



Saheeh

ZATCA WAVE 24 COMPLIANCE

The Complete Compliance Checklist

Everything Saudi restaurants need to do before the June 30, 2026 deadline.

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50 DAYS

until ZATCA Wave 24
deadline (June 30, 2026)

SAR 50K

max fine per violation
after deadline

Saheeh - The Verified POS for Saudi Restaurants

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Read This First

If your Saudi restaurant generated SAR 375,000 or more in revenue during 2022, 2023, or 2024 - the Zakat, Tax and Customs Authority (ZATCA) has officially put you on the Wave 24 list. The deadline is final: June 30, 2026.

What Wave 24 Means For You

- Mandatory integration with ZATCA's Fatoora platform
- Every invoice must meet UBL 2.1 XML standard
- Digital signatures (XAeS) on all transactions
- QR codes (TLV format) on every receipt
- Real-time or 24-hour invoice reporting to ZATCA
- Per-device cryptographic certificates (CSID)

The Real Cost of Non-Compliance

No e-invoice issued:	SAR 5,000 (increases with repeat)
Deleted/amended invoice:	SAR 10,000+ per occurrence
Missing QR code:	Up to SAR 10,000 per invoice
No Fatoora integration:	SAR 5,000 - 50,000 per violation
Wrong format/data:	SAR 5,000 minimum

For a restaurant issuing 100 invoices/day, even a 10% non-compliance rate could result in SAR 50,000+ in fines daily if ZATCA conducts an audit.

Source

Official ZATCA Wave 24 Announcement:
https://zatca.gov.sa/en/Pages/news_1426.aspx

Technical Requirements Checklist

Your POS system must meet these four core compliance pillars. Tick each one off as you verify with your vendor.

1. UBL 2.1 XML Invoice Format

- Invoice generated as UBL 2.1 XML (Universal Business Language standard)
- Profile ID: 'reporting:1.0' (for B2C) or 'clearance:1.0' (for B2B)
- Invoice UUID (v4) included
- Issue date + time in ISO 8601 format
- Invoice Type Code (388 for tax invoice) with proper sub-type
- Document currency: SAR
- Previous Invoice Hash (PIH) embedded
- Invoice Counter Value (ICV) - sequential

2. Digital Signatures (XAdES)

- XAdES standard: ETSI EN 319 132-1, enveloped signature
- Hashing algorithm: SHA-256
- Signing algorithm: ECDSA
- Curve: secp256k1
- Base64 encoding for signatures
- XML canonicalization (C14N) performed before hashing
- Private keys stored securely (HSM or encrypted vault)
- Per-device ECDSA key pair

3. Hash Chain

- First invoice uses ZATCA's fixed initial hash
- Each invoice embeds SHA-256 hash of previous invoice
- Last invoice hash stored per device in database
- Hashing performed on canonicalized XML (not raw XML)
- System rejects new invoices if chain breaks

4. QR Code (TLV Format)

Tag-Length-Value encoding with 9 mandatory fields, Base64 encoded.

- Tag 1: Seller (restaurant) name
- Tag 2: VAT registration number (15 digits)
- Tag 3: Invoice timestamp (ISO 8601)
- Tag 4: Invoice total (with VAT)
- Tag 5: VAT amount
- Tag 6: XML invoice hash
- Tag 7: ECDSA signature
- Tag 8: ECDSA public key
- Tag 9: CSID signature
- QR code displayed on printed thermal receipt
- QR code shown on customer-facing screen
- QR code in PDF/A-3 receipts

5. CSID (Cryptographic Stamp Identifier)

- Each POS terminal has its own CSID
- Compliance CSID (CCSID) obtained for testing
- Production CSID (PCSID) obtained for live operations
- CSID renewal process documented (valid 1 year)
- OTP-based onboarding flow tested
- Auto-renewal alerts 30 days before expiry

6. Fatoora API Integration

- Sandbox testing completed
- All 6 mandatory compliance test scenarios passed
- Production endpoints configured
- HTTP Basic Auth with CSID credentials
- Real-time clearance for B2B invoices (Standard)
- 24-hour reporting for B2C invoices (Simplified)
- Retry logic for network failures (queue + auto-sync)
- Offline mode supported (sales work without internet)

50-Day Action Plan

Use this week-by-week checklist to ensure full compliance before June 30, 2026.

