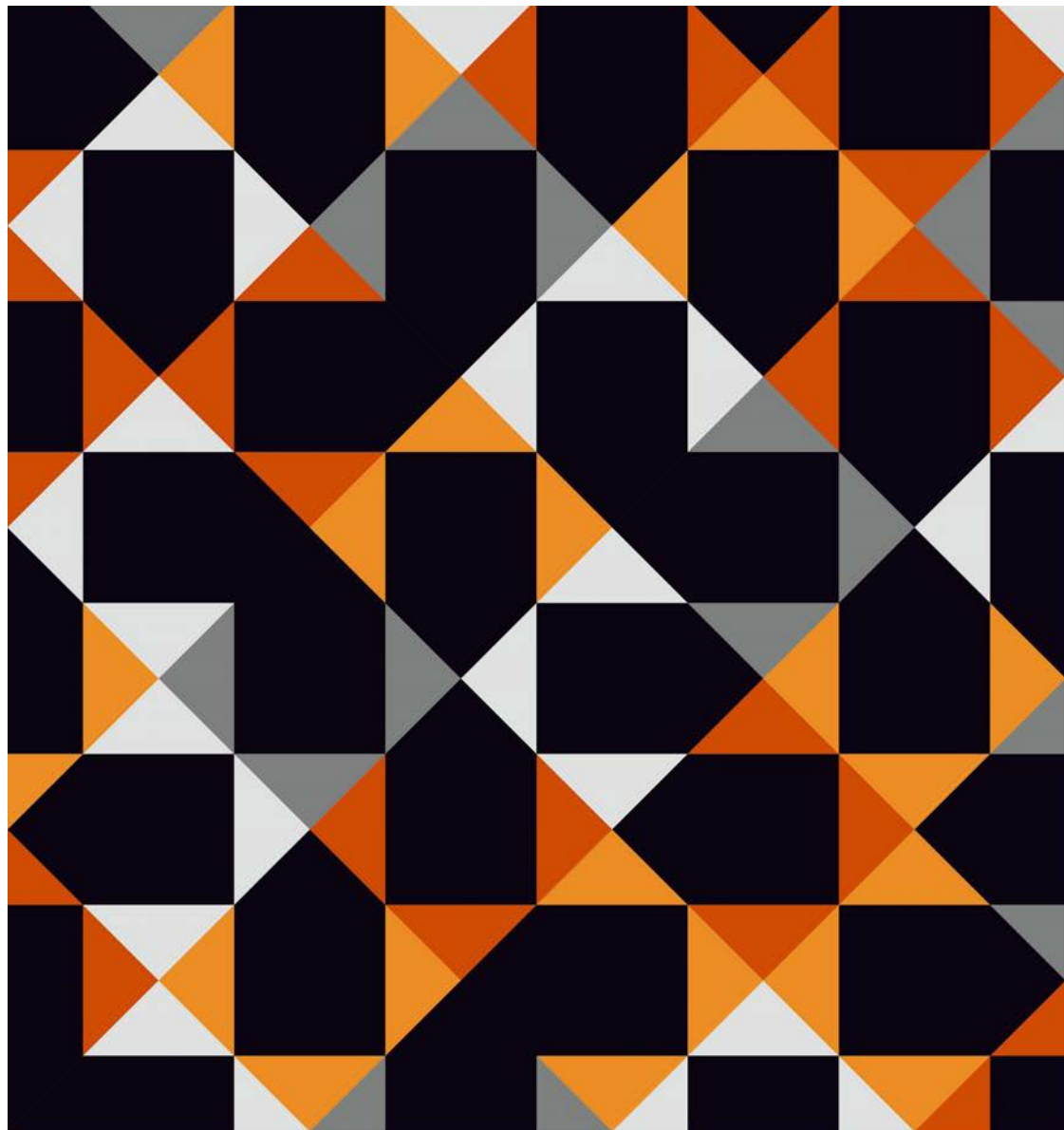


Saudi Arabia: Guide to develop a compliant QR code for simplified e-invoices

November 2021





In brief

The Zakat, Tax and Customs Authority ('ZATCA') has published a new guide providing explanation / clarification in relation to development of a compliant QR code for E invoices.

In accordance with the e-invoicing Resolutions issued by ZATCA earlier, simplified invoices must contain a QR code containing certain prescribed information.

The guide can be downloaded from this [link](#).

In detail

The guide issued by ZATCA provides some technical information/clarification in respect of the following:

- QR code specifications along with timelines to mention required details (generation vs integration phases) as detailed in the below table:

Description	Tag	Due Date
Seller's name	1	4th Dec 2021
VAT registration number of the seller	2	4th Dec 2021
Time stamp of the invoice (date and time)	3	4th Dec 2021
Invoice total (with VAT)	4	4th Dec 2021
VAT total	5	4th Dec 2021
Hash of XML invoice	6	1st Jan 2023
ECDSA signature	7	1st Jan 2023
ECDSA public key	8	1st Jan 2023
For Simplified Tax Invoices and their associated notes, the ECDSA signature of the cryptographic stamp's public key by ZATCA's technical CA	9	1st Jan 2023

- Tag, Length, Value (also referred to as TLV) file format and its creation along with explanation of some common mistakes.
- QR code presentation.



The guide aims to explain the process of developing a compliant QR code that needs to be printed on the E invoices to be generated from 4 December 2021 and onwards.

QR code is mandated only for simplified invoices for the generation phase.



The takeaway

Taxable persons who will be issuing simplified invoices in an electronic format are recommended to take note of this guide issued by ZATCA. Necessary steps should be taken to ensure a compliant QR code is generated for simplified invoices to be issued from 4 December 2021 and onwards.

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

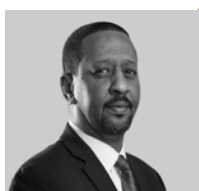


Wael Osman

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

©2021 PwC. All rights reserved. PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details. This publication has been prepared for general guidance on matters of interest only, and does not constitute professional advice. You should not act upon the information contained in this publication without obtaining specific professional advice. No representation or warranty (express or implied) is given as to the accuracy or completeness of the information contained in this publication, and, to the extent permitted by law, PricewaterhouseCoopers, its members, employees and agents do not accept or assume any liability, responsibility or duty of care for any consequences of you or anyone else acting, or refraining to act, in reliance on the information contained in this publication or for any decision based on it.