

Zakat, Tax and Customs Authority (ZATCA) Announces Wave 22 E-invoicing Criteria

March 2025



ZATCA have recently announced the 22nd wave of taxpayers required to implement Phase 2 of e-invoicing integration. This phase now encompasses taxpayers whose taxable revenues exceeded SAR 1.00 Million during the years 2022, 2023 or 2024.

Starting October 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	
21st wave	SAR 1.25 million	1 Sept 2025	30 Nov 2025	
22nd wave	SAR 1.00 million	01 Oct 2025	31 Dec 2025	

Going beyond business as usual, so you can too.

As one of the world's leading accounting and consulting firms, we offer comprehensive assurance, tax, and specialist advisory services to privately held businesses and public interest entities across various industries. With over 30 years of experience in Saudi Arabia, we understand the needs of businesses that are dynamic, having worked with clients who range in size and industry.

We are a global network of 68,000 people in 147 markets with a common goal — to help you realise your ambitions. This is why our network combines global scale and capability with local insights and understanding. So, whether you're growing in one market or many, looking to operate more effectively, managing risk and regulation, or realising stakeholder value, our firms have the assurance, tax, and advisory capabilities you need with the quality you expect.

Adel Daglas

Head of Tax
M +966 55 280 7442
E adaglas@sa.gt.com

Mohammad Al Hwitat

Director
M +966 53 454 3017
E mhwitat@sa.gt.com

Ganesh Nair

Senior Tax Manager
M +966 50 839 3607
E gnair@sa.gt.com

Syed Abdul Rahman

Senior Tax Manager
M +966 54 795 1895
E s.abdulrahman@sa.gt.com

