



Billing list

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Article 1: Definitions

a. The following words and expressions - wherever they appear in the list - mean the meanings set forth before each of them, unless required

Context otherwise:

1. Electronic bill: A tax invoice issued in an electronic form organized through a medium

Electronic. 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. Electronic Notices: Debit and credit notices that must be issued according to a tax system

The added value and its implementing regulations, which are issued in an electronic form, organized through an electronic means.
Paper notices that are converted into electronic form through copying, scanning, or any other method, are not considered electronic notices for the purposes of this regulation.

3- Connect electronic billing systems: Connect electronic billing and notification systems

The authority's electronic systems for the purpose of sharing data and information in accordance with the controls, technical requirements and procedural rules that are approved and issued by a decision of the Governor based on the provisions of this bylaw.

4. Persons required to issue electronic invoices and electronic notices: Persons

Subject to the provisions of these regulations, as stipulated in Article 3 thereof.

5. Regulation: Electronic billing regulations issued by the Authority's Board of Directors 'decision regarding issuing invoices

And tax notices electronically.

6. The Governor: Governor of the General Authority of Zakat and Income.

b. With the exception of what is stipulated in Paragraph (a) of this Article, the expressions and expressions contained in these regulations shall be used

The meanings assigned to it in the unified value-added tax agreement for 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 Value-added tax under Article 53 of the VAT Executive Regulations.

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

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 resident taxpayer

In the Kingdom, according to the executive regulations of the value-added tax system.

b. The persons subject to this regulation specified in Paragraph (a) of this Article must issue invoices

Electronic information for all their transactions for which tax invoices must be issued, in addition to electronic notices that must be issued in the cases stipulated in the VAT system and its implementing regulations.

c. Persons who are not residents of the Kingdom are not required to issue electronic invoices or electronic notices about Taxable supplies or amounts received in the Kingdom.

Article 4: Provisions related to electronic invoices and electronic notices

a. Electronic invoices and electronic notices issued pursuant to this regulation are considered tax invoices and credit and debit notices in accordance with what is specified in the value-added tax system and its implementing regulations, and all provisions that apply to tax invoices, credit and debit notices, including, for example, but not limited to, the following:

1. Provisions relating to penalties and fines stipulated in Chapter Sixteen of the Law Value added tax.

2. Provisions related to the details that must be provided in the tax invoices and simplified tax invoices

Stipulated in Article Fifty-Three of the Executive Regulations for the Value Added Tax System.





3. The provisions related to issuing credit and debit notes stipulated in Article 4

Fifty of the executive regulations of the value-added tax system.

4. The provisions relating to the preservation and issuance of invoices stipulated in Article Sixty-six of

The executive regulations of the value-added tax system.

b. Except as provided for in a special provision under this regulation, the provisions relating to the documentation of transactions shall apply

Electronic and electronic signatures stipulated in the system of electronic transactions in force in the Kingdom on electronic invoices and electronic notices issued under this bylaw.

c. The governor may issue any provisions, controls, or additional details that must be provided in the electronic invoices

And electronic notices.

Article Five: Technical specifications and procedural rules

a. Persons subject to the provisions of these regulations must adhere - as a minimum - to the standards and requirements

And the technical specifications and procedural rules stipulated in this article regarding electronic invoices and electronic notices, as follows:

1. The technical solution used in issuing electronic invoices and electronic notices shall be able to:

Internet connection.

2. The technical solution used in issuing electronic invoices and electronic notices shall be able to:

Linking to external systems using the application programming interface (Programming Application Interface - API).

3. The technical solution used in issuing electronic invoices and electronic notices is not acceptable

For tampering, and to include a mechanism that allows detection of any tampering that may occur by the user or any other party.

4. To take into account the technical solution used in issuing all electronic invoices and electronic notices

Conditions and controls applied in the Kingdom related to data or information security or cybersecurity.

b. The governor may specify any controls, requirements, technical specifications or additional procedural rules related to invoices

Electronic and electronic notifications, including those related to their issuance, processing, transmission, archiving, linking to electronic billing systems, and the exchange or sharing of data or information related to it.

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

And the exchange of information, associated with electronic invoices and electronic notices.





Article Six: General Provisions

- a. The governor has the power to define deadlines and target groups and issue the necessary decisions and instructions

To implement the provisions of this regulation.

- b. The governor may issue decisions related to requirements, controls, details and procedures for linking billing systems

E-mail, within a period not exceeding (180) days from the date of publishing this regulation in the Official Gazette, and has the power to specify the time limits that precede the obligation to apply the link.

Article Seven: Entry into force and obligation

- a. These regulations shall enter into force and be enforced according to the date of its publication in the Official Gazette.

- b. Persons subject to this regulation shall be granted a period of twelve (12) calendar months from the date of publication of the regulation

In the Official Gazette for the implementation of the provisions mentioned in Paragraph (b) of Article Three of this regulation regarding the issuance of electronic invoices and electronic notices.

