



Guideline

# For tax Invoicing and Records under VAT Provisions



The Zakat, Tax and Customs Authority has issued this Guideline to clarify certain treatments related to the implementation of the statutory provisions in force on the date of its issuance. The content of this Guideline shall not be deemed an amendment to any of the laws and regulations in force in the Kingdom of Saudi Arabia.

The Authority affirms that it shall apply the explanatory treatments set out in this Guideline, where applicable, considering the relevant statutory provisions. If any clarification or content contained in this Guideline is amended in relation to an unchanged statutory provision, the updated explanatory treatment shall apply to transactions carried out after the date of publication of the updated version of the Guideline on the Authority's official website.



### Amendments

#	Edition No.	Amendment Date	Section/Item	Amendment Type	Amendment Description	Remarks
1	3	May 2026	5.4	Amendment	The update is in accordance with the decision of the Board of Directors of the Zakat, Tax and Customs Authority No. (23-2-6) dated 281440/08/ H	-
2			7.2 10.4	Amendment	The update is in accordance with the amendments to the Implementing Regulations of the Value Added Tax law issued pursuant to Board Resolution No. (01-06-24) dated 17 Jumada Al-Awwal 1446 H, corresponding to 19 November 2024	-
3			10.3	Amendment	Update in accordance with the amendments to the Implementing Regulations of the Value Added Tax law issued pursuant to Board Resolution No. (23-4-1) dated 26 Dhu al-Qi'dah 1444H, corresponding to 15 June 2023.	-
4			14.10	Amendment	Update in accordance with the updated decision regarding the controls, requirements, specifications, and technical and procedural rules necessary for implementing the provisions of the Electronic Invoicing Regulations issued on May 19, 2023	-



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## 1. Introduction

### 1.1 Implementing a Value Added Tax ("VAT") system in the Kingdom of Saudi Arabia ("KSA")

The Kingdom of Saudi Arabia has ratified the Unified VAT Agreement for the Cooperation Council for the Arab States of the Gulf ("GCC"). Pursuant to Royal Decree No. (M/51) dated 3rd Jumada al-Ula 1438H/31st January 2017 ("Unified VAT Agreement") and based on the provisions contained in the Unified VAT Agreement, the Kingdom of Saudi Arabia issued the VAT Law by Royal Decree No. (M/113) dated 2nd Dhu al-Qi'dah 1438H/25th July 2017 ("VAT Law"), as well as the Implementing Regulations of the VAT Law by the Board of Directors of the General Authority of Zakat and Tax - formerly - and the Zakat, Tax and Customs Authority - currently - under Resolution No. (3839) dated 14th Dhu al-Hijjah 1438H/5th September 2017 ("Implementing Regulations of the Law"), as amended by subsequent Board resolutions.

### 1.2 Zakat, Tax and Customs Authority

Cabinet Resolution No. (570) was issued on 22nd Ramadan 1442H/4th May 2021, mandating the merger of the General Authority of Zakat and Tax and the General Customs Authority into a single entity named the Zakat, Tax and Customs Authority. ZATCA is responsible for the collection of zakat, taxes, and customs duties, and for achieving the highest levels of compliance by taxpayers in accordance with best practices and with high efficiency.

ZATCA also aims to enable the Kingdom to become a global logistics hub by facilitating trade, protecting national security, and regulating and managing all activities related to customs work and border points, ensuring the highest standards of efficiency, productivity, and competitiveness. This is achieved by providing high-quality services that focus on the customer and prioritize service delivery according to best practices.

### 1.3 What is VAT?

VAT is an indirect tax imposed on the importation and supply of goods and services at each stage of production and distribution, subject to certain exceptions. VAT is applied in more than 160 countries worldwide.

VAT is a tax on consumption that is paid and collected at each stage of the supply chain, from the manufacturer's purchase of raw materials to the retailer's sale of the final product to the consumer. Unlike other taxes, persons subject to VAT shall do all of the following:



- Collect VAT from their customers on each taxable sale at the specified percentage.
- Pay VAT to their suppliers, if any, on each taxable purchase at the specified percentage.

When a person subject to VAT sells a good or provides a service, they must apply tax at a rate of 15% (assuming the standard rate applies to those supplies) added to the final selling price. Persons subject to VAT must account separately for the 15% collected on taxable sales from their revenues for later payment to ZATCA. The VAT collected by persons subject to VAT on their sales is referred to as output tax.

Similarly, purchases made by persons subject to VAT are treated by adding VAT at 15% on purchases of goods and services made by persons subject to VAT (assuming the standard rate applies to those supplies). The VAT they pay to their suppliers is referred to as input tax.

## 1.4 This Guideline

This Guideline is addressed to all natural and legal persons who carry out an economic activity and are subject to VAT. The importance of this Guideline lies in providing further clarification regarding the obligations related to the issuance of tax invoices and record-keeping for VAT purposes, in addition to the requirements applicable to specific cases and transactions.

## 2. Definitions Related to Key Terms

**A tax invoice** is defined as "an invoice issued in respect of taxable supplies, in accordance with the requirements stipulated in the Law and the Regulations.<sup>(1)</sup>"

Accordingly, an invoice issued by a supplier shall be treated as a tax invoice only if:

1. It is issued in respect of taxable supplies;
2. The invoice satisfies all relevant requirements stipulated in Article 53 of the Implementing Regulations of the Law, with respect to the details of the supply. For further details on these requirements, reference may be made to Section 4.2 of this Guideline.

When considering the violation committed by a non-registered person upon issuing tax invoices, ZATCA considers that any commercial (financial) document intended to show the amount of tax, or any document pursuant to which the amount of tax is collected, shall be treated as a tax invoice for the purposes of applying this provision of the Law.<sup>(2)</sup>

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(1) Article 1 of the VAT Law

(2) Article 44 of the VAT Law



**A simplified tax invoice** is an invoice issued in respect of taxable supplies in specific cases. A simplified invoice is a form of tax invoice; however, it contains fewer data elements compared to a tax invoice (as detailed in Section 4.3 of this Guideline).

**A summary tax invoice** is a form of tax invoice and is issued in respect of multiple supplies made by the same supplier during one month (to be discussed in Section 4.4 of this Guideline).

**A tax invoice issued on behalf of the supplier** is a form of tax invoice issued by a taxable customer in respect of a supply of goods or services made by a taxable supplier. In order to issue a tax invoice on behalf of the supplier, a number of conditions and requirements must be met, and such an invoice may only be issued in the cases stipulated in the Implementing Regulations of the Law (to be discussed in Section 5.1 of this Guideline).

**Electronic invoice:** A tax invoice that is issued and stored in a structured electronic format through an electronic means. A paper invoice that is converted into an electronic format through copying, scanning, or any other method shall not be considered an electronic invoice.

**Taxable supplies for VAT purposes** are defined as “supplies on which tax is imposed in accordance with the provisions of the Agreement, whether at the standard rate or the zero rate, and for which the related input tax is deductible in accordance with the provisions of the Agreement.”<sup>(3)</sup> This includes supplies for which VAT due is accounted for by the customer under the reverse charge mechanism.

**Reverse charge (self-accounting) mechanism for VAT purposes** is defined as “the mechanism under which the taxable customer is obligated for the tax due on behalf of the supplier, and is responsible for all obligations stipulated in the Agreement and the domestic law.”<sup>(4)</sup>

**Intra-GCC supplies for VAT purposes** are defined as “supplies of goods or services by a supplier resident in a Member State to a customer resident in another Member State.” During the transitional period, and until VAT is applied in all GCC Member States and an electronic services system is established in each Member State, such supplies shall not be regarded as intra-GCC supplies for VAT purposes in the Kingdom.<sup>(5)</sup>

Neither a credit note nor a debit note has been defined for VAT purposes. However, a taxable person is required under the Law to issue such documents when amending the consideration for a taxable supply, or when correcting the original tax invoice in relation to that supply.<sup>(6)</sup>

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(3) Article 1 of the Unified VAT Agreement

(4) Article 1 of the Unified VAT Agreement

(5) Article 1 of the Unified VAT Agreement

(6) Article 57 of the Unified VAT Agreement



The invoice issuance date has not been defined for VAT purposes; however, ZATCA considers this date to be the date on which the tax invoice is created.

**Date of supply** is the date on which the tax becomes due, and is determined in accordance with Article 23 of the Unified VAT Agreement and the provisions specified thereunder, as set out in Article 20 of the Implementing Regulations.

Records have not been defined for VAT purposes; however, this term is used in this Guideline to refer to the electronic and paper documents required to be retained pursuant to the provisions of the Unified VAT Agreement and the VAT Law in the Kingdom. Section 8 of this Guideline provides further details in this regard.

### 3. Economic Activity and Registration for VAT Purposes

#### 3.1 Who Is Considered to Be Carrying Out an Economic Activity?

An economic activity may be carried out by both natural and legal persons. Legal persons (such as companies) shall be considered to be carrying out an economic activity if they conduct a regular activity involving the making of supplies. It should be noted that natural persons may carry out certain activities either as part of their economic activity or as part of their private activities. Accordingly, specific rules apply to determine whether a natural person falls within the scope of VAT.

Natural and legal persons who carry out an economic activity are required to register for VAT purposes where required to do so. Such persons must also collect the VAT applicable to their activities and remit the VAT collected to the ZATCA.

#### 3.2 Mandatory Registration

Registration is mandatory for all persons whose annual revenues exceed a specified registration threshold. Accordingly, if a person's taxable supplies during a period of twelve months exceed SAR 375,000 (the "mandatory registration threshold"), that person must register for VAT purposes.<sup>(7)</sup> This is subject to the transitional provisions stipulated in the Implementing Regulations of the Law relating to the mandatory registration threshold during the transitional period.

Taxable supplies for VAT purposes do not include the following:

- Exempt supplies, such as exempted financial services or exempted real state supplies.

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(7) Article 3 of the Implementing Regulations



- Supplies that fall outside the scope of VAT in any GCC Member State.
- Proceeds from the sale of capital assets, where capital assets are defined as assets designated for long-term commercial use.<sup>(8)</sup>

**In specific cases, other rules apply to mandatory registration:**

- Non-resident persons in the Kingdom of Saudi Arabia who are required to account for VAT on supplies they make or receive in the Kingdom of Saudi Arabia must register for VAT purposes regardless of the value of the supplies in respect of which they are required to collect and remit VAT.<sup>(9)</sup>

Further information regarding mandatory registration for VAT purposes may be accessed through the website [zatca.gov.sa](http://zatca.gov.sa).

### **3.3 Voluntary Registration**

A person resident in the Kingdom of Saudi Arabia whose taxable supplies or taxable expenses exceed SAR 187,500 (the "voluntary registration threshold") during a period of twelve months may register voluntarily for VAT purposes. Voluntary registration for VAT purposes is preferable where the person wishes to claim a refund of VAT paid on expenses incurred prior to issuing invoices or making subsequent supplies.<sup>(10)</sup>

Further information regarding voluntary registration for VAT purposes may be accessed through the website [zatca.gov.sa](http://zatca.gov.sa).

## **4. Tax Invoice**

### **4.1 Issuance of the Tax Invoice**

The concept of the tax invoice was introduced into the general legal framework of the Kingdom of Saudi Arabia pursuant to the Unified VAT Agreement, the VAT Law in the Kingdom, and its Implementing Regulations.<sup>(11)</sup>

The requirement to issue or retain tax invoices is a requirement that relates exclusively to VAT. Nevertheless, the requirements stipulated under VAT legislation must be applied in conjunction

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(8) Article 1 of the Unified VAT Agreement

(9) Article 5(1) of the Implementing Regulations

(10) Article 7 of the Implementing Regulations

(11) Article 53(1) of the Implementing Regulations



with any other requirements prescribed under other laws or by competent authorities in the Kingdom relating to the obligation to issue and retain invoices.

#### **4.1.1 Requirement to Issue a Tax Invoice**

Every taxable person must issue, or cause to be issued, a tax invoice that includes, at a minimum, a number of data elements required to be provided in the invoice. The taxable person may include additional data at their discretion. The type and amount of data required in a tax invoice vary depending on its type. As a general rule, tax invoices are divided into two main types:

##### **(Standard Tax) Invoice:**

This invoice is usually issued in transactions conducted from business to business (B2B) or from business to government (B2G), although it may also be issued in other cases. A standard tax invoice must be issued in respect of any supply with a value exceeding SAR 1,000. The standard tax invoice must include a minimum number of data elements, as set out in Section 4.2.3 of this Guideline.

##### **Simplified Tax Invoice:**

This invoice is usually issued from a business to an individual (B2C), i.e., generally to persons who are not subject to tax, to document supplies with amounts less than SAR 1,000. Section 4.3 of this Guideline provides additional details regarding simplified tax invoices and the information they must include.

The term "tax invoice," wherever it appears in this Guideline, the Law, or the Implementing Regulations, shall refer to a standard tax invoice, unless the context requires or explicitly indicates otherwise.

#### **4.1.2 Tax Invoicing in Specific Circumstances**

The table below categorises when a Tax Invoice is required or not required.



