

Controls, Requirements, Technical Specifications and Procedural Rules for Implementing the Provisions of the E-Invoicing Regulation

First: Scope of the application

1. This Resolution, its attached Annexes (1) and (2) and the documents referred to in the Annexes which are an integral part thereof, are set to define the controls, requirements, technical specifications, or procedural rules required for the implementation of E-Invoicing Regulation provisions which are related to the following:
 - A. The Generation of Electronic Invoices and Electronic Notes Phase, including provisions related to its processing, and record keeping of Electronic Invoices and Electronic Notes, which is applied to all Persons subject to the E-Invoicing Regulation effective 4th of December 2021.
 - B. The Integration Phase on the transmission of Electronic Invoices and Electronic Notes, and sharing them with the Authority, which shall be applied to all Persons subject to the E-Invoicing Regulation in phases starting from 1st of January 2023, and according to the timelines to be determined pursuant to Clause (Sixth) of this Resolution.
2. Persons subject to Article (3) of the E-Invoicing Regulation, shall be subject to this Resolution.
3. Electronic Invoices generated in accordance with the provisions of this Resolution, the timelines for implementing the requirements and details specified in Annexes (1) and (2) thereof, the Integration implementation phases as determined by the Authority and in the format referred to in Clause (Second) are the tax invoices that are considered for exercising the right of deduction referred to in Article (48), paragraph (1) of the Unified VAT Agreement in relation to transactions subject to Article (3) of E-Invoicing Regulation.
4. Electronic Invoices shall include Tax Invoices and Simplified Tax Invoices set forth under Article (53) of the VAT Implementing Regulation.
5. Transactions subject to Article (3) of the E-Invoicing Regulation include the cases for which tax invoices must be issued and set forth under Article (53) of the VAT Implementing Regulation, shall include the following:
 - A. Supplies of taxable goods and services, either they are subject to the standard VAT rate or Zero rate;
 - B. Export of goods and services from the Kingdom;
 - C. Intra-GCC supplies in accordance with the Unified VAT Agreement, VAT Law and the VAT Implementing Regulation;
 - D. Nominal supplies by the taxable person in accordance with the Unified VAT Agreement, VAT Law and VAT Implementing Regulation;
 - E. Any payments related to supply of goods or services and received by the taxable person before the actual supply.
6. Transactions subject to Article (3) of the E-Invoicing Regulation include the cases for which notes must be issued as per the VAT Implementing Regulation.

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7. Transactions set forth under Article (3) of E-Invoicing Regulation shall not include the following:
 - A. Supplies fully exempted from VAT.
 - B. Any payments related to supplies fully exempted from VAT and received by a taxable person before such supply.
 - C. Supplies subject to VAT according to the Reverse Charge Mechanism.
 - D. Import of goods to the Kingdom.

Second: Requirements and details for Generation of Electronic Invoices and Electronic Notes

The Electronic Invoices and Electronic Notes should be generated in a format that must be compliant with the requirements and details specified in Annexes (1) and (2), and in accordance with the timelines specified for the application of these requirements and details, subject to the following:

1. Electronic Invoices, whether they represent a Tax Invoice or a Simplified Tax Invoice, and their associated Electronic Notes, must be generated in a format that covers all details and fields required for each type of invoices as specified in Annex (2) and as per the timelines set forth under Annexes (1) and (2) of this Resolution.
2. All Electronic Invoices, whether they represent Tax Invoice or Simplified Tax Invoice, and their associated Electronic Notes, must be generated in XML format or PDF/A-3 format (with embedded XML) as per the timelines specified for application and set forth under Annexes (1) and (2) of this Resolution.
3. Electronic Invoices and their associated Electronic Notes shall contain a Cryptographic Stamp pursuant to what is specified in this Resolution, starting from the date determined by the Authority in accordance with the timelines specified in Annexes (1) and (2) of this Resolution. A Cryptographic Stamp, for the purposes of implementing this Resolution, means an electronic stamp which is created via cryptographic algorithms to ensure authenticity of origin and integrity of content of the data of the Electronic Invoices and their associated Electronic Notes, and to ensure verification of the identity of the issuer of those Invoices and Notes for the purpose of ensuring compliance with the provisions and controls of the VAT Law and its Implementing Regulation regarding the generation of tax Invoices and Notes. The Cryptographic Stamp must be generated as follows:
 - A. With regards to Tax Invoices and their associated Notes which are generated electronically, the Authority shall - starting from the date which will be determined to oblige the persons subject to E-Invoicing Regulation to integrate with the Authority's systems - clear such Electronic Tax Invoices and their associated Electronic Notes in accordance with the mechanism determined by The Authority. The Authority has the power to revise, amend such mechanisms as well as ensure the adherence of the persons subject to E-Invoicing Regulation to it. Clearance means that the Authority shall verify that the Electronic Tax Invoices and their associated Electronic Notes

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transmitted to it by the persons subject to E-Invoicing Regulation fulfil the controls and details specified in this Resolution and Annexes (1) and (2) thereof. The Authority shall insert the Cryptographic Stamp only on the Invoices and Notes which fulfil the aforesaid controls and details as well as notify the issuers of such Invoices and Notes prior to sharing them with the customers.

- B. With regards to Simplified Tax Invoices and their associated Notes which are generated electronically, such Simplified Tax Invoices and their associated Electronic Notes must be reported to the Authority within a period which must not exceed (24) hours from its generation - in accordance with the mechanism determined by the authority – starting from the date which will be determined by the Authority to oblige the persons subject to E-Invoicing Regulation to integrate with the Authority's systems. The Authority has the power to revise, amend such mechanisms as well as ensure the adherence of the persons subject to E-Invoicing Regulation to it. Reporting is the process of sharing of the Simplified Tax Invoices and their associated Notes which are generated electronically- which include the Cryptographic Stamp as specified in Clause (Fourth) of this Resolution- with the Authority by the persons subject to E-Invoicing Regulation.
4. All Electronic Notes must satisfy all the requirements specified in Article (54) of the VAT Implementing Regulation, in addition to all requirements and details set forth under this Clause.

