

## INTax e-invoicing solution

### Ensure readiness for phase two of the e-invoicing implementation in KSA



#### Introduction

E-invoicing was introduced into the Kingdom of Saudi Arabia (KSA) with effect from December 4, 2021. There are two major phases for the introduction of e-invoicing in the KSA:

#### Phase one

Phase one, the generation phase, has already gone live. It represented the Zakat, Tax and Customs Authority's (ZATCA) endeavor to bring the new regulations for resident taxpayers that are registered for Value Added Tax (VAT) purposes in KSA. By now, taxpayers should have the ability to issue invoices in an electronically structured format. Issuing paper invoices is no longer sufficient to meet the ZATCA requirements.

#### Phase two

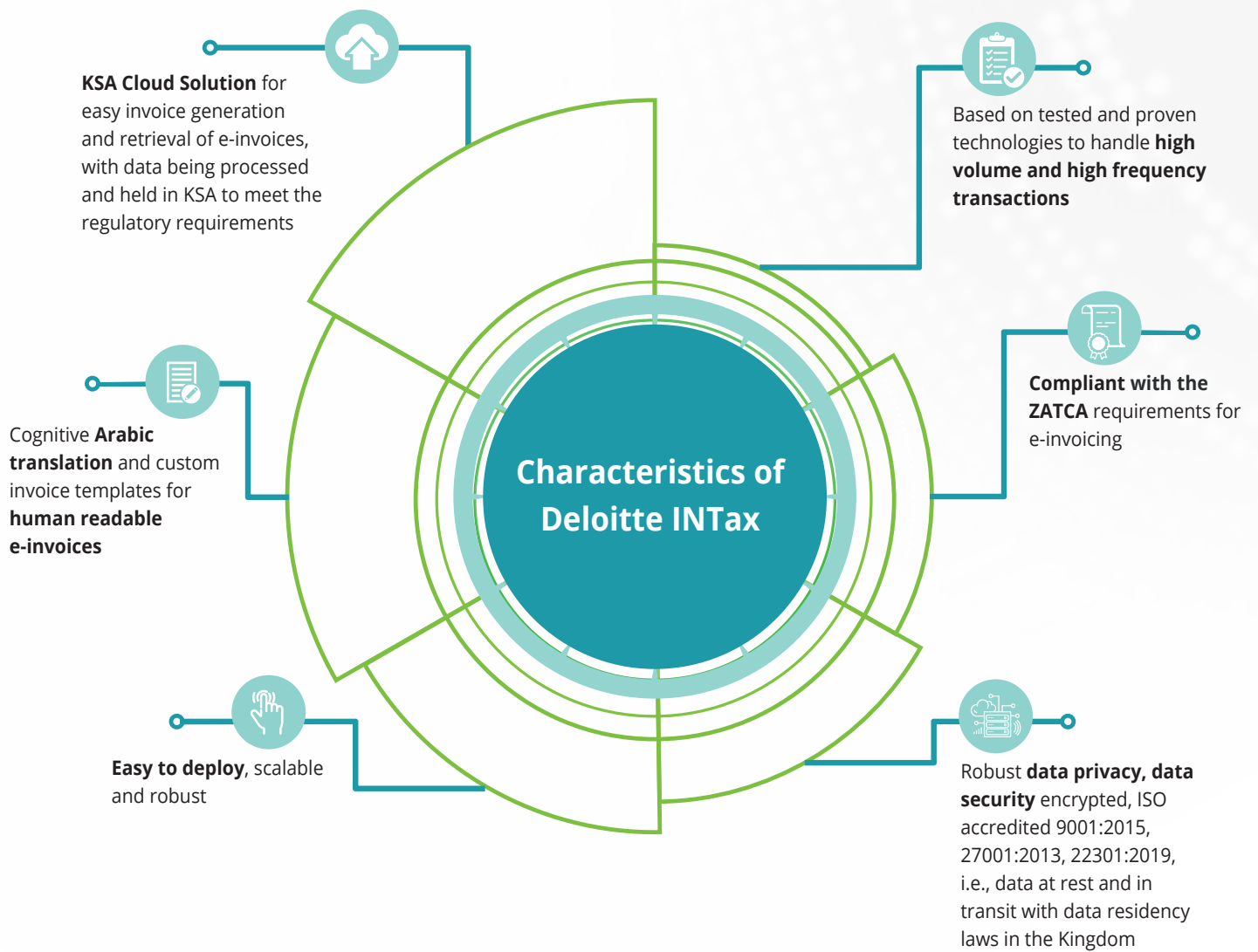
Phase two, the integration phase, will go live on 1 January 2023 and will require taxpayers to integrate their invoicing systems with ZATCA's Fatoora Portal in a number of structured waves.

