



## Ministerial Decision No. 64 of 2025

### On the eligibility criteria and Accreditation procedure for Service Providers under the Electronic Invoicing System.

#### Having reviewed the following:

- The Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments.
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments.
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments.

#### Minister of State for Financial Affairs has decided:

#### Article 1 - Definitions

The following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:

**State:** United Arab Emirates.

**Ministry:** Ministry of Finance.

**Authority:** Federal Tax Authority.

**Person:** Any natural person or juridical person.

**Financial Year:** The Gregorian calendar year or the (12) twelve-month period for which the Person prepares financial statements.

**Business Day:** Any day of the week, except weekends and official holidays of the government of the State.

**Business:** Any activity conducted regularly, on an ongoing and independent basis by any Person and in any location, such as industrial, commercial, agricultural, vocational professional, service or excavation activities or any other activity related to the use of tangible or intangible properties.

**Electronic Invoicing System:** An electronic system designated for the issuance, transmission, exchange and sharing of invoice and credit note data.



**Electronic Invoice:** An invoice issued, transmitted, and received, through the Electronic Invoicing System, in a structured electronic format that enables automatic and electronic processing.

**Electronic Credit Note:** A credit note issued, transmitted and received, through the Electronic Invoicing System, in a structured electronic format, that enables automatic and electronic processing.

**Tax Data:** Information directly or indirectly required for the purposes of tax reporting and compliance, including but not limited to tax registration numbers, transaction details and tax amounts payable.

**Electronic Invoicing Services:** The service of sending, receiving and exchanging Electronic Invoices, Electronic Credit Notes and any related business documents, in accordance with the standards mandated by the Ministry, developed and made available as part of the Peppol Interoperability Framework.

**Service Provider:** An organization authorized by OpenPeppol to access the Peppol Interoperability Framework.

**Pre-Approval:** A provisional approval issued to a Service Provider following the Service Provider's application for Accreditation by the Ministry in accordance with this Decision.

**Data Dictionary:** The centralized repository containing the rules and data elements required for Electronic Invoices and Electronic Credit Notes in accordance with the governance standards of the Peppol Interoperability Framework and the requirements prescribed by the Ministry.

**Peppol Interoperability Framework:** The Peppol Architectural Framework and the Peppol Governance Framework.

**Peppol Architectural Framework:** The set of specifications that define the requirements for achieving business process interoperability within the Peppol Interoperability Framework and ensure interoperability for End Users.

**End User:** An identified or identifiable entity that is responsible for the business content of the datasets that are exchanged (by sending and/or receiving) with another such entity using Peppol Services over the Peppol Interoperability Framework.

**Peppol Governance Framework:** The set of agreements, internal regulations and operational procedures governing and operationalising the Peppol Interoperability Framework.

**Accreditation:** The official approval issued by the Ministry to Service Provider in accordance with this Decision.

**Accredited Service Provider:** A Service Provider that is granted Accreditation to provide Electronic Invoicing Services in the State, in accordance with this Decision.

**OpenPeppol:** An international non-profit association responsible for the development and maintenance of the Peppol Interoperability Framework.



**Peppol Service Provider Agreement:** The agreement between the OpenPeppol and the Service Provider that grants the authorisation to the Service Provider to provide Peppol Services based on the Peppol Interoperability Framework in the authorised Peppol service domains.

**Peppol Services:** Services provided by a Peppol Service Provider in compliance with a Peppol Service Provider Agreement and the Peppol Interoperability Framework.

**Peppol Service Provider Product or PSP Product:** The technology product(s) used by a Service Provider to provide Electronic Invoicing Service to End Users.

**Peppol Authority Specific Requirement or PASR:** Any specific requirements prescribed by the Ministry in addition to those set out under the Peppol Interoperability Framework.

**Central Register:** The repository containing the list of Accredited Service Providers established and maintained by the Ministry and the list of End Users onboarded by those Accredited Service Providers to provide Electronic Invoicing Services in the State.

**PINT AE:** The Peppol International concept and methodology is used to delineate a family of technical specifications which describe the format of business documents such as Electronic Invoices and Electronic Credit Notes and allows for customisation according to national requirements while maintaining interoperability across global regions, as part of the Peppol Interoperability Framework. The State's requirements are defined in the corresponding Data Dictionary.

## Article 2 - Scope of this Decision

This Decision regulates and governs the eligibility criteria, procedures, ongoing evaluation and termination of the Accreditation under the Electronic Invoicing System.

