



How to prepare for Egypt e-Receipt & KSA e-Invoicing Phase 2

Discover essential information about the process!



Agenda

About SNI

e-Invoice Regulation in KSA

e-Invoice and e-Receipt Regulation in Egypt

How does the new system work?

How can SNI help you?

Q&A

Speakers



Merve Koç |
Account Manager, SNI

Merve Koç, is an Account Manager, responsible for international account management, focused on conducting SAP projects all around the world.



Emre Hüzmeli |
Account Specialist, SNI

Emre Hüzmeli is an Account Specialist, responsible for international account management, focused on conducting SAP projects all around the world.



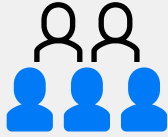
Ayça Çetin | Tax Technology
Assistant Specialist, SNI

Ayca Cetin is a Tax Technology Assistant Specialist at SNI. She is on a mission to handle documentation of Tax Technology requirements, processes while maintaining, monitoring, and improving existing tax support systems.

About SNI



Founded in
2006



~150
employees



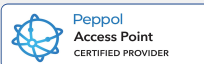
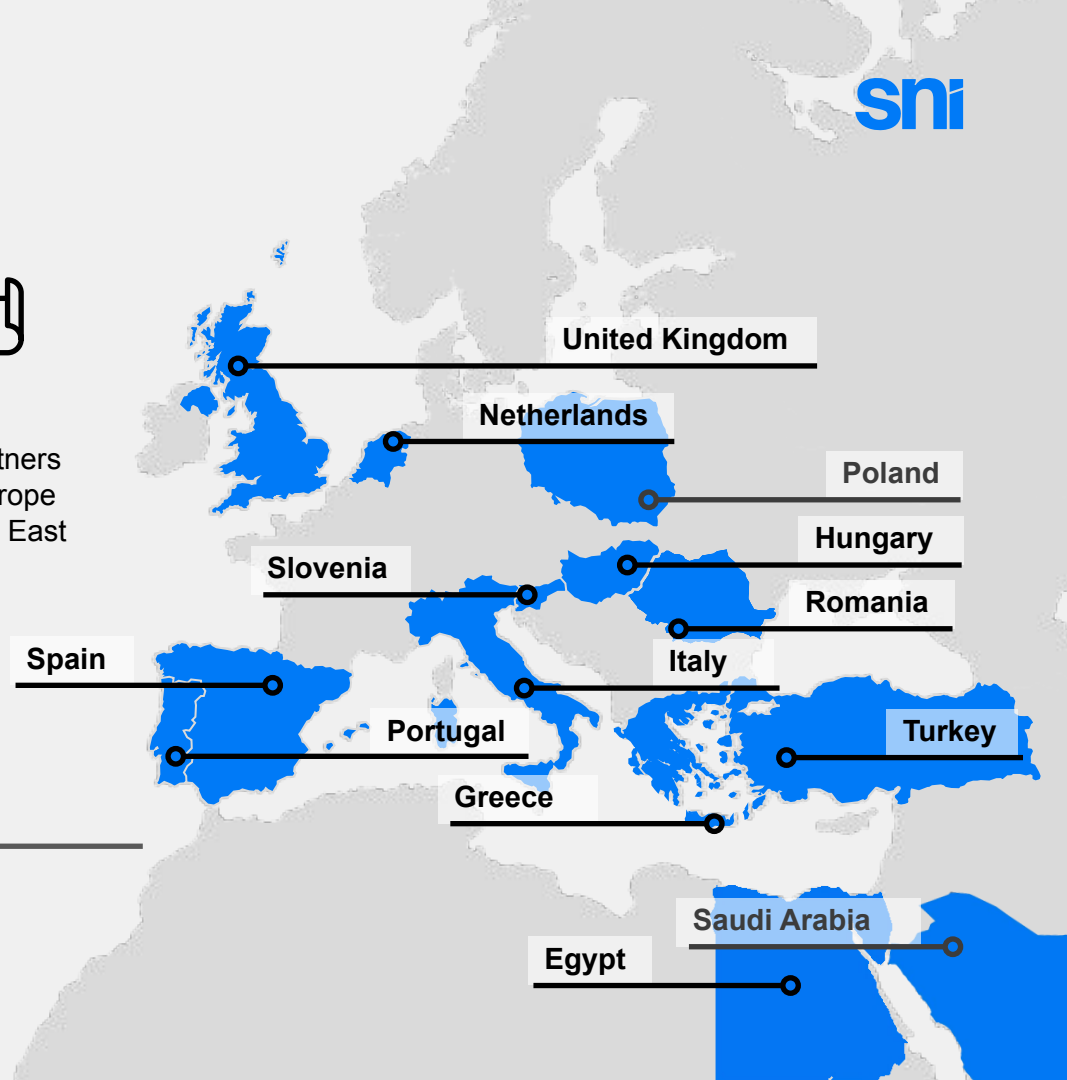
12
offices/partners
across Europe
and Middle East



