

Administrative Resolution No. (800), dated 06/01/1445 H

The Governor of the Zakat, Tax and Customs Authority (ZATCA),

Based on the powers duly vested in His Excellency,

Having perused the E-Invoicing Regulations issued by ZATCA Board of Directors Resolution No. (20-06-02), dated 04/04/1442 H (19/11/2020 G),

As per Article 6(a) of the aforementioned Regulations,

Having perused the Administrative Resolution No. (19821), dated 15/10/1442 H (27/05/2020 G) as amended, promulgating the approval of the controls, requirements, technical specifications, and procedural rules required for the implementation of the provisions of the E-Invoicing Regulations.

Does hereby resolve:

I: All taxpayers subject to the E-Invoicing Regulations with annual taxable revenue subject to VAT for 2021 or 2022 exceeding (SAR 50,000,000) – fifty million Saudi riyals, shall integrate their e-invoicing systems, send their e-invoices and electronic notifications, and share their information with ZATCA. The resolution represents the seventh phase of the Integration between the e-invoice systems with the ZATCA systems, to roll out on 1 February 2024 and end on 31 May 2024.

II: ZATCA shall notify the persons taxable as per the criteria hereby contained in the Resolution through the means of communications approved by ZATCA during the specified term.

III: The Resolution shall be communicated for action and shall be enforceable upon publication in the official gazette.

Governor,

[Handwritten signature]

Suhail bin Mohammed Abanmi