Third: The specifications and Requirements of E-Invoice Solutions for Electronic Invoices and Electronic Notes

1. The E-Invoice Solution used for generating Electronic Invoices and Electronic Notes must be compliant with the specifications and requirements set forth under the E-Invoicing Regulation, this Resolution, and Annexes (1) and (2) thereof. The E-Invoice Solution shall be considered as compliant after verifying its conformity to all specifications and requirements by the Authority, or a third party, or self-certified by the person subject to E-Invoicing Regulation, in accordance with mechanisms and requirements set out by the Authority.
2. In addition to the above-mentioned requirements in paragraph (1) of this Clause, the Compliant Solution must fulfill the following requirements:

A. Electronic Invoices and Electronic Notes' formats and its sharing mechanism with customers

1. The Compliant E-Invoice solution must be able to generate invoices and their associated notes in the XML format or PDF/A-3 format (with embedded XML) as per the requirements of Electronic Invoices formats specified in Annex (1) of this Resolution.

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2. Persons subject to E-Invoicing Regulation must share the Tax Invoice, or its associated Notes that has been electronically generated with customers.
3. Persons subject to E-Invoicing Regulation must present to their customers a printed copy of the Simplified Tax Invoice or its associated Notes that has been generated electronically, such Simplified Tax Invoice or its associated Notes- upon the agreement between the transaction parties-may also be shared with customers in its electronic format or any other human readable format with customers.

B. Electronic Invoices and Electronic Notes' Content

The Compliant E-Invoice solution must be able to generate Electronic Invoices and Electronic Notes which include all the data fields required in addition to all requirements and other details specified in this Resolution and Annexes (1) and (2) thereof, for each Invoice or Note based on its type or nature, and including all taxable supplies and set forth under Clause (First) of this Resolution.

C. Data and Information Security Requirements:

1. The Compliant E-Invoice solution must be tamper-resistant and include a mechanism, which prevents tampering and reveals any tampering attempts that might occur by the user or any third party in accordance with the specifications and requirements specified by the Authority. The Authority has the power to verify the conformity of the E-Invoice solution to the specifications and requirements in accordance with the verification mechanism set forth under Clause (Fourth) of this Resolution.
2. The Compliant E-Invoice solution must be able to protect the generated Electronic Invoices and Electronic Notes from alteration or deletion, and contain some functionalities which enable the person subject to E-invoicing Regulation to save Electronic Invoices and Electronic Notes and archive them in the format as specified in Annexes (1) and (2) of this Resolution without the need for internet connection and in accordance with the specifications, requirements and timelines specified in Annex (1) of this Resolution.
3. The Compliant E-Invoice solution must be able to generate a Universally Unique Identifier (UUID) in addition to the Electronic Invoice sequential number which identifies and distinguish each VAT Tax Invoice, Simplified Tax Invoice, and their associated notes in accordance with the specifications, requirements and timelines specified in Annex (2) of this Resolution. This shall be for each Electronic Invoice or Electronic Note generated by such E-Invoice Generation Solution, as per the requirements and timelines specified in Annexes (1) and (2) of this Resolution.
4. The Compliant E-Invoice solution which is used for generating Simplified Tax Invoices and their associated Notes, must be able to generate a Cryptographic Stamp for each Electronic Invoice or Electronic Note. Such Cryptographic Stamp must have an identifier as per the requirements and timelines specified in Annexes (1) and (2) of this Resolution, and requirements and mechanisms set forth under Clause (Fourth) of this Resolution.
5. The Compliant E-Invoice solution must be able to generate a Hash for each generated Electronic Invoice or Electronic Note within the sequence of the Electronic Invoices and

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Electronic Notes. The Hash of the Electronic Invoice is then embedded in the next Electronic Invoice in the sequence. This Hash is used to protect the sequence of Invoices from tampering whether by deletion or replacement. Hash is an enciphered text obtained by applying a one-way algorithm upon data which prevents the return to the original data or amending or tampering it as specified in Annex (1) of this Resolution.

6. The Compliant E-Invoice solution must be able to generate a QR code which is a type of matrix barcode, with a pattern of black and white squares that is machine readable by a QR code scanner or the camera of smart devices in order to enable basic validation of Electronic Invoices and Electronic Notes (Referred to as "QR Code") as specified in Annex (1) of this Resolution.

7. The Compliant E-Invoice solution must have a tamper-resistant Electronic Invoice counter that cannot be reset or reformatted. The counter must increment for each generated Electronic Invoice or associated note and the Compliant Solution must record the value of this counter in each Electronic Invoice or associated Notes in the field indicated in Annex (2).

D. Integration requirements:

1. The approved formats for all Electronic Invoices and Electronic Notes for Integration shall be XML format as referred to in this Resolution.
2. The Compliant E-Invoice solution must be able to connect to an internet connection and integrate with external systems by using Application Programming Interface (API).

E. Prohibited functions

1. The Compliant E-Invoice solution shall not have the prohibited functionalities as specified in Annex (1) of this Resolution.
2. The Compliant E-Invoice solution must not be able to generate more than one sequence of Electronic Invoices and Electronic Notes issued through each of the units within the E-Invoice Solution used. For the purposes of this Resolution, a Unit is the key component of the E-Invoice Solution that generates the tamper-proofing features of the sequence of Electronic Invoices by inserting a Hash on the Electronic Invoice or Electronic Note, in addition to including the Hash of the previous Electronic Invoice or Electronic Note in a sequence of Electronic Invoices and Electronic Notes, generates the Cryptographic Stamp for Simplified Tax Invoices and their associated Electronic Notes, and contains a Cryptographic Stamp Identifier for each Cryptographic Stamp as specified in Annexes (1) and (2) of this Resolution.