30+
country
solutions



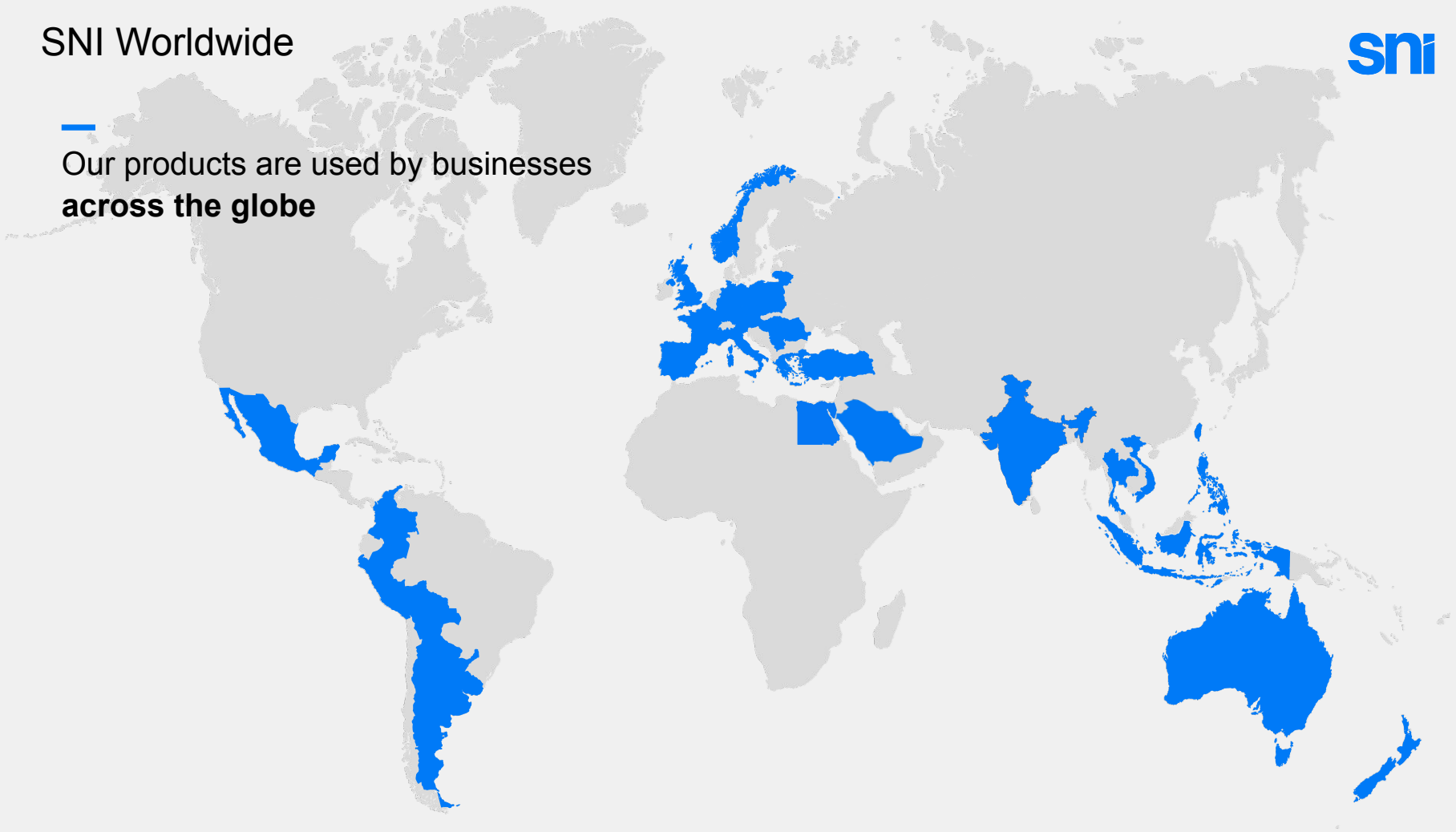
750+
clients
(75% multinationals)



SNI Worldwide



Our products are used by businesses
across the globe



Our Clients

sni



FERRERO



GUESS

dyson



Honeywell

signify



Phase 2 Requirements of KSA e-Invoice System



Saudi Arabia e-Invoicing

Who is under the scope?

1. The taxable person residing in the Kingdom. (Resident Taxpayers)
2. The customer or any third party who issues a tax invoice on behalf of the resident taxpayer
3. In the first wave taxpayers who the revenue subject to VAT for the year of 2021 exceeding 3 billion SAR.

What is the scope?

Mandatory B2B and B2C electronic invoice generation, archiving and sending to the tax authority's portal

Which documents?

All tax invoices, simplified tax invoices, credit and debit notes issued under VAT regime

- Standard Tax invoice (B2B)
- Simplified tax invoice (B2C)


What are the conditions to store e-invoices?

Electronic invoices must be archived 6 years in a local server or in the cloud and can be stored outside of KSA.

Standard Tax Invoice

Always include all mandatory fields
for E-invoice

Example
illustrative

QR Code		فاتورة ضريبية	Invoice Type															
Date and Time of Invoice Issuance	التاريخ: 2022/05/31 14:45:22	رقم الفاتورة الضريبية: 12345678900000000000	Invoice Reference Number															
Additional Seller ID (I e CR)	رقم العميل التجاري: 12345678900000000000	رقم العميل التجاري: 12345678900000000000	Seller Information															
Buyer Information	الاسم التجاري: ...	الاسم التجاري: ...	Invoice Taxable Amount															
Subtotal (exclusive of VAT) And Subtotal (Inclusive of VAT) at line-item level	<table border="1"><thead><tr><th>الاسم التجاري</th><th>الكمية</th><th>السعر</th><th>القيمة</th><th>القيمة</th></tr></thead><tbody><tr><td>207</td><td>27</td><td>%15</td><td>180</td><td>3</td></tr><tr><td>92</td><td>12</td><td>%15</td><td>80</td><td>2</td></tr></tbody></table>		الاسم التجاري	الكمية	السعر	القيمة	القيمة	207	27	%15	180	3	92	12	%15	80	2	
الاسم التجاري	الكمية	السعر	القيمة	القيمة														
207	27	%15	180	3														
92	12	%15	80	2														
	المجموع: 260																	
	القيمة المضافة (15%): 39																	
	المجموع مع الضريبة (15%): 299																	

Additional Phase 2 requirements
for Simplified Tax Invoices that
are usually issued by a
Business to Business (B2B)

