



UNITED ARAB EMIRATES
MINISTRY OF FINANCE

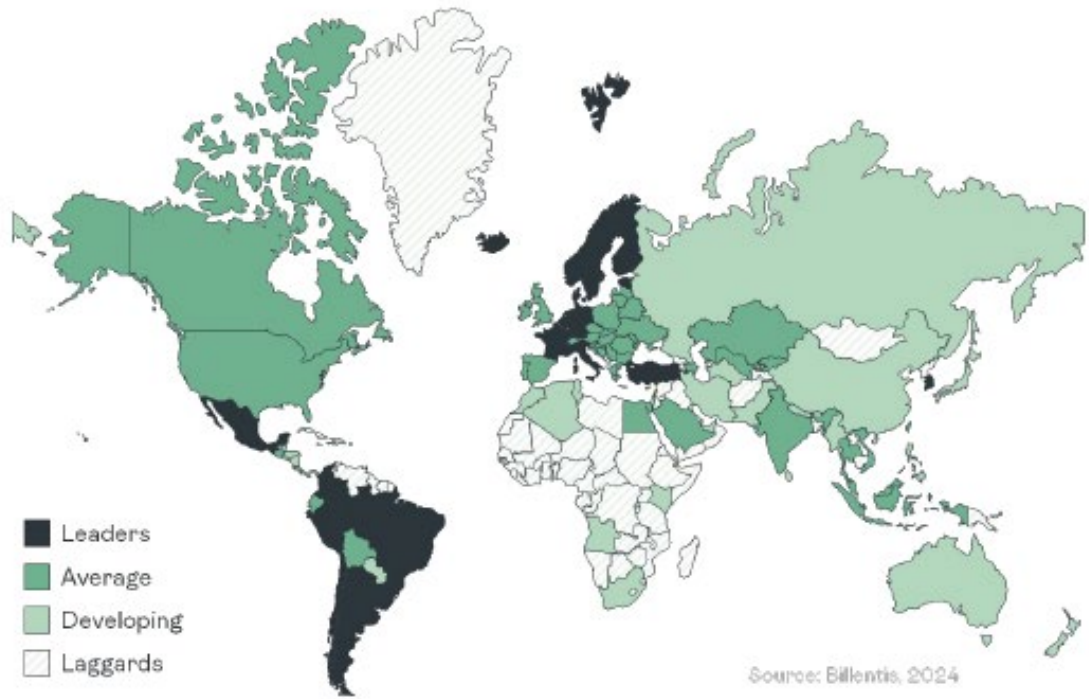
UAE eInvoicing Programme

• 2025

eInvoicing Introduction



- Electronic invoicing (eInvoicing) is the exchange of the invoice documents between a supplier and a buyer in an integrated electronic format
- An eInvoice is an invoice that has been issued, transmitted and received in a structured data format which allows for its automatic and electronic processing
- eInvoices are Not:
 - Unstructured invoice data issued in PDF or Word formats
 - Images of invoices such as JPG or TIFF
 - Unstructured HTML invoices on a web page or in an email
 - OCR (Scanned paper invoices)
 - Paper invoices sent, like images, via fax machines
- The use of eInvoices requires two key functions:
 - The eInvoice needs to be created with the correct structure
 - The eInvoice needs to be transferred from the seller's system to the buyer's system

eInvoicing Worldwide



Expected global volume of e-invoices and personalized e-receipts in 2024: 125 billion