Cases in Which a Tax Invoice Must Be Issued		Cases in which no Tax Invoice should be issued
Issuance of a Tax Invoice	Issuance of a Simplified Tax Invoice	
Where taxable supplies are made to another business, or to a government entity	Where the value of the supplies is less than SAR 1,000	A simplified tax invoice may be issued regardless of the value of the supplies where the supply is made to a natural person who is not subject to tax, or where any consideration relating to taxable supplies of goods or services is received from a natural person who is not subject to tax
Export of goods (see Note 1)		Supply of goods or services by a person who is not required to register for VAT, to any person (Penalties shall apply to a person who is required to register but is not registered and who issues a tax invoice, due to failure to register and for issuing tax invoices)
Supply of services subject to the zero rate to a customer who is non-resident in any Member State of the Unified GCC VAT Agreement (see Note 1)		Supply of goods or services exempt from VAT in the Kingdom of Saudi Arabia (see Note 4)
Intra-GCC supplies (see Note 2)		
Supply of goods or services to a taxable person, or to a non-taxable legal person, or to a sole establishment, or to any other entity (see Note 3)		
Receipt of any consideration relating to taxable supplies of goods or services to another taxable person, or to a non-taxable legal person, or to a sole establishment, or to any other entity		VAT becoming due under the reverse charge mechanism on supplies (unless the supplier is a taxable person)
Supplies of qualifying used goods where tax is imposed in accordance with the profit margin scheme - see the special conditions set out in Section 7 of this Guideline		Supplies made outside the scope of VAT (see Note 5) (See Note 6)
Deemed supply (no invoice is issued to the customer; the invoice is retained for audit purposes -see Note 3)		Importation of goods (see Note 7)



### Notes related to the cases in which a Tax Invoice must be issued:

1	<p>Supplies subject to the zero rate are supplies that are subject to VAT but at a rate of zero percent.</p> <p>A tax invoice must be issued for all goods exported from the Kingdom, regardless of the value of such supply or the status of the customer (whether taxable or non-taxable).</p> <p>With respect to other zero-rated supplies (being domestic supplies of goods subject to the zero rate, or services supplied to a person who is non-resident in any GCC Member State), a simplified tax invoice may be issued, provided that the requirements for issuing a simplified tax invoice are met.</p>
2	<p>After the implementation of the VAT system in all GCC Member States, including the implementation of the electronic services system, supplies made to a taxable customer in another Member State may be subject to tax in that Member State. In all cases, a tax invoice must be issued when making intra-GCC supplies.</p> <p>This shall apply to supplies made from the Kingdom following ZATCA's official announcement of the implementation of the electronic services system by virtue of a decision issued by it. For further details, please refer to the Guideline relating to import and export.</p>
3	<p>A deemed supply does not arise as a result of an actual supply of goods or services to another person; however, for VAT purposes, it is considered a taxable supply as a result of the taxable person using or providing goods or services in a specific manner (for example, supplying goods or services without consideration)<sup>(13)</sup>. This may include the supply of free goods with no value (however, the VAT implications relating to free goods will depend on the actual purpose of such supply). Further details regarding promotional offers made by taxable persons will be provided in a separate Guideline.</p> <p>A tax invoice must be issued when making deemed supplies and must be retained in the records for audit purposes. However, the person who receives such goods or services (if any) does not receive goods or services in exchange for consideration and therefore will not be able to deduct the input tax relating to that deemed supply. Accordingly, the tax invoice should not be provided to the customer.</p> <p><b>Example (1):</b></p> <p>Al-Ahmad Company, a services company, provides a water cooler free of charge to Al-Salam Company at a cost of SAR 10,000, as an expression of appreciation for Al-Salam Company being a regular customer. Al-Ahmad Company is required to account for VAT in the amount of SAR 1,500 (15% of the cost price) on the deemed supply of goods without consideration. Al-Salam Company may not deduct the input VAT relating to the deemed supply accounted for by Al-Ahmad Company in its VAT return.</p> <p>Al-Ahmad Company must issue a tax invoice in respect of the deemed supply for VAT purposes and retain it in its records for audit purposes. Al-Ahmad Company is not required to provide the tax invoice to Al-Salam Company.</p>



Notes related to the Cases in which a Tax Invoice is not required to be issued:	
4	<p>Pursuant to the VAT Law in the Kingdom and its Implementing Regulations, taxable persons who make domestic supplies of goods or services that are exempt from tax are exempt from the requirement to issue a tax invoice in respect of such supplies<sup>(15)</sup> (Such as exempt financial services or exempted real estate supplies.)</p>
5	<p>In the event that a taxable person in the Kingdom receives goods or services from a non-resident supplier, the taxable person shall be treated as if they had supplied such goods or services to themselves.<sup>(16)</sup> Such supply shall be subject to tax in accordance with the reverse charge mechanism. In most cases, the non-resident supplier will not issue a tax invoice. ZATCA will not require the recipient to issue a tax invoice themselves in order to record the supply under the reverse charge mechanism; however, documents and records evidencing the transaction must be retained.</p> <p>However, if the non-resident supplier is a taxable person in the Kingdom, that supplier shall be required to issue a tax invoice (taking into account that the tax is payable by the recipient). Please refer to Section 5.3 for further details.</p>
6	<p>Supplies and transactions that fall entirely outside the scope of tax in the Kingdom do not require the issuance of a tax invoice. Examples include the following:</p> <ul style="list-style-type: none"><li>• Supplies between members of the same tax group.</li><li>• Goods and services supplied by a legal person to itself (excluding deemed supplies).</li><li>• The supply of goods and services that together constitute a commercial activity (an economic activity capable of operating independently), provided that the conditions specified in the Implementing Regulations are met.</li><li>• The issuance or supply of shopping vouchers.</li><li>• Supplies made by a branch of a taxable person located in a country outside the GCC Member States.</li><li>• The payment of compensation that is not related to a supply of goods or services.</li></ul>
7	<p>VAT applies to imported goods and is paid to the ZATCA as part of the customs clearance process. As goods are imported and transported from a foreign country, there is no separate supply of goods in the Kingdom as part of the importation process. In such cases, neither the foreign supplier nor the local customer is required to issue a tax invoice in respect of the imported goods.</p> <p><b>Example (2):</b></p> <p>Al-Saqr Company is a Saudi company engaged in the construction of a new reinforcing steel factory in Riyadh. For construction purposes, the company imports construction materials from a supplier resident in Egypt. The sales document used by the Egyptian supplier does not qualify as a tax invoice under the regulations of the Kingdom.</p> <p>However, Al-Saqr Company is not required to issue a tax invoice, as the goods were imported by Al-Saqr Company and the Egyptian supplier did not supply goods within the Kingdom. Al-Saqr Company uses the information provided to it by ZATCA to substantiate the deduction of the tax paid on importation.</p>



### 4.1.3 Persons Prohibited from Issuing Tax Invoices

A tax invoice may be issued only in cases where VAT is correctly applied to a taxable supply. Accordingly, any person who is not registered for VAT purposes in the Kingdom is prohibited from issuing a tax invoice.

Any person who is not registered for VAT purposes but issues a document intended to be used as a tax invoice, or seeks to collect any amount as VAT, shall be subject to a fine not exceeding SAR 100,000, without prejudice to any more severe penalty stipulated under any other law.<sup>(12)</sup>

## 4.2 Content of the Tax Invoice

The tax invoice is ordinarily issued as a primary commercial document to show the goods and services supplied to the customer, their quantities, values, and other data used in commercial transactions. However, for VAT purposes and to comply with the provisions of the Law and the Implementing Regulations, the content of the tax invoice must include the minimum required basic data that must be included in the invoice depending on its type (standard tax invoice or simplified tax invoice), as will be detailed in the section specifying the data required to be included in each type in a subsequent section of this Guide.

With respect to the method of issuing the tax invoice, all taxable persons resident in the Kingdom, or any person issuing a tax invoice on behalf of a taxable person resident in the Kingdom, must issue the tax invoice electronically in accordance with the rules set out in the Electronic Invoicing Regulations and the specifications and procedural requirements prescribed therein for issuing the invoice.<sup>(13)</sup>

### 4.2.1 Language

The Implementing Regulations of the Law provide that "records must be maintained in the Arabic language, and all invoices must be issued in the Arabic language, in addition to any other language in which tax invoices may be issued."<sup>(14)</sup> All fields of the tax invoice must be completed in the Arabic language. The information stated in Arabic shall be considered the approved and conclusive information, and any other language shall be treated as a translation only.

ZATCA's views in relation to certain fields of the tax invoice are set out below:

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(12) Article 44, VAT Law (VAT Law)

(13) More details can be found by reviewing the Electronic Invoicing Regulation Guidance: <https://zatca.gov.sa/ar/E-Invoicing/Introduction/Guidelines>

(14) Article 66(2), Implementing Regulations



<b>Numbers</b>	When expressing values in numerals, Arabic numerals may be used in the form "123456789" or "١٢٣٤٥٦٧٨٩" as part of the Arabic language requirements in the tax invoice.
<b>Currency or Other Symbol</b>	Internationally recognized currency symbols such as (\$, ¥, €) or official currency codes (USD, JPY, EUR) may be used as part of the Arabic language requirements in the tax invoice.
<b>Dates</b>	Dates expressed in numerals (e.g., 2020/01/21) may be used as part of the Arabic language requirements in the tax invoice. Such numerals must be expressed in the following order: day/month/year.
<b>Invoice Numbers</b>	Invoice numbers may be specified using numerals only, or by using a combination of numerals and letters (Roman or Arabic), provided that the number is sequential and uniquely identifies the invoice.
<b>Proper Names</b>	Proper names include the names of persons and places, the registered branch, and product names. Many proper names are used in the Kingdom of Saudi Arabia, particularly names of international origin, and are not usually translated into Arabic in commercial practice. ZATCA approves the use of Latin characters for writing such names as part of the Arabic language requirements in the tax invoice.

#### 4.2.2 Currency

For VAT purposes, the monetary values stated in the tax invoice may be expressed in any currency. However, the amount of tax charged must be stated in Saudi Riyals.<sup>(15)</sup> Accordingly, where any currency other than the Saudi Riyal is used, the amount must be converted into Saudi Riyals using the daily exchange rate determined by the Saudi Central Bank on the date the tax becomes due.<sup>(16)</sup>

#### Example (3):

Al-Madinah Chemical Products Company issued a tax invoice for the supply of industrial chemical products to Al-Safa Plastics Factory in March 2021, being the month in which the products were supplied. The company did not receive any amounts prior to issuing the tax invoice. Pursuant to the terms and conditions of the contractual agreements between the two companies, it was agreed that the price would be calculated in United States Dollars. In compliance with the tax legislation in the Kingdom, the tax amount was converted from United States Dollars into Saudi Riyals in the tax invoice using the daily exchange rate determined by the Saudi Central Bank on

(15) Article 53(5)(R), Implementing Regulations

(16) Article 61, Implementing Regulations



the date of issuance of the invoice. An illustrative example of the issued invoice is included in the invoices annex to this Guideline.

#### 4.2.3 Information Required to Be Included in the Tax Invoice

The information required to be included in a tax invoice varies depending on the type of invoice issued. In a subsequent section, the information relating to the simplified tax invoice will be addressed, while this section sets out in detail the information and data required to be included in the standard tax invoice, as follows:<sup>(17)</sup>

<b>Document Title</b>	The document title must state the type of invoice, indicating whether it is a "Tax Invoice" or a "Simplified Tax Invoice."
<b>Dates</b>	<p>The dates required to be included in the tax invoice include the following:</p> <ul style="list-style-type: none"><li>a. Invoice issuance date and time This is the date on which the tax invoice is created, i.e., the time at which the invoice is generated and issued. In practice, the date of creation of the tax invoice is the same as the date on which the invoice is delivered to the customer or to the supplier—in cases where the customer issues the invoice on behalf of the supplier. The date must be in the format YYYY-MM-DD and the time in the format HH:mm:ss.</li><li>b. Date of supply – if different from the invoice issuance date The invoice must state the date on which the supply occurred where it has been agreed that tax invoices will be issued at a time different from when the supply is made. The date of supply is determined in accordance with the supply rules stipulated under the Unified VAT Agreement, the VAT Law, and its Implementing Regulations. (Please refer to the General Guideline on VAT for further information on determining the date of supply.)</li></ul>
<b>Sequential Number</b>	The tax invoice must include a sequential number that distinguishes it from other invoices, issued by the taxable person in accordance with Paragraph 5 (b) of Article 53 of the Implementing Regulations of the VAT Law. The sequential number must comply with the conditions stipulated in the Electronic Invoicing Regulations.

(17) The legal requirements related to issuing a tax invoice are included in Article 53(5) of the Implementing Regulations.



## Supplier Details

The following supplier details must be included:

- a. Supplier name  
Including the legal name of the supplier as stated in its VAT registration certificate.
- b. Supplier address  
The supplier's principal place of business or any other relevant establishment, in accordance with the National Address or other official documents. The address must be in the Kingdom of Saudi Arabia.
- c. Supplier VAT registration number ("unique number")  
As stated in the supplier's VAT registration certificate, or the tax group registration number if the supplier is a member of a tax group.

## Customer Details

The customer details required to be included in the tax invoice include the following:

- a. The customer's name and address, in accordance with Paragraph 5 (h) of Article 53 of the Implementing Regulations of the VAT Law.
- b. The customer's VAT registration number, or the tax group registration number if the customer is a member of a tax group.
- c. Additional customer identifiers where the customer is not registered for VAT purposes:

One of the following identifiers must be included:

1. Tax Identification Number (TIN)
2. Commercial Registration (CR)
3. Ministry of Municipal and Rural Affairs license
4. Ministry of Human Resources and Social Development license
5. Number 700
6. General Authority for Investment license
7. National Identity Number
8. GCC Identity
9. Residency number
10. Passport number

The identification field must include:

- Type of identifier
- Identifier number

Where more than one additional identifier is available for the customer, the identifiers must be used in the order listed above.



<b>Supply Details</b>	<p>The tax invoice must state the nature and quantity of the goods made, or the scope and nature of the services supplied where the supply relates to services, as follows:</p> <ul style="list-style-type: none"><li>a. Description of the good or service</li><li>b. Unit price</li><li>c. Quantity</li><li>d. Discount or rebate amount</li><li>e. Total amount (exclusive of VAT)</li><li>f. Applied VAT rate</li><li>g. VAT amount</li><li>h. Total amount (inclusive of VAT)</li></ul>
<b>Tax Price Details</b>	<p>The price- and amount-related data required to be included in the invoice include the following:</p> <ul style="list-style-type: none"><li>a. Discount or rebate amount, if discounts or rebates are applied to the total invoice amount</li><li>b. Taxable amount by rate or exemption (exclusive of VAT)</li><li>c. VAT amount in Saudi Riyals</li><li>d. Total invoice value (inclusive of VAT)</li></ul>
<b>Statement of Issuance of a Tax Invoice on Behalf of Another Person</b>	<p>The invoice must state that it has been issued on behalf of another person in any of the following cases:</p> <ul style="list-style-type: none"><li>a. The customer issues the invoice on behalf of the supplier</li><li>b. A third party issues the invoice on behalf of the supplier</li></ul>
<b>Statement of Application of a Special Tax Treatment</b>	<p>Where tax is not charged at the standard rate, the tax invoice must include a statement indicating that it relates to a special taxable supply representing one of the following cases:</p> <ul style="list-style-type: none"><li>a. Deemed supply</li><li>b. Export of goods or services</li><li>c. Summary invoice</li></ul>
<b>QR Code</b>	<p>The invoice must include the Quick Response (QR) code provided by ZATCA, which contains the legally required information in accordance with the Electronic Invoicing framework. This requirement shall be applicable to standard tax invoices starting from January 2023G.</p>



#### 4.2.4 Rounding of Amounts

The amount of VAT (VAT) charged must be shown in Saudi Riyals, with the whole number expressed in Riyals and fractions expressed in Halalas. The unit price may be stated in full without rounding; however, if the VAT amount or the total taxable amount includes fractions of a Halala, the VAT amount must be rounded to the nearest Halala. The rounded figures used must be the same figures used for the purposes of filing the VAT return.

##### **Example (6):**

Al-Hadiqa Al-Khadhra Markets sold food products on a wholesale basis to a VAT-registered customer. The price inclusive of VAT was SAR 1,255.00, and the supplier was required to issue a tax invoice for this supply. The VAT amount calculated as a fraction of 15/115 of the VAT-inclusive price is SAR 163.70. The taxable amount must be rounded from SAR 1,091.30 to SAR 1,195.24 on the tax invoice.

#### 4.2.5 Other Information for Commercial Purposes

A tax invoice may include additional information in line with the supplier's normal commercial practices. Accordingly, there are no restrictions on including any other commercial data on the tax invoice.