Additional Phase 1 requirements
for Simplified Tax Invoices that
are usually issued by a
Business to Business (B2B)

- Business-to Business(B2B) Transactions
- Clearance model
- Signed by ZATCA
- Contains all elements of an invoice
- VAT number of the buyer mandatory
- Adding QR code is mandatory after Phase 2

Simplified Tax Invoice

Always include all mandatory fields
for E-invoice

Example illustrative

فاتورة ضريبية مبسطة

رقم الفاتورة: INV10111

اسم المتجر

عنوان المتجر

التاريخ: 2021/12/12

رقم تسجيل ضريبة القيمة المضافة: 123456789900003

الكمية	الوصف	القيمة	الضريبة	المتطلبات
57.5	منتج 1	7.5	50	1.0
80.5	منتج 2	10.5	70	1.0
115	منتج 3	15	100	1.0

إجمالي المبلغ الخاضع للضريبة: 220

ضريبة القيمة المضافة (15%): 33

المجموع مع الضريبة (15%): 253

Subtotal (inclusive of VAT) at line-item level

QR Code

Additional Phase 2 requirements
for Simplified Tax Invoices that
are usually issued by a
Business to Consumer (B2C)

Additional Phase 1 requirements
for Simplified Tax Invoices that
are usually issued by a
Business to Consumer (B2C)

- Business-to Customer(B2C) Transactions
- Invoice reporting
- Signed by the taxpayer
- Sent to ZATCA within 24 hours of issuance
- Contains only main invoice elements
- QR code is mandatory since Phase 1
- Present hard copy of invoice to the customer is required

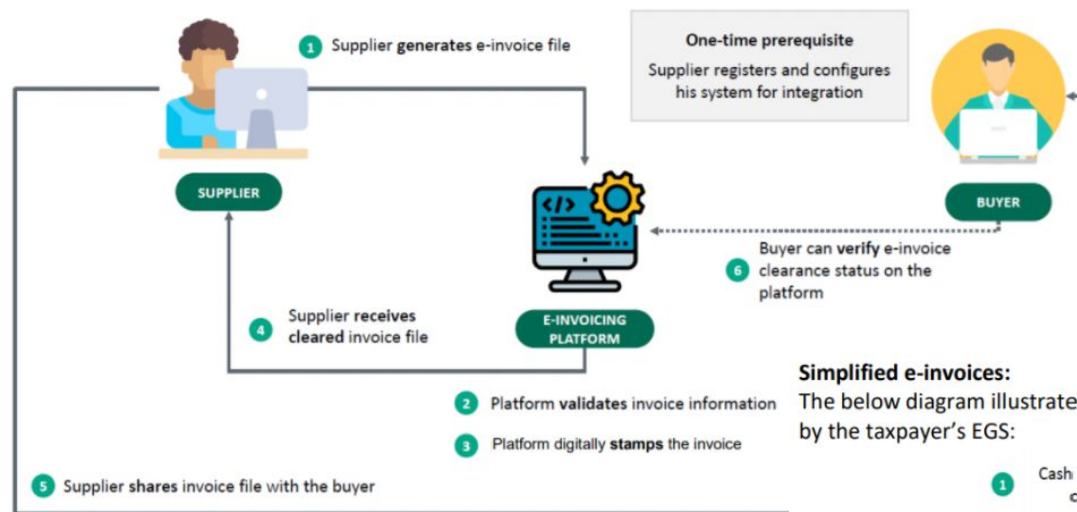
Specifications and Deadlines



Specifications / Deadlines	4 December 2021	1 January 2023
e-Invoice Generation	Required	Required
e-Invoice Archiving	Required	Required
QR Code	Required for B2C invoices	Required for all invoices
Electronic signature (cryptographic stamp)	Not Required	Required
Integration with the ZATCA portal and e-invoice reporting	Not Required	Required
IRN Exp:2021/02/12/1230	Required	Required
UUID Exp:3cf5ee18-ee25-44ea-a444-2c37ba7f28be	Optional	Required

Standard e-invoices:

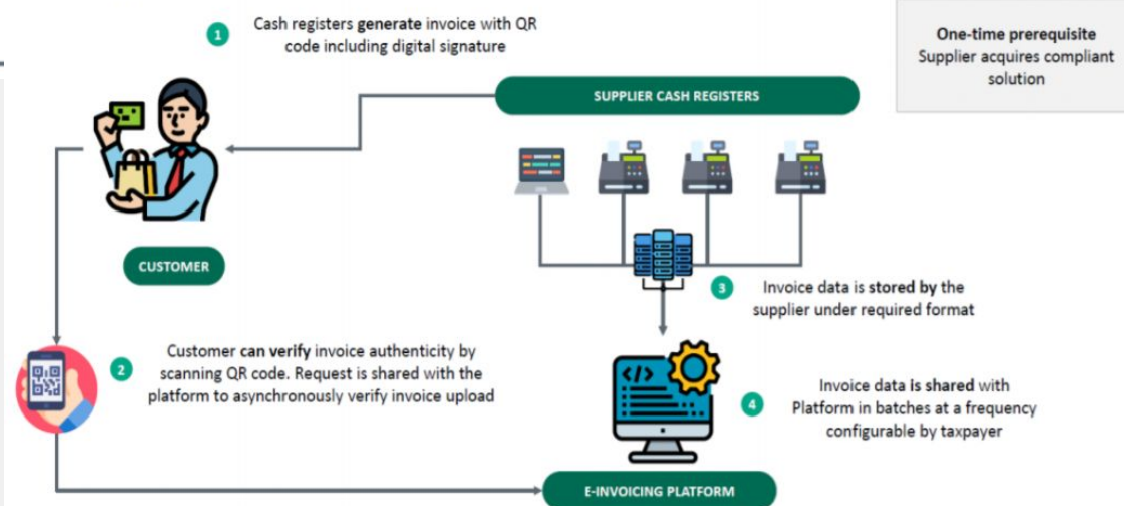
The below diagram illustrates the invoice generation process at high level where standard e-invoices are cleared and stamped by ZATCA's centralized e-invoicing platform.