Strongly rounded figures

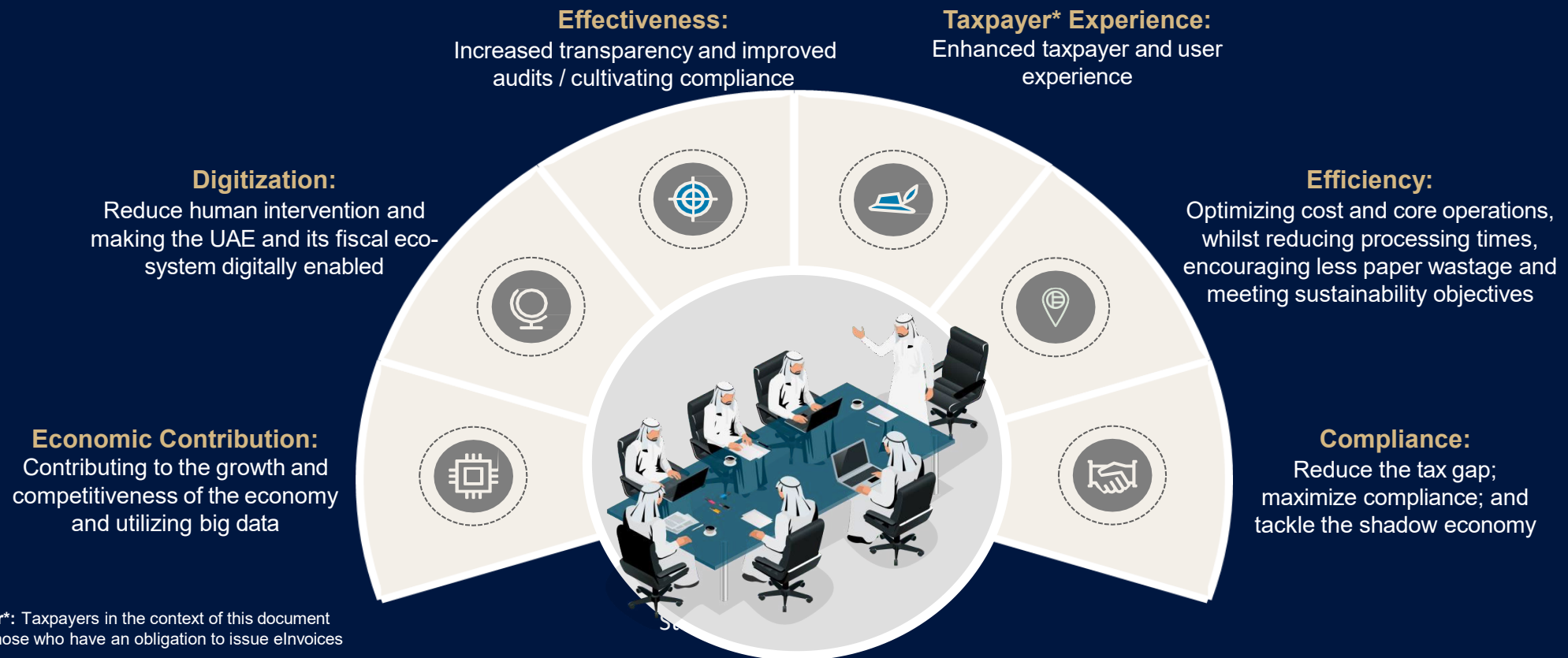
Recipient segment	Europe	LATAM	North America	APAC	Rest of World
 Consumer	8 (38%) of 21	17 (48%) of 35	7 (41%) of 17	33 (17%) of 190	1 (7%) of 14
 Business & Government	11 (52%) of 21	18 (51%) of 35	9 (53%) of 17	20 (11%) of 190	1 (7%) of 14

Estimated electronic volume in billion (proportion in %)
of total invoice volume in billion