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Fourth: Requirements and mechanisms for verifying the conformity of E-Invoice Solutions, Issuance of Cryptographic Stamps, and Cryptographic Stamp Identifiers.

The Authority shall determine the special mechanism for verifying the conformity of E-Invoice Solutions to the specifications and requirements referred to in Clause (Third) of this Resolution, it shall also determine the requirements and mechanisms for issuing Cryptographic Stamps referred to in Clauses (Second) and (Third) of this Resolution, in addition to determining the requirements of The Cryptographic Stamp Identifiers which is issued as a result of registering the units used for generating Simplified Tax Invoices and their associated Electronic Notes with the Authority, which are referred to in Clause (Third), sub-clause (2/c/4) of this Resolution.

Fifth: Keeping of records, Electronic Invoices, Electronic Notes and its associated data

Persons subject to the E-Invoicing Regulation must keep records, Electronic Invoices, Electronic Notes, and their associated data in a way that is compliant with the format and timelines specified in Annexes (1) and (2) of this Resolution and in accordance with the record-keeping requirements set forth under Article (66) of the VAT Implementing Regulation, Persons subject to the E-Invoicing Regulation are obliged to provide the Authority with all records, Electronic Invoices, Electronic Notes or data upon its request for the purpose of verifying the validity of Electronic Invoices and Electronic Notes, and verify their compliance with the provisions of the Unified VAT Agreement, VAT Law, the VAT Implementing Regulation and the E-Invoicing Regulation.

Sixth: Integration

The Integration phases implementation, transmission of Electronic Invoices and Electronic Notes, and sharing them with the Authority, shall be implemented through phases starting from 1st of January 2023, as follows:

1. The Authority shall determine the targeted groups and phases of Integration for the persons subject to E-Invoicing Regulation. The Authority shall notify each target group with the implementation procedures for the integration with its systems at least (6) months prior to the due date
2. Persons subject to the E-Invoicing Regulation must integrate their systems with the Authority's systems by using an Application Programming Interface "API" in accordance with the timelines, targeted groups, and implementation phases of Integration with the Authority's systems.

In addition to Integration requirements specified in Clause (Third), Sub-Clause (2/D), additional details related to Integration and its implementation phases and timelines will be determined through a subsequent resolution(s) from the Governor based on the powers set forth in Article (6), Paragraph (b) of the E-Invoicing Regulation

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Seventh: Obligations of the Persons Subject to the E-Invoicing Regulation

Taking into consideration all the obligations set forth under the Unified VAT Agreement, VAT Law and the VAT Implementing Regulation, all persons subject to the E-Invoicing Regulation as specified in Article (3) thereof must adhere to the controls and obligations stipulated in such regulation and this Resolution, and in particular, adhere to the following:

1. Generate all tax invoices and notes that must be issued within the timelines specified in the VAT law, in an electronic form starting from the day following the expiration date of the grace period specified in Article (7), paragraph (B) of the E-Invoicing Regulation.
2. Comply with all the provisions set forth under the E-Invoicing Regulation in addition to the controls, requirements, technical specification and procedural rules specified in this Resolution and Annexes (1) and (2) thereof, and any subsequent resolutions for E-Invoicing.
3. Adhere to the specified timelines for compliance with the specifications and requirements of Electronic Invoices and Electronic Notes as per the details and timelines specified in this Resolution and Annexes (1) and (2) thereof.
4. Adhere to the record keeping requirements of Electronic Invoices, Electronic Notes and its associated data referred to in Clause (Fifth) of this Resolution, and any other requirements as per the applicable laws and regulations.
5. Notify the Authority through the means specified by the Authority of any incidents, technical error or emergency matters which hinder the generation of Electronic Invoices or Electronic Notes, or hinder the integration of E-Invoicing. The Authority may determine the procedure which should be taken after the validation of such incident, technical error or emergency matter as per its policies. Persons subject to the E-Invoicing Regulation must notify the Authority in the event of the disappearance of such incident, technical error or emergency matter. Persons Subject to the E-Invoicing Regulation shall resume generation of Tax Invoices and associated Notes, and any Invoices or Notes for Transactions conducted during such incidents, technical error or emergency matters electronically, and integrate them with the Authority according to Integration obligations promptly as soon as such incident, technical error or emergency matter that prevented the Generation or Integration of The Electronic Invoices or The Electronic Notes is fixed.
6. Not to use any E-Invoice Solution which is not compliant with the specifications and requirements referred to in Clause (Third), and in accordance with the timelines and controls specified in this Resolution and Annexes (1) and (2) thereof.
7. Register the units used for generating Simplified Tax Invoices and their associated Electronic Notes as part of the E-Invoice solution with the Authority, in accordance with the mechanisms and controls referred to in this Resolution and any subsequent resolutions.
8. Preserve the Cryptographic Stamp Identifiers and its associated components in a safe way, and protect them from copying or illegal use, and not use them for purposes other than those which they are intended for.
9. Integrate the E-Invoice solution of the persons subject to the E-Invoicing Regulation with the Authority's systems starting from the date specified in this Resolution and any subsequent resolution in this regard.
10. Sharing the Electronic invoices and the notices associated thereto with the Authority shall be in XML format as of the dates specified for the Integration implementation and according to the timelines specified by the Authority.

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Eighth: Closing Provisions

1. The Authority may authorize one or more entities to perform the verification procedures for the E-Invoice Generation Solution in order to ensure its conformity to the specifications and requirements as per Clause (Third), and verify the fulfillment of the requirements and mechanisms for issuing Cryptographic Stamps referred to in Clauses (Second), (Third), and (Fourth) of this Resolution. Such entity shall verify the conformity of each E-Invoice Generation Solution to the specifications and requirements specified in this Resolution and Annexes (1) and (2) thereof.
2. Penalties and fines set forth under the VAT Law shall be applied on persons violating the E-Invoicing Regulation and this Resolution, according to the violation's classifications specified in the relevant Board of Directors' resolutions.

