PAGERO

Recommended Content Saudi Arabia

Value name	Cardinality		Description	Comments
	Phase 1	**Phase 2**		*Note that all amounts, percentage and party IDs in the invoice must be sent with arabic numbers i.e. 0123456789*

Invoice level

Value name	Phase 1	Phase 2	Description	Comments
Invoice number	mandatory	mandatory	invoice number	
Invoice date	mandatory	mandatory	invoice date, indicated by the supplier	
Invoice issue time	mandatory	mandatory	invoice issue time, indicated by the supplier	
Invoice transaction code	mandatory	mandatory	A code of the invoice subtype and invoices transactions.	Structure: NNPNESB where NN (positions 1 and 2) = invoice subtype: - 01 for tax invoice - 02 for simplified tax invoice P (position 3) = 3rd Party invoice transaction, 0 for false, 1 for true N (position 4) = Nominal invoice transaction, 0 for false, 1 for true E (position 5) = Exports invoice transaction, 0 for false, 1 for true S (position 6) = Summary invoice transaction, 0 for false, 1 for true B (position 7) = Self-billed invoice transaction, 0 for false, 1 for true
Referenced invoice number	conditional	conditional	The invoice number of the original invoice number must be populated if credit or debit note.	
Reason for credit/debit	optional	conditional	Reason for why a invoice is credited or debited	Mandatory to provide for credit and debit notes. Reasons for issuance of credit / debit note as per Article 40 (paragraph 1) of KSA VAT regulations, a Credit and Debit Note is issued for these 4 instances: - Cancellation or suspension of the supplies after its occurrence either wholly or partially - In case of essential change or amendment in the supply, which leads to the change of the VAT due; - Amendment of the supply value which is pre-agreed upon between the supplier and consumer; - In case of goods or services refund.
Delivery date	conditional	conditional	The date when the supply is performed For credit and debit notes , it acts as the original supply date. Must be added if different from issue date	The tax invoice ((invoice type code (BT-30) = 388) & (invoice transaction code (KSA-2) has "01" as first 2 digits)) must contain the supply date (KSA-5).
Delivery date (end date)	optional	conditional	Supply end date	If the invoice contains a supply end date (KSA-2424), then this date must be greater than the supply date (KSA-5). If the end date exist, the start date must also exist.
Currency code	mandatory	mandatory	Invoice currency	
Accounting currency code	optional	conditional	Tax currency, if other than SAR	
Seller/Supplier information				

Name	mandatory	mandatory	legal/registred name of the supplier company	
Address information				
Street	mandatory	mandatory	street address	
Building number	optional	mandatory	Building number	
Additional number	optional	mandatory	Additional number must be 4 digits. Additional address number. An identifier for the piece of land associated with this address.	
Postcode	mandatory	mandatory	zip code	
Town	mandatory	mandatory	town/city name	
State/Province	optional	mandatory	Region/Province	
Neighbourhood	optional	mandatory	The name of the subdivision of the Seller city, town, or village in which its address is located, such as the name of its district or borough.	
Country	optional	optional	country	
Country code	mandatory	mandatory	countrycode	
Supplier number	optional	conditional	Supplier identifier	Other seller ID is one of the list: - Commercial registration number - Momra license - MLSD license - Sagia license - Other OD
Group VAT number (registered)	conditional	conditional	Group VAT number if available	Mandatory if applicable
VAT number	mandatory	mandatory	VAT Number	
Payment information				
Payment means type	optional	mandatory	Code describing the payment	10 - In cash 30 - Credit 42 - Payment to bank account 48 - Bank card 1 - Instrument not defined (Free text)
Payment terms	optional	optional	The payment terms, if payment means type is credit. Free text	
Buyer/Recipient information				
Name	mandatory	mandatory	Name of the buying company	
Address information				
Street	mandatory	mandatory	street address	
Building number	optional	mandatory	Building number	
Additional number	optional	conditional	Additional number. Additional address number. An identifier for the piece of land associated with this address.	
Postcode	mandatory	mandatory	zip code	
Town	mandatory	mandatory	town/city name	
State/Province	optional	mandatory	Region/Province	
District/Neighbourhood	optional	conditional	The name of the subdivision of the Buyer city, town, or village in which its address is located, such as the name of its district or borough.	
Country	optional	optional	country	
Country code	mandatory	mandatory	countrycode	

