

Administrative Decision No. 3930 dated 22/01/1445 H

Governor of Zakat, Tax and Customs Authority,

Under the duly authorized powers,

After reviewing the E-Invoicing Regulations issued under ZATCA Board of Directors' Resolution No. 2.6.20 dated 04/04/1442 H, under Article 6(a) of the E-Invoicing Regulations, after reviewing the Administrative Decision No. 19821 dated 15/10/1442 H as amended, including approval on controls, requirements, technical specifications, and procedural rules necessary to implement the provisions of the E-Invoicing Regulations,

Decided,

- I. All taxpayers subject to the E-Invoicing Regulations, with annual revenues subject to VAT exceeding (SAR 40.000.000) forty million Saudi riyals during 2021 or 2022, shall integrate their e-invoicing systems, send e-invoices and e-notices, and share their data with ZATCA, in implementing the Integration Seven Wave of linking the e-invoicing systems with ZATCA systems, starting from 1 March 2024 to 30 June 2024.
- II. ZATCA shall notify taxpayers meeting the criteria mentioned in this Decision using the approved means of communication within the specified timeframe.
- III. This Decision shall be communicated to all competent bodies to be implemented and shall come into force on the day of its publication in the Official Gazette.

Allah is the Arbiter of Success.