Examples of general items that do not form part of the mandatory requirements of a tax invoice include:

- The due date for payment of the tax invoice amount.
- Return and exchange periods and conditions for commercial purposes.
- Contact details and social media accounts of the supplier and the customer.
- Shipping addresses or other shipping details.

#### 4.2.6 Example of a Tax Invoice

The following page includes an example of a tax invoice for the supply of goods (including related shipping and handling services).

As a commercial document, a tax invoice may take different forms, and it is not mandatory to use the same template shown in the following example.



فاتورة ضريبية  
TAX INVOICE

AL SALAM SUPPLIES CO. LTD	شركة السلام للتوريدات المحدودة
Invoice #100	رقم الفاتورة: 100
Invoice Date:6/4/2021	تاريخ الفاتورة: 6 إبريل 2021م
Date of Supply:6/4/2021	تاريخ التوريد: 6 إبريل 2021م
Supplier:	المورد:
Al Salam Supplies Co. LTD	شركة السلام للتوريدات المحدودة
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221619200	هاتف: 221619200
Email: info@Al-salam.sa	البريد الإلكتروني: info@Al-salam.sa

Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310175397400001	310175397400001
CUSTOMER:	العميل:
AL KAWTHAR MARKETS	أسواق الكوثر
SA'AD BIN ABDELRAHMAN FIRST ROAD	طريق سعد بن عبد الرحمن الأول الفرعي
SHIPPING ADDRESS:	عنوان الشحن:
2119 - SA'AD BIN ABDELRAHMAN FIRST ROAD	2119 - طريق سعد بن عبد الرحمن الأول الفرعي
OTHER INFORMATION	معلومات أخرى
Purchase Order Number: 2001341	رقم أمر الشراء: 2001341
Payment Due Date: 6/5/2021	تاريخ الاستحقاق: 6 مايو 2021م

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Item A - البند أ	200.00	1	200.00	%15	30.00	230.00
Item B - البند ب	250.00	1	250.00	%15	37.50	287.50
Item C - البند ج	350.00	1	350.00	%15	52.50	402.50
Item D - البند د	50.00	2	100.00	%15	15.00	115.00
Shipping and - Handling شحن وتفريغ			80.00	%15	12.00	92.00
980.00					TOTAL (EXCLUDING VAT)	980.00
147.00					TOTAL VAT	147.00
1,127.00					TOTAL AMOUNT DUE	1,127.00



Please transfer the amount via direct bank transfer to the following bank account:

**Account Name:** Al Salam Supplies Co. Ltd

**Bank Name:** Arab National Bank, Al-Kharj Road Branch, Riyadh

**Saudi IBAN:** SA1002110000001008118034

**SWIFT Code:** ARNBSARI

For further information, please contact the Finance Department at Al Salam Supplies Co. Ltd via email: [finance@Al-salam.sa](mailto:finance@Al-salam.sa)

### 4.3. Simplified Tax Invoice

In specific cases, a "simplified" tax invoice may be issued instead of a "basic" tax invoice<sup>(18)</sup>. This reflects common commercial practice, whereby low-value transactions are documented through a receipt or a simplified invoice, which does not include all collection data and other information such as customer details.

However, in all cases, the taxable person remains obligated to issue a tax invoice for every taxable supply made, whether a basic tax invoice or a simplified tax invoice, regardless of commercial practice.

#### 4.3.1. Cases in Which a Simplified Tax Invoice is issued

In accordance with the provisions of the Implementing Regulations of the VAT Law, a simplified tax invoice shall be issued in the following two cases:

1. A simplified tax invoice may be issued for a supply of goods or services with a value of less than SAR 1,000.
2. All supplies made to a natural person who is not subject to VAT, regardless of the value of the supplies.

#### 4.3.2. Content of the Invoice

A simplified tax invoice must include, at a minimum, the following details:

1. Date of issuance: This refers to the date on which the simplified tax invoice is created.
2. Name, address, and Tax Identification Number of the supplier: The legal name of the supplier and the address of its principal place of business or relevant establishment must be shown, in

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(18) Article 56(1), Unified VAT Agreement, and Article 53, Implementing Regulations



addition to correctly stating the supplier's Tax Identification Number.

3. Statement of the goods or services supplied.
4. The consideration payable for such goods or services.
5. The tax payable, or a statement that the consideration includes tax, in relation to the supply of goods or services.

**The invoice must include one of the following:**

- Display the amount of tax due and payable in Saudi Riyals,<sup>(19)</sup> in application of the requirements for issuing a basic tax invoice(; or
- Include a clear statement that the consideration payable (in Saudi Riyals) includes VAT at the basic rate of 15%.

**Example (7):**

Al-Hadiqah Al-Khadhraa Markets sells food products on a retail basis for an amount of SAR 90, in addition to VAT of SAR 13.50. It may issue a simplified tax invoice showing the VAT amount of SAR 13.50, or issue a simplified tax invoice showing the total consideration due (SAR 103.50) with a clear indication that this amount includes VAT at the basic rate.

The tax invoice for this example is included in the invoice annex to this Guideline.

The person issuing the simplified tax invoice may include additional information, or may issue a tax invoice that satisfies all the requirements of a basic tax invoice.

#### **4.4 Summary Tax Invoice**

**A summary tax invoice** is a form of tax invoice that includes more than one supply of goods or services.

A supplier who issues invoices to the same customer on a recurring basis may issue a single tax invoice covering all supplies made during that period.

For VAT purposes, a taxable person may issue a summary tax invoice for all taxable supplies of goods and services made to the same customer during a period not exceeding one calendar month.

A summary tax invoice may be issued in accordance with the terms and conditions applicable to the issuance of a basic tax invoice. There is no alternative format or additional content required

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(19) Article 56(2), Unified VAT Agreement



for issuing a summary tax invoice for VAT purposes.

A taxable person who issues a summary tax invoice may not issue separate tax invoices for each individual supply of goods and services that form part of that summary tax invoice.

**Example (8):**

Gulf Arab Equipment Company, a Saudi company registered for VAT, entered into an agreement with Al-Bayt Al-Amer Contracting Company (a Saudi resident entity based in Jeddah) to supply equipment and related services for a private construction project of Al-Bayt Al-Amer in Jeddah. The contract stipulated that Gulf Arab Equipment Company would issue invoices for the goods and services provided at the end of each Gregorian month. During September 2022, Gulf Arab Equipment Company supplied equipment and services to Al-Bayt Al-Amer on different dates. As there was more than one separate supply made by Gulf Arab Equipment Company to Al-Bayt Al-Amer during the same period, namely September 2022, Gulf Arab Equipment Company may issue a summary tax invoice showing the date of each supply separately.

The tax invoice for this example is included in the invoice annex to this Guideline.

#### 4.5 Timing of Issuing Tax Invoices

- In the case of issuing a basic tax invoice, the supplier must issue the invoice no later than 15 days from the end of the month in which the supply took place.
- In the case of issuing a simplified tax invoice, the supplier must issue the invoice on the date of supply or on the date of receipt of the consideration, whether in whole or in part, whichever occurs first. By way of exception, a simplified tax invoice may be issued no later than 15 days from the end of the month in which the supply took place, in respect of supplies of financial services.

The invoice issuance date is the date on which the tax invoice is created (and this date must be stated on the tax invoice). The invoice must also be delivered, either in paper form or electronically, to the customer within the same time period.

A tax invoice shall be issued only once, and the issuance date may not be amended. All other details contained there, including the issuance date, must remain identical to those stated in the original invoice.



### 4.5.1 Date of Supply

The date of supply is the same as the tax due date as determined in accordance with the Law:

“Tax shall become due on the date of supply of goods or services, or on the date of issuance of the tax invoice, or on the date of receipt of the consideration, whether in whole or in part and to the extent of the amount received, whichever occurs first.”<sup>(20)</sup>

The effective date of supply of goods or services, under ordinary circumstances, is the date on which the goods are delivered to the customer or the performance of the services is completed. However, the Unified VAT Agreement and the Implementing Regulations of the Law have stipulated rules for determining the date of supply.<sup>(33)</sup>

For VAT purposes, the date on which the supply is deemed to occur may precede the actual date of supply, in cases where a tax invoice is issued or consideration for the supply is received before.<sup>(21)</sup>

<b>If the tax invoice is issued before the actual date of supply:</b>	The supplier must comply with the tax obligations based on the date of issuance of the tax invoice, and must declare the tax as output tax in the tax period in which the tax invoice was issued (even if the amount has not been received or the supply has not actually taken place).
<b>If an advance payment is received before the actual date of supply:</b>	The supply is considered to have occurred on the date the payment is received (in cases of partial payment, the supply is deemed to occur to the extent of the amount paid). The supplier must issue a tax invoice within fifteen days from the end of the month in which the advance payment was received, to the extent of the consideration received.

### 4.5.2 Continuous Supplies

A continuous supply of goods or services involves the provision of goods or the performance of services on an ongoing basis over a specified period. Examples of continuous supplies include: the rental of equipment, the supply of electricity and water by utility companies, or continuous membership in a fitness club.

A continuous supply of goods or services is deemed to occur on the date of issuance of the tax invoice or the date of payment, whichever is earlier, to the extent of the value of the issued invoice

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(20) Article 23, Unified VAT Agreement

(21) Article 23, Unified VAT Agreement, and Article 20, Implementing Regulations



or the amount paid.<sup>(22)</sup> Accordingly, the date of issuance of the tax invoice for continuous supplies is considered the date of supply for VAT purposes, unless the consideration or part thereof is received in advance.

**Example (9):**

Al-Nakhil Security Services Company provides its client, Al-Saleh Factories, with remote security services. The company issues an invoice at the end of each month covering all services provided during the preceding month.

During the month of October, the total value of the services amounted to SAR 20,000 (in addition to SAR 3,000 VAT). Al-Nakhil issued the invoice on 4 November and requested payment from the client on 10 November. For VAT declaration purposes, the date of supply is 4 November. The tax invoice for this example is included in the annex relating to invoices of this Guideline.

Different rules apply to determining the date of supply for continuous supplies of goods or services in cases where the consideration is paid in periodic instalments.<sup>(23)</sup> In such cases, the tax invoice does not affect the date of supply, as each instalment is considered a separate supply, and the date of supply is determined as the due date of the installment, the actual payment date, or the invoice issuance date, whichever is earlier.

**Example (9-A):**

A lessor of commercial real estate leased offices under a two-year lease contract to a law firm, commencing on 15th January 2021G. The contract stipulates that the rental amount is SAR 42,500, payable on the 15th day of each month. In this case, VAT shall be calculated for each monthly instalment on the 15th day of each month, unless the tenant makes the payment prior to that date.

## 5. Special Cases

### 5.1 Issuance of a Tax Invoice on Behalf of the Supplier (“Self-Billing”)

In certain practical cases, the customer may issue a tax invoice specifying the details of the supply received from the supplier. The Unified VAT Agreement provides that the customer is permitted to issue a self-billing tax invoice “subject to the approval of the competent tax authority.”<sup>(24)</sup> Pursuant to the VAT Law and its Implementing Regulations in the Kingdom, ZATCA must approve the

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(22) Articles 20(2) and 20(3) of the Implementing Regulations; taking into account the application of specific rules in cases where consideration is not received or an invoice is not issued within twelve months.

(23) Article 20(1), Implementing Regulations

(24)



customer's issuance of a self-billing tax invoice in respect of goods and services supplied to it in the Kingdom, provided that all of the following conditions are met:<sup>(25)</sup>

- The self-billing tax invoice must be issued only in respect of a taxable supply made by a taxable person, with the customer verifying the supplier's VAT registration number to ensure that the supplier is registered for VAT purposes at the date of supply.
- The self-billing tax invoice must be issued to the supplier in accordance with the requirements relating to the timing of issuance of tax invoices (as referred to in Section 4.5).
- The self-billing tax invoice must be the only tax invoice issued in respect of the supply. The supplier must not issue any other tax invoice in cases where the customer issues a self-billing tax invoice (provided that this is documented in the agreement between the supplier and the customer).
- The wording "Self-Billing Tax Invoice / Issued on Behalf of the Supplier" must be included on the self-billing tax invoice, to indicate that the tax invoice is a "self-billing tax invoice,"<sup>(26)</sup> provided that the content of the self-billing invoice is identical to the content of the standard tax invoice (as specified in Section 4.2).
- There must be a concluded agreement between the supplier and the customer that precedes the date of supply.
- Both the supplier and the customer must comply with notifying ZATCA of their agreement to issue self-billing tax invoices in accordance with the procedures specified by ZATCA, and subject to any additional conditions that may be determined by ZATCA at a later date.

In the event that ZATCA rejects the notification submitted by the supplier and/or the customer regarding their agreement to issue self-billing tax invoices, the customer must refrain from issuing any tax invoices in respect of the supplies made by the supplier.

### 5.1.1 Agreement to Issue a Self-Billing Tax Invoice

An agreement must be concluded between the supplier and the customer, documented and retained within the records of the taxable persons, and must include the following:

- Identification of the supplies in respect of which the customer will issue self-billing tax invoices (i.e., all supplies received by the customer from that supplier).

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(25) Article 53(2), Implementing Regulations

(26) Article 58, Unified VAT Agreement



- Specification of the time period to which the agreement applies.
- An undertaking by the supplier that it will not issue any other tax invoices in respect of those supplies.
- Confirmation of the VAT registration details of both the supplier and the customer, and any other requirements relating to the issuance or content of tax invoices pursuant to this agreement.
- Clear confirmation of the procedures to be followed for the acceptance of each invoice issued by a supplier of goods or services.<sup>(27)</sup>

In addition to the above, the taxable supplier bears the responsibility for providing the supporting documentation relating to the tax invoices issued by the customer, and for verifying their accuracy. The supplier also remains responsible for declaring the amounts of tax relating to such tax invoices in its periodic tax returns submitted to ZATCA.

**Example (10):**

Al-Saah Laundry Company Ltd. in the Kingdom entered into a three-year contract with Al-Jaber Hotel to provide laundry services. The commercial agreement between them stipulates that, throughout the term of the contract, Al-Jaber Hotel will issue monthly tax invoices for the laundry services on behalf of Al-Saah Company, based on an agreed price per item, following notification to and approval by ZATCA. After the issuance of the tax invoice, Al-Saah Company will review the information to ensure consistency with its internal supporting documentation and approve it accordingly.

**Example (11):**

Al-Salam Services Agency provides brokerage services to Al-Faris Marketing Company by introducing potential customers. Al-Faris agrees to pay a commission of 2% of the sales made to any of those customers. After Al-Faris achieves its sales figures, Al-Faris entered into an agreement with Al-Salam to calculate the commission and issue a monthly tax invoice. The tax invoice for this example is included in the annex relating to invoices of this Guideline.

**Example (12):**

Al-Rashid Petrochemicals Company is a company resident in Saudi Arabia and registered for VAT purposes therein. Al-Rashid entered into a contractual agreement with Al-Fajr Company, which is also resident in Saudi Arabia and specialises in the manufacture of support tools and secondary

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(27) Article 53(2), Implementing Regulations



supplies. The support tools and secondary supplies manufactured by Al-Fajr Company constitute one of the production inputs of Al-Rashid Company. The main inputs of Al-Fajr Company are the petrochemical products produced by Al-Rashid Company.