How does the system work?

Simplified e-invoices:

The below diagram illustrates the invoice generation process at high level where standard e-invoices are stamped by the taxpayer's EGS:



B2B e-Invoicing Architecture



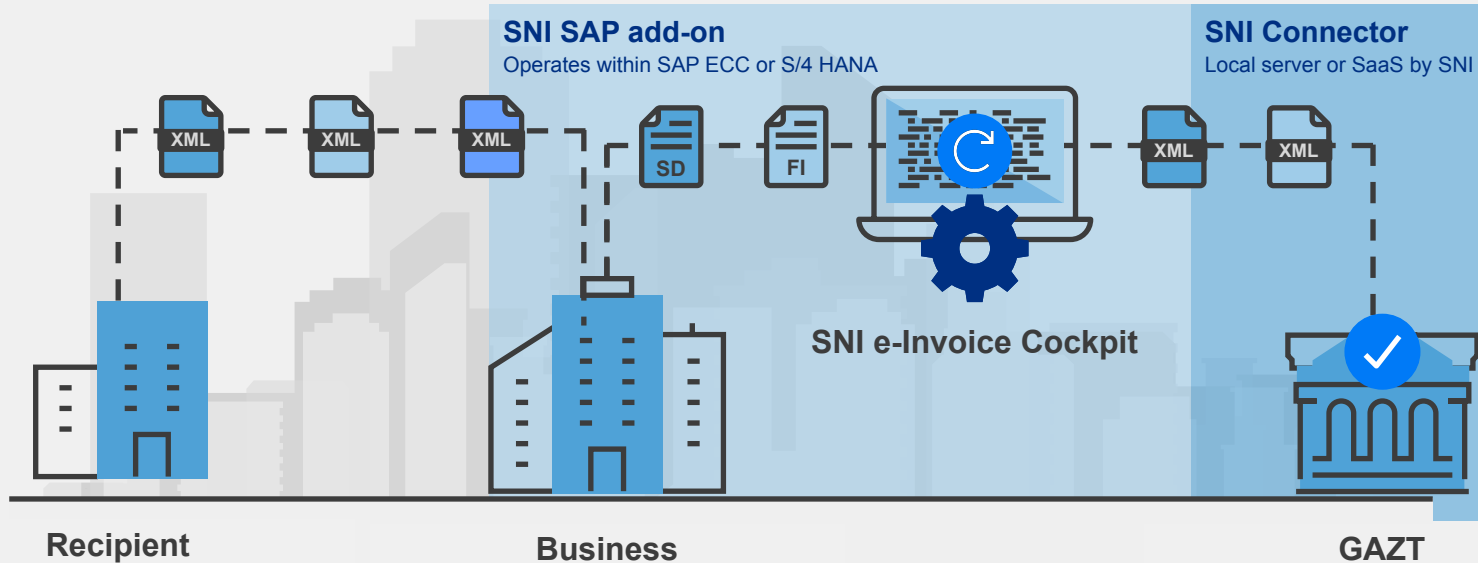
SNI Solution

4-File validation & transmission

1-Extract invoice data

2- Create XML/JSON files

3-Submit to tax authority



SAP Screen



SII Documents - 19 Document

Details Show XML Hold/Unhold Archive Prepare Envelope to MoF

Exce	M	eDocument	e-Documen	S	App	Rel	Deptrm	I	P	A	A	Doc.Status	Exchange rat.	Total Tax Amount	Total Net Amount Exl VAT Inc.	Total Discount Amount	Re	Receiver Tax Code	Com	Total Net Amount	Vendor	Customer
000		92612	SAU_O									11		45,000,00000	5,000,00000	0,00000	555	SNH4		0,00000		
000		92614	SAU_O									11		0,00000	107,000,00000	102,000,00000	101	SNH4		101,000,00000		2
000		92616	SAU_O									11		102,000,00000			77	SNH4		103,000,00000		2
000		92617	SAU_O									11		546,000,00000			7777	SNH4		0,00000		
000		92618	SAU_O									11		338,000,00000			99999	SNH4		8,383,000,00000		
000		92619	SAU_O									11		66,000,00000			888	SNH4		0,00000		
000		92620	SAU_O									11		546,000,00000			55555	SNH4		456,000,00000		1
000		92630	SAU_O									11	1,00000	55,000,00000			555	SNH4		0,00000		
000		92631	SAU_O									11	1,00000	6,460,000,00000			5555	SNH4		456,000,00000		
000		92632	SAU_O									11		49,000,00000			888	SNH4		0,00000		
000		92633	SAU_O									11	1,00000	49,000,00000			221	SNH4		6,545,000,00000		
000		92634	SAU_O									11	1,00000	132,000,00000			323	SNH4		123,000,00000		
000		92635	SAU_O									11	1,00000	456,000,00000			5555	SNH4		0,00000		
000		92636	SAU_O									11		456,000,00000			4444	SNH4		0,00000		
000		92637	SAU_O									11	1,00000	313,000,00000			655	SNH4		0,00000		
000		92638	SAU_O									11		321,000,00000			2222	SNH4		222,000,00000		
000		92639	SAU_O									11		5,445,000,00000			5555	SNH4		54,000,00000		
000		92640	SAU_O									11	1,00000	54,000,00000			7777	SNH4		45,000,00000		2
000		93469	SAU_O									11		2,400,000,00000			1111113398	SNH4		8,982,00000		OZGE TEST

Doc.Status Short Description.

