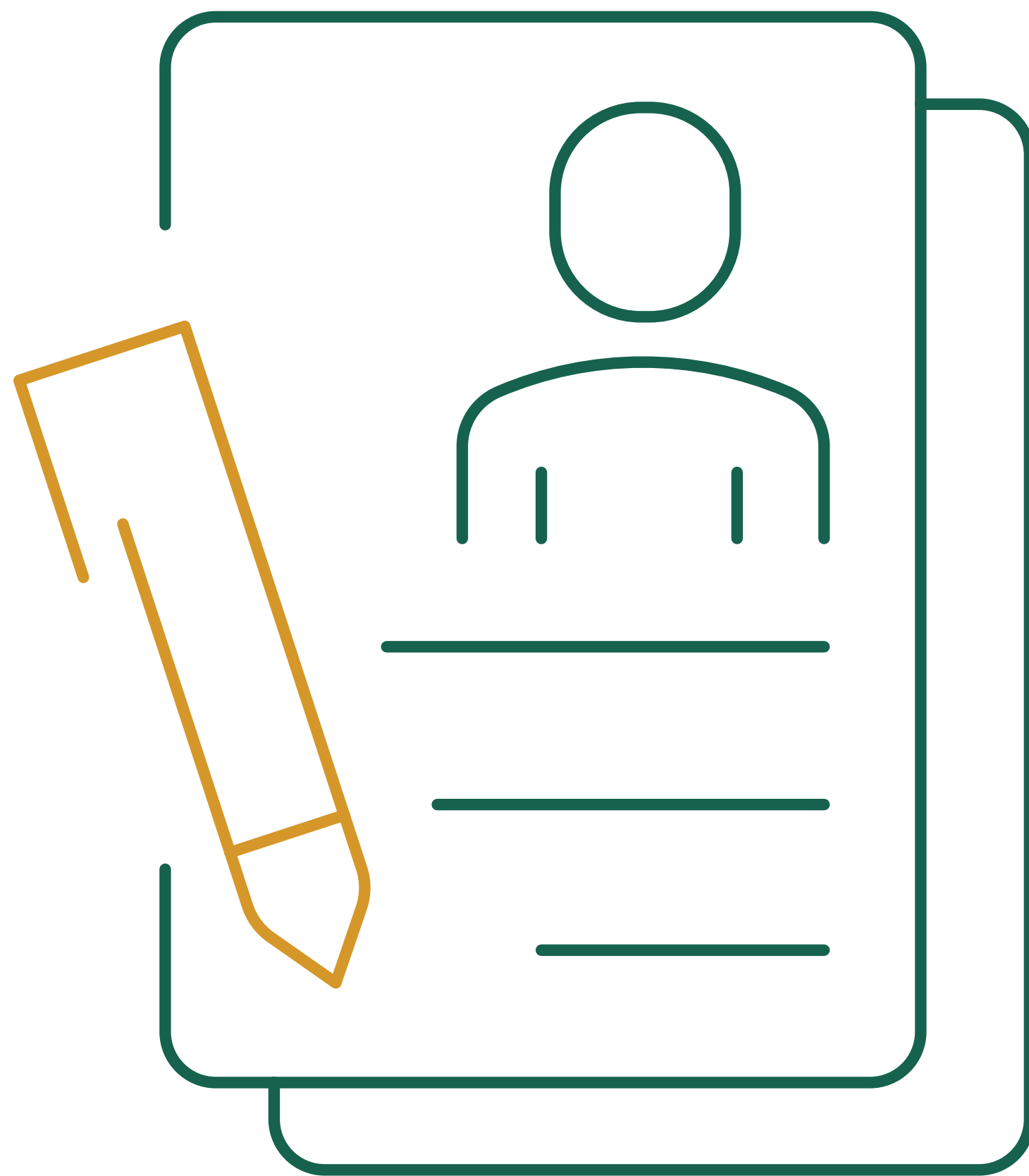
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Fines and penalties



All provisions related to tax invoices in the VAT Law are applicable to electronic invoices including fines and penalties.



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General Authority of Zakat & Tax



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