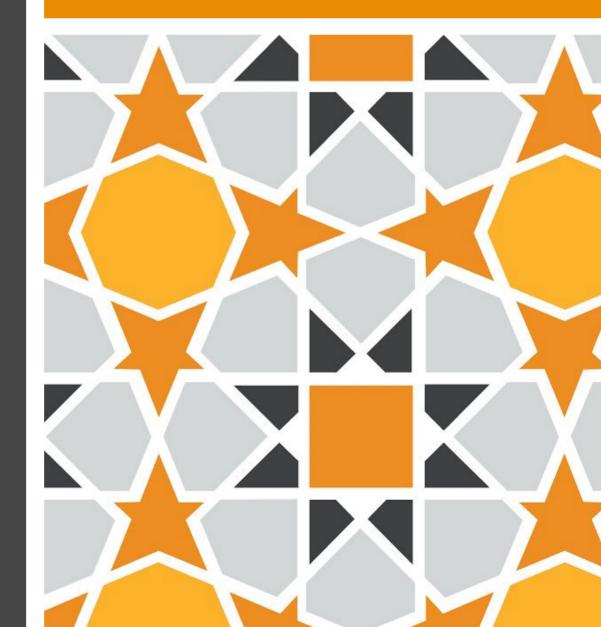
Saudi Arabia: Thirteenth Wave in the Integration Phase of Electronic Invoicing

**July 2024** 







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VAT-registered taxpayers having taxable revenues exceeding SAR 7 million should integrate their E-invoicing solutions with the FATOORA platform effective 1 January 2025.

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# In brief

On 28 June 2024, the Zakat, Tax and Customs Authority (ZATCA) announced the criteria for the Electronic invoicing (E-invoicing) Integration Phase Wave 13 participants. As per the announcement, VAT-registered taxpayers that have an annual taxable revenue (taxable supplies) exceeding SAR 7 Million during the calendar year 2022 or 2023 are required to integrate their E-invoicing solutions with the FATOORA platform starting from 1 January 2025.

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	Effective date	Revenue (SAR)	Revenue period
1	1 January 2023	>3 billion	calendar year 2021
2	1 July 2023	>500 million	calendar year 2021
3	1 October 2023	>250 million	calendar year 2021 or 2022
4	1 November 2023	>150 million	calendar year 2021 or 2022
5	1 December 2023	>100 million	calendar year 2021 or 2022
6	1 January 2024	>70 million	calendar year 2021 or 2022
7	1 February 2024	>50 million	calendar year 2021 or 2022
8	1 March 2024	>40 million	calendar year 2021 or 2022
9	1 June 2024	>30 million	calendar year 2021 or 2022
10	1 October 2024	>25 million	calendar year 2022 or 2023
11	1 November 2024	>15 million	calendar year 2022 or 2023
12	1 December 2024	>10 million	calendar year 2022 or 2023
*13	1 January 2025	>7 million	calendar year 2022 or 2023

<sup>\*</sup> It is expected that ZATCA will send an official email to all taxpayers who have been selected as part of Wave 13 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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# 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
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
12	Exceeding SAR 10 million during the calendar year 2022 or 2023	1 December 2024
*13	Exceeding SAR 7 million during the calendar year 2022 or 2023	1 January 2025

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### 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
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