

YOUR CHECKLIST FOR VAT INVOICE IN KSA

MANDATORY DETAILS REQUIRED

- Date of issue of invoice
- A sequential invoice number which uniquely identifies the tax invoice
- The Tax Identification Number of the supplier
- Name and address of the supplier and the customer
- Quantity and nature of the goods supplied or the scope and nature of the services supplied
- The taxable amount per rate or exemption
- The unit price exclusive of VAT
- Discounts or rebates, if any, if they are not included in the unit prices
- The rate of tax applied
- The amount of tax payable, shown in Riyals

CASE-SPECIFIC DETAILS REQUIRED

- If the date on which the supply took place is different from the date of issue of the tax invoice, the date of supply should be specified
- In case tax is not charged at the basic rate, a narration explaining the tax treatment applied to the supply should be given
- In cases where the customer is required to self-account for tax on the supply, the customer's Tax Identification Number and a statement that the customer must account for the tax, should be given
- In case the supply is of used goods, a reference to the fact that VAT is charged on the profit margin on the supply should be given and the invoice should not show the amount of tax charged

TIME LIMIT TO ISSUE TAX INVOICE

VAT invoice should be issued latest by 15th of the month following the month in which the supply took place

LANGUAGE OF INVOICE

VAT invoice should be in Arabic, in addition to any other language as a translation