Ninth: Enforcement and Obligation

1. Persons subject to the E-Invoicing Regulation shall comply with the specifications and requirements set forth in this Resolution starting from the day following the expiration date of the grace period as per Article (7), paragraph (b) of the E-Invoicing Regulation, taking into consideration the specified timelines for the implementation and compliance with each of the specifications and requirements as specified in Annexes (1) and (2) of this Resolution.
2. This Resolution shall come into force and take effect as of the date of its publication in the Official Gazette.

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Annexes

Annexures (1) and (2) below are concerned with specifying the details of the functional and technical requirements and specifications necessary to implement the rules and regulations of the electronic invoicing resolution and the relevant decisions, which will be implemented in two main stages:

- The first stage: Generation of Electronic Invoices and Electronic Notes, including provisions related to its processing, and record keeping, effective 4th of December 2021.
- The second stage: Integration phase, transmission of Electronic Invoices and Electronic Notes, and sharing them with the Authority, which shall be implemented through phases starting from 1st of January 2023.

Annex (1)

Technical Requirements of E-invoice Generation Solutions

This annex contains the following requirements details and shall be reviewed and updated periodically by the Authority.

- (1) Electronic Invoice requirements covering types of invoices, invoice formats and invoice structure.
- (2) Security and stamps requirements covering cryptographic stamping, hashing, etc.
- (3) Data and connectivity requirements of the E-Invoice Generation Solutions for Electronic Invoices and Electronic Notes.
- (4) Prohibited capabilities and functions.

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Technical Functionalities mandated from 4th December 2021

Requirements	Description
Types of Invoices and Notes	Ability to generate the main types of e-invoices and notes: <ul style="list-style-type: none"> - Tax Invoice and associated Credit/Debit Note - Simplified Tax Invoice and associated Credit/Debit Note
Invoice and Credit/Debit Note Format	<ul style="list-style-type: none"> - No required format as long as the required data are present in the invoices and notes.
Invoice and Credit/Debit Note Structure	<ul style="list-style-type: none"> - E-invoices and associated notes must contain all the mandated fields by the Authority as specified in Annex 2 as per the enforcement timelines. - E-invoices and associated notes must comply with the business rules assigned to the conditional fields, and comply with the field content validations (allowable values). - E-invoices and associated notes should be time-stamped.
Data Processing & Security	<ul style="list-style-type: none"> - Enable taxpayer to export e-invoices and associated notes to offline local archival. - E-invoice Solution unit locks or tamper evidence mechanisms (Simplified Tax Invoices only and their associated notes).
Data Storage and Archival	<ul style="list-style-type: none"> - Ability to export generated invoices and associated notes into an external archival system to allow the Persons Subject to the Electronic Invoicing Regulation to comply with Clause Fifth of this Resolution. - Export of generated electronic Invoices or Notes for archival purposes shall be as files with names consisting of: <ul style="list-style-type: none"> - VAT registration number - Electronic Invoice or Notes issuance date - Electronic Invoice or Notes issuance time - Electronic Invoice or Notes reference number (IRN)

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QR Code	For Simplified Electronic Invoices and associated Notes, it is mandatory to generate and print QR code that must contain:												
	<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 10%;">ID</th> <th>Field</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>Seller's name</td> </tr> <tr> <td>2</td> <td>VAT registration number of the seller</td> </tr> <tr> <td>3</td> <td>Time stamp of the Electronic Invoice or Credit/Debit Note (date and time)</td> </tr> <tr> <td>4</td> <td>Electronic Invoice or Credit/Debit Note total (with VAT)</td> </tr> <tr> <td>5</td> <td>VAT total</td> </tr> </tbody> </table>	ID	Field	1	Seller's name	2	VAT registration number of the seller	3	Time stamp of the Electronic Invoice or Credit/Debit Note (date and time)	4	Electronic Invoice or Credit/Debit Note total (with VAT)	5	VAT total
ID	Field												
1	Seller's name												
2	VAT registration number of the seller												
3	Time stamp of the Electronic Invoice or Credit/Debit Note (date and time)												
4	Electronic Invoice or Credit/Debit Note total (with VAT)												
5	VAT total												

Additional Technical Functionalities mandated from 1st of January 2023

Additional Requirements	Description
Electronic Invoice and Credit/Debit Note Format	<ul style="list-style-type: none"> - XML (mandated for Electronic Invoice and Credit/Debit Notes generation and transmission) based on ZATCA's specifications and requirements - PDF/A-3 with embedded XML file (optional human readable format for sharing the invoice or the note with the customer)
Electronic Invoice and Credit/Debit Note Structure	<ul style="list-style-type: none"> - Electronic Invoice and associated Notes must contain all the mandated fields by the Authority as specified in Annex 2 as per the enforcement timelines.

