

Billing Guide Electronic (E-invoicing)

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What is electronic billing? (E-invoicing)





What is the electronic billing system?

The electronic invoicing system is a transfer procedure

The process of issuing invoices and paper amendments into an electronic process that allows the exchange of invoices and their amendments and processing them in an organized electronic form between the seller and the buyer in an integrated electronic format.



What is an electronic bill?

It is an invoice that is issued, saved and amended in an electronic form organized through an electronic system and contains all the requirements of the tax invoice. A handwritten or scanned invoice is not an electronic invoice.







Electronic system



Or scanned (



What are electronic bill adjustments?

They are (credit and debit notices) resulting from amendments to electronic invoice, which must be issued electronically. Paper modifications that are photocopied or scanned are not electronic modifications.







An application trip

Electronic billing



September 17, 2020



Publish a draft bylaw

Electronic billing to take

General views



December 4, 2020



Issuance of a regulation

Electronic invoicing



Within 12 months of issuance of

the electronic invoice list



Equipping the subject facilities

For value added tax

Regularly issuing, saving, and modifying

the electronic invoice



December 4, 2021



Commencement of mandatory

issuance, maintenance and modification of e







Regulated taxpayers **Electronic billing**





All taxpayers subject to value added tax residing in the Kingdom



Any party that issues a tax invoice on behalf of the taxpayer who is subject to VAT.



Excludes taxpayers not

Residents of the Kingdom

Mandatory application for issuing, saving and modifying electronic invoices

December 4, 2021







Prerequisites and prerequisites for technical solutions associated with electronic invoicing



Basic and preliminary requirements for technical solutions (devices - internal systems in the facility) related to saving and issuing the electronic invoice



Connect to the Internet.



Complying with the requirements and controls of data, information, or cyber security in the Kingdom.



That the technical solution be non-tampering with the billing and include a mechanism for detecting cases of anti-tampering.



The technical solution must be interconnected with other external systems using the API. (Application Programming Interface - API)







Violations and fines



All provisions related to the tax invoice in the value-added tax system will be applied to the electronic invoice, including violations and fines









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