

Billing Guide Electronic (E-invoicing)

This guide is interactive
It contains links



What is e-invoicing



The electronic billing application journey



Regulated taxpayers
Electronic billing



Prerequisites and prerequisites for technical solutions
associated with electronic invoicing



Violations and fines



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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.



Invoice book

Handwritten

Or scanned (



Electronic system



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.



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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



62.709.7269 پښتخاڼا وټوما ټلښ رڼۍ ، قنځلا رڼا ډلځلا



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



62.vop.jz6p ينهتخاها وقهما قايي رجب، قنللا رلد ذلللا