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	<ul style="list-style-type: none"> - Electronic Invoice and associated notes must comply with the business rules assigned to the conditional fields, and comply with the field content validations (allowable values).
Data Processing & Security	<ul style="list-style-type: none"> - Generation of a unique ID (UUID) for each Electronic Invoice or associated Note. - Tamper-resistant counter that increments for each Electronic Invoice and Credit/Debit Note issued.
Cryptographic Stamp (Simplified Tax Invoices only and its associated Notes)	<ul style="list-style-type: none"> - Each electronic invoicing system that generates Simplified Tax Invoices and its associated Notes must have a unique cryptographic stamp identifier that will be used to apply a cryptographic stamp on each Simplified Tax Invoice and its associated Note. - Each Simplified Tax Invoice and its associated Note must have a cryptographic stamp. - The cryptographic stamp identifier will be issued and managed through the Authority's portal. Taxpayers shall login to the Authority's portal using their current accounts in order to request and manage cryptographic stamp identifiers for their Electronic Invoice Solutions. - Generation of the Stamping Key associated with the cryptographic stamp identifier. - A new stamping key shall be generated upon Cryptographic Stamp Identifier renewal. - Stamping key should be marked as non-exportable so that it cannot be exported out of the security module. - Disk encryption shall be used for the E-Invoice Solution to protect the stamping key in case of using software to store that key.
Additional Cryptographic Capabilities	<ul style="list-style-type: none"> - Ability to use standard Secure Hashing Algorithms
UUID	The UUID is a 128-bit number, generated by an algorithm chosen to make it unlikely that the same identifier will be generated by anyone else in the known universe using the same algorithm.

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QR Code

- For all types of Electronic Invoices and Electronic Notes, **it is mandatory to** generate and print QR code that must contain the following fields:

ID	Field
1	Seller's name
2	VAT registration number of the seller
3	Time stamp of the Electronic Invoice or Credit/Debit Note (date and time)
4	Electronic Invoice or Credit/Debit note amount (with VAT)
5	VAT amount
6	Hash of XML Electronic Invoice or Credit/Debit Note
7	Cryptographic stamp <ul style="list-style-type: none">- For Simplified Tax Invoices and their associated notes, the stamp is generated by the E-Invoice Generating Solution- For Tax Invoices and their associated notes that are integrated with ZATCA's platform, the stamp is generated by ZATCA's platform

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	<table border="1"><tr><td>8</td><td>The public key used to generate the Cryptographic stamp<ul style="list-style-type: none">- For Simplified Tax Invoices and their associated notes, this is the public key of the E-Invoice Generating Solution- For Tax Invoices and their associated notes that are integrated with ZATCA's platform, this field is optional and is the public key of ZATCA's platform</td></tr><tr><td>9</td><td>In the case of Simplified Tax Invoices and their associated notes, the Authority's Portal Cryptographic stamp of the public key of the E-Invoice Solution</td></tr></table>	8	The public key used to generate the Cryptographic stamp <ul style="list-style-type: none">- For Simplified Tax Invoices and their associated notes, this is the public key of the E-Invoice Generating Solution- For Tax Invoices and their associated notes that are integrated with ZATCA's platform, this field is optional and is the public key of ZATCA's platform	9	In the case of Simplified Tax Invoices and their associated notes, the Authority's Portal Cryptographic stamp of the public key of the E-Invoice Solution
8	The public key used to generate the Cryptographic stamp <ul style="list-style-type: none">- For Simplified Tax Invoices and their associated notes, this is the public key of the E-Invoice Generating Solution- For Tax Invoices and their associated notes that are integrated with ZATCA's platform, this field is optional and is the public key of ZATCA's platform				
9	In the case of Simplified Tax Invoices and their associated notes, the Authority's Portal Cryptographic stamp of the public key of the E-Invoice Solution				
Connectivity	<ul style="list-style-type: none">- Able to establish encrypted and authenticated connection (such as TLS) over the internet- Ability to periodically upload e-invoices and their associated notes in batch to external API (Simplified Tax Invoice only and the associated notes)- Ability to submit invoices and their associated notes in real-time and receive a response (Electronic Tax Invoice only and the associated notes)- In case the solution is offline, e-invoices and any associated notes are queued, and solution remains operational, invoices and notes are reported after connection re-established				

Prohibited Functionalities

1. The functionalities described under this table are not permitted to be enabled in any of the E-Invoice Solutions used for E-Invoicing subject of this Resolution.
2. Any E-invoice Solution that is deemed to have enabled any of the below functions will be deemed non-compliant with the E-Invoicing requirements set by the Authority.

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Prohibited Functionalities	Description	Enforced on 4 th of December 2021	Enforced as of 1 st of January 2023
Uncontrolled access	<ul style="list-style-type: none"> - Anonymous access - Ability to operate with default password - Absence of user session management 	X	
Tampering of e-invoices or their associated notes or logs	<ul style="list-style-type: none"> - Allow alteration or deletion of generated e-invoices or their associated notes - Allows for log modification/deletion - Generated with inaccurate timestamps - Non-sequential log generation - Electronic Invoice counter reset 	X	
Multiple Electronic Invoice sequences	<ul style="list-style-type: none"> - Allow ability to generate more than one Electronic Invoice sequence at any given time 	X	
Export of stamping keys	<ul style="list-style-type: none"> - Provide an option to export cryptographic stamping key 		X
Time change	<ul style="list-style-type: none"> - Allow software time changes - Allow modification of timestamp value during E-Invoice or Credit/Debit Note issuing 		X

In addition to all the technical requirements mentioned above, additional details, requirements, and specifications relevant to the information above in the “**Electronic Invoice Security Implementation Standards**” must be abided by. This file is an essential part of this annexure and is applied alongside the annex and the resolution.

