



وزارة المالية
MINISTRY OF FINANCE



UAE Electronic Invoice Mandatory Fields

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1. Purpose

This document provides the list of mandatory fields for an Electronic Invoice and should be read in conjunction with:

- ▶ UAE Electronic Invoicing System Guidelines
- ▶ Ministerial Decision No. 243 of 2025 on the Electronic Invoicing System – [MD No 243 of 2025](#)
- ▶ Ministerial Decision No. 244 of 2025 on the Implementation of the Electronic Invoicing System – [MD No 244 of 2025](#)
- ▶ Peppol United Arab Emirates electronic document specifications - [PINT-AE](#).

For more details on Electronic Invoicing in the UAE, please refer to the Ministry of Finance's [website](#).



2. Highlights

- ▶ Electronic Invoicing is mandatory for any Person conducting Business in the UAE, regardless of their VAT registration status, unless specifically excluded as per Article 4 of MD No. 243 of 2025.
- ▶ The timeline for implementing Electronic Invoicing is as per the phased implementation plan detailed in MD No. 244 of 2025.
- ▶ Your Participant Identifier for Electronic Invoicing will be based on your Tax Identification Number (“TIN”).
- ▶ Taxpayers that have registered for Corporate Tax will have been assigned a TIN already as part of this registration process. The TIN is the first 10 digits of a Corporate Tax TRN.
- ▶ A Person that is within the scope of Electronic Invoicing but is not required to register for Corporate Tax, must register with FTA to receive their TIN.
- ▶ Please note that even if you are part of a Tax Group, your TIN is the first 10 digits of your Corporate Tax TRN and not the first 10 digits of the Tax Group representative’s TRN.



3. Glossary

| No | Term | Description |
|----|-------------------------------------|---|
| 1 | Accredited Service Provider (“ASP”) | A Service Provider that is granted Accreditation to provide Electronic Invoicing Services in the UAE, in accordance with the Ministerial Decision No. 64 of 2025. |
| 3 | Cardinality | The rule that defines the minimum and maximum number of times a data element or attribute may occur within a dataset, record, or transaction structure. |
| 4 | Code list | A predefined set of values or codes used to represent specific concepts, categories, or classifications within a data structure. |
| 5 | Commercial invoice | An invoice that is not a Tax Invoice. |
| 6 | Electronic Invoice | An invoice issued, transmitted, and received, through the Electronic Invoicing System, in a structured electronic format that enables automatic and electronic processing, in accordance with the Electronic Invoicing System. |
| 7 | 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 customization 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. |
| 8 | Semantic model | This defines the meaning of data and the relationships between different data elements. It includes entities, attributes, relationships, and constraints, facilitating a meaningful representation of information. |
| 9 | Syntax binding | This is an association of specific syntactic structures with their corresponding meanings or functions within a programming language or data format. It ensures that the compiler or interpreter correctly interprets and executes instructions based on the defined syntax. |



| No | Term | Description |
|----|-----------------------------------|---|
| 10 | Tax Invoice | A written or electronic document in which any Taxable Supply and its details are recorded, including an Electronic Invoice, as the case may be. |
| 11 | Tax Identification Number ("TIN") | A unique 10-digit identifier and the first 10 digits of the 15-digit TRN issued to all entities registered with the UAE Federal Tax Authority. |
| 12 | Tax Registration Number ("TRN") | A unique number issued by the FTA for each Person registered for Tax purposes. |



4. List of mandatory fields

This section provides the list of mandatory fields for an electronic Invoice Tax Invoice and a commercial Electronic Invoice.

4.1. Mandatory fields in an electronic Tax Invoice

| S No | Field name | Description |
|------------------------|-------------------------------|--|
| Invoice Details | | |
| 1 | Invoice number | A unique identification of the Invoice. |
| 2 | Invoice date | The date when the Invoice was issued. |
| 3 | Invoice type code | A code specifying the functional type of the Invoice. This is an Electronic Invoicing specific code. |
| 4 | Invoice currency Code | The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency. |
| 5 | Invoice transaction type code | A sequence of flags that identify the invoice transaction types (please see code list) XXXXXXXX Free Trade zone : 1 (applicable), 0 (not applicable) Deemed Supply : 1 (applicable), 0 (not applicable) Margin Scheme : 1 (applicable), 0 (not applicable) Summary Invoice : 1 (applicable), 0 (not applicable) Continuous Supply : 1 (applicable), 0 (not applicable) Disclosed Agent Billing : 1 (applicable), 0 (not applicable) Supply through e-commerce : 1 (applicable), 0 (not applicable) |



