



Project

Slate Billing e

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Article 1: Definitions

a. The following terms and expressions - wherever they appear in the regulations - have the meanings indicated opposite each of them,

Unless the context requires otherwise:

1. Electronic bill: A tax invoice that is issued and saved through an electronic means

As determined by this regulation, and a paper bill that is converted into an electronic form through copying, scanning, or any other method, is not considered an electronic invoice for the purposes of these regulations.

2. Persons obligated to issue electronic bills: Persons subject to this regulation

According to what is stipulated in Article Three of these regulations.

B. With the exception of what is stipulated in Paragraph (a) of this Article, the words and expressions mentioned shall be used in these regulations the meanings assigned to it in the unified agreement for the value-added tax of the countries of the Cooperation Council for the Arab States of the Gulf, the value-added tax system and the executive regulations of the value-added tax system.

Article 2: Purpose and Scope

a. This regulation specifies the terms, requirements and conditions related to electronic invoices

For the purposes of the value-added tax under Article 53 of the VAT Implementing Regulations.

b. This regulation is an integral part of the executive regulations of the VAT system and is complementary to her.

Article Three: Persons subject to the regulation

a. All of the following are subject to this regulation:

1. The taxable person residing in the Kingdom.
2. The customer or any third party who issues a tax invoice on behalf of the taxable person

Resident in the Kingdom according to the executive regulations of the value-added tax system.

b. The persons subject to these regulations specified in Paragraph (a) of this Article shall issue

Electronic tax invoices for all their transactions for which tax invoices must be issued according to the system, starting from the date that is determined in accordance with the procedural rules that will be issued in accordance with





Article 5 of these regulations, in addition to debit and credit notices related to issued invoices.

c. A non-resident taxable person is not obligated to issue electronic invoices.

Article 4: Provisions related to electronic invoices

Electronic invoices issued under this regulation are tax invoices according to what is specified in the system

Value-added tax and its implementing regulations, and all provisions that apply to tax invoices apply to them, including, but not limited to, all of the following:

- a. The provisions relating to penalties and fines stipulated in Chapter Sixteen of the Law Value added tax.
- b. Provisions related to the details that must be provided in the tax invoices and tax invoices Simplified stipulated in Article 53 of the executive regulations of the value-added tax system.
- c. The provisions related to issuing credit and debit notes stipulated in Article 4 Fifty of the executive regulations of the value-added tax system.
- d. The provisions relating to the preservation and issuance of invoices stipulated in Article Sixty-sixth of The executive regulations of the value-added tax system.

Article Five: Technical specifications and procedural rules

a. The following standards represent minimum requirements, technical specifications and procedural rules

To be considered in relation to electronic invoices:

1. The technical solution used in issuing electronic bills should be able to communicate Internet.
2. That the technical solution used in issuing electronic invoices is not tamper-proof, and that It includes a mechanism that allows detection of any tampering that may be made by the user or any other party.
3. That the technical solution used in issuing electronic invoices takes into account all requirements And the controls applied in the Kingdom related to data and information security.

b. The Governor of the Authority may issue any conditions or other technical specifications or any additional procedural rules related to it By electronic invoices.





c. The Governor of the Authority may specify any suppliers, persons, or service providers approved by the Authority

Relates to the provisions of these regulations.

d.. The Governor of the Authority determines the stages of implementation, the target groups, and the date of implementation and enforcement

Each stage, and transition periods preceding mandatory implementation.

h. For the purposes of this article, a technical solution includes hardware, software, networks, and connectivity

Save and exchange information related to electronic invoices.

Article Six: Entry into force

This bylaw shall enter into force and be enforced according to the date of its publication in the Official Gazette.