Week 1 (Days 1-7): Assessment

- Confirm VAT registration status
- Calculate 2022/2023/2024 annual revenue (verify SAR 375,000+ threshold)
- Review current POS - is it ZATCA Phase 2 ready?
- Get written confirmation from POS vendor on compliance status
- Identify decision-maker for new POS (if needed)

Week 2 (Days 8-14): Vendor Selection

- Shortlist 2-3 ZATCA-ready POS vendors
- Request demo from each (15-30 min)
- Compare pricing (monthly + setup + hardware)
- Verify ZATCA Approved Solution Provider listing
- Check Arabic + English UI support
- Sign contract with chosen vendor

Week 3 (Days 15-21): Setup & Onboarding

- Register business on ZATCA Fatoora portal
- Generate CSID for each POS device
- Configure VAT number, CRN, Arabic legal name
- Set up branches and locations in system
- Import menu items (or migrate from old POS)
- Set up payment integrations (Mada, STC Pay, Apple Pay)

Week 4 (Days 22-28): Testing

- Run sandbox test invoices through new system
- Verify QR codes appear on printed receipts
- Confirm invoices submitted to ZATCA successfully
- Test offline mode (disconnect internet, verify queue works)
- Test all payment methods
- Run 6 mandatory ZATCA compliance test scenarios
- Train cashier staff (1-hour walkthrough)
- Train manager on ZATCA Compliance Dashboard
- Train accountant on data exports + ZATCA reports

Weeks 5-7 (Days 29-50): Live Operations

- Switch to live ZATCA submissions
- Monitor ZATCA Compliance Dashboard daily
- Resolve any rejected invoices within 24 hours
- Keep daily backups of submitted invoices
- Verify CSID expiry and renewal alerts
- Document any errors and resolutions
- Quarterly review meeting scheduled (Q3 2026)

Critical Reminder

- Don't wait until June. Implementation takes 2-4 weeks minimum.
- POS vendors get overwhelmed close to the deadline.
- ZATCA has confirmed NO MORE extensions after June 30, 2026.
- The fine-exemption initiative also ends June 30, 2026.

POS Vendor Evaluation Checklist

Use these questions when evaluating any POS vendor for Wave 24 compliance.

Compliance Questions

- Are you listed on ZATCA's Approved Solution Providers directory?
- Can you provide written confirmation of ZATCA Phase 2 compliance?
- Do you support all 9 TLV QR code tags?
- Do you generate proper UBL 2.1 XML invoices?
- How do you handle hash chain integrity?
- Where are CSID certificates stored?
- How long does CSID onboarding take per device?

Operational Questions

- How long is typical setup time (hours/days)?
- Do you provide hardware (tablet, printer, cash drawer)?
- Is data hosted in Saudi Arabia or GCC region? (PDPL compliance)
- Does the system work offline?
- Can it handle multi-branch operations?
- What is your average customer support response time?
- Is Arabic UI fully RTL-compliant?
- Do receipts print bilingually (Arabic + English)?

Commercial Questions

- What is the monthly subscription fee?
- Are there setup fees? Hardware fees?
- Is there a long-term contract or month-to-month?
- What is the cancellation policy?
- Is migration from current POS supported (and at what cost)?
- What is included vs paid add-ons? (rider app, customer app, etc.)

Red Flags To Avoid

Stay alert. These signs indicate a POS vendor is not truly Wave 24 ready or trustworthy.

Vendor Red Flags

- Vague answers about ZATCA compliance specifics
- Cannot show you a live invoice with valid QR code
- Data hosted outside Saudi Arabia/GCC (PDPL violation)
- No clear setup timeline (typically should be under 1 week)
- Long-term contracts mandatory (12+ months upfront)
- Surprise add-on costs for basic features
- No offline mode (sales would stop if internet drops)
- Cannot demo invoice generation in real-time
- Pricing significantly above market (SAR 500+/month basic)
- No Arabic interface or RTL support

PDPL (Data Protection) Requirements

Saudi's Personal Data Protection Law is separate from ZATCA but equally critical.

- Customer data hosted in Saudi Arabia or GCC region
- AWS Bahrain region (me-south-1), STC Cloud, or Mobily Cloud
- Backup also in GCC region
- Privacy Policy in Arabic and English
- Cookie consent banner with Arabic option
- Designated Data Protection Officer (DPO)
- 72-hour data breach notification process
- Customer rights: data access, deletion, portability
- Cross-border data transfer only with explicit consent

Official Resources

Bookmark these for ongoing reference.

ZATCA Official Documents

Wave 24 Announcement:	zatca.gov.sa/en/Pages/news_1426.aspx
E-Invoicing Roadmap:	zatca.gov.sa/en/E-Invoicing/Introduction/Pages/Roll-out-phases.aspx
Fatoora Portal:	fatoora.zatca.gov.sa
Solution Providers List:	zatca.gov.sa/en/E-Invoicing/SolutionProviders
Fines Exemption PDF:	zatca.gov.sa/en/HelpCenter/guidelines/Documents/Exemption_of_Fines_Initiative_Simplified_EN.pdf

Independent Sources (Big 4 / Consulting)

EY Tax Alert (Wave 24):	ey.com/en_gl/technical/tax-alerts/saudi-arabia-announces-24th-wave
Alvarez & Marsal Updates:	alvarezandmarsal.com/insights/tax-updates-in-the-kingdom-of-saudi-arabia
ClearTax Saudi Guide:	cleartax.com/sa/zatca-wave24-einvoicing-in-saudi-arabia

Need Help? Saheeh Can Set You Up in 24 Hours

Saheeh - The Verified POS for Saudi Restaurants

Fully ZATCA Wave 24 compliant. Setup in 24 hours. SAR 99/month starting.

Includes: POS + Rider App + Customer Ordering App

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