#### Impacts on businesses

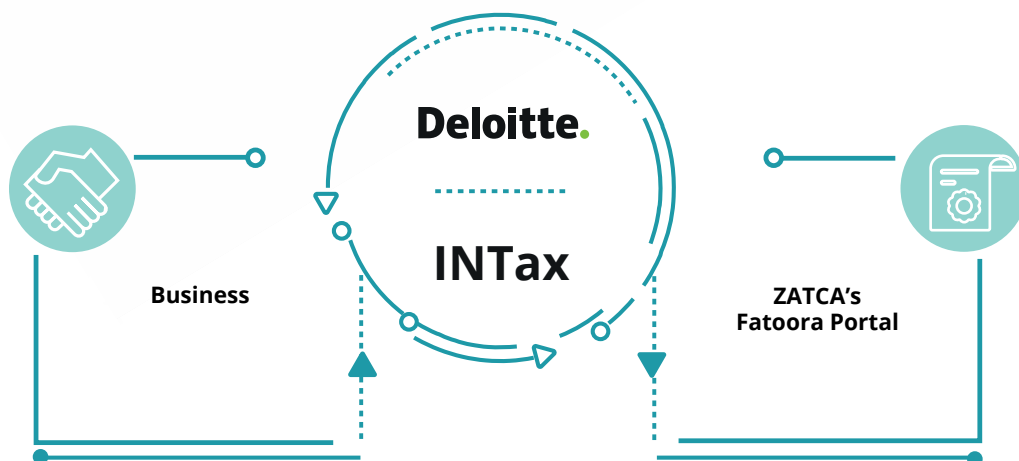
Dealing with these changes will require detailed systems, processes and other changes to be undertaken in order to be compliant with the regulations. In more simple terms, businesses will need to adapt their billing systems to be able to issue invoices electronically. In many cases, this may not be possible and an e-invoicing solution may be required. Ultimately, businesses will find e-invoicing to be beneficial, particularly with respect to VAT return filing as the data required to complete the declaration will become readily available and hence make the ZATCA auditing process more streamlined.

#### Deloitte can help

Deloitte has launched INTax, a powerful, robust and KSA hosted e-invoicing solution that is aligned with the requirements of the ZATCA. This tool will allow users to seamlessly deal with the transition into the integration phase. During phase one of the program, we supported a large number of clients with their e-invoicing requirements. Deloitte has upgraded the e-invoicing solution and methodology launched in phase one to support businesses with their e-invoicing requirements in phase 2 as well.



## INTax integration



# Contacts



**Basit Hussain**  
bhussain@deloitte.com



**Michael Camburn**  
mcamburn@deloitte.com



**Maarten Schreuder**  
maaschreuder@deloitte.com



**Piet-Hein Prince**  
pprince@deloitte.com



**Kenneth Lei**  
kelei@deloitte.com



**Muhammad Hatif Dar**  
mdar@deloitte.com

This publication has been written in general terms and therefore cannot be relied on to cover specific situations; application of the principles set out will depend upon the particular circumstances involved and we recommend that you obtain professional advice before acting or refraining from acting on any of the contents of this publication.

Deloitte & Touche (M.E.) LLP ("DME") is the affiliate for the territories of the Middle East and Cyprus of Deloitte NSE LLP ("NSE"), a UK limited liability partnership and member firm of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL").

Deloitte refers to one or more of DTTL, its global network of member firms, and their related entities. DTTL (also referred to as "Deloitte Global") and each of its member firms are legally separate and independent entities. DTTL, NSE and DME do not provide services to clients. Please see [www.deloitte.com/about](http://www.deloitte.com/about) to learn more.

Deloitte is a leading global provider of audit and assurance, consulting, financial advisory, risk advisory, tax and related services. Our network of member firms in more than 150 countries and territories, serves four out of five Fortune Global 500® companies. Learn how Deloitte's approximately 300,000 people make an impact that matters at [www.deloitte.com](http://www.deloitte.com).

DME would be pleased to advise readers on how to apply the principles set out in this publication to their specific circumstances. DME accepts no duty of care or liability for any loss occasioned to any person acting or refraining from action as a result of any material in this publication.

DME is a leading professional services firm established in the Middle East region with uninterrupted presence since 1926. DME's presence in the Middle East region is established through its affiliated independent legal entities, which are licensed to operate and to provide services under the applicable laws and regulations of the relevant country. DME's affiliates and related entities cannot oblige each other and/or DME, and when providing services, each affiliate and related entity engages directly and independently with its own clients and shall only be liable for its own acts or omissions and not those of any other affiliate.

DME provides audit and assurance, consulting, financial advisory, risk advisory and tax, services through 27 offices in 15 countries with more than 5,000 partners, directors and staff.