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Annex (2) E- Invoices Fields

This annex shall contain the list of fields that are required to be present on electronic invoices to be enforced in accordance with the timelines specified for each field. The timelines are as follows and are indicated individually for each field:

1. 4th of December 2021
2. 1st of January 2023

As part of the implementation of the Resolution, the below Electronic Invoice fields included within each Electronic Invoice type are represented by 3 levels of obligation as defined under the column "Obligation":

1. **Mandatory:** A field that must be included in the Electronic Invoice and its associated Note with its details at all times
2. **Conditional:** A field that must be included in the Electronic Invoice and its associated Note if it satisfies certain conditions, and can be excluded if the conditions are not present
3. **Optional:** A field that is not obligatory to be included within the Electronic Invoice and its associated Note, but needs to be available to be filled by the taxpayer in the E-Invoice Generating Solution

The Implementation of the resolution also includes requirements of visibility of the specific field on the Electronic Invoice or Credit/Debit Note in human readable form such as the PDF or the printed Electronic Invoice or Credit/Debit Note:

1. **Required:** A field that must be present on the Electronic Invoice or Credit/Debit Note printout by the corresponding enforcement date of the field
2. **Not Required:** A field that is not mandatory to be presented on the printed version of the Electronic Invoice or Credit/Debit Note, and is up to the discretion of the taxpayer to be included within the printout

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A Tax Invoice shall contain the following specifications:

#	Field	Validation	Visibility on Invoice (such as PDF, printout, any other human readable form)	Obligation	Enforced on 4 th of December 2021	Enforced as of 1 st of January 2023
1	Type of Invoice					
1.1	Invoice Type Description Tax Invoice as per article 53(5) of VAT Implementing Regulation	Enumerated value	Document title is Tax Invoice	Mandatory	X	
1.2	Special billing agreement flags (not mutually exclusive) <ul style="list-style-type: none"> Self-billed Invoice Third party billed invoice on behalf of the supplier 	The self-billing option is only allowed where both parties are VAT registered and it is not allowed in Simplified Tax Invoices.	Required	Conditional	X	
1.3	Special transaction type flags (not mutually exclusive) <ul style="list-style-type: none"> Nominal Supply Export Summary 	If any of the conditions are present	Required	Conditional	X	
2	Invoice Identifiers					

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2.1	Invoice Reference Number (IRN): A unique, sequential note number, issued by taxpayer, as per Article 53(5)(b) of the VAT Implementing Regulation.	N/A	Required	Mandatory	X	
2.2	Universally Unique Invoice Identifier in UUID format. UUID is A 128-bit number, generated by an algorithm chosen to make it unlikely that the same identifier will be generated by anyone else.	N/A	Not Required	Mandatory		X
2.3	Previous invoice/note hash. A hash is a digital fingerprint of a document obtained using a standardized hashing algorithm to prevent modifying or tampering with the original data.	N/A	Not required	Mandatory		X
2.4	QR Code. This field needs to be present in the human readable format, to validate the printed invoice.	QR Code should contain the fields as mentioned in Annex (1)	Required	Mandatory		X
2.5	Invoice tamper-resistant counter value	N/A	Not required	Mandatory		X
3	Date					
3.1	Invoice issue date as per Article 53(5)(a) of the VAT Implementing Regulation	The format needs to be YYYY-MM-DD	Required	Mandatory	X	
3.2	Invoice issue time	The format needs to be HH:mm:ss	Not Required	Mandatory	X	
3.3	Supply date. The supply date needs to be present, if it is different from the invoice issue date, as per Article 53(5)(g) of the VAT Implementing Regulation	The format needs to be YYYY-MM-DD	Required	Conditional	X	
4	Seller Identification					

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4.1	Name as per Article 53(5)(e) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
4.2	Address as per Article 53(5)(e) of the VAT Implementing Regulation. The seller's address must be in Saudi Arabia.	N/A	Required	Mandatory	X	
4.3	VAT registration numbers as per Article 53(5)(c) of the VAT Implementing Regulation	If a group VAT (field 4.4) was entered, this field will be optional.	Required	Conditional	X	
4.4	Group VAT registration number	If group VAT exists, then this field should be filled out.	Required	Conditional	X	
4.5	Additional seller IDs. one of the following IDs must be entered: Commercial Registration (CR) / MOMRA License / MLSL License / SAGIA License / Other ID of the seller. It consists of: 1. Type of ID 2. ID Number Note: If the CR is chosen and in case of multiple commercial registrations, the seller should fill the commercial registration of the branch in respect of which the Tax Invoice is being issued.	N/A	Required	Mandatory		X
5	Buyer Identification					
5.1	Name, as per Article 53(5)(e) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	

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5.2	Address as per Article 53(5)(e) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
5.3	VAT registration number (if applicable) as per Article 53(5)(c) of the VAT Implementing Regulation	Not mandatory for export invoices. If a group VAT was entered, this field will be optional. Not mandatory if sale is to a Non-Taxable Legal Person	Required	Conditional	X	
5.4	Group VAT registration number	Not mandatory for export invoices. If group VAT exists, then this field should be filled out. Not mandatory if sale is to a Non-Taxable Legal Person	Required	Conditional	X	
5.5	Additional buyer ID. One of the following IDs has to be provided: National ID / Tax Identification Number (TIN) / Iqama Number / Passport ID / 700 number / CR / MOMRA License / MLSA License / SAGIA License / GCC ID of the buyer. It consists of: 1. Type of ID 2. ID Number In case the buyer is a Non-Taxable Legal Person, only their national ID is mandatory for transactions for private education and private healthcare.	Not mandatory for export invoices. Not mandatory if sale is to a Non-Taxable Legal Person except in cases of private education and health services, where the national ID is needed.	Required	Conditional		X

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6	Order Reference					
6.1	Purchase order	N/A	Not required	Optional		X
6.2	Contract number	N/A	Not required	Optional		X
7	Line Items					
7.1	Goods or Service Description as per Article 53(5)(f) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
7.2	Goods or Service Code	N/A	Not required	Optional		X
7.3	Unit Price as per Article 53(5)(h) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
7.4	Quantity as per Article 53(5)(f) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
7.5	Discount or rebate percentage, if discount is provided at line item level	To be filled if the discount is provided at line item levels (goods or service)	Not Required	Conditional		X
7.6	Discount or rebate amount, if discount is provided at line item level as per Article 53(5)(h) of the VAT Implementing Regulation	To be filled if the discount is provided at line item levels (goods or service)	Required	Conditional	X	
7.7	Subtotal (exclusive of VAT)	N/A	Required	Mandatory		X

