

# Zakat, Tax and Customs Authority (ZATCA) Announces Wave 21 E-invoicing Criteria.

March 2025



ZATCA have recently announced the 21st wave of taxpayers required to implement Phase 2 of e-invoicing integration. This phase now encompasses taxpayers whose taxable revenues exceeded SAR 1.25 Million during the years 2022, 2023 or 2024.

Starting September 01, 2025, these businesses must integrate their e-invoicing systems with the FATOORA platform. This integration is part of ZATCA's ongoing efforts to enhance the efficiency and transparency of the tax system, ensuring real-time processing and validation of electronic invoices.

Businesses within this revenue bracket must prepare to align their invoicing processes with the technical and procedural requirements outlined by ZATCA. This includes ensuring their systems can generate, store, and exchange electronic invoices that comply with the specified standards.

Integrating the FATOORA platform is expected to streamline tax compliance, reduce the administrative burden, and minimise errors associated with manual invoicing. ZATCA encourages all affected businesses to begin their preparation well before the deadline to ensure a smooth transition and avoid any potential penalties for non-compliance.

This announcement underscores ZATCA's continued commitment to modernising tax administration in Saudi Arabia, fostering a more robust and transparent economic environment for businesses.

**We share a concise overview of the sequence of target groups and significant timelines.**

| Target group     | Taxable turnover greater than | Go-live date       | Full integration deadline | Likely penalty dates for non-compliance |
|------------------|-------------------------------|--------------------|---------------------------|---|
| 1st Wave         | SAR 3 billion                 | 1 Jan 2023         | 30 Jun 2023               | 1 Jul 2023                              |
| 2nd Wave         | SAR 500 million               | 1 Jul 2023         | 31 Dec 2023               | 1 Jan 2024                              |
| 3rd Wave         | SAR 250 million               | 1 Oct 2023         | 1 Feb 2024                | Post 1 Feb 2024                         |
| 4th Wave         | SAR 150 million               | 1 Nov 2023         | 29 Feb 2024               | Post 1 Mar 2024                         |
| 5th Wave         | SAR 100 million               | 1 Dec 2023         | 31 Mar 2024               | Post 1 Apr 2024                         |
| 6th Wave         | SAR 70 million                | 1 Jan 2024         | 30 Apr 2024               | Post 1 May 2024                         |
| 7th Wave         | SAR 50 million                | 1 Feb 2024         | 31 May 2024               | Post 1 Jun 2024                         |
| 8th Wave         | SAR 40 million                | 1 Mar 2024         | 30 Jun 2024               | Post 1 Jul 2024                         |
| 9th Wave         | SAR 30 million                | 1 Jun 2024         | 30 Sept 2024              | Post 1 Oct 2024                         |
| 10th Wave        | SAR 25 million                | 1 Oct 2024         | 31 Dec 2024               | Post 1 Jan 2025                         |
| 11th Wave        | SAR 15 million                | 1 Nov 2024         | 31 Jan 2025               | Post 1 Feb 2025                         |
| 12th Wave        | SAR 10 million                | 1 Dec 2024         | 28 Feb 2025               | Post 1 Mar 2025                         |
| 13th Wave        | SAR 7 million                 | 1 Jan 2025         | 31 Mar 2025               | Post 1 Apr 2025                         |
| 14th Wave        | SAR 5 million                 | 1 Feb 2025         | 30 Apr 2025               | Post 1 May 2025                         |
| 15th Wave        | SAR 4 million                 | 1 Mar 2025         | 31 May 2025               |   |
| 16th Wave        | SAR 3 million                 | 1 Apr 2025         | 30 Jun 2025               |   |
| 17th Wave        | SAR 2.5 million               | 1 May 2025         | 31 Jul 2025               |   |
| 18th Wave        | SAR 2 million                 | 1 Jun 2025         | 31 Aug 2025               |   |
| 19th Wave        | SAR 1.75 million              | 1 Jul 2025         | 30 Sept 2025              |   |
| 20th wave        | SAR 1.50 million              | 1 Aug 2025         | 31 Oct 2025               |   |
| <b>21st wave</b> | <b>SAR 1.25 million</b>       | <b>1 Sept 2025</b> | <b>30 Nov 2025</b>        |   |

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