The contract between Al-Rashid Company and Al-Fajr Company was concluded on the basis of an exchange of products (barter).

Accordingly, Al-Rashid Company will issue a tax invoice to Al-Fajr Company for the petrochemical products (supplies) sold to Al-Fajr Company. In that case, and in accordance with the agreement between the parties to issue self-billing tax invoices following notification to and approval by ZATCA, Al-Rashid Company may issue a self-billing tax invoice in respect of the tools and supplies purchased from Al-Fajr Company, provided that Al-Fajr Company is a taxable person and registered with ZATCA for VAT purposes.

The values of the aforementioned invoices must be based on the market value of each supply separately, without relying on the net value of the supplies (set-off).

Both companies must declare the tax due on each separate supply in their periodic tax returns, and each of them is entitled to deduct input tax on purchases from the other company (subject to the fulfilment of all conditions for tax deduction).

## 5.2 Issuance of Tax Invoices by a Third Party

A third party may issue tax invoices in respect of taxable supplies, provided that the following conditions are fulfilled:

- The supply must relate to a taxable supply of goods or services made by a taxable supplier to the customer.
- The details of the supplier, including the VAT registration number, must be included in the tax invoice, and it must be clearly stated that the tax invoice has been issued on behalf of the supplier in respect of the supply made by that supplier. The third party must not include its own VAT registration number or disclose any of its own details in the tax invoice.
- The taxable supplier must undertake not to issue another tax invoice in respect of the supply in cases where a third party issues a tax invoice on behalf of the supplier for the same supply.
- The supplier remains responsible for the accuracy of the information shown on the tax invoice and for declaring the output tax relating to the supply.<sup>(28)</sup>

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(28) Article 53(3), Implementing Regulations



- Both the supplier and the third party (if registered for VAT purposes) must comply with notifying ZATCA of their prior agreement through the procedures specified by ZATCA, and subject to any additional conditions that may be determined by ZATCA at a later date. In the event that ZATCA rejects such notification, the third party shall not be permitted to issue the tax invoice on behalf of the supplier.

Where both the supplier and the third party provide services separately to the same customer, each of them must issue separate tax invoices.

**Example (13):**

Al-Bihar Real Estate Company wishes to purchase a commercial property in the Kingdom from a natural person (individual) registered for VAT in the Kingdom. The purchase was arranged by Issam Real Estate Brokerage Company; however, payment and transfer of ownership were conducted directly between the taxable supplier and the customer. The agreement between the taxable supplier and the real estate broker stipulates that the broker shall issue a tax invoice on behalf of the individual. The real estate broker may issue the tax invoice (as a third party) on behalf of the supplier to the customer.

Any agency or brokerage fees charged by the real estate broker to Al-Bihar Company (the customer) must be invoiced separately using the broker's own VAT registration number in its capacity as a provider of real estate brokerage services. It should be noted that Al-Bihar Company is not permitted to offset the commission consideration payable to it against the consideration for the supply payable to the natural person for VAT purposes.

**Example (14):**

Diamond Company entered into a service contract with the Ministry of Interior - Immigration Department. Under this agreement, Diamond Company will issue exit and re-entry visas for non-Saudi residents on behalf of the Ministry, and will collect the consideration for the visas from the final customer (the resident) upon receipt of the electronically issued visa. Accordingly, Diamond Company must issue an invoice for the services provided and the value of the issued exit and re-entry visas. The invoices must clearly state that they have been issued by Diamond Company on behalf of the Ministry of Interior (Immigration Department). The fee for an exit or entry visa is SAR 500, and pursuant to the contract, Diamond Company is entitled to a fee of 10%, i.e. SAR 50, in consideration for the issuance services provided. The visa fee (SAR 500) is considered revenue from public authority services collected by the governmental entity (Ministry of Interior - Immigration Department) and, accordingly, falls outside the scope of VAT.



Diamond Company must issue a separate tax invoice to the Ministry in respect of the services provided relating to the issuance of visas on its behalf.

The consideration for such service (SAR 50) is subject to VAT at the standard rate of 15%, regardless of the method of calculation, whether as a fixed amount or as a percentage of the visa fee.

Accordingly, Diamond Company is required to charge VAT on the value of the service provided to the Ministry in accordance with its tax invoice, disclose such VAT, and remit it in its periodic tax return submitted to ZATCA.

### 5.3 Self-Accounting of VAT by the Customer

A taxable person resident in the Kingdom must self-account for VAT in its tax return (using the reverse charge mechanism) by assessing and calculating the tax imposed on supplies received in the following cases:

- Where the place of supply of the goods or services is in the Kingdom; and
- Where the supplier is a non-resident person in the Kingdom.<sup>(29)</sup>

A non-resident supplier is not required to charge VAT on supplies made to a taxable customer in the Kingdom, and in most cases the non-resident supplier is not registered for VAT purposes in the Kingdom. Accordingly, the non-resident supplier is not required to issue a tax invoice in respect of such supplies made in the Kingdom. The customer is also not required to issue a tax invoice to itself in respect of the supplies received.

Nevertheless, a non-resident supplier may be registered for VAT purposes on the basis that it makes other supplies that require registration in the Kingdom. In such cases, the non-resident supplier registered in the Kingdom must issue a tax invoice in respect of that supply, and such tax invoice must include the customer's VAT registration number.<sup>(30)</sup>

#### **Example (15):**

Cross-Seas Foreign Trade Company is established in Jordan and does not have a permanent establishment (office or fixed resources) in the Kingdom; therefore, it is not considered resident in the Kingdom for VAT purposes. The company makes supplies to several establishments registered for VAT purposes, as well as to unregistered natural persons in the Kingdom, and the company is registered for VAT in the Kingdom as a non-resident taxable person. The

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(29) Article 41, Unified VAT Agreement, and Article 47, Implementing Regulations.

(30) Article 53(5), Implementing Regulations



company regularly sells its products to Al-Sabah Fertilizers Factory in Riyadh. These products are usually imported into the Kingdom, and VAT is paid on them to ZATCA by Al-Sabah Factory. During the company sales representative's annual visit to the Kingdom, the factory requested the replacement of some parts. The company representative purchased the replacement parts from a local supplier and delivered them personally to the factory. This transaction is considered a taxable supply made by the company to the factory. The company must account for VAT, issue a tax invoice to the factory, and remit the VAT to ZATCA in its VAT returns as a registered person under the VAT system.

The tax invoice for this example is included in the invoice annex of this Guideline.

## **5.4 Issuance of Invoices under the Profit Margin Scheme**

A taxable person may apply to calculate the tax due on the supply of eligible used goods by applying the profit margin method, after receiving a notice of approval from ZATCA to use such method (provided that all the requirements set out in Article 48 of the Implementing Regulations of the Law are fulfilled). In such cases, specific conditions must be applied to the tax invoice in relation to the purchase and sale of eligible used goods.

VAT may be calculated using the profit margin method only on goods that are classified by ZATCA as eligible used goods at the time of supply. ZATCA approved used vehicles as eligible goods for the calculation of tax using the profit margin method in July 2023G, provided that such vehicles are classified as an "eligible used vehicle" by ZATCA, that the vehicle is located in and has been previously used within the Kingdom, that the seller is registered with ZATCA for VAT purposes and is licensed to conduct the activity of trading in vehicles, and that the seller has purchased the vehicle from a non-taxable person, or from a taxable person for purposes other than its economic activity, or from a supplier applying the profit margin method. In addition, the licensed trader must obtain ZATCA's approval to be considered eligible to apply the profit margin method to eligible used vehicles.

With respect to the issuance of a tax invoice under the profit margin scheme, the following must be observed:

### **5.4.1 Purchase of Eligible Used Goods from a Non-Taxable Person**

Where a taxable person (the customer) purchases eligible used goods from a non-taxable person, the taxable person (the customer) must issue an invoice in respect of the purchase of such goods to the non-taxable person. As this invoice relates to a supply made by a non-taxable person



(which is a non-taxable supply), such document does not constitute a tax invoice. Nevertheless, this document must satisfy other specific requirements set out in the Implementing Regulations of the Law.<sup>(43)</sup>

#### 5.4.2 Sale of Eligible Used Goods by a Taxable Person

Where a taxable person is eligible to apply the profit margin scheme and elects to use this method in selling eligible used goods, the taxable person is considered to be making a taxable supply. However, the tax is included in the selling price and is not deductible by the purchaser. Accordingly, the tax must not be shown as a separate amount on the issued invoice.

Instead, the issued invoice must include an indication that "VAT has been charged on the profit margin in respect of those goods."<sup>(44)</sup>

##### **Example (16):**

Al-Murooj Trading Company, a company registered in Riyadh for trading in used goods, purchased used goods and subsequently sold them (with the addition of a profit margin) to a customer for SAR 200 from its warehouses in Riyadh. Assuming that such goods are classified as eligible used goods and that ZATCA has approved Al-Murooj Company's use of the profit margin method, VAT will be imposed only on the profit (and not on the selling price). The tax invoice must include the consideration inclusive of tax, together with an indication that VAT has been charged on the profit margin. The tax invoice for this example is included in the annex relating to invoices of this Guideline.

## 6. Automated/Electronic Invoices

For the purposes of this Guideline, electronic invoices are defined as tax invoices that are issued and stored in a structured electronic format through an electronic means. A paper invoice that is converted into an electronic format by copying, scanning, or any other method is not considered an electronic invoice.

Electronic invoices may be issued in accordance with the conditions and procedures applied in the Kingdom and specified in this Section.

### 6.1 Forms of Automated/Electronic Tax Invoices

An electronic invoice is a tax invoice that contains the information and data stipulated in the Implementing Regulations, and that is issued electronically in the prescribed format in accordance



with the Electronic Invoicing Regulation and the controls, requirements, technical specifications, and procedural rules necessary for the implementation of the provisions of the Electronic Invoicing Regulation.

An electronic tax invoice may be issued in the form of an electronic file containing an electronic copy of a paper tax invoice, which corresponds to and is identical to the paper tax invoice when printed, such as an invoice in PDF format, or in other data file formats containing the mandatory fields required in a tax invoice and designed for automatic exchange between systems, such as XML files.

An electronic copy of a paper invoice is not considered an electronic invoice (for example, a scanned copy of a paper tax invoice).

## 6.2 Forms of Electronic Exchange

Where a taxable person issues electronic invoices, it must take the following steps:

### Use of an Electronic Invoicing System:

Ensure that the establishment is equipped with a system compliant with the requirements of electronic invoicing (Fatoora) for Phase One (the Issuance Phase). The supplier must communicate with its electronic invoicing system provider or its technical team to ensure that the establishment meets the technical and technological requirements.

### Issuance and Storage of Electronic Invoices:

Issue and store electronic invoices through electronic invoicing systems, and refrain from issuing handwritten invoices or invoices generated using word processing software.

### Ensuring the Inclusion of All Tax Invoice Elements:

Issue electronic invoices in a systematic manner in compliance with the VAT systems. In addition, ensure the following:

1. Inclusion of the purchaser's VAT registration number if the purchaser is registered for VAT purposes, and inclusion of the invoice type as the title "Tax Invoice." A QR Code may be included (optionally).
2. Mandatory inclusion of a QR Code through the technical solution in accordance with the electronic invoicing requirements, inclusion of the invoice type as the title "Simplified Tax Invoice," and inclusion of the invoice number.



### 6.2.1 Qualified Electronic Signature

A qualified electronic signature is considered a signature created in accordance with the Electronic Transactions Law issued under Cabinet Resolution No. 80 dated 7<sup>th</sup> Rabi' al-Awwal 1428H/27<sup>th</sup> and approved by Royal Decree No. M/8 dated 8<sup>th</sup> Rabi' al-Awwal 1428H/28<sup>th</sup> April.

### 6.2.2 Electronic Data Interchange (EDI)

Electronic Data Interchange (EDI) is the exchange of data between one computer and another, allowing automatic processing by the recipient.

When using EDI, there must be an agreement between the parties and partners involved in the electronic data exchange (in addition to any third party issuing electronic invoices). The agreement must include provisions regarding the use of procedures that ensure the authenticity, integrity, and clarity of the data source.

### 6.3 Mandatory Automated/Electronic Invoices

The Implementing Regulations stipulate that tax invoices must be issued electronically in accordance with the Electronic Invoicing Regulation and any other regulations, circulars, or decisions issued by ZATCA in this regard.<sup>(31)</sup>

## 7. Credit and Debit Notes

A credit note is a commercial document issued by the supplier/seller to the purchaser and is used as evidence of a reduction in the value of a sale. A credit note is issued in various cases, including correcting an error, when the invoice amount was higher than due, when a discount was not applied correctly, or when goods are damaged or do not meet the specifications requested by the purchaser and are returned in full or in part to the supplier. For VAT purposes, a credit note reflects the supplier's adjustment to decrease the consideration related to a previously issued tax invoice for the supply of goods or services.

Conversely, a debit note reflects the supplier's adjustment to increase the consideration related to a previously issued tax invoice for the supply of goods or services.

A taxable person making an adjustment to the supply consideration must reflect the adjustment through a credit note or debit note used to correct the original tax invoice.<sup>(32)</sup> The issued notice must

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(31) Article 53(6), Implementing Regulations

(32) Article 57, Unified VAT Agreement, and Article 54, Implementing Regulations



comply with the requirements of a tax invoice under Article 53 of the Implementing Regulations, in addition to specifying its type ("Credit Note" or "Debit Note") and the serial number of the tax invoice that the notice amends.

### 7.1 Cases for Issuing a Credit Note or a Debit Note

A taxable person shall adjust the supply value through a credit note or debit note in the following cases, where a tax invoice has been issued:

1. The supply is canceled or suspended after it has occurred or has been considered to have occurred, in whole or in part.
2. There is a substantial change or modification in the nature of the supply that results in a change to the tax due.
3. The supply value was previously agreed upon, and then modified for any reason, including offering an additional discount after the completion of the sale.
4. Upon the return of goods or services, or any part thereof, to the Supplier, and the Supplier accepts such return.<sup>(33)</sup>
5. An error is discovered in the supplier's or customer's information stated on the invoice.

#### **Example 17:**

A factory made an advance payment to a construction company for the purpose of building a new warehouse. The construction company issued a tax invoice for the portion of the advance received. Before the project commenced, the construction company withdrew from the project, and the supply was canceled. A credit note was issued relating to the previously issued tax invoice.

#### **Example 18:**

Arab Union General Trading Company issued an invoice on 1st November 2021 relating to the delivery of several shipments to Al-Sahm Al-Dhahabi Food Distributions Company. Upon reviewing the prices in April 2022, Arab Union discovered that incorrect prices were applied for two items in the supply, resulting in undercharging Al-Sahm.