## Article 3 - Accreditation

1. A Service Provider shall only provide Electronic Invoicing Services in the State, where the Service Provider has obtained Accreditation in accordance with this Decision.
2. A Central Register for Accreditations shall be established and maintained by the Ministry.

## Article 4 - Pre-Approval

1. A Service Provider shall be issued Pre-Approval by the Ministry, in accordance with Article 15 of this Decision.
2. A Service Provider who has obtained a Pre-Approval shall be authorised to provide Electronic Invoicing Services within the State, provided that the Service Provider receives Accreditation pursuant to Article 16 of this Decision within the timeline determined by the Ministry.
3. In the event that Accreditation is not granted to the Service Provider within the timeline provided under Clause 2 of this Article and in accordance with Article 16 of this Decision, the Service Provider shall not be permitted to continue providing Electronic Invoicing Services within the State with effect from the expiry of the timeline referred to under Clause 2 of this Article.

## Article 5 - Eligibility Criteria for Obtaining Accreditation

1. A Service Provider applying for Accreditation must fulfill all of the following conditions:



- a) Is an active Peppol-certified Service Provider who has successfully completed the OpenPeppol conformance tests.
- b) Has a minimum of (2) two years of experience in the operation and management of an Electronic Invoicing System, evidenced through supporting documentation required by the Ministry.
- c) Fulfill the company registration conditions under Article 6.
- d) Adhere to the Service Provider requirements under Article 7.
- e) Meet the tax registration obligations under Article 8.
- f) Comply with the PSP Product information security requirements under Article 9.
- g) Meet the self-declaration condition under Article 10.
- h) Meet the insurance requirements under Article 11.

2. Any condition stipulated in this Article may be waived by the Minister.

#### Article 6 - Company Registration Conditions

For the purpose of Paragraph (c) of Clause 1 of Article 5 of this Decision, the Service Provider shall be deemed to have fulfilled the company registration conditions where the Service Provider:

1. Is either (i) a juridical entity incorporated in accordance with the applicable legislation of the State; or (ii) a juridical entity established or recognized in accordance with the applicable legislation of a foreign jurisdiction and licensed to conduct Business in the State.
2. Has a minimum paid-up capital of an amount equivalent to AED 50,000, as evidenced by a valid trade or commercial license or similar document issued by the relevant authorities in the State or foreign jurisdiction where the juridical entity was established.
3. Submits audited financial statements with respect to the most recent Financial Year to the Ministry, where available. Where the audited financial statements are not available at the time of submission of the application for Accreditation, the Service Provider shall submit the audited financial statements within (6) six months following the end of the most recent Financial Year.
4. Maintains an ISO 22301 certification to demonstrate business continuity. Where the ISO 22301 certification is not available at the time of submission of the application for Accreditation, the Service Provider shall obtain and submit such certification within (3) three months following the end of the most recent Financial Year.

#### Article 7 - Service Provider Requirements

For the purposes of Paragraph (d) of Clause 1 of Article 5 of this Decision, a Service Provider shall be deemed compliant with the Service Provider requirements where all of the following conditions are met:

1. The Service Provider maintains an active Peppol-certified status within the State.
2. The Accredited Service Provider complies with all the requirements specified in the Peppol Interoperability Framework
3. The Accredited Service Provider complies with all the requirements under the PASR.



4. The Accredited Service Provider's PSP Product complies with all the requirements of the PINT AE and related or equivalent specifications, as published by OpenPeppol following the requirements contained in the Data Dictionary.
5. The Service Provider fulfills any additional technical requirements prescribed by the Ministry.

#### Article 8 - Tax Registration Obligations

For the purposes of Paragraph (e) of Clause 1 of Article 5 of this Decision, the Service Provider shall be deemed to have fulfilled its tax registration obligations if it has registered for Corporate Tax in accordance with Federal Decree-Law No. 47 of 2022 and for Value Added Tax where such registration is mandatory pursuant to Federal Decree-Law No. 8 of 2017.

#### Article 9 - PSP Product Information Security Requirements

For the purpose of Paragraph (f) of Clause 1 of Article 5 of this Decision, a PSP Product shall be deemed compliant with the information security requirements of the State where the following requirements relating to the PSP Product are met:

1. Multifactor authentication mechanisms to secure user access is maintained.
2. All data in transit or stored at rest is encrypted.
3. Regular security monitoring is conducted.
4. Valid ISO/IEC 27001 certification for the PSP Product is obtained.
5. Complies with End User-specific regulatory requirements, including application and data hosting, storage, archival, and residency requirements, such as national cloud security policy and critical information infrastructure protection policy.

