

KSA E-Invoicing: ZATCA Announces Wave 10 Integration Phase

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To (inside your company): CFO • Head of Tax • CIO / Head of IT • Head of Sales/Billing

Executive takeaways

- The 10th wave of Phase 2 (Integration Phase) has been announced by ZATCA.
- Applies to taxpayers with revenues subject to VAT exceeding SAR 30 million during 2023 or 2024.
- Notified taxpayers must integrate their ERP/billing systems with ZATCA's FATOORA platform by 1 February 2026.
- Failure to integrate by the deadline is a violation and will result in significant penalties.

What changed & why it matters

- **Next Wave Targeted** — ZATCA continues its phased rollout of the mandatory B2B/B2G e-invoicing "Integration Phase." Wave 10 now brings a new group of taxpayers, based on their revenue, into the scope. *Why it matters:* This is a major technical compliance project, not just a tax filing change.
- **Technical Requirements** — It requires significant IT and process changes to achieve real-time (or near real-time) invoice submission and clearance with the tax authority. *Why it matters:* Affected businesses have a fixed 6-month window to select a solution provider, implement technical changes, test their systems, and go live.

Action checklist

- Immediately confirm if your KSA entity's 2023 or 2024 VATable turnover exceeded SAR 30 million.
- If notified by ZATCA, formally kick-off an e-invoicing integration project.
- Assemble a project team with representatives from Tax, IT, Finance, and Sales.
- Evaluate and select a compliant e-invoicing solution provider.
- Develop a detailed project plan with milestones for development, testing, and deployment.

Impact matrix

Compliance	H
Systems/ERP	H
Finance/Cash	L
Operations	H
Documentation	H
Training/Change	H

Timeline

- Now — verify applicability & form project team
- 30 days — select solution provider
- Quarter — begin system integration

Take Away

KSA's e-invoicing mandate is a technical reality that requires immediate action from businesses in the targeted wave. This is not a simple software update; it is a fundamental change to the invoicing process that necessitates a well-planned and resourced IT project. Procrastination is not an option and will lead to business disruption and penalties.

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