Arab Union agreed with Al-Sahm to issue a debit note reflecting the additional amount due for those goods, referencing the serial number of the original tax invoice as well as the supply date.

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(33) Article 40(1), Implementing Regulations



The debit note referred to in this example can be found in the Notes Annex of this Guideline.

It is not permissible to issue a credit note or debit note for any payment or account adjustment that does not relate to a prior supply of goods or services.

**Example 19:**

Al-Aziz Electronics Company decided to provide SAR 200 as a credit balance to all its regular customers for the occasion of Eid. Since this credit does not relate to any prior supply of goods or services, Al-Aziz Company cannot issue a credit note or adjust the value-added tax.

### 7.1.1 Adjustment of Output Tax

When a credit note or debit note is issued, it shall affect the calculation of both the supplier's output tax and the deductible input tax of the customer (where the customer is a taxable person).

Accordingly, the supplier shall adjust the output tax as follows:<sup>(34)</sup>

Case	Tax treatment in the Tax Return
If a credit note or debit note is issued within the same tax period in which the original supply occurred, or before the submission of the tax return relating to the original supply	The output tax shall be adjusted (increased or decreased) within the tax period in which the credit/debit note was issued, so that the net output tax appears in the Amount field of the tax return.
If a credit note is issued after the submission of the tax return relating to the original supply	The output tax shall be adjusted (decreased) within the tax period in which the credit note was issued or the event triggering the adjustment occurred, whichever is later, so that the output tax amount related to the credit note appears in the Adjustments field of the tax return.
If the consideration is adjusted upwards (issuance of a debit note) after the submission of the tax return relating to the original supply:	The output tax shall be adjusted (increased) in the tax period in which the event triggering the adjustment occurred, so that the increased output tax appears in the Amount field of the tax return.

If the customer was a taxable person on the date of the original supply and had previously deducted input tax on that supply, the customer shall correct the input tax to reflect the tax amount calculated on the adjustment in the tax period in which the credit or debit note was issued.<sup>(35)</sup>

(34) Article 40, Implementing Regulations

(35) Article 40(6), Implementing Regulations



## 7.2 Notification Forms and Timing

Credit or debit notes must be issued no later than 15 days of the month following the date on which any of the circumstances requiring the issuance of the note occurred.<sup>(36)</sup>

### 7.2.1 Adjustments to Multiple Supplies

As part of commercial practices, a supplier may make a single adjustment to consideration affecting multiple supplies (e.g., quantity discount applied over a certain period).

It is permissible to issue one single credit or debit note reflecting adjustments to multiple tax invoices issued to the same customer. In such cases, the note must clearly reference the tax invoices being adjusted in addition to the adjusted amount.

#### **Example 20:**

Arab Group Logistics Company issued an invoice to Al-Majd Transport Company on 31st October 2021 for the delivery of several items. On 6th April 2022, goods were returned by the customer, and Arab Group issued a credit note, referencing the number of the original tax invoice.

#### **Example 21:**

Al-Majd Company later returned a number of goods to Arab Group. Since these goods were supplied at different times and under different tax invoices, Arab Group may issue a single credit note to Al-Majd Company dated 12/08/2022, instead of issuing multiple credit notes. The note must reference the tax invoice numbers for each original supply.

The credit notes referred to in this example can be found in the Notes Annex of this Guideline.

## 8. Record Keeping

### 8.1 General Principles

A taxable person shall maintain certain records for VAT purposes, including invoices, books, and accounting documents, for the period prescribed by the Law at a minimum.

Both the Unified VAT Agreement and the Kingdom's VAT Law and its Implementing Regulations stipulate obligations regarding record-keeping for VAT purposes.<sup>(37)</sup>

These obligations are in addition to any other requirements imposed on persons in the Kingdom,

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(36) Article 54(6), Implementing Regulations

(37) Article 59, Unified VAT Agreement; Article 66, Implementing Regulations



including those related to record-keeping under the Commercial Book Law<sup>(38)</sup> or any other applicable regulations.

The primary requirement and purpose of record-keeping is to document VAT calculation, declaration, and disclosing for VAT purposes, particularly during audits and reviews.

During inspections and audits conducted by ZATCA, the taxable person shall make all invoices, accounting books, records, and related accounting documents available to ZATCA employee conducting the audit. If the taxable person maintains invoices and accounting records on a computerized system (electronically), the taxable person shall, upon request by ZATCA employee, provide printed or electronic copies of such electronic files containing the required information.<sup>(39)</sup>

## 8.2 Required Records

The Unified VAT Agreement specifies that a taxable person must retain tax invoices, books, and accounting records for a certain period at a minimum. This legal requirement is considered broad in scope.

For VAT purposes, the focus of this requirement is on documents that detail the supplies made (including delivery and payment), VAT calculation on those supplies, and the process of recording these transactions in accounting records and VAT returns.

The following is an illustrative list of documents, to name but a few, that ZATCA is expected to review upon request:

- All issued and received tax invoices
- Accounting books and documents
- Contracts and agreements relating to sales and purchases, and any correspondence containing details of those supplies.
- Bank account statements and any other financial records
- Import, export, and shipping documents
- Other records related to the calculation of VAT and the filing of the tax return

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(38) Royal Order No. M/61 dated 27/6/1989

(39) Article 64, Implementing Regulations



## 8.3 Record Retention

### 8.3.1 Form and Location

Records must be retained within the Kingdom in electronic form (with access to the relevant server on which such records are stored). In cases where the taxable person is resident in the Kingdom, the computer or server must be located within the Kingdom. As stated above, the taxable person must provide Authority officials with copies of electronic files upon request during audit and inspection. A taxable person who has a permanent establishment in the Kingdom may have a centralized computer system located outside the Kingdom; in such case, it is required that a workstation be available at the permanent establishment in the Kingdom through which access can be obtained to all data and accounting entries related to the calculation of VAT for the permanent establishment in the Kingdom.

A non-resident taxable person who has not appointed a representative in the Kingdom must appoint a third party established in the Kingdom to fulfill the obligations of retaining invoices, documents, books, and records stipulated under the Law and the Implementing Regulations, in accordance with the E-Invoicing Regulation and any other regulations issued by the ZATCA in this regard.

Other requirements related to the electronic retention of records for VAT purposes include the following:

- Original supporting documents for all entries recorded in the accounting books must be retained locally.
- The taxable person must document data entry into the computer system and the processing system for accounting entries, for review when required.
- The taxable person must take the necessary security measures and implement adequate controls, which are subject to review and inspection, to prevent tampering.
- ZATCA may conduct an automated review of the systems and software used by the taxable person in the preparation of its automated accounts.<sup>(40)</sup>

### 8.3.2 Language

The Implementing Regulations stipulate that records must be retained in the Arabic language.

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(40) Article 66(3), Implementing Regulations



In cases where the taxable person elects to store records electronically, data must be entered into the computer system in the Arabic language and must correspond to the physical records<sup>(41)</sup>.

### 8.3.3 Record Retention Period

#### General Cases

All records must be retained for a basic period of no less than six (6) years<sup>(42)</sup> from the end of the related tax period.

#### Movable Assets and Capital Assets

A longer retention period has been specified in respect of records relating to movable capital assets for the entire adjustment period stipulated in Article 52 of the Implementing Regulations, plus an additional 5 years. This period commences from the date on which such assets are acquired by the taxable person.

In cases where the useful life of any capital assets, as determined in accordance with the taxable person's accounting practices, is less than 6 years, the minimum retention period for records relating to such assets shall be the determined useful life plus an additional 5 years.<sup>(43)</sup>

#### Real Estate

Tax invoices, accounting books and records, and documents relating to real estate must be retained for a period of not less than 15 years in all cases.<sup>(44)</sup>

### 8.3.4 Retention of Records by a Third Party

A taxable person resident in the Kingdom may appoint a third party to retain invoices, documents, books, and records in accordance with compliance requirements. In all cases, the taxable person remains directly responsible for such compliance.<sup>(45)</sup>

## 8.4 Special Cases

### Non-Resident Taxable Persons

Where a non-resident person does not have a permanent establishment in the Kingdom and has a tax representative resident in the Kingdom, the tax representative must retain the invoices,

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(41) Article 66(3), Implementing Regulations - without prejudice to any obligations stipulated under other laws

(42) Article 66(1), Implementing Regulations

(43) Article 66(1), Implementing Regulations

(44) Article 59, Unified VAT Agreement

(45) Article 66(4), Implementing Regulations



books, records, and accounting documents relating to the non-resident person.<sup>(46)</sup>

Where a non-resident person does not have a tax representative in the Kingdom, such person must retain invoices, documents, books, and records in the Kingdom by appointing a third party to comply with record retention requirements.<sup>(47)</sup>

Both the tax representative and the third party are required to provide Authority officials with physical copies or electronic files upon request during audit and inspection.

### Cash Basis Accounting

All taxable persons who apply cash basis accounting for the calculation of VAT<sup>(48)</sup> must retain annual sales records (less than SAR 5,000,000) together with their regular records to verify their eligibility to use cash basis accounting for VAT purposes.

Further information and details regarding cash basis accounting can be found in the General Guideline on VAT.

### Supplies of Used Goods

Any taxable person who elects to use the margin scheme for calculating tax on any supply of qualifying used goods must maintain a record of all qualifying used goods purchased and supplied by them.

Further details regarding the required records are stipulated in the Implementing Regulations.<sup>(49)</sup>

### Additional Record Requirements

ZATCA has the right, at any time, to request additional records from any person for registration, audit, and assessment purposes in cases where ZATCA deems it necessary. A justification for requesting such additional records exists.

Where required, ZATCA will notify the taxable person of the need to provide the additional records within 20 days, or within a reasonable timeframe, depending on the nature of the information<sup>(50)</sup>

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(46) Article 66(5), Implementing Regulations

(47) Article 66(4), Implementing Regulations

(48) Article 46, Implementing Regulations

(49) Article 48(10), Implementing Regulations

(50) Article 66(6), Implementing Regulations



## 9. Input Tax Deduction

### 9.1 General Provisions

A person registered for VAT purposes may deduct input tax imposed on goods and services that they purchase or receive in the course of their economic activity. Input tax may be deducted on:

- VAT charged by a registered supplier in the Kingdom;
- VAT self-assessed by a person registered for VAT purposes under the reverse charge mechanism;
- VAT on imports paid to ZATCA upon importing goods into the Kingdom.

As a general rule, input tax relating to exempt supplies of VAT may not be deducted.

In addition, input tax may not be deducted on any expenses incurred that are not related to the economic activity of the taxable person (including certain restricted types of expenses, such as entertainment services, cultural services, food services, and restricted vehicles<sup>(51)</sup>), or any other costs associated with supplies exempt from VAT.

Input tax constitutes a credit balance recorded in the VAT return and is deducted from the VAT charged on supplies (output tax) made during that period.

Input tax may only be deducted if the taxable person holds a tax invoice or customs documents evidencing the tax due (or any alternative document proving the amount of input tax paid or payable, subject to ZATCA's approval).<sup>(52)</sup>

### 9.2 Proportional Deduction of Input Tax

Input tax relating to exempt supplies of the taxable person, such as exempted financial services or exempted real estate supplies<sup>(53)</sup>, may not be deducted.

Where a taxable person's supplies include both taxable and exempt supplies, the person may deduct input tax relating to the taxable portion only. If the taxable person incurs general expenses or costs in respect of both taxable and exempt supplies, such expenses and costs must be

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(51) Article 50, Implementing Regulations – List of Restricted Expenses

(52) Article 49(7), Implementing Regulations

(53) It should be noted that real estate supplies are exempt from VAT, as real estate disposals are subject to Real Estate Transaction Tax (RETT) at a rate of 5%. For further details, please refer to the Real Estate Transactions Guide.



accurately apportioned to determine the portion relating to taxable supplies.

Input tax is determined in accordance with the following provisions:<sup>(54)</sup>

Input Tax directly attributable to Sales Transactions subject to VAT	Fully deductible
Input Tax Directly Attributable to Sales Transactions Exempt from VAT	Not deductible
General Expenses and Input Tax cannot be allocated directly	Proportional Deduction based on Apportionment

General expenses or costs incurred by a taxable person in respect of both taxable and exempt supplies must be apportioned to correctly reflect the use of such costs for the taxable portion of the taxable person's activities.

The proportional deduction for taxable supplies made during a specific year is calculated using the following default method:

Value of taxable supplies made by the taxable person during the  
preceding calendar year

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Total value of taxable and exempt supplies made by the taxable  
person during the preceding calendar year

The above method does not include supplies of capital assets made by the taxable person, as these would distort the use of input tax.

ZATCA may approve alternative methods for calculating the default proportional deduction of input tax in cases where such methods better reflect the actual use of VAT incurred. Further information on input tax deduction and partial VAT recovery is provided in the Guideline on Input Tax Deduction.

### 9.3 Deduction of VAT Paid under the Reverse Charge Mechanism

VAT paid by a taxable person under the reverse charge mechanism may be deducted provided that the goods or services are received for the purpose of conducting an economic activity aimed at making taxable supplies.

Disclosure of VAT under the reverse charge mechanism is a condition for claiming the related deduction. In ordinary cases, output tax and input tax are reported in the same tax return (Box 9).

Where VAT is self-assessed under the reverse charge mechanism by the customer, the supplier does not issue a tax invoice for this purpose.<sup>(55)</sup>

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(54) Article 51, Implementing Regulations

(55) Article 44(3), Unified VAT Agreement



Consequently, the customer will not hold a tax invoice from the supplier in relation to the tax imposed. ZATCA accepts, in cases where a commercial invoice is provided by a non-resident supplier, that it serves as evidence of the tax imposed in addition to the consideration due.

## 9.4 Timing of Tax Deduction

According to the Unified VAT Agreement, the customer's right to deduct input tax on a supply arises in connection with the supplier's obligation to charge and collect VAT on the supply, i.e., the date of supply.

The right to deduction arises when the deductible tax becomes chargeable in accordance with the provisions of this Agreement.<sup>(56)</sup>

This is subject to the general condition requiring the taxable person to retain the tax invoice in order to claim the deduction, in addition to any other conditions specified concerning tax deduction under the laws of the Kingdom of Saudi Arabia.

For a taxable person using the invoice-based accounting method for reporting tax<sup>(57)</sup>, the right to deduct input tax arises in the tax period in which the date of supply occurs. This date is generally the date of receipt of the goods or services and the date of issuance of the tax invoice or alternative document by the taxable person.

A taxable person (the customer) may not deduct input tax related to a supply until the tax invoice issued for that supply is available during the relevant tax period.

If the tax invoice is received in a subsequent tax period, the Implementing Regulations allow the taxable person to deduct the input tax in tax periods following the period that includes the date of supply, provided that this does not exceed five (5) years after the year in which the supply occurred.<sup>(58)</sup>

## 9.5 Special Cases -Alternative Documents/Evidence

The Implementing Regulations specify additional documents that may be relied upon as evidence where the documents listed in the Unified VAT Agreement are not available:

- A simplified tax invoice issued correctly in accordance with the Law and the Implementing Regulations.

