

Saudi Arabia: Approved amendments to the VAT Implementing Regulations

November 2021



In brief

The Board of Directors of Zakat, Tax and Customs Authority ('ZATCA') approved the amendments/additions to the provisions of Articles 53, 54 and 66 of the VAT Implementing Regulations.

Earlier in September 2021, a draft of such changes to the aforementioned Articles to the VAT Implementing Regulations was issued in an attempt to harmonise the provisions and requirements related to the application of the e-invoicing regulation.

These amendments will take effect as of 4 December 2021.

The announcement is published in the official Gazette and can be accessed [here](#) and the approved amendments are available only in Arabic and can be accessed [here](#).

In detail

Following the draft amendments that were published on the Public Consultation Platform of the the National Competitiveness Center on 27 September 2021 - for public consultation purposes, the Board of Directors of ZATCA on 04/04/1443 AH (corresponding to 09 November 2021) issued decision no. 21-2-7 approving certain amendments / additions to the provisions of the following Articles of the VAT Implementing Regulations:

- Article 53 "Tax Invoices"
- Article 54 "Credit and debit notes"
- Article 66 "Records"

Some changes/amendments to the draft version issued earlier has been incorporated by ZATCA based on the feedback/comments received from taxpayers.

PwC issued a news alert earlier highlighting the changes ZATCA intended to incorporate in the VAT Implementing Regulations, which can be accessed [here](#).

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The amendments/additions to the specific Articles of the VAT Implementing Regulations have been made with an intention to align on the content/requirements to issue an electronic invoice by taxpayers from 4 December 2021.

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The takeaway

Taxable persons are recommended to review the final changes and ensure implementation readiness by 4 December 2021.

In addition, to the extent it has not been done already, businesses should immediately start assessing the impact of the e-invoicing regulations on their systems and processes and plan the journey towards a successful implementation of e-invoicing (phase 1 - generation) by the set date of 4 December 2021.

Let's talk

For a deeper discussion of how this issue might affect your business, please contact:



Mohammed Yaghmour

Middle East Tax & Legal Services leader

+966 56 704 9675

mohammed.yaghmour@pwc.com



Mohammed Al-Obaidi

Zakat and Tax Leader, KSA

+966 50 525 6796

mohammed.alobaidi@pwc.com



Dr. Yaseen AbuAlkheer

Partner, Zakat and Tax

+966 54 425 0540

yaseen.abualkheer@pwc.com



Mohammad Amawi

Partner, Zakat and Tax

+966 55 800 9697

mohammad.h.amawi@pwc.com



Chadi Abou Chakra

Partner, Indirect Tax

+966 56 068 0291

Chadi.Abou-Chakra@pwc.com



Maher ElAawar

Partner - Indirect tax and fiscal policy

+966 56 926 6900

maher.elaawar@pwc.com



Fehmi Mounla

Partner, Zakat and Tax

+966 56 271 3073

fehmi.mounla@pwc.com



Mohammad Harby

Partner, Zakat and Tax

+966 56 907 2618

mohamed.harby@pwc.com



Fayez Al Debs

Partner, Zakat and Tax

+966 54 400 1037

fayez.aldebs@pwc.com



Ebrahim Karolia

Partner, Tax

+966 56 890 3663

karolia.ebrahim@pwc.com



Suleman Mulla

Partner, International Tax

+966 54 122 8051

suleman.mulla@pwc.com

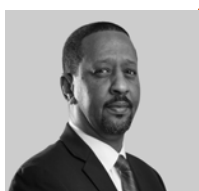


Wael Osman

Partner, Zakat and Tax

+966 56 699 4653

wael.osman@pwc.com



Mugahid Hussein

Partner, Zakat and Tax

+966 54 425 6573

mugahid.hussein@pwc.com



Husain Miyasaheb

Partner, Transfer Pricing

+966 56 143 0843

husain.m.miyasaheb@pwc.com

Thank you