				Other Buyer ID must be one of the following list: - National ID - Tax Identification Number - Iqama Number - Passport ID - Commercial registration number - Momra license - MLSD license - Sagia license - GCC ID
Buyer identifier	optional	conditional	Buyer identifier	- Other ID
Group VAT number	conditional	conditional	Group VAT number if available	Not mandatory for export invoices. If group VAT exists, then this field should be filled out. Not mandatory if sale is to a Non-Taxable Legal Person
VAT-number	conditional	conditional	Company VAT number	Not mandatory for export invoices. If a group VAT was entered, this field will be optional. Not mandatory if sale is to a Non-Taxable Legal Person
Unique identifier of the recipient (customer number)	optional	optional	Customer number	
Invoice totals				
Total net amount of all line items	optional	mandatory	Total net amount of all line items	
Total amount of invoice excluding VAT	optional	mandatory	Total amount of invoice excluding VAT	
Total VAT amount of the invoice	mandatory	mandatory	Total VAT amount of the invoice	
Total VAT amount in accounting currency	optional	conditional	Total VAT amount in accounting currency, must be provided if accounting currency code differs from SAR	
Total amount of invoice including VAT	mandatory	mandatory	Total amount of invoice including VAT	
Prepaid amount	optional	optional	The sum of amounts which have been paid in advance including VAT. This amount is subtracted from the invoice total amount with VAT to calculate the amount due for payment.	
Total payable amount of invoice including VAT and prepaid amount	conditional	mandatory	Total amount of invoice including VAT and prepaid amount (due for payment)	Mandatory if prepaid amount exist.
VAT specification for each VAT rate				
Taxable amount	optional	mandatory	Taxable amount for each category/rate	
VAT rate	optional	mandatory	Tax rate for each category/rate	
VAT amount	optional	mandatory	Tax amount for each category/rate	
VAT category	optional	mandatory	The tax category code	Valid VAT categories is: Zero rated Exempt from VAT Not subject to VAT Standard rated

			For VAT category "**Exempt**" the below codes marked in bold is valid:
			VATEX-SA-29: Financial services mentioned in Article 29 of the VAT Regulations
			VATEX-SA-29-7 Life insurance services mentioned in Article 29 of the VAT Regulations
			VATEX-SA-30 Real estate transactions mentioned in Article 30 of the VAT Regulations
			For VAT category "**Zero rated**" the below codes marked in bold is valid:
			VATEX-SA-32: Export of goods
			VATEX-SA-33: Export of services VATEX-SA-34-1 The international transport of Goods VATEX-SA-34-2 international transport of passengers VATEX-SA-34-3 services directly connected and incidental to a Supply of international passenger transport
			VATEX-SA-34-4: Supply of a qualifying means of transport VATEX-SA-34-5 Any services relating to Goods or passenger transportation, as defined in article twenty five of these Regulations VATEX-SA-35 Medicines and medical equipment
			VATEX-SA-36: Qualifying metals
			VATEX-SA-EDU: Private education to citizen
VAT exemption reason code	optional	conditional	Code describing the VAT exemption	**VATEX-SA-HEA:** Private healthcare to citizen
VAT exemption reason	conditional	conditional	Text describing the VAT exemption	Mandatory if standard rate is not used.

Line item level

line number	optional	mandatory	line number, sequential number starting on 1, 2, 3 etc	
Article description	mandatory	mandatory	Article name/description	
Unit of measurement	optional	optional	Unit (UOM)	
Quantity	mandatory	mandatory	Quantity invoiced	
Unit price	mandatory	mandatory	Article unit price	
Discount		**optional**		
Discount rate	optional	conditional	Discount rate	Must be provided if discount base amount is provided.
Discount amount	optional	mandatory	The amount of a discount, without VAT.	
Discount base amount	optional	conditional	The amount which the discount is based on.	Must be provided if discount rate is provided.
Charge			**NOT SUPPORTED IN SAUDI ARABIA**	
Item Buyer's identifier	optional	optional	An identifier, assigned by the Buyer, for the item.	
Item Seller's identifier	optional	optional	An identifier, assigned by the Seller, for the item.	
Item standard identifier	optional	optional	An item identifier based on a registered scheme. This should include the product code type and the actual code. This list includes UPC (11 digit, 12 digit, 13 digit EAN), GTIN (14 digit), Customs HS Code and multiple other codes	
Item standard type	optional	conditional	Type of product code used for the standard identifier	If Item standard identifier is populated, this value is mandatory.
VAT Amount for line	mandatory	mandatory	Tax amount value for the line	
VAT rate for line	mandatory	mandatory	Tax rate for the line	
VAT category	optional	mandatory	Tax category for the line	Valid VAT categories is: Zero rated Exempt from VAT Not subject to VAT Standard rated
Net amount for line	mandatory	mandatory	Line net amount	
Total amount for the line	optional	mandatory	total amount for the line	

Additional recommended content

Invoice level

Purchase order identifer	optional	optional	An identifier of a referenced purchase order, issued by the Buyer.	
Contract number	optional	optional	The identification of a contract.	
Discount		**optional**		
Discount rate	optional	conditional	Discount rate	Must be provided if discount base amount is provided.
Discount amount	optional	mandatory	The amount of a discount, without VAT.	
Discount base amount	optional	conditional	The amount which the discount is based on.	Must be provided if discount rate is provided.
Discount VAT category	optional	mandatory	The tax category code relevant for the applied discount	Valid VAT categories is: Zero rated Exempt from VAT Not subject to VAT Standard rated
Discount VAT rate	optional	conditional	Discount VAT rate, if VAT rate is 10% it should be sent as "10"	
Charge		**NOT SUPPORTED IN SAUDI ARABIA**		