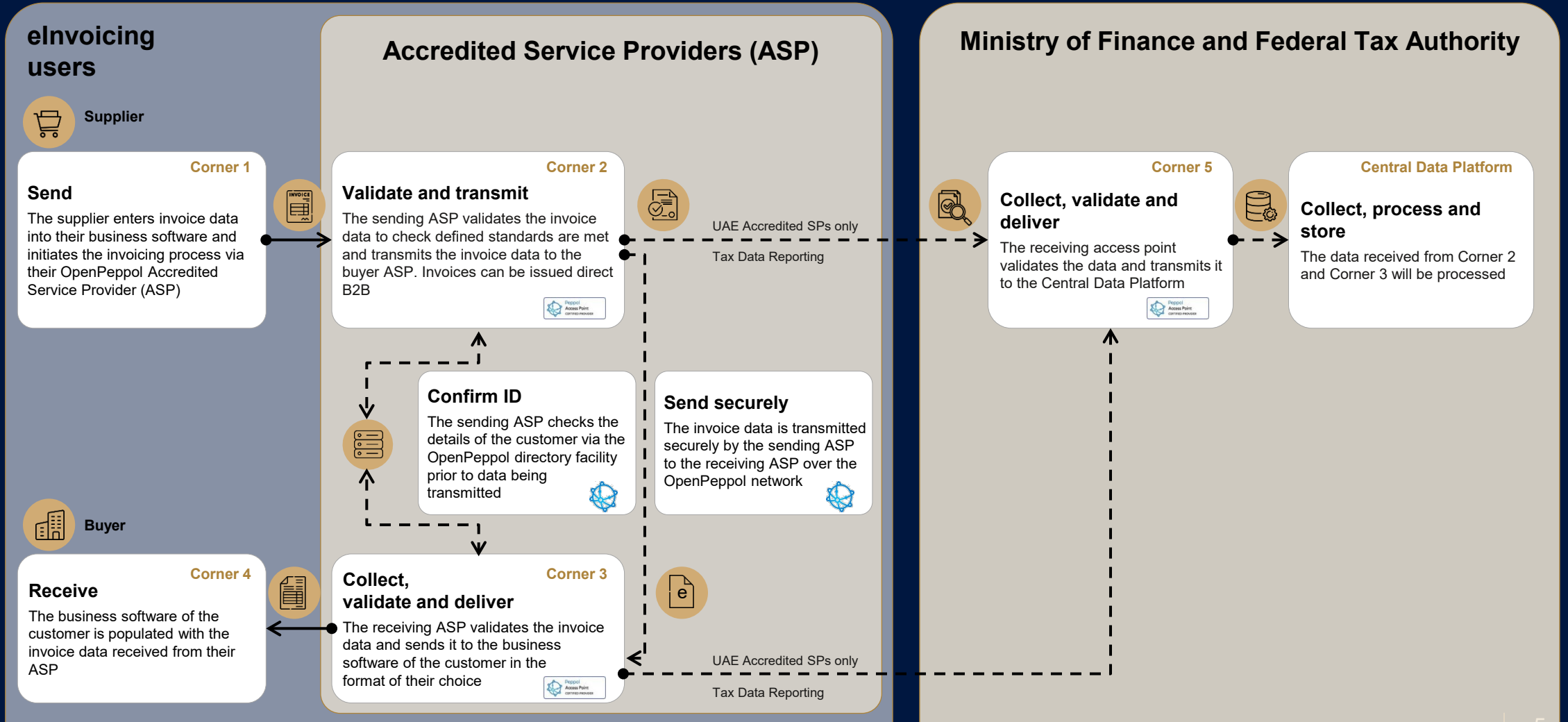
Relative growth rates 

UAE eInvoicing Background

- UAE eInvoicing Objectives are:
 - To be a key enabler of a modern **digital and paperless economy** while maximizing UAE Federal Government Revenue Collection
 - **Reducing tax gaps and evasion**
 - Creating a balanced playing field for all businesses and thereby enhancing the **ease of doing business**



The UAE eInvoicing Model: Decentralized Continuous Transaction Control and Exchange (DCTCE) / 5 corner



The UAE eInvoicing framework



UAE has selected the
Decentralized
Continuous Transaction
Control and Exchange
(DCTCE) / 5 corner
model