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7.8	VAT rate as per Article 53(5)(i) of the VAT Implementing Regulation	It is mandatory if the goods / service is not Out Of Scope or Exempt from VAT.	Required	Conditional	X	
7.9	Tax Code for VAT	N/A	Not required	Mandatory		X
7.10	VAT amount as per Article 53(5)(j) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
7.11	Subtotal (inclusive of VAT)	N/A	Required	Mandatory		X
8	Total Amounts					
8.1	Discount or rebate percentage, if discount is provided at invoice level	To be filled if discount is provided at invoice level	Not required	Conditional		X
8.2	Discount or rebate amount, if discount is provided at invoice level as per Article 53(5)(h) of the VAT Implementing Regulation	To be filled if discount is provided at invoice level	Required	Conditional	X	
8.3	Invoice Taxable Amount as per Article 53(5)(h) of the VAT Implementing Regulation	N/A	Required	Mandatory		X
8.4	VAT Total as per Article 53(5)(j) of the VAT Implementing Regulation	VAT Total must be in SAR	Required	Mandatory	X	
8.5	Invoice Gross Total (inclusive of VAT) Statement - "Amount includes VAT"	N/A	Required	Mandatory	X	
9	Payment Terms					
9.1	Payment Method, to specify if mode of payment is cash, credit/debit cards, bank transfer, credit, and/or others.	N/A	Not required	Mandatory		X

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9.2	Payment Terms, if mode of payment is by credit.	N/A	Not required	Optional		X
9.3	Supplier's Bank Account details, if mode of payment is by credit.	To be filled if Payment Method is credit	Not required	Conditional		X
10	Notes					
10.1	Notes, to enter any information not captured in invoice fields	N/A	Not required	Optional		X
11	Special Tax Treatment					
11.1	Where Tax is not charged at the standard rate, this field should have a narration "Tax treatment applied to the supply" as per Article 53(5)(k) of the VAT Implementing Regulation	Narration to be entered if Tax is not charged at basic rate	Required	Conditional	X	

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A Simplified Tax Invoice shall contain the following specifications:

#	Field	Validation	Visibility on Invoice (such as PDF , printout, any other human readable form)	Obligation	Enforced on 4 th of December 2021	Enforced as of 1 st of January 2023
1	Type of Invoice					
1.1	Invoice Type Description Simplified Tax Invoice as per article 53(8) of VAT Implementing Regulation	Enumerated value	Document title is Simplified Tax Invoice	Mandatory	X	
1.2	Special billing arrangement flags (not mutually exclusive) <ul style="list-style-type: none"> Third party billed invoice 	N/A	Required	Conditional	X	
1.3	Special transaction type flags (not mutually exclusive) <ul style="list-style-type: none"> Nominal Supply Summary 	N/A	Required	Conditional	X	
2	Invoice Identifiers					
2.1	Invoice Reference Number (IRN): A unique, sequential note number, issued by taxpayer, as per Article 53(5)(b) of the VAT Implementing Regulation.	N/A	Required	Mandatory	X	
2.2	Universally Unique Invoice Identifier in UUID format.	N/A	Not Required	Mandatory		X

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	UUID is A 128-bit number, generated by an algorithm chosen to make it unlikely that the same identifier will be generated by anyone else.					
2.3	Previous invoice/note hash. A hash is a digital fingerprint of a document obtained using a standardized hashing algorithm to prevent modifying or tampering with the original data.	N/A	Not required	Mandatory		X
2.4	QR Code. This field needs to be present in the human readable format, to validate the printed invoice.	QR Code should contain the fields as mentioned in Annex (1)	Required	Mandatory	X	
2.5	Invoice tamper-resistant counter	N/A	Not Required	Mandatory		X
3	Date					
3.1	Invoice issue date as per Article 53(8)(a) of the VAT Implementing Regulation	The format needs to be YYYY-MM-DD	Required	Mandatory	X	
3.2	Invoice issue time	The format needs to be HH:mm:ss	Not Required	Mandatory	X	
4	Seller Identification					
4.1	Name as per Article 53(8)(b) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
4.2	Address as per Article 53(8)(b) of the VAT Implementing Regulation. The seller's address must be in Saudi Arabia to issue a tax invoice.	N/A	Required	Mandatory	X	

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4.3	VAT registration number as per Article 53(8)(b) of the VAT Implementing Regulation	If a group VAT was entered, this field will be optional.	Required	Conditional	X	
4.4	Group VAT registration number, where applicable.	If a Group VAT exists, then this field should be filled out.	Required	Conditional	X	
4.5	Additional seller ID. one of the following ID's must be entered: Commercial Registration (CR)/MOMRA License/MLSD License/ SAGIA License / Other ID of the seller. It consists of: 1. Type of ID 2. ID Number Note: In case of multiple commercial registrations, the seller should fill the commercial registration of the branch in respect of which the Tax Invoice is being issued.	N/A	Not required	Mandatory		X
5	Buyer Identification					
5.1	Name	Name is mandatory to be filled for private education and private healthcare to citizens	Required	Conditional		X
5.2	Address	N/A	Not required	Optional		X
5.3	Additional buyer ID. This field should contain the National ID only for invoices pertaining to private education and private healthcare to citizens	National ID is mandatory to be filled for private education and private healthcare to citizens	Required	Conditional		X

