# ZATCA PHASE II – INTEGRATION PHASE
## E-INVOICING (FATOORA)

intrépido tech

هيئة الزكاة والضريبة والجمارك
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VISION رؤيــة
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المملكة العربية السعودية
KINGDOM OF SAUDI ARABIA

# E-INVOICING (FATOORAH)
# COMPLIANCE & REQUIREMENTS

# E-INVOICING COMPLIANCE / REQUIREMENTS
## E-INVOICING SOLUTION

It can be **any billing system** that can make digital & structured invoices that follow ZATCA requirements.

Solution must be **online** in-order to communicate on real time bases with **ZATCA Server. OR** it can be connected to any **web/online service** through **internet** which can integrate real time data from solution to ZATCA and vice versa following ZATCA requirements.

# E-INVOICING COMPLIANCE / REQUIREMENTS
## E-DOCUMENTS

Following documents required to be integrated with ZATCA platform.
- B2B Invoices (TAX Invoice).
- B2C Invoices (Simplified Tax Invoice)
- Credit Notes
- Debit Notes

All Types of **taxable,** tax exempted/0 rated goods , services and supplies.
Documents unique sequence should be generated.

# E-INVOICING COMPLIANCE / REQUIREMENTS
## E-DOCUMENTS

*"Any gaps identified in the sequence during backend validation will be subject to further investigation by ZATCA and may result in penalties if found to be non-compliant"*.

Editing , deletion and cancellation of documents is strictly prohibited as per ZATCA Compliance.

For any reversal E-Invoicing solution must be capable of generating Credit Notes and Debit notes along with the reference of bill/s.

Solution must ensure the error responses from ZATCA regarding any invoicing compliance issue.

# E-INVOICING COMPLIANCE / REQUIREMENTS
## E-DOCUMENTS – important clause

### 3.3. WHEN DOES THE VAT CHARGE ARISE?

Each Tax Invoice for a Taxable Supply must show the **date the supply takes place** (also referred to as the "date of supply" for VAT purposes). This is the date upon which the VAT for that supply "becomes due", determined in accordance with The Unified VAT Agreement:

*"Tax becomes due on the date of the supply of Goods or Services, the date of issuance of the tax invoice or upon partial or full receipt of the Consideration, whichever comes first, and to the extent of the received amount."*[48]

The date the supply takes place determines in which Tax Period the supply is reported. Whilst each supply has a separate date of tax becoming due, the payment of VAT by the Supplier to GAZT is only required when the VAT return is filed (and the corresponding Net Tax for that entire tax period is due for payment).

# E-INVOICING COMPLIANCE / REQUIREMENTS
## E-DOCUMENTS

Sale Invoice B2B and B2C formats must contain required information along with ZATCA readable QR Code.

# E-INVOICING COMPLIANCE / REQUIREMENTS
## ARCHIVING & STORAGE

The Billing solution must have a capacity to save the **ZATCA approved invoices** for future archiving.

Minimum 3 years data in mandatory requirement.

Storage of data has to be in following formats
1. Digital Database Format
2. ZATCA approved XML **OR** ZATCA approved PDF/A3

# E-INVOICING COMPLIANCE / REQUIREMENTS
## Approved Documents Retrieval

Billing Solution must **provide access to data and archived information** any time.

The information can be
1. Historical Documents
2. ZATCA Compliance XML
3. ZATCA Compliance PDF/A3
4. Multiple Reports for audit purpose.

# E-INVOICING PROCESS FLOW

# E-INVOICING PROCESS FLOW
## Flow - 1

### Billing Solution

- B2B Invoices (Tax Invoices)
- B2C Invoices (Simplified Tax Invoice)
- Credit Notes
- Debit Notes

**EZ CORPORATE** ERP

- Validate Invoices/Notes.
- Process as per ZATCA Compliance.
- Save response (Cleared / Not Cleared)
- Reprocess in case of error.

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- Response
- QR CODE

- Save Invoices/Notes for archiving. e.g ZATCA Specified XML format print will be PDF/A3

# E-INVOICING PROCESS FLOW
## Flow - 2

### Billing/ERP Solution

- Retrieve Posted and approved documents in order to store in D.B


EZ CORPORATE ERP

- Generate All Documents
- Validate Invoices/Notes.
- Process as per ZATCA Compliance.
- Save response (Cleared / Not Cleared)
- Reprocess in case of error.

- Save Invoices/Notes for archiving. e.g ZATCA Specified XML format print will be PDF/A3


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# STEPS TO GO LIVE WITH ZATCA

**SAND BOX TESTING**

General Tests to verify the compliance requirement with ZATCA

**UNIT TESTING**

General Tests from company fatoora portal (ERAD) by generating OTP and CSID to verify the results on company portal and compliance requirement with ZATCA

**GO LIVE**

After completing test from company portal ZATCA will allocate new CSID to go live.

# QUESTION & ANSWER

# THANK YOU

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