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(56) Article 44, Unified VAT Agreement

(57) Article 45, Implementing Regulations

(58) Article 49, Implementing Regulations



- Where the supply involves the transfer of goods to another member state, a commercial document or any other document evidencing the value on which VAT was calculated at the date of transfer.
- Other commercial documents permitted at the discretion of ZATCA, demonstrating that the taxable person was correctly charged and paid the related VAT.<sup>(59)</sup>

ZATCA considers that, in all cases, a taxable person receiving a supply of goods or services is required to retain a tax invoice. However, if a tax invoice is not available or is incomplete, other documents may be used as evidence of the right to deduct input tax. ZATCA may, at its discretion, allow the use of such documents.

**Example (22):**

Tariq is a registered VAT trader in the Kingdom and purchased goods from a supplier for SAR3,000. The supplier issued a tax invoice including its tax registration number and supply details but did not include the customer's (Tariq's) address or the quantity of goods supplied. Tariq's responsible accountant requested a corrected invoice, but the supplier did not issue one. Since the tax invoice is incomplete, Tariq holds a document evidencing the details of the supply. ZATCA may, at its discretion, accept this invoice as evidence/alternative commercial document. Accordingly, Tariq may deduct the input tax on this invoice based on the documents he holds regarding the supply and evidence of payment of the VAT for this supply.

### 9.5.1 Invoices in a Language other than Arabic

Tax invoices must include the required information in Arabic in addition to any other language used. This means that an invoice issued without the information in Arabic will not be considered a valid tax invoice for the purposes of VAT in the Kingdom.

In all cases, a taxable person receiving a supply of goods or services is required to retain a valid tax invoice in Arabic to substantiate the right to deduct input tax. However, if a taxable person retains an invoice issued in a language other than Arabic but which meets all other requirements for a tax invoice under the Implementing Regulations, ZATCA may-at its discretion-allow the customer to use this invoice as an alternative document to evidence receipt of the supply and input tax incurred, thereby enabling the exercise of the right to deduct input tax, provided the following criteria are met:

- The invoice complies with the other requirements for issuing tax invoices as set out in

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(59) Article 49(7), Implementing Regulations



the Implementing Regulations.<sup>(60)</sup>

- The taxable person has other evidence that the VAT due to the supplier has been paid (e.g., a bank statement or supplier receipt).
- The taxable person provides ZATCA, upon request, with a certified translation of any invoice requested during an audit or for any other reason.

The taxable person is not required to obtain prior approval from ZATCA to use invoices in a language other than Arabic as an alternative evidence for deducting input tax for each invoice, provided the invoices meet all the criteria outlined above.

This discretionary procedure affects only the customer's right to deduct input tax based on the invoice and does not relieve the supplier of goods or services from issuing invoices in accordance with the requirements of the Implementing Regulations. Failure to comply with these requirements constitutes a violation of the Law and the Implementing Regulations, subject to applicable penalties.

## 10. Tax Obligations

Every taxable person must assess their tax liability and comply with the conditions and obligations related to VAT. This includes registration for VAT where applicable, accurately calculating the net tax payable, remitting the tax by the due date, retaining all necessary records, and cooperating with Authority personnel upon request.

If a person is uncertain about their obligations, they should contact ZATCA via the website ([zatca.gov.sa](http://zatca.gov.sa)) or other communication channels. They may also seek external advice from a qualified consultant. The following section outlines the main tax obligations specified under the Law and the Implementing Regulations.

### 10.1 Submission of VAT (VAT) Declarations

Every person registered for VAT, or a person authorized to act on their behalf, must submit a VAT return to ZATCA for each monthly or quarterly tax period, as applicable. The tax return constitutes a self-assessment by the taxable person of the tax due for that period.

Monthly tax periods are mandatory for taxable persons whose annual revenues exceed SAR 40,000,000, while the standard tax period for other taxable persons is three months.

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(60) Article 53(5), Implementing Regulations, outlines the items that must be included in a tax invoice.



The VAT return must be completed, and the net VAT payable settled, no later than the last day of the month following the end of the tax period to which the return relates.

Further information on completing VAT returns is available in the Simplified Guideline for Submitting a VAT Return, accessible on ZATCA's website at [zatca.gov.sa](http://zatca.gov.sa).

If the tax return results in a refundable tax liability to the taxable person, or if the taxable person has a credit balance for any reason, the taxable person may claim a refund of this amount after submitting the tax return or at any time within five years by submitting a refund request to ZATCA which will review such requests and directly refund the amount due for accepted refund claims to the taxable person.<sup>(61)</sup>

## 10.2 Record Keeping

All taxable persons must maintain appropriate tax records relating to the calculation of VAT for audit purposes. Section 8 of this Guideline provides detailed information regarding record-keeping obligations.

## 10.3 VAT Registration Certificate

A resident taxable person registered with ZATCA under the VAT system must display their VAT registration certificate at their main place of business, all branches, and e-commerce stores, ensuring it is visible to the public.

Failure to comply with this requirement will expose the violator to the penalties prescribed under the Law.

## 10.4 Correction of Previous Errors

If a taxable person identifies an error or an incorrect amount in their submitted tax return, or fails to comply with any tax obligation, they must notify ZATCA and correct the error through an amended tax return.

If the error results in a tax difference exceeding SAR 15,000, the taxable person must notify ZATCA within 20 days of becoming aware of the error or incorrect amount and amend the previous return. For minor errors resulting in a tax difference of less than SAR 15,000, the error may be corrected by including that amount, in addition to the net tax due that must be reported in the tax return submitted to ZATCA for the tax period during which the error was discovered.<sup>(62)</sup>

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(61) Article 69, Implementing Regulations.

(62) Article 63, Implementing Regulations



For further information on correcting errors, please refer to ZATCA's website at [zatca.gov.sa](http://zatca.gov.sa).

## 11. Penalties

The Authority may impose penalties or sanctions on taxpayers in relation to violations of the provisions and conditions of the VAT Law and its Implementing Regulations.<sup>(63)</sup>

### Non-Field Violations

Description of the Violation	Associated Penalty
Submission of incorrect documents with the intent to evade payment of the due tax or to pay an amount less than the due tax.	<ul style="list-style-type: none"><li>• Not less than the amount of the due tax.</li><li>• Not exceeding 3 times the value of the goods or services.</li></ul>
Transporting goods from or to the Kingdom without payment of the due tax.	<ul style="list-style-type: none"><li>• Not less than the amount of the due tax.</li><li>• Not exceeding 3 times the value of the goods or services.</li></ul>
Failure to register for VAT purposes within the specified registration period.	SAR 10,000.
Submission of an incorrect tax return, amendment of a tax return after submission, or submission of any document to the Authority relating to the due tax, resulting in an error in calculating the tax amount at less than the amount due.	25% of the difference between the calculated tax and the due tax. The Authority may increase the penalty rate up to a maximum of 50% or reduce it down to 0%.
Failure to submit the tax return within the specified time.	5–25% of the tax for which the return should have been submitted.
Failure to pay VAT within the specified time.	5% of the due tax for each month or part thereof.
Collection of VAT without registration for tax purposes.	A penalty of up to SAR 100,000.

In the above cases, if the violation is repeated within 3 years from the date of issuance of the final decision regarding the penalty, the Authority may double the penalty in the event of recurrence of the violation.

(63) Chapter 16, Articles 41, 42, 43, 44, and 47: Tax Evasion and Penalties – Value Added Tax Law.



The Authority determines the level of the penalty or sanction imposed on the taxable person, taking into consideration the conduct of the taxable person and their VAT compliance record, including the taxable person's fulfillment of the obligation to notify the Authority of any errors and cooperation with the Authority to correct such errors.

The penalty associated with the violation of "submission of an incorrect tax return, amendment of a tax return after submission, or submission of any document to the Authority relating to the due tax resulting in an error in calculating the tax amount at less than the amount due" shall be calculated as shown in the table above, in accordance with the following rules.

### First: Increase of the Penalty

The Authority has the right to increase the penalty rate associated with the violation of "submission of an incorrect tax return, amendment of a tax return after submission, or submission of any document to the Authority relating to the due tax resulting in an error in calculating the tax amount at less than the amount due" by up to a maximum of 50% of the difference between the calculated tax and the due tax, in the event that one or more aggravating factors apply, as follows:

1. The penalty shall be increased by 10% where the error in the return is associated with a case of tax evasion for which a decision has been issued by the Authority, in accordance with Article 39 of the VAT Law.
2. The penalty shall be increased by 10% where the taxable person's compliance record is classified as very poor.
3. The penalty shall be increased by 5% where the taxable person's compliance record is classified as poor.
4. The penalty shall be increased by 5% where the percentage of the difference between the calculated tax and the due tax, payable or refundable, relating to the total periods subject to amendment, exceeds 20% for returns relating to monthly tax periods, or exceeds 40% for returns relating to quarterly tax periods.

### Second: Reduction of the Penalty

The Authority may reduce the penalty rate associated with the violation of "submission of an incorrect tax return, amendment of a tax return after submission, or submission of any document to the Authority relating to the due tax resulting in an error in calculating the tax amount at less than the amount due" down to 0%, where one or more mitigating factors apply, as follows:



1. The penalty shall be reduced by 5% where the taxable person's compliance record is classified as good.
2. The penalty shall be reduced by 5% where the percentage of the difference between the calculated tax and the due tax, payable or refundable, relating to the total periods subject to amendment, is less than 5% for returns relating to monthly tax periods, or less than 15% for returns relating to quarterly tax periods.
3. The penalty shall be reduced by 10% where the taxable person pays the amount of the difference between the calculated tax and the due tax payable within 30 days from the assessment decision issued by the Authority.
4. The penalty shall be reduced by 15% where the taxable person is classified as a micro-enterprise. For the purposes of these rules, a micro-enterprise is deemed to exist where the value of its annual taxable revenues does not exceed SAR 3,000,000 during the 12 months preceding the tax period subject to audit and assessment.
5. More than one mitigating factor shall not be combined in relation to the mitigating factors stated above, except for the factors relating to payment of the due tax set out in these rules.

As an exception to the provisions of this item (Second), the penalty rate shall not be reduced if the error in the return is associated with a case of tax evasion for which a decision has been issued by the Authority.

### Third: Rules for Determining Taxable Person Compliance

The Authority determines the level of compliance of the taxable person based on the number of errors in their previous tax returns in relation to submitting returns by their due dates or paying the due tax by its due date, as follows.

1. The taxable person's compliance shall be deemed good where there are no violations during a period of 12 months.
2. The taxable person's compliance shall be deemed poor for a taxable person submitting monthly returns where more than 2 and up to 6 violations are committed during the last 12 months, and for a taxable person submitting quarterly returns where 1 or 2 violations are committed during the last 12 months.
3. The taxable person's compliance shall be deemed very poor for a taxable person submitting monthly returns where more than 6 violations are committed during the last 12 months, and for a taxable person submitting quarterly returns where more than 2 violations are committed



during the last 12 months.

#### Fourth: No Penalty for Incorrect Tax Return in the Following Cases

1. Where the taxable person corrects the return in accordance with the provisions of Article 63 of the Implementing Regulations of the VAT Law, provided that such correction takes place before notification of the commencement of audit and inspection procedures by the Authority.
2. Where the difference between the calculated tax and the due tax is less than SAR 5,000.

#### Fifth

Where the taxable person corrects the return through the voluntary disclosure form after being notified of the commencement of audit and inspection procedures, and such correction exceeds 50% of the calculated and due tax differences resulting from the audit and assessment, the penalty shall be reduced to 10%. Where the taxable person pays the due tax payable within 30 days from the date of the assessment notification, the penalty shall be reduced to 0%.

#### Field Violations

All field violations commence, upon commission, with notifying the violator and providing awareness thereof, and granting an appropriate time period ranging from 30 to 60 days to rectify them, except for the violation relating to preventing or obstructing Authority employees from performing their duties and tasks. In such case, the violator shall be granted a period not exceeding 10 days from the date of imposition of the last penalty to rectify the violation, which shall be imposed consecutively in the event of repeated commission by the violator.

For the classification table of general VAT violations and the violations and penalties specifically related to the provisions of the Electronic Invoicing Regulations, reference shall be made to the guideline issued on the classification of general VAT violations.

## 12. Request for an Interpretative Decision (Tax Ruling)

If you are uncertain of how Tax applies to a specific activity or a specific transaction that you are conducting or intend to conduct, after reviewing the relevant statutory provisions and the related guideline, you may submit a request to the Authority to obtain an Interpretative Decision in accordance with the Tax Ruling Requests Guideline.



## 13. Contact Us

For further information regarding any transaction subject to VAT, please visit the website: [zatca.gov.sa](http://zatca.gov.sa), or contact us at the following number: 19993.

## 14. Frequently Asked Questions (FAQs)

### 1. What are the main obligations relating to tax invoices?

The principal obligations relating to tax invoices consist of issuing a tax invoice containing the information stipulated in Article 53 of the Implementing Regulations of the VAT Law, as clarified in this Guideline, in addition to full compliance with the provisions of the E-Invoicing Regulation and the controls, requirements, technical specifications, and procedural rules necessary for the implementation of the provisions of the E-Invoicing Regulation. This includes compliance with the approved technical solution formats and the issuance of tax invoices in electronic form in accordance with the rules and provisions specified therein.

### 2. Is it required to display the Tax Identification Number of the supplier/customer on the invoice?

The tax invoice must include the Tax Identification Number of the supplier. In cases where the customer is required to self-account for the tax on the supply, the tax invoice must also include the Tax Identification Number of the customer and a statement that the customer will self-account for VAT. The tax invoice may also include the Tax Identification Number of the customer as additional information in cases other than those mentioned above.

### 3. Are there differences in the form of invoices depending on the parties to the supply (for example: invoices issued to small non-registered shops compared to large shops)?

Consideration is given to the value of the supply and the person to whom the goods or services are supplied. If the value of the supply is less than SAR 1,000, or if the supply is made to a natural person who is not subject to tax, the supplier may, in such cases, issue the simplified tax invoice in accordance with the information previously clarified.

### 4. Is the use of a self-billed tax invoice permitted?

Yes, subject to meeting the relevant criteria. A self-billed tax invoice may be issued by the customer to the supplier (on its behalf) in respect of supplies made by the supplier.

This is also subject to prior agreement between the two parties, and the agreement must include



procedures for each invoice to be approved by the supplier, in addition to an undertaking from the supplier not to issue a tax invoice in respect of those supplies.

**5. Currently, paper invoices are not sent to customers for low-value supplies. How may a customer who has not received an invoice deduct Input Tax?**

The customer must obtain a valid tax invoice (which may be a simplified tax invoice) in order to deduct the tax. Such invoices shall be issued and stored entirely in electronic form in accordance with the previously clarified requirements and provisions.

