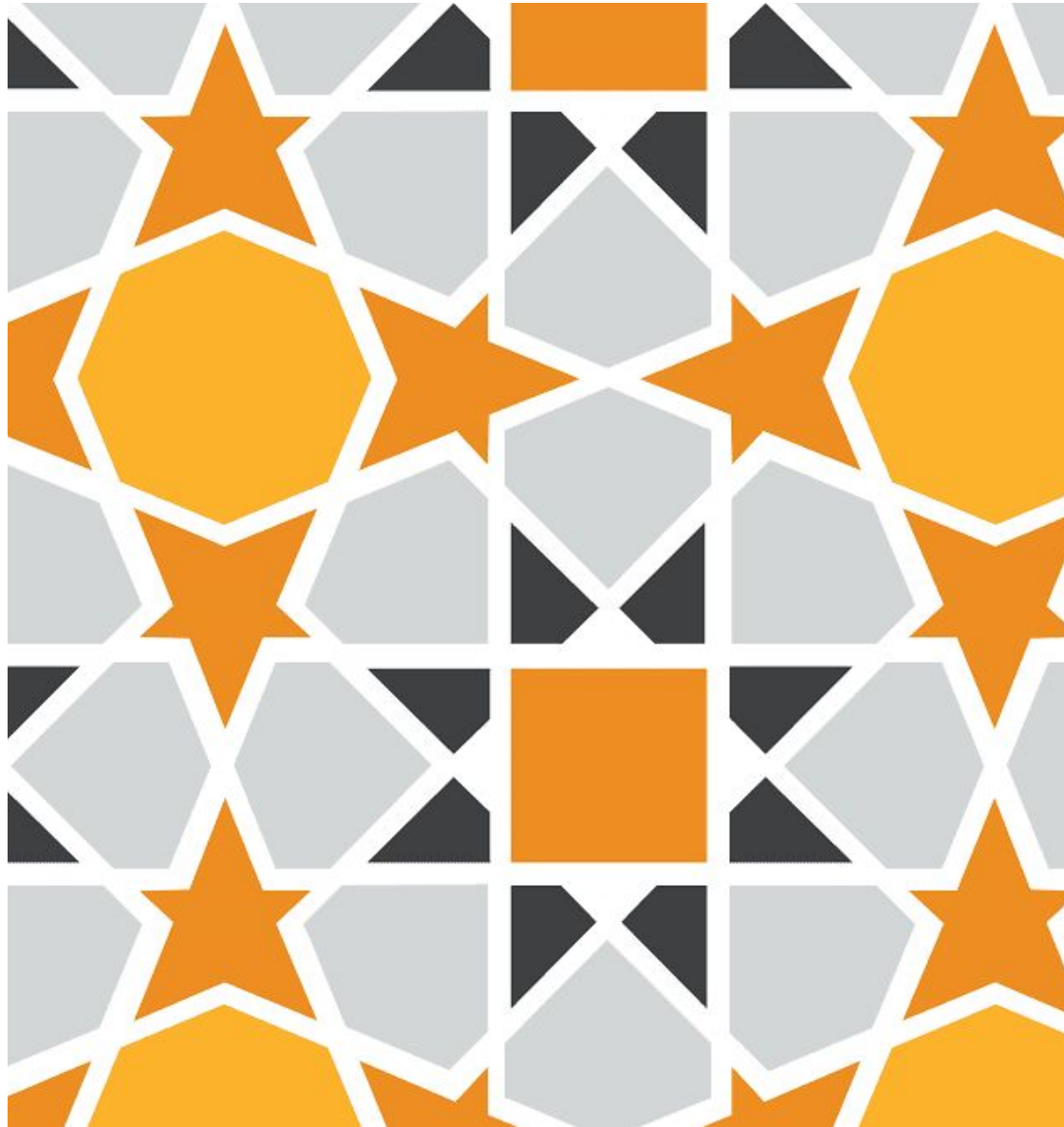


Saudi Arabia: Electronic Invoicing - Proposed amendments issued for public consultation

April 2023





In brief

The Zakat, Tax and Customs Authority ('ZATCA') have proposed amendments to the controls, requirements, technical specifications and the procedural rules for implementing the provisions of the E-invoicing regulation, for public consultation.

A new functionality has been proposed to be included for advance payments (prepayment) and the inclusion of charges, etc. on the invoices/notes. In addition, certain updates have been proposed in relation to the business rules and changes in the obligations.

The [Proposed amendments](#) have been published on the Public Consultation Platform of the National Competitiveness Center on 4 April 2023 - for public consultation. Interested stakeholders and taxpayers are encouraged to express their opinion on this platform and share feedback on the proposed amendment no later than 18 April 2023.

In detail

The proposed amendments have been summarised hereunder:

- Introduction of a new functionality for including the applicable 'charges' applied on the invoices/notes. The suggested change allows taxpayers to capture such charges applied for the taxable transactions on the XML and human readable format.
- Addition of a new functionality to issue advance/prepayment invoices. The invoices issued against the respective advances or prepayments should be linked to the original invoices issued. XML level technical requirements are highlighted in the document.
- Alignment of the E-invoicing regulations and provision of further clarity on the field level requirement.



The proposed amendments have been issued for public consultation. Interested stakeholders can share their comments and feedback no later than 18 April 2023.



The takeaway


The public consultation forum presents a unique opportunity for interested stakeholders to share their views and highlight any improvement areas regarding the proposed amendment. Any feedback should be shared with ZATCA no later than 18 April 2023 through the prescribed channel.

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Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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Thank you

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