| S No | Field name | Description |
|-----------------------|---|---|
| | | Exports : 1 (applicable), 0 (not applicable) |
| 6 | Payment due date | The date when the payment is due. |
| 7 | Business process type | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. This is an Electronic Invoicing specific field and has a predefined value. |
| 8 | Specification Identifier | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. This is an Electronic Invoicing specific field and has a predefined value. |
| 9 | Payment means type code | An identifier that indicates how a payment is expected to be or has been settled. |
| Seller Details | | |
| 10 | Seller name | The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons. |
| 11 | Seller electronic address | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. This is the Tax Identification Number (TIN). |
| 12 | Seller electronic identifier | The identification of the Seller. For Businesses registered in the UAE, this will be a fixed value 0235. The Seller electronic address and seller electronic identifier together form the End Point of the Business which would be registered by the ASP. |
| 13 | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. |
| 14 | Seller legal registration identifier type | To identify the nature of commercial registration number issued in UAE. It should be one among the following: <ul style="list-style-type: none">▶ TL – Commercial/Trade license▶ EID – Emirates ID |



| S No | Field name | Description |
|----------------------|-----------------------------|---|
| | | <ul style="list-style-type: none">▶ PAS – Passport▶ CD – Cabinet Decision |
| 15 | Seller tax identifier | The Seller's tax identifier (also known as Seller Tax Identification Number). For Sellers in UAE which are registered under tax should provide the Tax Registration Number (TRN). |
| 16 | Seller tax scheme code | The scheme of the tax identifier. Default value of VAT to be used. |
| 17 | Seller address line 1 | The main address line in an address. |
| 18 | Seller city | The common name of the city, town or village, where the Seller address is located. |
| 19 | Seller country subdivision | The subdivision of a country. Such as a region, a county, a state, a province etc. |
| 20 | Seller country code | A code that identifies the country. For UAE it should be AE. |
| Buyer Details | | |
| 21 | Buyer name | The full name of the Buyer. |
| 22 | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. |
| 23 | Buyer electronic identifier | An identifier of the Buyer. |
| 24 | Buyer tax identifier | The Buyer's tax identifier (also known as Buyer Tax Identification Number). For buyers in UAE which are registered under tax should provide the Tax Registration Number (TRN). |
| 25 | Buyer tax scheme code | The scheme of the tax identifier. The default value of VAT to be used. |
| 26 | Buyer address line 1 | The main address line in an address. |
| 27 | Buyer city | The common name of the city, town or village, where the Buyer's address is located. |
| 28 | Buyer country subdivision | The subdivision of a country. Such as a region, a county, a state, a province etc. |



| S No | Field name | Description |
|------------------------|----------------------------------|--|
| 29 | Buyer country code | A code that identifies the country. |
| Document Totals | | |
| 30 | Sum of Invoice line net amount | Sum of all Invoice line net amounts in the Invoice. |
| 31 | Invoice total amount without tax | The total amount of the Invoice without tax. |
| 32 | Invoice total tax amount | The total tax amount for the Invoice. |
| 33 | Invoice total amount with tax | The total amount of the Invoice with tax. |
| 34 | Amount due for payment | The outstanding amount that is requested to be paid. |
| Tax Breakdown | | |
| 35 | Tax category taxable amount | Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable). |
| 36 | Tax category tax amount | The total tax amount for a given tax category. |
| 37 | Tax category code | Coded identification of a tax category. |
| 38 | Tax category rate | The tax rate, represented as percentage that applies for the relevant tax category. |
| Invoice Line | | |
| 39 | Invoice line identifier | A unique identifier for the individual line within the Invoice. |
| 40 | Invoiced quantity | The quantity of items (goods or services) that is charged in the Invoice line. |
| 41 | Unit of measure code | The unit of measure that applies to the invoiced quantity. For example: For Kilogram (KG). |



| S No | Field name | Description |
|------|---------------------------------|--|
| 42 | Invoice line net amount | The total amount of the Invoice line (before tax). |
| 43 | Item net price | The price of an item, exclusive of tax, after subtracting item price discount. |
| 44 | Item gross price | The unit price, exclusive of tax, before subtracting Item price discount. |
| 45 | Item price base quantity | The number of item units to which the price applies. |
| 46 | Invoiced item tax category code | The tax category code for the invoiced item. |
| 47 | Invoiced item tax rate | The tax rate, represented as a percentage that applies to the invoiced item. |
| 48 | VAT line amount in AED | The VAT amount for each line item expressed in AED. |
| 49 | Invoice line amount in AED | The total amount payable for each line item expressed in AED. |
| 50 | Item name | A name for an item. |
| 51 | Item description | A description for an item. |