**6. What is a simplified tax invoice?**

A simplified tax invoice is a tax invoice that contains certain basic information about the supplier and the transaction. It may be issued where the value of the supply is less than SAR 1,000 or for supplies made to natural persons who are not subject to tax.

**7. Is it required to declare the value of VAT on the invoice even if the customer is not subject to tax?**

Yes, the invoice must include the value of the tax even if the customer is not subject to tax.

**8. How is VAT calculated on the invoice? Is it calculated after discounts or on the full amount before any deductions?**

VAT shall be calculated based on the actual value in respect of the supply of goods or services after discounts or reductions. The invoice must include all such information relating to the value of the supply after discount, the value of the discount, any reductions, in addition to the tax amount and the total invoice amount inclusive of tax.

**9. Is the tax calculated on each item of the invoice separately or on the total value?**

If all goods or services stated on the invoice are subject to the rate of 15%, the tax may be applied to the total invoice value. However, where goods or services are subject to different rates, the tax shall be calculated separately for each item.

**10. How will invoices be submitted to ZATCA?**

ZATCA has launched the E-Invoicing requirements (FATOORA), which are implemented in two phases:



### Phase One (effective from 4th December 2021):

Phase One requires taxpayers to issue and retain invoices electronically through an electronic invoicing system compliant with the requirements of ZATCA.

### Phase Two (effective from 1st January 2023 on a phased basis):

Phase Two is referred to as the Integration Phase, under which the taxpayer's electronic invoicing systems must be integrated with the system of ZATCA (FATOORA Platform), and electronic invoices must be issued in the required format.

#### **11. Is it permissible to include the Tax Identification Number of the tax group on tax invoices, or is this number solely for use with ZATCA?**

The Tax Identification Number of the tax group must be stated on all invoices issued by all members of the tax group.

#### **12. What should I do if the value of the supply stated in the invoice submitted to the customer changes?**

Where the value of the supply is amended after the issuance of the tax invoice, the taxable person who made the supply must issue a credit note or debit note as provided in Article 54 of the Implementing Regulations, in accordance with the requirements and controls of the E-Invoicing Regulation. In such case:

- A credit note shall be issued where the value of the supply is amended downward.
- A debit note shall be issued where the value of the supply is amended upward.

#### **13. When must the invoice be issued?**

The tax invoice must be issued within 15 days from the end of the calendar month following the month in which the supply occurred.

#### **14. If I sell to regular customers, is it permissible to issue a single invoice at the end of the month covering all supplies made to those customers and treat it as one transaction?**

In such case, it is permissible to issue a summary tax invoice covering all supplies made by the supplier during a month, provided that all supplies included in the invoice were made by the same supplier, within the same tax period, and to the same customer, and that the invoice complies with the applicable conditions.



**15. Are branches required to state the name of the head office or the branch, noting that the registered name appearing on the registration certificate is that of the head office?**

For VAT purposes, the tax invoice must be issued in the name of the head office as registered on the registration certificate. The branch name may also be included.

**16. What is the tax policy regarding the electronic archiving and retention of documents?**

Tax invoices must be retained electronically in accordance with the retention requirements, controls, requirements, technical specifications, and procedural rules necessary for the implementation of the provisions stipulated the E-Invoicing Regulation. They must be retained for the period prescribed in the Implementing Regulations of the VAT Law.



## Annex on Tax Invoices

Standard Tax Invoice (Section 4.3)

### فاتورة ضريبية TAX INVOICE

AL SALAM SUPPLIES CO. LTD	شركة السلام للتوريدات المحدودة
Invoice #100	رقم الفاتورة: 100
Invoice Date:6/4/2021	تاريخ الفاتورة: 6 إبريل 2021م
Date of Supply:6/4/2021	تاريخ التوريد: 6 إبريل 2021م
Supplier:	المورد:
Al Salam Supplies Co. LTD	شركة السلام للتوريدات المحدودة
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221619200	هاتف: 221619200
Email: info@Al-salam.sa	البريد الإلكتروني: info@Al-salam.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310175397400001	310175397400001
CUSTOMER:	العميل:
AL KAWTHAR MARKETS	أسواق الكوثر
SA'AD BIN ABDELRAHMAN FIRST ROAD	طريق سعد بن عبدالرحمن الأول الفرعي
SHIPPING ADDRESS:	عنوان الشحن:
2119 - SA'AD BIN ABDELRAHMAN FIRST ROAD	2119 - طريق سعد بن عبدالرحمن الأول الفرعي
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 2001341	رقم أمر الشراء: 2001341
Payment Due Date: 6/5/2021	تاريخ الاستحقاق: 6 مايو 2021م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Item A - البند أ	200.00	1	200.00	%15	30.00	230.00
Item B - البند ب	250.00	1	250.00	%15	37.50	287.50
Item C - البند ج	350.00	1	350.00	%15	52.50	402.50
Item D - البند د	50.00	2	100.00	%15	15.00	115.00
Shipping and Handling- شحن وتفريغ			80.00	%15	12.00	92.00
980.00	(الإجمالي) باستثناء ضريبة القيمة المضافة			TOTAL (EXCLUDING VAT)		980.00
147.00	مجموع ضريبة القيمة المضافة			TOTAL VAT		147.00
1,127.00	إجمالي المبلغ المستحق			TOTAL AMOUNT DUE		1,127.00



### Tax Invoice in Foreign Currency (Example 3)

## فاتورة ضريبية

### TAXINVOICE

Al Madinah Chemical Company	شركة المدينة لتجارة المواد الكيميائية
Invoice #611	رقم الفاتورة: 611
Invoice Date: 18/3/2021	تاريخ الفاتورة: 18 مارس 2021م
Date of Supply: 18/3/2021	تاريخ التوريد: 18 مارس 2021م
Supplier:	المورد:
Al Madinah Chemical Company	شركة المدينة لتجارة المواد الكيميائية
Al Jubail Industrial City	مدينة الجبيل الصناعية
Phone: 033416487	هاتف: 033416487
Email: info@madinah.sa	البريد الإلكتروني: info@madinah.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310175398400002	310175398400002
CUSTOMER:	العميل:
Al Safa Plastic Factory	مصنع الصفا للبلاستيك
Al Jubail Industrial City	مدينة الجبيل الصناعية
SHIPPING ADDRESS:	عنوان الشحن:
819 - Al Jubail Industrial City	819 - مدينة الجبيل الصناعية
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 2778	رقم أمر الشراء: 2778
Payment Due Date: 28/03/2021	تاريخ الاستحقاق: 28 مارس 2021م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE (USD) سعر الوحدة (دولار أمريكي)	QUANTITY الكمية	TAXABLE AMOUNT (USD) المبلغ الخاضع للضريبة (دولار أمريكي)	TAX RATE نسبة الضريبة	TAX (USD) الضريبة (دولار أمريكي)	TOTAL (USD) المجموع (دولار أمريكي)
Industrial Chemicals مواد كيميائية صناعية	40.00	1,250	50,000.00	%15	7,500.00	57,500.00
Shipping and Handling شحن وتفريغ	-	-	1,260.00	%15	189.00	1,449.00

51,260.00	الإجمالي بالدولار الأمريكي (باستثناء ضريبة القيمة المضافة)	TOTAL USD (EXCLUDING VAT)	51,260.00
7,689.00	مجموع ضريبة القيمة المضافة - بالدولار الأمريكي	TOTAL VAT - USD	7,689.00
28,361.00	مجموع ضريبة القيمة المضافة - بالريال السعودي سعر التحويل كما في 18 مارس 2021م دولار أمريكي = 3.75 ريال سعودي 1	TOTAL VAT - SAREXCHANGERATE at 18/03/2021: TOTAL VAT - SARSAR1 USD = 3.75	28,833.75
58,949.00	إجمالي المبلغ المستحق - بالدولار الأمريكي	TOTAL AMOUNT DUE - USD	58,949.00



## Tax invoice including a Quantity Discount (Example 4)

### فاتورة ضريبية

### TAX INVOICE

Shahd Al Sham Electronics Company	شركة شهد الشام للأجهزة الالكترونية
Invoice #334	رقم الفاتورة: 334
Invoice Date:12/11/2022	تاريخ الفاتورة: 12 نوفمبر 2021م
Date of Supply:12/11/2022	تاريخ التوريد: 12 نوفمبر 2021م
Supplier:	المورد:
Shahd Al Sham Electronics Company	شركة شهد الشام للأجهزة الالكترونية
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221634100	هاتف: 221634100
Email: info@Alsham.sa	البريد الإلكتروني: info@Alsham.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310122347900001	310122347900001
CUSTOMER:	العميل:
Sama Saudi Telecom and Information Technology Company	شركة سما السعودية للاتصالات وتكنولوجيا المعلومات
Riyadh, King Fahad Road	الرياض - طريق الملك فهد
SHIPPING ADDRESS:	عنوان الشحن:
101 - Riyadh, King Fahad Road	101 - الرياض - طريق الملك فهد
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 112	رقم أمر الشراء: 112
Payment Due Date: 30/11/2022	تاريخ الاستحقاق: 30 نوفمبر 2022م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF SUPPLY تفاصيل التوريد	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT (EXCLUDING VAT) المبلغ الخاضع للضريبة (باستثناء ضريبة القيمة المضافة)	TAX RATE نسبة الضريبة
Item A البند أ	200.00	1	200.00	%15
Item B البند ب	250.000	1	250.00	%15
Item C البند ج	350.000	1	350.00	%15
Item D البند د	50.00	2	100.00	%15
Volume discount خصم كمية			(100.00)	%15
800.00	المبلغ الخاضع لضريبة القيمة المضافة بنسبة 15%		% Amount subject to VAT at 15	800.00
120.00	ضريبة القيمة المضافة (ريال سعودي)		VAT (SAR)	120.00
920.00	إجمالي المبلغ المستحق		TOTAL AMOUNT DUE	920.00



## Tax invoice including supplies not subject to the standard 15% rate (Example 5)

### فاتورة ضريبية

### TAX INVOICE

Hope Makers for Medical Equipment Company	شركة صنّاع الأمل للمعدات الطبية
Invoice #34	رقم الفاتورة: 34
Invoice Date:15/10/2020	تاريخ الفاتورة: 15 أكتوبر 2020م
Date of Supply:12/10/2020	تاريخ التوريد: 12 أكتوبر 2020م
Supplier:	المورد:
Hope makers for Medical Equipment Company	شركة صنّاع الأمل للمعدات الطبية
Prince Turki bin Abdullah Al Saud Road	طريق الأمير تركي بن عبدالله آل سعود - السليمانية
Phone: 0112828401	هاتف: 0112828401
Email: info@hope-makers.sa	البريد الإلكتروني: info@hope-makers.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310175332400005	310175332400005
CUSTOMER:	العميل:
AL Amal Specialized Hospital	مستشفى الأمل التخصصي
Sa'ad Bin Abdelrahman First Road	طريق سعد بن عبدالرحمن الأول الفرعي
SHIPPING ADDRESS:	عنوان الشحن:
2119 - Sa'ad Bin Abdelrahman First Road	2119 - طريق سعد بن عبدالرحمن الأول الفرعي
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 2001341	رقم أمر الشراء: 2001341
Payment Due Date: 31/10/2020	تاريخ الاستحقاق: 31 أكتوبر 2020م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Item A - Zero rate qualified medical good البند أ: سلع طبية مؤهلة خاضعة لنسبة الصفر بالمائة	10.00	400	4,000.00	%0	0.00	4,000.00
Item B - Zero rate qualified medical good البند ب: سلع طبية مؤهلة خاضعة لنسبة الصفر بالمائة	17.50	50	875.00	%0	0.00	875.00
4,875.00	(الإجمالي) باستثناء ضريبة القيمة المضافة			TOTAL (EXCLUDING VAT)		4,875.00
00.00	مجموع ضريبة القيمة المضافة			TOTAL VAT		00.00
4,875.00	إجمالي المبلغ المستحق			TOTAL AMOUNT DUE		4,875.00



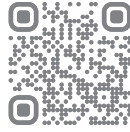
## Simplified Tax Invoice (Example 7)

### فاتورة ضريبية مبسطة

### SIMPLIFIED TAX INVOICE

(الحالة الأولى - متضمنة ضريبة القيمة المضافة)

(Option 1 - includes VAT amounts)



The Green Garden Markets

Invoice Date:12/4/2021

#### Supplier:

The Green Garden Markets

Al Muraba' - Al Dabab Street

أسواق الحديقة الخضراء

تاريخ الفاتورة: 2021/4/12م

#### المورد:

أسواق الحديقة الخضراء

حي المربع، شارع الضباب

هاتف: 221634300

رقم التسجيل الضريبي للمورد

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات		UNIT PRICE (EXCLUDING VAT) سعر الوحدة (باستثناء ضريبة القيمة المضافة)	QUANTITY الكمية
Item A - البند أ		20.00	1
Item B - البند ب		25.00	1
Item C - البند ج		35.00	1
Item D - البند د		5.00	2
90.00	(الإجمالي) باستثناء ضريبة القيمة المضافة	TOTAL (EXCLUDING VAT)	90.00
13.5	مجموع ضريبة القيمة المضافة	TOTAL VAT	13.5
103.5	إجمالي المبلغ المستحق	TOTAL AMOUNT DUE	103.5
Invoice issuance time: 5:00		توقيت إصدار الفاتورة: 5:00	
Invoice serial number: 54545151498		الرقم التسلسلي المعرف للفاتورة: 54545151498	



## فاتورة ضريبية مبسطة

### SIMPLIFIED TAX INVOICE

(الحالة الثانية - بيان بأن المقابل يشمل ضريبة القيمة المضافة)

(Option 2 - Statement VAT inclusive)



The Green Garden Markets

Invoice Date: 19/4/2021

Supplier:

The Green Garden Markets

Al Muraba' - Al Dabab Street

أسواق الحديقة الخضراء

تاريخ الفاتورة: 19 إبريل 2021م

المورد:

أسواق الحديقة الخضراء

حي المربع، شارع الضباب

هاتف: 221634300

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE (INCLUDING VAT) سعر الوحدة	QUANTITY الكمية	TOTAL المجموع
Item A - البند أ	21.00	1	21.00
Item B - البند ب	26.25	1	26.25
Item C - البند ج	36.75	1	36.75
Item D - البند د	5.25	2	10.50
94.50	إجمالي المبلغ المستحق (متضمن 15% ضريبة القيمة المضافة)	TOTAL AMOUNT DUE (Including 15% VAT)	94.50
Invoice issuance time: 5:00		توقيت إصدار الفاتورة: 5:00	
Invoice serial number: 54545151498		الرقم التسلسلي المعرف للفاتورة: 54545151498	



