

# Tax Alert: E-invoicing Phase II Applicability

July 2022

Zakat, Tax and Customs Authority (ZATCA), on 24 June 2022, announced the first wave for implementing E-invoicing Phase II from 1 January 2023. This wave would cover the resident taxpayers whose sales subject to VAT exceeded SAR 3 Bn during 2021.

ZATCA also stated that the deadline to implement Phase II will be announced in due course for those taxpayers who are not selected for the first wave. In all cases, respective taxpayers would be informed six months before the implementation date.

Alongside, ZATCA issued the updated E-invoicing Resolution, Data Dictionary, XML implementation standard, and Security features implementation standard introducing some changes to the previous version of the respective legislation.

Please refer to the announcement on the applicability of E-invoicing Phase II (Arabic) through the link provided below:

[https://zatca.gov.sa/ar/MediaCenter/News/Pages/News\\_912.aspx](https://zatca.gov.sa/ar/MediaCenter/News/Pages/News_912.aspx)

Our teams are available in case you need any clarification or assistance.

# Get in touch

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