



هيئة الزكاة والضريبة والجمارك
Zakat, Tax and Customs Authority

E-Invoicing Delivery Phases



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Overview, E-Invoicing Delivery Phases



The delivery of the E-Invoicing solution happened across two main phases, generation and integration.

Phase 1: Generation phase

4 December 2021

Description

Known as the **Generation phase** will require VAT Taxable Persons to **generate and store compliant tax invoices** and notes through electronic solutions

Timelines

Enforceable as of **December 4th 2021, for all taxpayers** (excluding non-resident taxpayers)

Key requirements

- **Generation of e-invoices (in an electronic format)**
- **Storage of e-invoices (in an electronic format)**
- **E-invoice contains additional fields, such as a QR code for simplified e-invoices (B2C)**

Phase 2: Integration phase

From 1 January 2023 onwards in waves

Description

Known as the **Integration phase**, will involve the **introduction of enhanced technical features** for electronic invoices and electronic solutions, and the **integration of these electronic solutions** with ZATCA's systems

Timelines

Enforceable **starting from January 1st, 2023**, and implemented **in waves** by targeted taxpayer group (excluding non-resident taxpayers)

Key requirements

- **Generation of e-invoices in XML or PDF/A-3 (with embedded XML)**
- **Storage of e-invoices in XML or PDF/A-3 (with embedded XML)**
- **E-invoice contains additional fields, such as the cryptographic stamp**
- **Integration of e-invoicing solutions with ZATCA's system for clearance (B2B) or reporting (B2C)**

Overview, E-Invoicing Solution Performance



The delivery of the E-Invoicing solution happened across two main phases, generation and integration.

	Metric	Current state actuals	Forecasted projections for 2026	Target projections for 2030
	Taxpayers	163K taxpayers	400K taxpayers	510K taxpayers
	Invoice volumes	40Bn invoices/year	65Bn invoices/year	
	Processing Performance	960 API calls/sec	2,060 API calls/sec	
	Ingestion Performance	110M invoices/day	180M invoices/day	

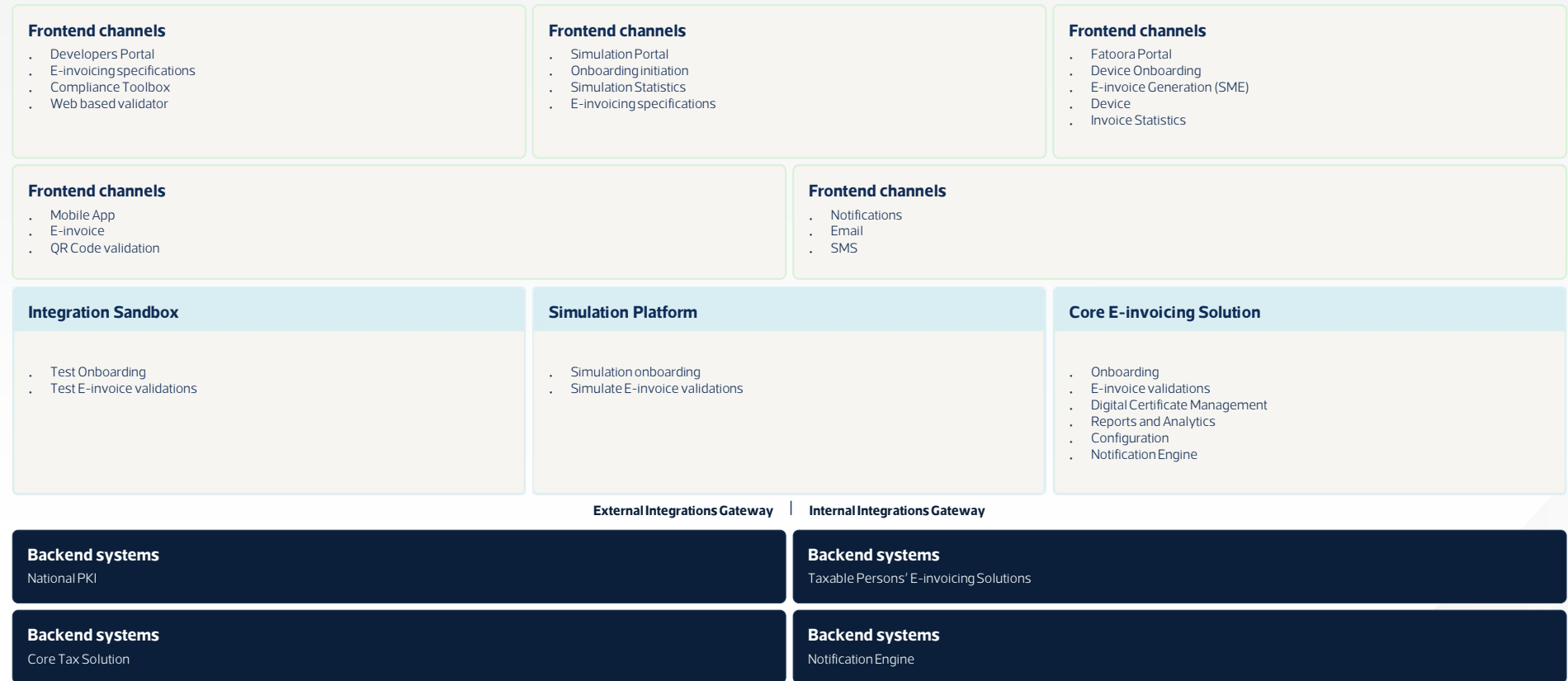
Capacity planning highlights

Solution components monitoring and optimization is ongoing to ensure performance meets current and short-term needs. Long-term performance requirements shall be addressed as part of cloud migration.

High-level Functional Architecture



Below is the high-level E-Invoicing functional architecture showing the key portals, services, and integrations.



■ FRONTEND CHANNELS ■ BACKEND SYSTEMS ■ INTEGRATION LAYER ■ OTHER SYSTEMS



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Thank you