## Tax invoice summary (Example 8)

### فاتورة ضريبية

### TAX INVOICE

Gulf Arabian Equipment Co.	شركة الخليج العربي للمعدات
Invoice #234	رقم الفاتورة: 234
Invoice Date:30/9/2022	تاريخ الفاتورة: 30 سبتمبر 2022م
Invoice Period: 1 September - 30 September 2022	الفترة: 1 سبتمبر 2022م - 30 سبتمبر 2022م
<b>Supplier:</b>	<b>المورد:</b>
Gulf Arabian Equipment Co.	شركة الخليج العربي للمعدات
Abha - Bani Malek Road	أبها - طريق بني مالك
Phone: 072299998	هاتف: 072299998
Email: info@GAECO.sa	البريد الإلكتروني: info@GAECO.sa
<b>Supplier Tax Identification Number:</b>	<b>رقم التسجيل الضريبي للمورد:</b>
<b>310175397400008</b>	<b>310175397400008</b>
<b>CUSTOMER:</b>	<b>العميل:</b>
Al Bait Al Amer Construction Co.	شركة البيت العامر للإنشاءات
Jeddah, Al Khayal Road	جدة - شارع الخيال
<b>SHIPPING ADDRESS:</b>	<b>عنوان الشحن:</b>
335 - Jeddah	جدة - 335
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 445581	رقم أمر الشراء: 445581
Payment Due Date: 30/10/2022	تاريخ الاستحقاق: 30 أكتوبر 2022م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	DATE OF SUPPLY التوريد	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	(TAX (SAR الضريبة (ريال سعودي)	(TOTAL (SAR المجموع
Equipment Hire (1 Sep. - 30 Sep. 2022) تأجير معدات (1 سبتمبر - 30 سبتمبر 2022)	30/9/2022	4,200.00	%15	630.00	4,830.00
On-site maintenance - 3 hours @ SAR 500/hour صيانة في الموقع - 3 ساعات (500 ريال سعودي لكل ساعة)	17/9/2022	1,500.00	%15	225.00	1,725.00
Spare parts - Catalogue ID: MX 5005 قطع غيار - كتالوج رقم MX 5005	17/9/2022	880.00	%15	132.00	1,012.00
Urgent Call-out Fee رسوم استدعاء مستعجل	18/9/2022	600.00	%15	90.00	690.00
7,180.00	(الإجمالي (باستثناء ضريبة القيمة المضافة)		TOTAL (EXCLUDING VAT)		7,180.00
1,077.00	مجموع ضريبة القيمة المضافة		TOTAL VAT		1,077.00
8,257.00	إجمالي المبلغ المستحق		TOTAL AMOUNT DUE		8,257.00



## Tax invoice for continuous supplies (Example 9)

فاتورة ضريبية

TAX INVOICE

AL Nakheel Security Services Company	شركة النخيل لخدمات الحماية
Invoice #211	رقم الفاتورة: 211
Invoice Date:4/11/2020	تاريخ الفاتورة: 4 نوفمبر 2022م
Date of Supply:4/11/2020	تاريخ التوريد: 4 نوفمبر 2022م
<b>Supplier:</b>	<b>المورد:</b>
AL Nakheel Security Services Company	شركة النخيل لخدمات الحماية
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221634200	هاتف: 221634200
Email: info@Nakheel.sa	البريد الإلكتروني: info@Nakheel.sa
<b>Supplier Tax Identification Number:</b>	<b>رقم التسجيل الضريبي للمورد:</b>
310122397400001	310122397400001
<b>CUSTOMER:</b>	<b>العميل:</b>
Al Saleh Factories for Iron and Steel	مصانع الصالح للحديد والصلب
Jubail Industrial City	مدينة الجبيل الصناعية
<b>Premises ADDRESS:</b>	<b>العنوان:</b>
113 - Jubail Industrial City	مدينة الجبيل الصناعية - 113
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 6554	رقم أمر الشراء: 6554
Payment Due Date: 10/11/2020	تاريخ الاستحقاق: 10 نوفمبر 2020م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF SUPPLY تفاصيل التوريد	PRICE السعر	PERIOD الفترة	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	(TAX (SAR الضريبة (ريال سعودي)	TOTAL المجموع
Remote security services خدمات أمن عن بعد	20,000.00	Month October 2020 شهر أكتوبر 2020	20,000.00	%15	3,000.00	23,000.00
20,000.00	(الإجمالي) باستثناء ضريبة القيمة المضافة			TOTAL (EXCLUDING VAT)		20,000.00
3,000.00	مجموع ضريبة القيمة المضافة			TOTAL VAT		3,000.00
23,000.00	إجمالي المبلغ المستحق			TOTAL AMOUNT DUE		23,000.00



## Self-billed tax invoice issued on behalf of the supplier (Example 11)

### فاتورة ضريبية صادرة بالنيابة عن المورد Self-billed Tax Invoice

AL Faris Marketing Company	شركة الفارس للتسويق
Invoice #912	رقم الفاتورة: 912
Invoice Date:14/5/2021	تاريخ الفاتورة: 14 مايو 2021م
Date of Supply:14/5/2021	تاريخ التوريد: 14 مايو 2021م
<b>Supplier:</b>	<b>المورد:</b>
AL Salam Agency Services Company	شركة السلام لخدمات الوكلاء
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221619200	هاتف: 221619200
Email: info@Al-salam.sa	البريد الإلكتروني: info@Al-salam.sa
<b>Supplier Tax Identification Number:</b>	<b>رقم التسجيل الضريبي للمورد:</b>
310175397400001	310175397400001
<b>CUSTOMER:</b>	<b>العميل:</b>
AL Faris Marketing Company	شركة الفارس للتسويق
SA'AD BIN ABDELRAHMAN FIRST ROAD	طريق سعد بن عبد الرحمن الأول الفرعي
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 20333	رقم أمر الشراء: 20333
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	PRICE UNIT سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	(TAX (SAR الضريبة (ريال سعودي)	TOTAL المجموع
Sales commission: %2 of referred sales during April 2021 عمولة بيع: 2% من مبيعات شهر أبريل 2021	13,800.00	1	13,800.00	%15	2,070.00	15,870.00
13,800.00	الإجمالي (باستثناء ضريبة القيمة المضافة)			TOTAL (EXCLUDING VAT)		13,800.00
2,070.00	مجموع ضريبة القيمة المضافة			TOTAL VAT		2,070.00
15,870.00	إجمالي المبلغ المستحق			TOTAL AMOUNT DUE		15,870.00

Supplier required to account for Output Tax of SAR 2,070.00 in respect of this invoice number 912 issued on 18/5/2021

يتوجب على المورد أن يحتسب ضريبة مخرجات بقيمة 2,070.00 ريال سعودي على هذه الفاتورة رقم 912 الصادرة بتاريخ 18 مايو 2021م



## Tax invoice for the supply of used goods (Example 16)

فاتورة ضريبية

TAX INVOICE

Al Murooj Trading Company	شركة المروج التجارية
Invoice #1133	رقم الفاتورة: 1133
Invoice Date: 5/7/2022	تاريخ الفاتورة: 5 يوليو 2022م
Date of Supply: 5/7/2022	تاريخ التوريد: 5 يوليو 2022م
<b>Supplier:</b>	<b>المورد:</b>
Al Murooj Trading Company	شركة المروج التجارية
Prince Sultan bin Abdulaziz Road	طريق الأمير سلطان بن عبد العزيز - السليمانية
Phone: 221635600	هاتف: 221635600
Email: info@Almurooj.sa	البريد الإلكتروني: info@Almurooj.sa
<b>Supplier Tax Identification Number:</b>	<b>رقم التسجيل الضريبي للمورد:</b>
310155347900001	310155347900001
<b>CUSTOMER:</b>	<b>العميل:</b>
Mr. Abdel Rahman Bin Saleh Al Rashdi	السيد عبد الرحمن بن صالح الراشدي
Riyadh, Al Takhasussi Street	الرياض - شارع التخصصي
<b>SHIPPING ADDRESS:</b>	<b>عنوان الشحن:</b>
101 - Riyadh, Al Takhasussi Street	الرياض - شارع التخصصي - 101
Payment Due Date: 30/06/2021	تاريخ الاستحقاق: 30 جون 2022م
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 98	رقم أمر الشراء: 98
Payment Due Date: 15/7/2022	تاريخ الاستحقاق: 15 يوليو 2022م
Invoice issuance time: 5:00	توقيت إصدار الفاتورة: 5:00

NATURE OF SUPPLY تفاصيل التوريد	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TOTAL الاجمالي
Item A (Used good) - serial number 9119 البند أ (سلعة مستعملة) - رقم تسلسلي 9119	200.00	1	200.00
200.00	TOTAL (Inclusive VAT)		200.00

Tax due in accordance with the profit margin scheme (Article 48 of the Implementing Regulations Value Added Tax) (تستحق الضريبة وفقاً لطريقة هامش الربح (المادة 48 من اللائحة التنفيذية لضريبة القيمة المضافة)
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## Annex for Notices - Debit Note (Example 18)

### إشعار مدين Debit Note

The United Arab General Trading Company	شركة الاتحاد العربي للتجارة العامة
Debit Note #211	رقم الإشعار: 211
Debit Note Date: 6/4/2022	تاريخ الإشعار: 6 إبريل 2022م
Supplier:	المورد:
The United Arab General Trading Company	شركة الاتحاد العربي للتجارة العامة
Al Washm - Riyadh	الوشم - الرياض
Phone: 221554200	هاتف: 221554200
Email: info@unitedarab.sa	البريد الإلكتروني: info@unitedarab.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310199787400001	310199787400001
CUSTOMER:	العميل:
Golden Arrow Food Distribution Company	شركة السهم الذهبي للتوزيعات الغذائية
Olaya - Riyadh	الرياض - العليا
<b>OTHER INFORMATION</b>	<b>معلومات أخرى</b>
Purchase Order Number: 6554	رقم أمر الشراء: 6554
Payment Due Date: 30/11/2021	تاريخ الاستحقاق: 30 أكتوبر 2021م
Invoice type: monetary	نوع الفاتورة: نقدي

This debit note relates to invoice number 818, issued on 1/11/2021  
هذا الإشعار المدين يتعلق بالفاتورة رقم (818) الصادرة بتاريخ 1 نوفمبر 2021م

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	PRICE ADJUSTMENT السعر المعدل	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Price adjustment Item A - سعر معدل - البند أ	200.00	1	200.00	%15	30.00	230.00
Price adjustment Item B - سعر معدل - البند ب	250.00	1	250.00	%15	37.50	287.50
450.00	إجمالي السعر المعدل (غير شامل ضريبة القيمة المضافة)			TOTAL PRICE ADJUSTMENT (excluding VAT)		450.00
67.50	مجموع ضريبة القيمة المضافة			TOTAL VAT		67.50
517.50	إجمالي المبلغ المستحق			TOTAL AMOUNT DUE		517.50



## Credit notes (Examples 20 and 21)

### إشعار دائن Credit Note

(Option 1: Credit note for one invoice)

(الحالة الأولى: إشعار دائن لفاتورة واحدة)

The Arabian Group Logistics Company	شركة المجموعة العربية للخدمات اللوجستية
Credit Note #211	رقم الإشعار: 211
Credit Note Date: 6/4/2022	تاريخ الإشعار: 6 إبريل 2022م
Original Date of Supply: 31/10/2021	تاريخ التوريد الأصلي: 31 أكتوبر 2021م
Supplier:	المورد:
The Arabian Group Logistics Company	شركة المجموعة العربية المتحدة للخدمات اللوجستية
Al Washm - Riyadh	الوشم - الرياض
Phone: 221554200	هاتف: 221554200
Email: info@Arabgroup.sa	البريد الإلكتروني: info@Arabgroup.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد:
310155787400001	310155787400001
CUSTOMER:	العميل:
Al Majd Transportation Company	شركة المجد للنقل
Olaya - Riyadh	الرياض - العليا
<b>OTHER INFORMATION</b> Purchase Order Number: 6554 Invoice type: monetary	<b>معلومات أخرى</b> رقم أمر الشراء: 6554 نوع الفاتورة: نقدي

This credit note relates to invoice number (334), issued on 31/10/2021  
هذا الإشعار الدائن يتعلق بالفاتورة رقم (334) الصادرة بتاريخ 31 أكتوبر 2021م

NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Returned Item A بضاعة مرتجعة - أ	200.00	1	200.00	%15	30.00	230.00
Returned Item B بضاعة مرتجعة - ب	250.00	1	250.00	%15	37.50	287.50
(450.00)	إجمالي المرتجع (غير شامل ضريبة القيمة المضافة)			TOTAL RETURNED (excluding VAT)		(450.00)
67.50	مجموع ضريبة القيمة المضافة			TOTAL VAT		67.50
517.50	إجمالي المبلغ المستلم			TOTAL AMOUNT TO BE RECEIVED		517.50



## Credit notes (Examples 20 and 21)

### إشعار دائن

### Credit Note

(Option 2: Credit note for Multiple invoices)

(الحالة الثانية: إشعار دائن لفواتير متعددة)

The Arabian Group Logistics Company	شركة المجموعة العربية للخدمات اللوجستية
Credit Note #615	رقم الإشعار: 615
Credit Note Date:12/8/2022	تاريخ الإشعار: 12 أغسطس 2022م
Supplier:	المورد:
The Arabian Group Logistics Company	شركة المجموعة العربية المتحدة للخدمات اللوجستية
Al Washm - Riyadh	الوشم - الرياض
Phone: 221554200	هاتف: 221554200
Email: info@Arabgroup.sa	البريد الإلكتروني: info@Arabgroup.sa
Supplier Tax Identification Number:	رقم التسجيل الضريبي للمورد
310155787400001	310155787400001
CUSTOMER:	العميل:
Al Majd Transportation Company	شركة المجد للنقل
Olaya - Riyadh	الرياض - العليا
<b>OTHER INFORMATION</b> Purchase Order Number: 118 Invoice type: monetary	<b>معلومات أخرى</b> رقم أمر الشراء: 118 نوع الفاتورة: نقدي



NATURE OF GOODS OR SERVICES تفاصيل السلع أو الخدمات	UNIT PRICE سعر الوحدة	QUANTITY الكمية	TAXABLE AMOUNT المبلغ الخاضع للضريبة	TAX RATE نسبة الضريبة	TAX (SAR) الضريبة (ريال سعودي)	TOTAL المجموع
Returned Item A, as included on invoice number 7118, issued on 3 مارس 2021 بضاعة مرتجعة المذكورة - أ، الفاتورة رقم في الفاتورة رقم (7188) الصادرة بتاريخ 3 مارس 2021	200.00	1	200.00	%15	30.00	230.00
Returned Item A, as included on invoice number 9866, issued on 16 فبراير 2021 بضاعة مرتجعة المذكورة - ب، الفاتورة رقم في الفاتورة رقم (9866) الصادرة بتاريخ 16 فبراير 2021	250.00	1	250.00	%15	37.50	287.50
(450.00)	(إجمالي المرتجع) باستثناء ضريبة القيمة المضافة			TOTAL RETURNED (excluding VAT)		(450.00)
67.50	مجموع ضريبة القيمة المضافة			TOTAL VAT		67.50
517.50	إجمالي المبلغ المستلم			TOTAL AMOUNT TO BE RECEIVED		517.50



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