Regulation No. (34) Of 2019
Regulation for Organizing and Controlling Invoicing Affairs and its amendments Issued pursuant to Paragraph (f) of Article (23) of Income Tax Law No (34) for the year of 2014

Article (1)
This regulation is called (Regulation for Organizing and Controlling Invoicing Affairs for the year of 2019) and shall enter into force sixty days after its publication in the Official Gazette.

Article (2)
A- The following words and expressions wherever mentioned in this regulation shall, except where the context otherwise requires, have the meanings hereby assigned to them, namely:

Law	: Income Tax Law.
Minister	: Minister of Finance.
Department	: Income and Sales Tax Department.
Director	: Director General of the Department.
Person	: A natural or legal person.
Goods	:Any natural material, animal, agricultural or industrial product, including electrical energy.
Service	: Any work performed by a person in return for a consideration or providing a benefit to others. This work shall not include the supply of goods, unless these goods are necessary for providing the service.
Seller	: The person supplying goods or services
Invoice	: A document issued by the seller indicating the description of goods or services provided, the price, the quantity sold, and the amount of general sales tax charged on the invoice if he is one of the taxpayers registered in the sales tax issued in accordance with the terms and conditions specified in this regulation.
Sale of Goods	:The transfer of ownership of goods from the seller to the purchaser in return for a consideration or without consideration, or the use of goods by the taxpayer for his

	own purposes, or enabling others to do so with or without consideration, or disposing of it by any legal act that transfers ownership.
Sale of a Service	: The performance, provision, or supply of a service from the seller to the buyer in return for consideration.

B. The definitions included in the law shall be adopted wherever they are stipulated in this regulation, except where the context otherwise requires.

Article (3)

The time and date in which the sale of goods or the sale of the service takes place in accordance with the provisions of this regulation are the time and date of the sale of any of them.

Article (4)

A. For the purposes of implementing the provisions of this Regulation, an electronic invoice generated by the National E-invoicing System or issued by a System integrated with the National Electronic Invoicing System shall be recognized as valid.

B. The Department shall be responsible for issuing and regulating the invoice in accordance with the provisions of this Regulation via the National E-invoicing System or through direct integration with the System, according to the timeline prepared for this purpose.

Article (5)

A. The seller of any goods or services whose value is not less than one dinar shall issue an invoice in at least two copies, including the following data:
   1. Invoice serial number.
   2. Seller’s full name and address.
   3. The seller's tax number if registered for sales tax, and the national number if not registered for sales tax.
   4. The date of the organization and issuance of the invoice
   5. A statement of the type of goods or services sold, its quantity and value, and the total value of the invoice.

B. In addition to what is stated in Paragraph (A) of this Article, the invoice must clearly indicate the name of the buyer in the event of selling goods or services on credit or selling in installments or in payments.

C.

1. A copy of the invoice must be delivered to the buyer according to the method used in organizing and issuing the invoices, and the rest of the copies are kept with the seller.
2. If the value of the invoice exceeds (10,000) dinars, the seller proves that it has been received by the buyer.

D. The seller shall issue the invoice upon the occurrence of the sale.

Article (6)

Every person obligated to organize and issue invoices shall prepare a paper or computerized record of the invoices for the sale of goods and/or services in the name of the seller, which shall include the following:

a. Record page number.
b. Buyer's name.
c. Invoice number.
d. The total value of the invoice.

Article (7)

Commercial markets or any other entities may, with the prior approval of the Director and upon a request submitted by such entities, organize a consolidated invoice for each day covering all of their daily sales. This shall be regulated pursuant to instructions issued by the Minister for this purpose.

Article (8)

A. Every person obligated to organize and issue invoices under the provisions of this Regulation shall:

1. Retain the invoice for a period of four years, starting from the later of any of the following dates:
   a. The end of the tax period during which the invoice was organized and issued.
   b. The date of filing the tax return
   c. The date of notification of the result of an administrative assessment approval.
2. Retain the invoice in the event of a dispute concerning it or concerning the amount of tax due, or any fines and amounts related thereto, until the dispute is resolved or

a final court decision is issued. In all cases, the retention period may not be less than the period specified in Paragraph (a) of this Article.

B. The data on the National Electronic Invoicing System is adopted instead of retaining the paper invoice stated in this Article.

Article (9)

Each seller shall enable the Department to electronically transfer all data and information related to invoices and their contents, and the unit established in the Department shall be responsible for this.

Article (10)

The responsibility for matching the data and information included in the invoice with the actual facts of the sale of goods or the provision of services shall be borne equally by the seller and the buyer, each being liable for invoices that do not correspond to the actual facts.

Article (11)

A. Subject to the provisions of paragraph (b) of this Article, establishments whose purpose as recorded in the commercial register, the companies register, or under a professional license is (grocery shop), (mini-market), (supermarket), or (shop), and which actually practice this activity, provided that their annual sales do not exceed (75,000) dinars, as well as craftsmen whose annual sales or revenues from their craft do not exceed fifteen thousand (30,000) dinars, together with any other entities or categories determined pursuant to instructions issued by the Minister for this purpose, shall be exempted from the obligation to organize and issue invoices.

B. If a person who is not obligated to organize and issue the invoice sells goods or service and there are sufficient evidences indicating that his sales exceed the threshold stipulated in Paragraph (A) of this Article, the Director may oblige him to organize and issue invoices, and the provisions of this regulation shall apply to him.

C. Any of the entities referred to in Paragraph (a) of this Article may submit a written request to the Department to issue the invoice, and in such case, the provisions of this Regulation shall apply.

Article (12)

The director may, upon the recommendation of a technical committee formed within the Department, and upon a written request by the seller or by any entity subject to the provisions

of this Regulation, amend the data included in the invoices or issue forms of invoices that match the nature of the seller activity or this entity

Article (13)

Notwithstanding the provisions of this Regulation, lease contracts that include the data and information specified in Article (5) of this Regulation shall be accepted instead of invoices.

Article (14)

A. The Department shall be responsible for monitoring of invoicing affairs implementation and the supervision of compliance with the provisions of this regulation.
B. A unit responsible for invoicing affairs shall be established in the Department which shall be responsible for integrating the invoicing systems between the sellers of goods and services on one hand, and the Department on the other, and for transferring data and information from the electronic invoicing systems to a central system within the Department.

Article (15)

Any person who fails to issue an invoice in accordance with the provisions of this regulation shall be subject to the penalties stipulated in the Law.

Article (16)

The Minister shall, upon the recommendation of the Director, issue the instructions for the implementation of the provisions of this regulation, provided that they are published in the Official Gazette.