Usage of Peppol
network to leverage
for invoice exchange
and interoperability



Peppol International
(PINT) as UAE Data
Dictionary

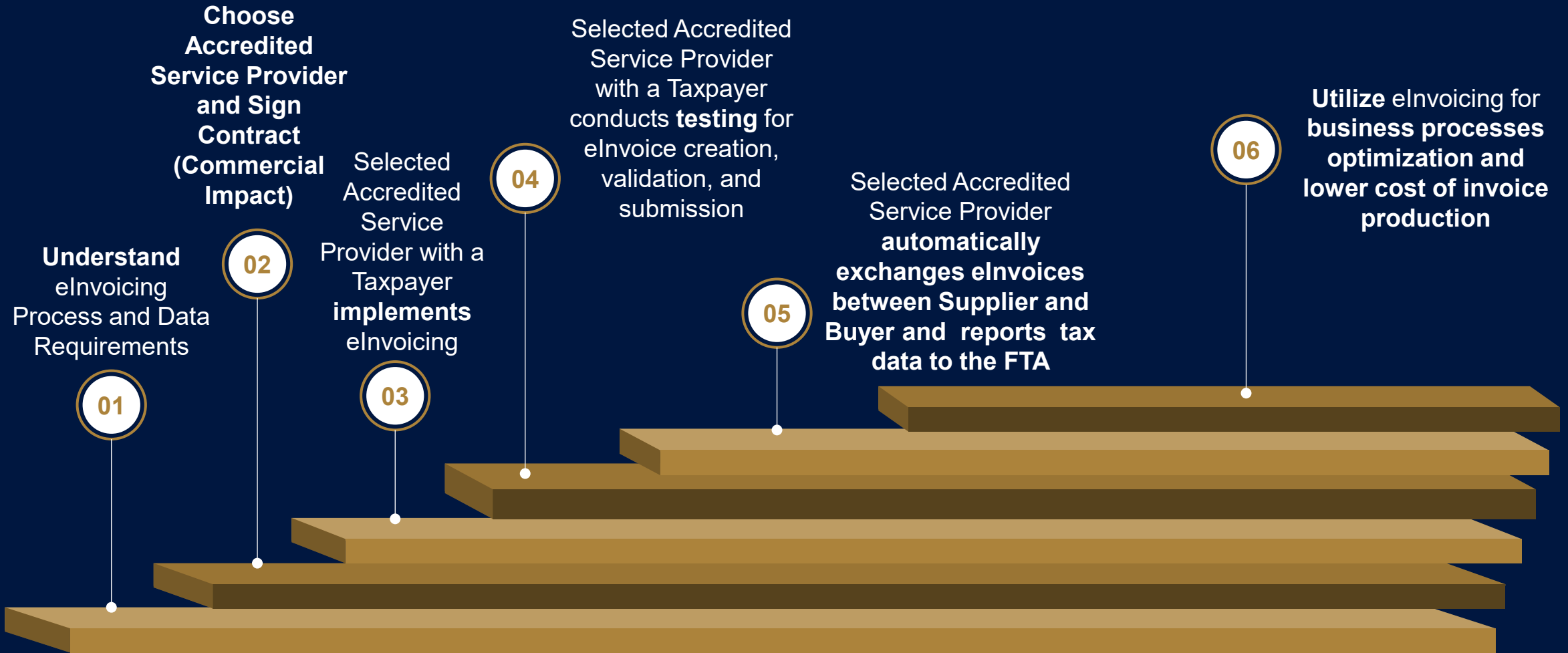


B2B and B2G
mandatory



Set up of the UAE
Peppol Authority
Committee

Impact on Taxpayers: Actions to be performed



Service Provider Accreditation Eligibility Criteria DRAFT

Category	Accreditation eligibility criteria
Member of OpenPeppol	<ol style="list-style-type: none"> OpenPeppol membership is mandatory for all SPs Comply with OpenPeppol's testing requirements
Company Registration	<ol style="list-style-type: none"> UAE Incorporated Company or a Foreign based company with a legal presence in the UAE Company registration document showing the paid-up capital of min. AED 50,000 The company is in operation for at least one (1) year as of the date of submission, either the locally incorporated company or their parent company
UAE Peppol Authority Requirements	<ol style="list-style-type: none"> Compliance with UAE Peppol Specifications (UAE-PINT) by demonstrating the ability to send and receive eInvoices Compliance with the end user onboarding requirements Existing and proven (number of years TBD) eInvoicing product (product must send and receive eInvoices through the Peppol network) with live-customer references
Federal Tax Authority Requirements	<ol style="list-style-type: none"> Mandatory CT registration, VAT registration (if applicable) for all SPs for the approval of the accreditation application Compliance with FTA's tax data reporting requirements (subject to FTA's readiness) Compliance with other relevant UAE Laws and Regulations
Information Security Requirements	<ol style="list-style-type: none"> Enable Multifactor authentication Encryption at rest Encryption in transit Regular security monitoring ISO/IEC 27001 certification Adhere to taxpayer specific regulatory requirements such as application and data hosting, storage, archival and residency requirements
Other Requirements	<ol style="list-style-type: none"> The company is not the subject of liquidation/winding up/ bankruptcy order The company is not under any litigation or legal proceeding relating to criminal offenses, offenses under any applicable laws, and insolvency The company is not blacklisted by any UAE authorities The company is committed to providing annually 100 free eInvoices Confirmation of business continuity - ISO 22301 certificate Cybersecurity and Business Continuity, Professional indemnity and Crime insurances policy with a defined in the legislation minimum coverage

High-Level Timelines

- Development of the SPs Accreditation Requirements and Procedures
- Development of the UAE Data Dictionary

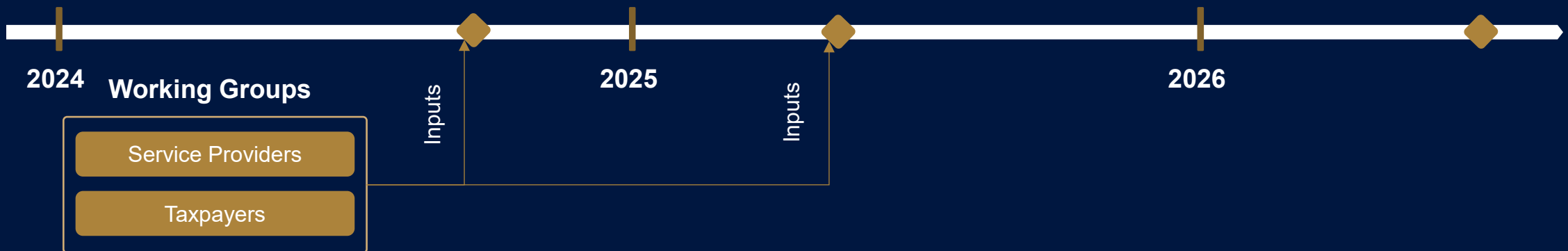
eInvoicing Legislation

Phase 1
Go-Live for
Reporting

Q4 '24

Q2 '25

Jul '26



Thank You



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