- 09 --Document Created-/Passive
- 10 Document has error
- Document Created-/Active
- 12 On Hold
- 51 Ready To Prep Envelop
- 13 Ready to Transmt [Enveloped]
- 15 Sent to MoF
- 16 Delivered by MoF
- 17 Not Delivered to MoF
- 18 Approved by MoF
- 19 Rejected by MoF
- 20 Approved with Errors
- 30 Delivered to Customer
- 32 Not Delivered to Customer- Process Continue
- 34 Not Delivered to Customer- Deadline Passed
- 36 Not Delivered to Customer
- 37 Rejected by Customer
- 38 Approved by Customer
- 39 Rejection in progress
- 40 I: Document Created
- 41 I: Document Created-Matched
- 42 I: Document Rejection Process
- 43 I: Document Rejected
- 70 EN: Delivered
- 73 EN: Sent (SNI)
- 80 Cancelled

27 Entries found

HTML Format



فاتورة ضريبية

Tax Invoice



Document No:	0000000138	0000000138	رقم المستند
Document Type:	388 - 0100100	388 - 0100100	نوع الوثيقة

Invoice Issue Date	04 . 02 . 2020	04 . 02 . 2020	تاريخ إصدار الفاتورة
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Date of Supply:			تاريخ التوريد
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Seller:			المورد Buyer:			المقبول
Name:	SNI Technology	SNI Technology	الاسم Name:	SNI	SNI	الاسم
Building No.:	1234	1234	رقم المبنى Building No.:	345	345	رقم المبنى
Street Name	العنوان العربي	العنوان العربي	اسم الشارع Street Name	Street 123	Street 123	اسم الشارع
Add. Street Name			اسم الشارع الإضافي Add. Street Name			اسم الشارع الإضافي
Additional Number	1234	1234	رقم إضافي Additional Number			رقم إضافي
District	test	test	الحي District			الحي
City	Porto	Porto	المدينة City	Istanbul	Istanbul	المدينة
Country	SA	SA	البلد Country	TR	TR	البلد
Postal Code	12345	12345	الرمز البريدي Postal Code	34353	34353	الرمز البريدي
Province/State	PORTO	PORTO	المقاطعة / الولاية Province/State			المقاطعة / الولاية
Additional No.			الرقم الإضافي Additional No.			الرقم الإضافي
VAT Number:	31111111111123	31111111111123	رقم تسجيل ضريبة القيمة المضافة VAT Number:			رقم تسجيل ضريبة القيمة المضافة
Other Seller ID:			معرّف آخر Other Seller ID:			معرّف آخر

نوصيف السلعة أو الخدمة									
No	Nature of goods service	Material	Unit price	Quantity	Taxable Amount	Discount	Tax Rate	Tax Amount	Item Subtotal
	تفاصيل السلع أو الخدمات	تفاصيل السلع أو الخدمات	سعر الوحدة	الكمية	المبلغ الخاضع للضريبة	خصومات	نسبة الضريبة	مبلغ الضريبة	(المجموع شامل ضريبة القيمة المضافة)
00001	Efatura Ek Gelistirme	EF_EK	59.88 EUR	100	5,988.00 EUR		%27.00	1,616.76 EUR	7,604.76 EUR
00002	Efatura Ek Gelistirme	EF_EK	59.88 EUR	50	2,994.00 EUR		%27.00	808.38 EUR	3,802.38 EUR

المبالغ الإجمالية		
Total (Excluding VAT)	الإجمالي (غير شاملة ضريبة القيمة المضافة)	8,982.00 EUR
Discount	مجموع الخصومات	0.00 EUR
Total Taxable Amount (Excluding VAT)	الإجمالي الخاضع للضريبة (غير شاملة ضريبة القيمة المضافة)	8,982.00 EUR
Total VAT	مجموع ضريبة القيمة المضافة	2,425.14 EUR
Advance Payment	إجمالي المبلغ المستحق	0.00 EUR
Total Amount Due	إجمالي المبلغ المستحق	11,407.14 EUR

```
<?xml version="1.0" encoding="UTF-8"?>
- <Invoice xmlns:ext="urn:oasis:names:specification:ubl:schema:xsd:CommonExtensionComponents-2"
  xmlns:cac="urn:oasis:names:specification:ubl:schema:xsd:CommonAggregateComponents-2"
  xmlns:cbc="urn:oasis:names:specification:ubl:schema:xsd:CommonBasicComponents-2"
  xmlns="urn:oasis:names:specification:ubl:schema:xsd:Invoice-2">
  - <ext:UBLExtensions>
    - <ext:UBLExtension>
      - <ext:ExtensionURI>urn:oasis:names:specification:ubl:dsig:enveloped:xades</ext:ExtensionURI>
      - <ext:ExtensionContent>
        - <sig:UBLDocumentSignatures xmlns:sig="urn:oasis:names:specification:ubl:schema:xsd:CommonSignatureComponents-2">
          - <sac:SignatureInformation xmlns:sac="urn:oasis:names:specification:ubl:schema:xsd:SignatureAggregateComponents-2">
            - <cbc:ID>urn:oasis:names:specification:ubl:signature:1</cbc:ID>
            - </sac:SignatureInformation>
          - </sig:UBLDocumentSignatures>
        - </ext:ExtensionContent>
      - </ext:UBLExtension>
    - </ext:UBLExtensions>
    - <cbc:CustomizationID>reporting:1.0</cbc:CustomizationID>
    - <cbc:ProfileID>reporting:1.0</cbc:ProfileID>
    - <cbc:ID>0000000138</cbc:ID>
    - <cbc:UUID>005056A1-2A78-1EDC-A9BE-0F011D4C7469</cbc:UUID>
    - <cbc:IssueDate>2020-02-04</cbc:IssueDate>
    - <cbc:IssueTime>14:47:57</cbc:IssueTime>
    - <cbc:InvoiceTypeCode name="0100100">388</cbc:InvoiceTypeCode>
    - <cbc:Note>#CR#CRNO123</cbc:Note>
    - <cbc:Note>#ADD#ADDNO1234</cbc:Note>
    - <cbc:Note>#INV#INV12345</cbc:Note>
    - <cbc:DocumentCurrencyCode>EUR</cbc:DocumentCurrencyCode>
    - <cbc:TaxCurrencyCode>SAR</cbc:TaxCurrencyCode>
    - <cbc:LineCountNumeric>2</cbc:LineCountNumeric>
  - <cac:OrderReference>
    - <cbc:ID>55555</cbc:ID>
    - <cbc:SalesOrderID>0000062680</cbc:SalesOrderID>
  - </cac:OrderReference>
  - <cac:BillingReference>
    - <cbc:InvoiceDocumentReference>
```



