CONCEPT

ZATCA E-Invoicing (FATOORA) Phase 2: Integration, Clearance and Compliance

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Technical depth: Practitioner · **Practical mode:** Lab

Introduction

Saudi Arabia's Zakat, Tax and Customs Authority ZATCA is extending the FATOORA Integration Phase wave by wave: Wave 24 taxpayers had to integrate by 30 June 2026, and Wave 25, covering VAT-taxable revenue above SAR 187,500, must integrate by 1 February 2027. Standard tax invoices are cleared before issue and simplified invoices reported within 24 hours, so errors surface as rejected invoices and blocked sales. This Core Concept course takes finance, tax and systems teams hands on through UBL 2.1 mapping, onboarding, validation and controls. Participants leave with a FATOORA Integration and Compliance Readiness Pack.

Course Objectives

- Apply the correct ZATCA clearance or reporting flow to standard and simplified tax invoices, credit notes and debit notes
- Map ERP and point-of-sale data fields to the UBL 2.1 structure and business rules of the ZATCA XML implementation standard
- Carry out the FATOORA onboarding sequence from certificate signing request to production cryptographic stamp identifier CSID
- Validate invoice XML, digital signatures, QR codes and hash chains using the ZATCA SDK and platform compliance checks
- Operate controls for rejected invoices, offline periods, corrections and archiving that keep invoicing continuous and auditable
- Produce a FATOORA integration and compliance readiness pack for sign-off by finance and IT leadership

Target Audience

- Accountants and billing staff responsible for issuing and correcting tax invoices
- Tax compliance staff accountable for invoice content and ZATCA reporting deadlines
- ERP and point-of-sale analysts configuring e-invoicing solutions
- Integration developers connecting billing systems to the FATOORA platform
- Internal control and IT audit staff testing e-invoicing processes and records

Course Outline

Day 1: FATOORA Foundations and Readiness Assessment

- Continuous Transaction Controls: Clearance versus Reporting Models
- ZATCA E-Invoicing Regulation: Generation Phase and Integration Phase Requirements
- Integration Waves and Thresholds: Wave 24 SAR 375,000 and Wave 25 SAR 187,500
- Invoice Type Matrix: Standard, Simplified, Credit and Debit Notes
- FATOORA Readiness Gap Assessment Checklist

Day 2: Data Standards and Technical Architecture

- OASIS UBL 2.1 Invoice Schema in the ZATCA XML Implementation Standard
- EN 16931 Semantic Model and Peppol BIS Billing 3.0 Comparison
- XAdES Digital Signatures, X.509 Certificates and ECDSA Keys
- Hash Chaining: SHA-256 Previous Invoice Hash and Invoice Counter Value
- TLV-Encoded QR Codes and PDF/A-3 Hybrid Invoices under ISO 19005-3

Day 3: FATOORA Integration and Onboarding Lab

- ERP and Point-of-Sale Field Mapping Workbook
- FATOORA Portal Onboarding: Certificate Signing Request and Compliance CSID
- Compliance Check Test Cases and Production CSID Activation
- FATOORA Clearance and Reporting API Calls: Requests, Responses and Status Codes
- XML Validation with the ZATCA SDK and Schematron Business Rules

Day 4: Exceptions, Controls and Risk

- Rejected and Warning Invoice Handling Workflow
- 24-Hour Simplified Invoice Reporting Window, Offline Mode and Queue Recovery
- Credit and Debit Note Correction Scenarios
- E-Invoicing Control Matrix Aligned to the COSO Internal Control Framework
- Cryptographic Key Management and Archiving under ISO/IEC 27001:2022

Day 5: Integration Lab and the Readiness Pack

- End-to-End FATOORA Sandbox Run: Sales Order to Cleared Invoice
- Broken Hash Chain Case: Diagnosis and Remediation
- Multi-Branch and Multi-Device Rollout Plan Against a Wave Deadline
- FATOORA Integration and Compliance Readiness Pack Drafting
- Go-Live Readiness Review and Peer Challenge

Skills You Will Gain

- E-Invoice Data Mapping
- UBL XML Validation
- Digital Certificate Handling
- System Onboarding and Testing
- Invoice Exception Management
- Tax Control Design
- Integration Troubleshooting
- Electronic Record Retention

Why Attend This Course

- Return to work with a FATOORA Integration and Compliance Readiness Pack that finance and IT can act on immediately
- Read an invoice XML file and its validation results and know which team must fix each error
- Reduce the risk of rejected invoices, blocked sales and ZATCA penalties before and after your wave deadline
- Compare integration approaches with finance and systems peers from retail, services, manufacturing and contracting

Conclusion

Under FATOORA every invoice is a tax event that must be right the first time. This course moves from ZATCA's clearance and reporting models and integration waves, through the UBL, signature and hashing standards behind them, to hands-on onboarding, validation and the exceptions that cause most failures. The final day brings that work together in a FATOORA Integration and Compliance Readiness Pack, giving participants a tested basis for going live, adding branches and devices, and keeping invoicing compliant as ZATCA requirements evolve.