#### Article 10 - Self-Declaration Condition

For the purpose of Paragraph (g) of Clause 1 of Article 5 of this Decision, the Service Provider shall be deemed to have fulfilled the self-declaration condition where the Service Provider submits the self-declaration form in the format prescribed under Schedule 1, declaring that the Service Provider:

1. Is not the subject of liquidation, winding up, or bankruptcy order.
2. Is not involved in any litigation or legal proceedings related to criminal offenses, bankruptcy, insolvency, or any other matters that adversely impact the Service Provider's financial standing.
3. Is not blacklisted by any government authorities.
4. Is committed to providing per annum (100) hundred free eInvoice exchange and reporting services commencing from the date of the signature of the End-User agreement.
5. Shall maintain the confidentiality of any data or information obtained in the course of providing the Peppol Services, without prejudice to any obligation to disclose such data or information under applicable law.
6. Shall comply with any additional requirements as may be prescribed by the Ministry.

#### Article 11 - Insurance Requirements

For the purpose of Paragraph (h) of Clause 1 of Article 5 of this Decision, the Service Provider shall be deemed to have met the following insurance requirements:



1. Maintain a professional indemnity insurance issued by an insurance company operating in the State, with a total liability coverage of at least AED 2,500,000.
2. Maintain a crime insurance issued by an insurance company operating in the State, with a total liability coverage of at least AED 5,000,000.
3. Maintain a cyber fraud insurance issued by an insurance company operating in the State, with a total liability coverage of at least AED 5,000,000.

#### Article 12 - Application for Accreditation

1. The Service Provider shall submit an application to the Ministry in the form and manner prescribed by the Ministry.
2. For the purpose of Clause 1 of this Article, the Ministry shall prescribe the information and documents required to be submitted with the application for Accreditation to demonstrate the eligibility of the Service Provider.
3. The Ministry shall review the application and shall issue a decision or request further information within (90) ninety Business Days from the date of receipt of the application.
4. Where the Ministry requests further information under Clause 3 of this Article, the Ministry shall issue a decision to approve or reject the application within (30) thirty Business Days from the date of receipt of the additional information.
5. Where the Ministry decides to approve the application for Accreditation under Clause 3 or 4 of this Article, the Ministry shall notify the Service Provider within (5) five Business Days from the date of approval.
6. The Ministry may reject an application in any of the following cases:
  - a) The Service Provider fails to meet the criteria specified in Article 5 of this Decision; or
  - b) Any other reason deemed appropriate by the Ministry.
7. The decision issued by the Ministry under Clause 6 of this Article must include the reasons for rejection.

#### Article 13 - Pre-Approval Testing Procedures

Upon the approval of the application by the Ministry under Article 12 of this Decision, the following Pre-Approval testing procedures shall be completed:

1. The Service Provider shall complete the interoperability testing using testing services provided by OpenPeppol to demonstrate the ability to send and receive Electronic Invoices and Electronic Credit Notes, in accordance with the PINT AE and related or equivalent specifications as part of the Peppol Interoperability Framework.
2. The Service Provider shall complete verification testing to confirm its ability to verify End Users with the Authority and onboard End Users.
3. The Ministry shall review the results of the Pre-Approval testing and notify the Service Provider within (7) seven Business Days from the date of the completion of the Pre-Approval testing.





#### Article 14 - Production Certificate and Access

Upon successful completion of the Pre-Approval testing procedures under Article 13 of this Decision, the following steps shall be followed prior to the granting a Pre-Approval to the Service Provider:

1. The Service Provider shall obtain a production Public Key Infrastructure certificate from OpenPeppol in accordance with the Peppol Interoperability Framework.
2. The Service Provider shall obtain the EmaraTax production End User verification Application Programming Interface from the Authority.
3. The Service Provider shall perform a trial run to onboard the End Users using the production Application Programming Interface from the Authority, register the End Users to the Peppol Interoperability Framework.
4. The Service Provider shall perform a trial run on the Peppol Interoperability Framework using the production Public Key Infrastructure certificate issued to the Service Provider and successfully complete the Peppol testing requirements established internationally and by the State, within the production environment.

#### Article 15 - Granting of Pre-Approval

Upon successful completion of the procedures under Articles 12, 13 and 14, the Service Provider shall be granted Pre-Approval to provide Electronic Invoicing Services within the State. The Service Provider must complete the remaining Accreditation testing requirements pursuant to Article 16 of this Decision within the timeline to be determined by the Ministry.