Requirements of e-Invoice and e-Receipt System in Egypt



e-Invoicing Regulation in Egypt

Who Manages?

- ETA - Egypt Tax Authority

Who Is Obligated?

All VAT registered taxpayers will be under obligation gradually started from large companies

What Is The Scope?

- Create B2B invoices in electronic format and submit to the online portal of ETA

What Is The Required e-Format?

- JSON and XML format

What Is the timeline?

- 1st Phase: 15 November 2020: 134 Companies in the first list
- 2nd Phase: 15 February 2021 - 350 Companies in the second list.
- Accept only electronic invoice: 1 April 2023

e-Receipt Regulation in Egypt

Who Manages?

- ETA - Egypt Tax Authority

Who Is Obligated?

- For now over 550 companies

What Is The Scope?

- Create e-Receipt in POS devices or ERP system which in turn sends tax details to the ETA in real time

What Is The Required e-Format?

- JSON format

What Is the timeline?

- Trial phase: Started 15 June 2022
- 1st Phase: 1 July 2022: 153 Companies in the first wave
- 2nd Phase: 1 October 2022: 400 Companies in the second wave
- 5th Phase: Full implementation completed

Technical Details of e-Receipt

- Integration between the Tax Authority, Point of Sale (POS) devices and automated accounting systems
- Digital signature is not required
- Include UUID which is a unique key at the system level that is generated based on receipt content
 - In corrections or resubmissions, the OLD UUID must be added to the receipt/return receipt
- Include QR code to verify receipt by consumer
 - Must place it on the printed receipt
- Submission limitations;
 - Maximum Submission Size is 500 receipts (1.5 Mbytes)
 - Minimum Submission Size is 1 receipt
 - Average number of lines per receipt (10)
 - Maximum number of line Items per receipt is 80
- The electronic receipt system uses GSI, and EGS codes

How Does The System Work?

- Prepare to issue receipts through registered POS or ERP systems
- The electronic receipt was created by issuer or legal representative in system
- Issued receipt validated and check if there is error, correct and resend again
- The consumer can view the receipt and verify the information

