

Saudi Arabia: Eleventh wave in the Integration Phase of Electronic Invoicing

May 2024





In brief

On 26 April 2024, the Zakat, Tax and Customs Authority (ZATCA) announced the criteria for the Electronic invoicing (E-invoicing) Integration Phase Wave 11 participants. As per the announcement, VAT-registered taxpayers that have an annual taxable revenue (taxable supplies) exceeding SAR 15 Million during the calendar year 2022 or 2023 are required to integrate their E-invoicing solutions with the FATOORA platform starting from 1 November 2024.

The official announcement can be accessed through this [link](#).

In detail

As a recap, E-invoicing in KSA was introduced earlier in two phases:

- Generation;
- Integration.

The Generation Phase already went live in December 2021, whereas the go-live date for the Integration Phase, as per the respective Wave announcement, is as follows:

Wave	Taxpayers with taxable revenues threshold	Effective date
1	Exceeding SAR 3 billion during the calendar year 2021	1 January 2023
2	Exceeding SAR 500 million during the calendar year 2021	1 July 2023
3	Exceeding SAR 250 million during the calendar year 2021 or 2022	1 October 2023
4	Exceeding SAR 150 million during the calendar year 2021 or 2022	1 November 2023
5	Exceeding SAR 100 million during the calendar year 2021 or 2022	1 December 2023
6	Exceeding SAR 70 million during the calendar year 2021 or 2022	1 January 2024
7	Exceeding SAR 50 million during the calendar year 2021 or 2022	1 February 2024
8	Exceeding SAR 40 million during the calendar year 2021 or 2022	1 March 2024
9	Exceeding SAR 30 million during the calendar year 2021 or 2022	1 June 2024
10	Exceeding SAR 25 million during the calendar year 2022 or 2023	1 October 2024
*11	Exceeding SAR 15 million during the calendar year 2022 or 2023	1 November 2024

* It is expected that ZATCA will send an official email to all taxpayers who have been selected as part of Wave 11 of the Integration phase of E-invoicing.

The takeaway

Taxpayers are recommended to assess their revenues for calendar years 2022 and 2023 to ensure readiness for the Integration Phase of E-invoicing and to implement the required changes. The integration phase entails a comprehensive review of ERP systems to ensure smooth integration with the ZATCA system.

Taxpayers are recommended to conduct a gap analysis and take the required actions at the earliest.

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Let's talk

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



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Thank you

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