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6	Line Items					
6.1	Goods or Service Description as per Article 53(8)(c) of the VAT Implementing Regulation	N/A	Required	Mandatory	X	
6.2	Goods or Service Code	N/A	Not required	Optional		X
6.3	Unit Price	N/A	Required	Mandatory	X	
6.4	Quantity	N/A	Required	Mandatory	X	
6.5	Discount or rebate percentage	N/A	Not required	Optional		X
6.6	Discount or rebate amount	N/A	Not required	Optional		X
6.7	Subtotal (exclusive of VAT)	N/A	Not required	Mandatory	X	
6.8	VAT rate	N/A	Not required	Optional		X
6.9	Tax Code for VAT	N/A	Not required	Mandatory		X
6.10	VAT amount as per Article 53(8)(e) of the VAT Implementing Regulation	N/A	Not required	Optional		X
6.11	Subtotal (inclusive of VAT) as per Article 53(8)(d) of the VAT Implementing Regulation with a statement saying "inclusive of VAT"	N/A	Required	Mandatory		X
7	Total Amounts					
7.1	Discount or rebate percentage, if discount is provided at invoice level	To be filled if discount is provided at summary level	Not required	Optional		X

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7.2	Discount or rebate amount, if discount is provided at invoice level	To be filled if discount is provided at summary level	Not required	Conditional		X
7.3	Invoice Taxable Amount as per Article 53(5)(h) of the VAT Implementing Regulation	N/A	Required	Optional		X
7.4	VAT Total as per Article 53(8)(e) of the VAT Implementing Regulation	Either VAT total or Gross Total or both to be entered	Required	Conditional	X	
7.5	Invoice Gross Total (inclusive of VAT) as per Article 53(8)(d) of the VAT Implementing Regulation If VAT total is not entered, Gross Total to be entered Statement - "Amount includes VAT"	If VAT total is not entered, Gross Total to be entered Statement - "Amount includes VAT"	Required	Conditional	X	
8	Payment Terms					
8.1	Payment Method. For Simplified Tax Invoices, this field should specify if the mode of payment is cash, credit/debit cards, bank transfer or others.	N/A	Not required	Optional		X
8.2	Payment Terms, if mode of payment is credit for B2B and B2G transactions	N/A	Not required	Optional		X
8.3	Supplier's Bank Account details, if mode of payment is credit for B2B and B2G transactions	N/A	Not required	Optional		X
9	Notes					
9.1	Notes, to enter any information not captured in invoice fields	N/A	Not required	Optional		X

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10	Cryptographic Stamp	Cryptographic Stamp must match the Electronic Invoice content and the device Cryptographic Stamp Identifier	Not required	Mandatory		X
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Tax Invoice Credit/Debit Notes shall contain the following specifications:

- (1) The fields for credit / debit note should correspond exactly to the type of Electronic Invoice for which the Credit/Debit Note is issued, as specified by Article (54) of VAT regulations

#	Field	Validation	Visibility on Invoice (such as PDF, printout, any other human readable form)	Obligation	Enforced on 4th December 2021	Enforced s of 1 st of January 2023
1	Type of Invoice (No change to 1.3 and 1.4)					
1.1	Invoice Type Description Tax Invoice as per article 53(5) of VAT Implementing Regulation	Enumerated value	Document title is Tax Invoice	Mandatory	X	
1.2	Type of note (Credit or Debit)	Credit Note / Debit Note	Required	Mandatory	X	
2	Invoice Identifiers (No change to 2.1 - 2.5)					
3	Date					

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3.1	Note issue date as per Article 54(3) of the VAT Implementing Regulation	The date format should be YYYY-MM-DD	Required	Mandatory	X	
3.2	Original Supply date pertaining to the original invoice	The date format should be YYYY-MM-DD	Required	Conditional	X	
4	Seller Identification (No change to 4.1 - 4.5)					
5	Buyer Identification (No change to 5.1 - 5.5)					
6	Order Reference (No change to 6.1 and 6.2)					
7	Line Items (No change to 7.1 - 7.9)					
8	Total Amounts (No change to 8.1 - 8.6)					
9	Payment Terms (No change to 9.1 - 9.3)					
10	Notes (No change)					
11	Special Tax Treatment (No change)					
12	Reference					
12.1	A reference to the original invoice(s) that the credit/debit note is related to	N/A	Required	Conditional	X	
12.2	Reason for issuance of credit/ debit note as per the VAT Implementing Regulation	N/A	Not Required	Mandatory		X

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A Simplified Tax Invoice Credit/Debit Note shall contain the following specifications:

#	Field	Validation	Visibility on Invoice (such as PDF , printout, any other human readable form)	Obligation	Enforced on 4 th of December 2021	Enforced as of 1 st of January 2023
1	Type of Invoice (No change to 1.3 and 1.4)					
1.1	Type of invoice for which the credit / debit note is issued which will be the Simplified Tax Invoice as per article 53(8) of VAT Implementing Regulation	Enumerated value	Document title is Simplified Tax Invoice	Mandatory	X	
1.2	Type of note (Credit or Debit)	Credit Note / Debit Note	Yes	Mandatory	X	
2	Invoice Identifiers (No change to 2.1 - 2.5)					
3	Date					
3.1	Note issue date as per Article 54(3) of the VAT Implementing Regulation	The date format should be YYYY-MM-DD	Required	Mandatory	X	
3.2	Original Supply date pertaining to the original invoice	The date format should be YYYY-MM-DD	Required	Optional		X
4	Seller Identification (No change to 4.1 - 4.5)					
5	Buyer Identification (No change to 5.1 - 5.3)					
6	Line Items (No change from 6.1 - 6.11)					

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7	Total Amounts (No change from 7.1 - 7.6)					
8	Payment Terms (No change to 8.1 - 8.3)					
9	Notes (No changes)					
10	Cryptographic Stamp (No changes)					
11	Reference					
11.1	A reference to the original invoice(s) that the note is related to	N/A	Required	Mandatory	X	
11.2	Reason for issuance of credit / debit note as per the VAT Implementing Regulation	N/A	Required	Mandatory		X

In addition to all the requirements mentioned above, all detailed technical and functional requirements, business rules, and specifications for each of the previous fields listed in the files “Electronic XML Implementation Standards” and “Electronic Invoice Data Dictionary” must be abided by. These files are an essential part of this annexure and are applied alongside the annex and the resolution.

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