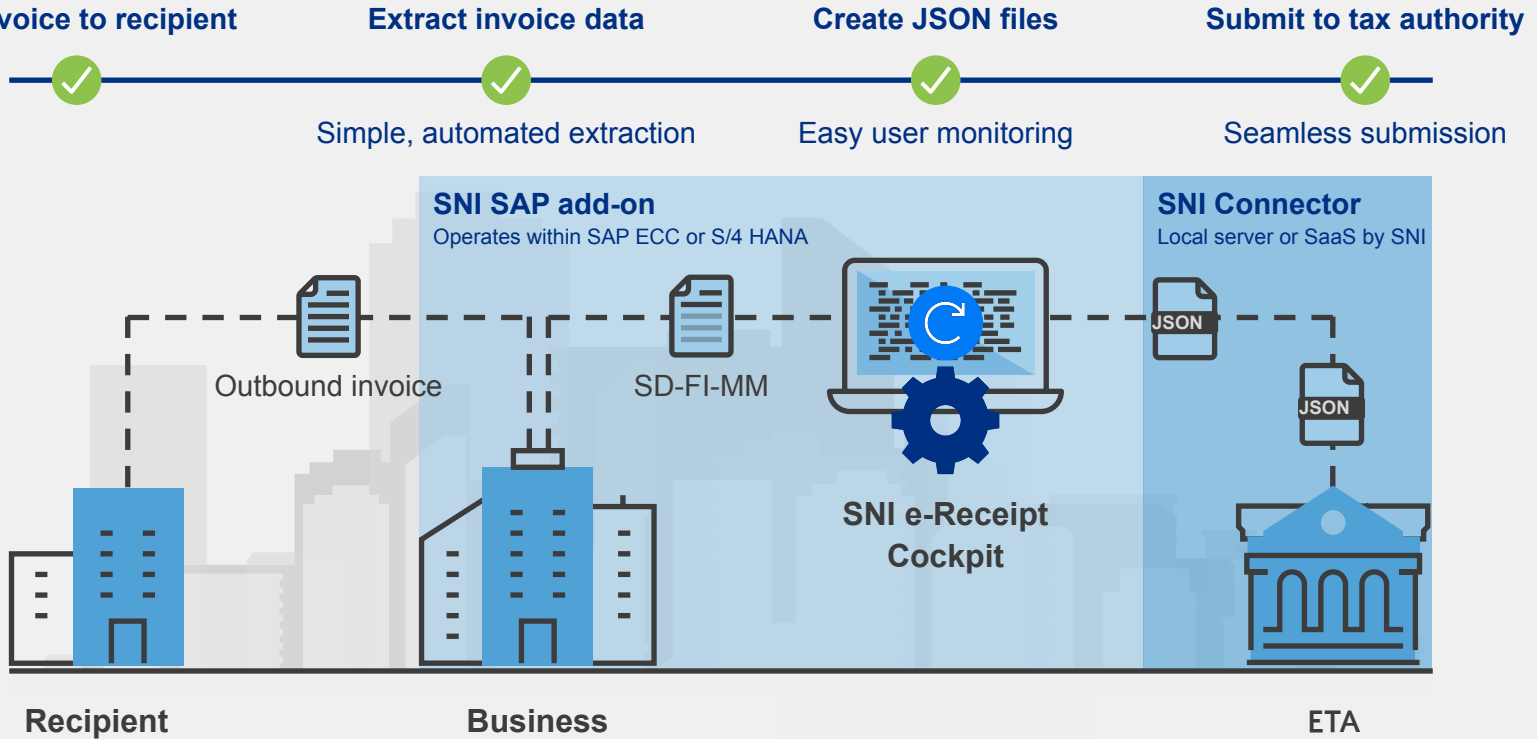
Advantages of The New e-Receipt System

- The new system is very simple and inexpensive
- Modernize and digitize the tax system
- Facilitating tax examination procedures in the shortest possible time
- Avoid repeated requirement visits
- Examining documents of sales of goods and services receipts electronically
- Facilitates the process of preparing and submitting tax returns
- Data will be kept in a central database at the Tax Authority.
- Facilitating internal or external audit procedures in companies.

B2C e-Invoicing Architecture



SNI Solution



JSON Format



```
"documents": [
  {
    "issuer": {
      "address": {
        "branchID": "BID0",
        "country": "EG",
        "governate": "Egypt",
        "regionCity": "Mufazat al Ismlyah",
        "street": "580 Clementina Key",
        "buildingNumber": "Bldg. 0",
        "postalCode": "68030",
        "floor": "1",
        "room": "123",
        "landmark": "7660 Melody Trail",
        "additionalInformation": "beside Townhall"
      },
      "type": "B",
      "id": "113317713",
      "name": "Issuer Company"
    },
    "receiver": {
      "address": {
        "country": "EG",
        "governate": "Egypt",
        "regionCity": "Mufazat al Ismlyah",
        "street": "580 Clementina Key",
        "buildingNumber": "Bldg. 0",
        "postalCode": "68030",
        "floor": "1",
        "room": "123",
        "landmark": "7660 Melody Trail",
        "additionalInformation": "beside Townhall"
      },
      "type": "B",
      "id": "313717919",
      "name": "Receiver"
    },
    "documentType": "I",
    "documentTypeVersion": "0.9",
    "dateTimeIssued": "2020-09-09T12:03:45Z",
```

SAP Screen

SAP Screen showing Document Status (1) 22 Entries found.

Document Status (1) 22 Entries found

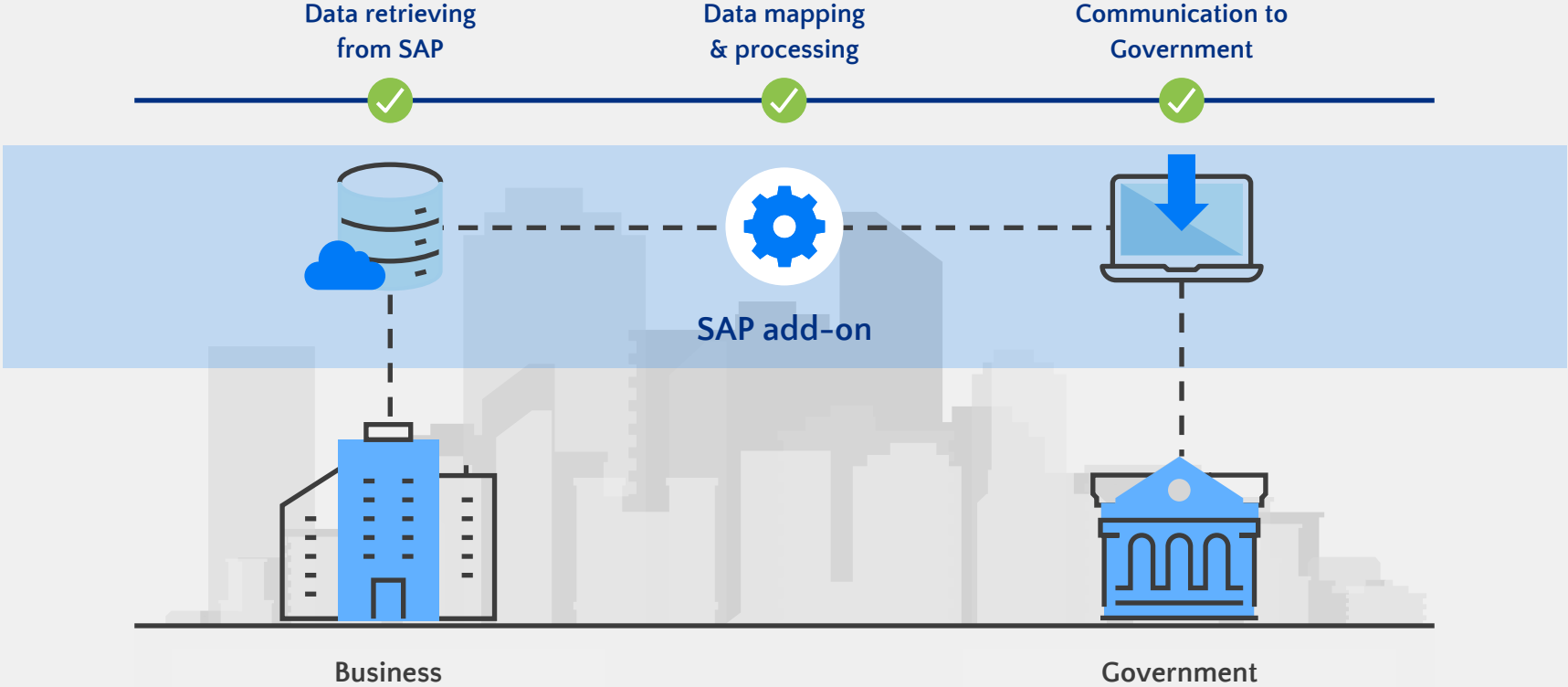
Doc.Status	Short Descript.
09	+Document Created-/
10	Document has error
11	+Document Created-/Active
12	On Hold
S1	Confirmed/Signed
13	Ready to Transmit [Enveloped]
15	Sent to MoF
16	Delivered by MoF
17	Not Delivered to MoF
18	Approved by MoF
19	Rejected by MoF
20	Approved with Errors
30	Delivered to Customer
32	Not Delivered to Customer- Process Continue
34	Not Delivered to Customer- Deadline Passed
36	Not Delivered to Customer
37	Rejected by Customer
38	Approved by Customer
40	I: Document Created
41	I: Document Created-Matched