4.2. Mandatory fields required in a commercial Electronic Invoice (XML)

| S No | Field name | Description |
|------------------------|----------------|---|
| Invoice Details | | |
| 1 | Invoice number | A unique identification of the Invoice. |



| S No | Field name | Description |
|------|-------------------------------|---|
| 2 | Invoice date | The date when the Invoice was issued. |
| 3 | Invoice type code | A code specifying the functional type of the Invoice. |
| 4 | Invoice currency Code | The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency. |
| 5 | Invoice transaction type code | A sequence of flags that identify the invoice transaction types (please see code list): XXXXXXXX Free Trade zone : 1 (applicable), 0 (not applicable) Deemed Supply : 1 (applicable), 0 (not applicable) Margin Scheme : 1 (applicable), 0 (not applicable) Summary Invoice : 1 (applicable), 0 (not applicable) Continuous Supply : 1 (applicable), 0 (not applicable) Disclosed Agent Billing : 1 (applicable), 0 (not applicable) Supply through e-commerce : 1 (applicable), 0 (not applicable) Exports : 1 (applicable), 0 (not applicable) |
| 6 | Payment due date | The date when the payment is due. |
| 7 | Business process type | Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. |
| 8 | Specification Identifier | An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. |
| 9 | Payment means type code | An identifier that indicates how a payment is expected to be or has been settled. |

Seller Details



| S No | Field name | Description |
|------|---|--|
| 10 | Seller name | The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons. |
| 11 | Seller electronic address | Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. |
| 12 | Seller electronic identifier | The identification of the Seller. For Businesses registered in the UAE, this will be a fixed value 0235. The Seller electronic address and seller electronic identifier together form the End Point of the Business which would be registered by the ASP. |
| 13 | Seller legal registration identifier | An identifier issued by an official registrar that identifies the Seller as a legal entity or person. |
| 14 | Seller legal registration identifier type | To identify the nature of commercial registration number issued in UAE. It should be one among the following: <ul style="list-style-type: none">▶ TL – Commercial/Trade license▶ EID – Emirates ID▶ PAS - Passport▶ CD – Cabinet Decision |
| 15 | Seller tax registration identifier | The local identification (defined by the Seller's address) of the Seller for tax purposes or a reference that enables the Seller to state his registered tax status. For Sellers who doesn't have a TRN should mentioned its Tax Identification Number (TIN) |
| 16 | Seller tax scheme code | The scheme of the tax identifier. A default value of VAT to be used. |
| 17 | Seller address line 1 | The main address line in an address. |
| 18 | Seller city | The common name of the city, town or village, where the Seller address is located. |
| 19 | Seller country subdivision | The subdivision of a country. Such as a region, a county, a state, a province etc. |
| 20 | Seller country code | A code that identifies the country. |



| S No | Field name | Description |
|------------------------|--|--|
| Buyer Details | | |
| 21 | Buyer name | The full name of the Buyer. |
| 22 | Buyer electronic address | Identifies the Buyer's electronic address to which the invoice is delivered. |
| 23 | Buyer electronic identifier | An identifier of the Buyer. |
| 24 | Buyer legal registration identifier | An identifier issued by an official registrar that identifies the Buyer as a legal entity or person. |
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| 29 | Buyer country code | A code that identifies the country. |
| Document Totals | | |
| 30 | Sum of Invoice line net amount | Sum of all Invoice line net amounts in the Invoice. |
| 31 | Invoice total amount without tax | The total amount of the Invoice without tax. |



| S No | Field name | Description |
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| 32 | Invoice total tax amount | The total tax amount for the Invoice. |
| 33 | Invoice total amount with tax | The total amount of the Invoice with tax. |
| 34 | Amount due for payment | The outstanding amount that is requested to be paid. |
| Tax Breakdown | | |
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| Invoice Line | | |
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| 42 | Invoice line net amount | The total amount of the Invoice line (before tax). |
| 43 | Item net price | The price of an item, exclusive of tax, after subtracting item price discount. |
| 44 | Item gross price | The unit price, exclusive of tax, before subtracting Item price discount. |
| 45 | Item price base quantity | The number of item units to which the price applies. |



| S No | Field name | Description |
|------|---------------------------------|--|
| 46 | Invoiced item tax category code | The tax category code for the invoiced item. |
| 47 | Invoiced item tax rate | The tax rate, represented as percentage that applies to the invoiced item. |
| 48 | Item name | A name for an item. |
| 49 | Item description | A description for an item. |