#### Article 16 - Granting of Accreditation

1. Following the issuance of the Pre-Approval pursuant to Article 15 of this Decision, the Service Provider shall:
  - a) Complete the necessary Tax Data reporting testing to ensure the Service Provider's ability to successfully transmit Tax Data documents generated from Electronic Invoices or Electronic Credit Notes to the Authority.
  - b) Complete the testing services established by OpenPeppol.
  - c) Conduct a trial run on the production environment to confirm the operational readiness, together with the Authority.
2. Upon successful completion of the Accreditation testing requirements under and Clause 1 of this Article, the Ministry shall:
  - a) Grant Accreditation to the Service Provider.
  - b) Publish the details of the Accredited Service Provider.
3. The Accreditation status of the Accredited Service Provider shall be valid for (2) two years from the date of granting of the Accreditation.

#### Article 17 - Ongoing Evaluation of Accreditation

For the purposes of monitoring the continued compliance by an Accredited Service Provider with the criteria and requirements for Accreditation under this Decision, the Ministry may request any relevant information or records from the Accredited Service Provider within the timeline specified by the Ministry.



#### Article 18 - Renewal of Accreditation

1. The Accredited Service Provider may apply to the Ministry to renew its Accreditation no later than (70) seventy Business Days before the expiration of the date of granting of the Accreditation.
2. The application for renewal under Clause 1 of this Article must include the necessary documentation and evidence to demonstrate continued compliance of the Accreditation criteria under this Decision, including the following:
  - a) Fulfilment of the eligibility criteria, in accordance with Article 5 of this Decision.
  - b) Possession of a valid enforceable insurance policies in accordance with Article 11 of this Decision.
  - c) Compliance with the PSP Product information security requirements in accordance with Article 9 of this Decision, including the possession of a Valid ISO/IEC 27001 certification for the PSP Product and notification of any changes to the Service Provider's business or product environment in the State.
  - d) Any other information or documents requested by the Ministry.
3. The Ministry may authorise an independent third party to perform the necessary processes and procedures related to the application for renewal.
4. The Ministry shall issue a decision to approve or reject the application within (60) sixty Business Days from the date of receipt of the renewal application and notify the Service Provider within (5) five Business Days from the date of the decision.
5. The Ministry may reject the application for renewal in any of the following cases:
  - (a) The Service Provider fails to meet the eligibility criteria specified in Article 5 of this Decision.
  - (b) The Service Provider fails to submit the necessary documentation and evidence to demonstrate continued compliance of the conditions for Accreditation, as specified under Clause 2 of this Article.
  - (c) Any other reason deemed appropriate by the Ministry.
6. Where the Ministry has rejected the renewal application submitted by the Service Provider under Clause 5 of this Article, the Ministry shall specify the reasons for rejection in its decision and grant the Service Provider a period of at least (20) twenty Business Days to rectify the issue which caused the rejection.
7. The Accreditation of the Service Provider shall be cancelled and links to all Persons represented by the Service Provider shall be revoked, as of the expiration date of its grant of Accreditation, in the following cases:
  - (a) Where the Service Provider fails to submit the application for renewal within the timeline prescribed under Clause 1 of this Article.
  - (b) Where the Service Provider fails to rectify the cause for rejection within the prescribed timeline under Clause 6 of this Article.

#### Article 19 - Termination of Accreditation

1. The Ministry may terminate the Accreditation of a Service Provider in any of the following cases:





- a) The Accredited Service Provider wishes to cease the provision of Electronic Invoicing Services within the State. For this purpose, the Accredited Service Provider shall apply for the termination of the Accreditation after ensuring the offboarding of all its End Users and the settlement of any outstanding obligations.
  - b) The Accredited Service Provider fails to comply with or no longer meets the conditions for Accreditation under Article 5 of this Decision.
  - c) The Ministry receives validated complaints from End Users in relation to the conduct, duties and obligations of the Accredited Service Provider.
2. The Ministry shall notify the Accredited Service Provider of the termination of the Accreditation within (5) five Business Days of the decision, and to notify the Accredited Service Provider of the reasons for this decision.
  3. The Accredited Service Provider shall notify the End Users associated with itself of the termination of the Accreditation within (5) five Business Days from the date it receives notification of the termination decision.
  4. The termination of the Accreditation of the Service Provider under this Article shall result in the delisting of the Service Provider from the Central Register and any other related systems within (5) five Business Days from the date it receives notification of the termination decision.
  5. Upon the termination of the Accreditation, the Ministry shall notify OpenPeppol to delist the Service Provider from the OpenPeppol website and directory.
  6. The decision on termination of the Accreditation for the Service Provider shall be deemed final and not subject to further appeal before any other judicial authority in the following cases:
    - a) Where the Service Provider did not submit an objection against the notice of termination of Accreditation by the Ministry within the timeline prescribed under Article 20 of this Decision.
    - b) Where the Ministry issued a decision rejecting the objection submitted by the Service Provider in accordance with Article 20 of this Decision.
  7. Where a final decision is made for termination under the cases listed under Clause 1 (b) of this Article, the Service Provider shall be disqualified from renewing or submitting a new application for Accreditation for a period of two (2) years following the notification of the termination by the Ministry.