How can we help you?

sni

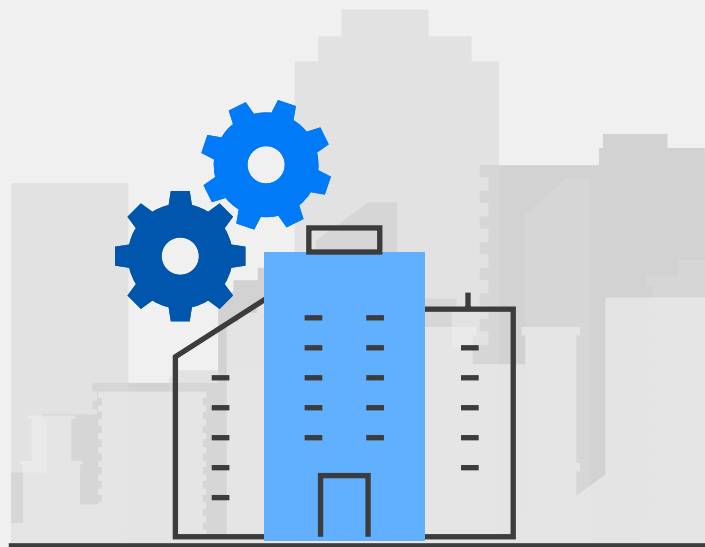
An end to end solution



For SAP users



Easy integration into your existing systems and infrastructure



Simple

Fast integration without installing SAP OSS notes



Efficient

Cost-effective implementation without employing an external consultant



Accessible

No version upgrade required

*SNI add-ons support ECC.47 and Higher R3 Versions

*SNI SAP add-ons run on SAP R3 and S4

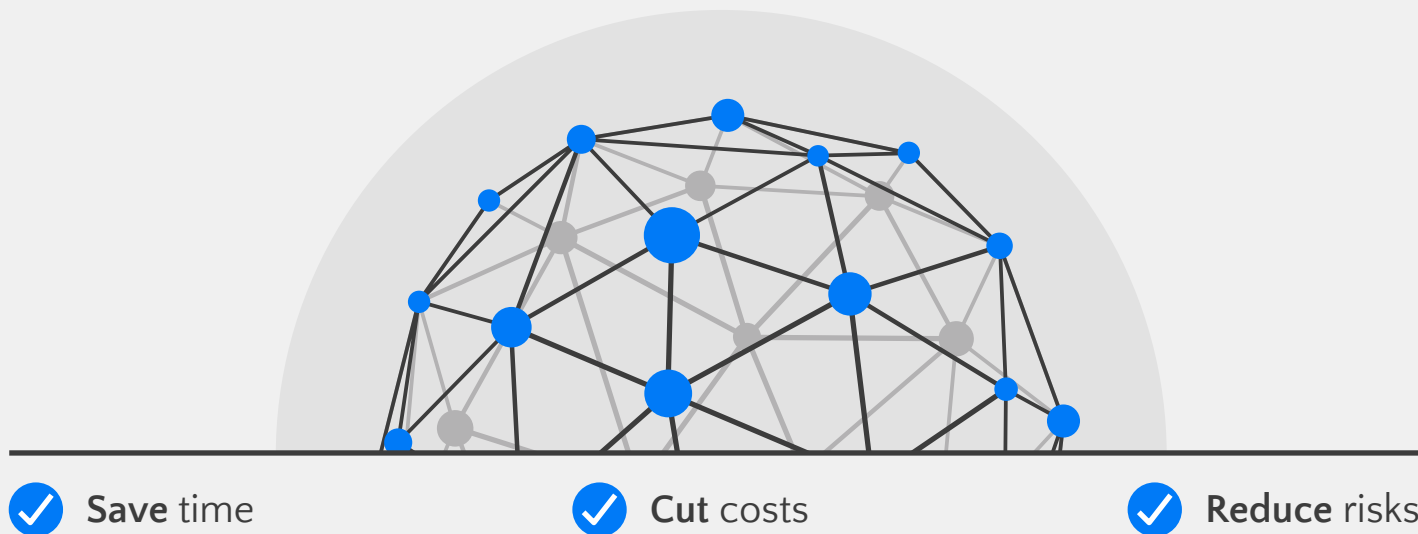


Reliable

All SNI add-ons are **SAP® Certified**
Powered by SAP NetWeaver®



Single
partner globally





Ongoing support



Initial
implementation, training &
documentation



Maintenance &
regulatory updates



Liaising with tax
authorities to keep
you informed



SNI provide continuous support for a **long term relationship**



sni



sn

Thank you



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