#### Article 20 - Objection against the Termination of Accreditation

1. A Service Provider whose Accreditation has been terminated by the Ministry in accordance with Article 19 of this Decision, shall have the right to objection against the termination decision based on any of the following grounds:
  - a) The Service Provider has met the conditions for Accreditation as prescribed under Article 5 of this Decision.



- b) The complaints received from End-Users by the Ministry are frivolous, unreasonable or unjustifiable.
2. The objection against the notice of termination to the Ministry shall be submitted within (40) forty Business Days from the date of receiving the notice of termination from the Ministry. The notice of objection must state the grounds for the objection and include any supporting documentation.
3. The Ministry shall review the objection and issue a decision to either accept or reject the appeal, including its reasons for the decision, within (30) thirty Business Days from the date of receiving the appeal. The Ministry shall inform the Service Provider of its decision within (5) five Business Days from the date of issuing the decision.
4. The objection submitted under Clause 2 of this Article shall be made in the form and manner specified by the Ministry.
5. Where the Ministry decides to approve the objection submitted by the Service Provider, the Ministry shall:
  - a) Reinstate the Accreditation of the Service Provider.
  - b) Re-publish the Accredited Service Provider.
  - c) Notify OpenPeppol to re-list the Accredited Service Provider on the OpenPeppol website and directory.

#### Article 21 - Publication and Application of this Decision

This Decision shall be published in the Official Gazette and shall come into force the day following its publication.

Mohamed bin Hadi Al Hussaini

Minister of State for Financial Affairs



### **Schedule 1: Self-Declaration Form of the Service Provider**

For the purpose of Paragraph (g) of Clause 1 of Article 5 and Article 10 of this Decision, the Service Provider shall complete and submit the Self-Declaration Form in accordance with the submission mechanism prescribed by the Minister, and in the format prescribed below:

\_\_\_\_\_ (Company name) with the trade license number \_\_\_\_\_, (“Company”), declares the following:

1. The Company acknowledges that the Ministry will rely on this declaration for the purpose of granting the Accreditation in accordance with Ministerial Decision No. 64 of 2025 on the eligibility criteria and Accreditation procedure for Service Providers under the Electronic Invoicing System.
2. The Company agrees to fully indemnify the Ministry against any consequences, liabilities, actions, suits, proceedings, damages, costs, claims, demands, expenses, or losses that may arise due to the granting of Accreditation based on this declaration.
3. The Company acknowledges and understands that providing false or misleading information to the Ministry to obtain Accreditation will result in legal consequences under the UAE law.
4. The Company further declares that it:
  - A. is not subject to liquidation, winding up, or bankruptcy;
  - B. is not involved in any litigation or legal proceedings related to criminal offenses, bankruptcy, insolvency, or any other matters that adversely impact the Company’s financial standing;
  - C. is not blacklisted by any government authorities;
  - D. is committed to providing per annum (100) hundred free eInvoice exchange and reporting services commencing from the date of the signature of the End-User agreement;
  - E. shall maintain the confidentiality of any data or information obtained in the course of providing the Peppol Services, without prejudice to any obligation to disclose such data or information under applicable law;
  - F. shall comply with any additional requirements as may be prescribed by the Ministry.

The Company hereby further declare that all information provided in the Company’s application for Service Provider Accreditation to be true, complete, and accurate in accordance with the applicable laws in the UAE.

Subscribed and solemnly declared by \_\_\_\_\_ (name and position in Company) of \_\_\_\_\_ (Company name), authorised to make this declaration on behalf of the Company by virtue of \_\_\_\_\_ (Memorandum/Power of Attorney/Article of Association, etc.), which is attached to this declaration.

at \_\_\_\_\_ (place)

on \_\_\_\_\_ (date).

**Name and Signature**