



وزارة المالية  
MINISTRY OF FINANCE

# UAE eInvoicing Programme

# eInvoicing Introduction

eInvoices  
are not:



Images of  
invoices such as  
JPG or TIFF



Unstructured  
HTML invoices  
on a web page  
or in an email



Paper invoices  
sent, like images,  
via fax machines



OCR (Scanned  
paper invoices)



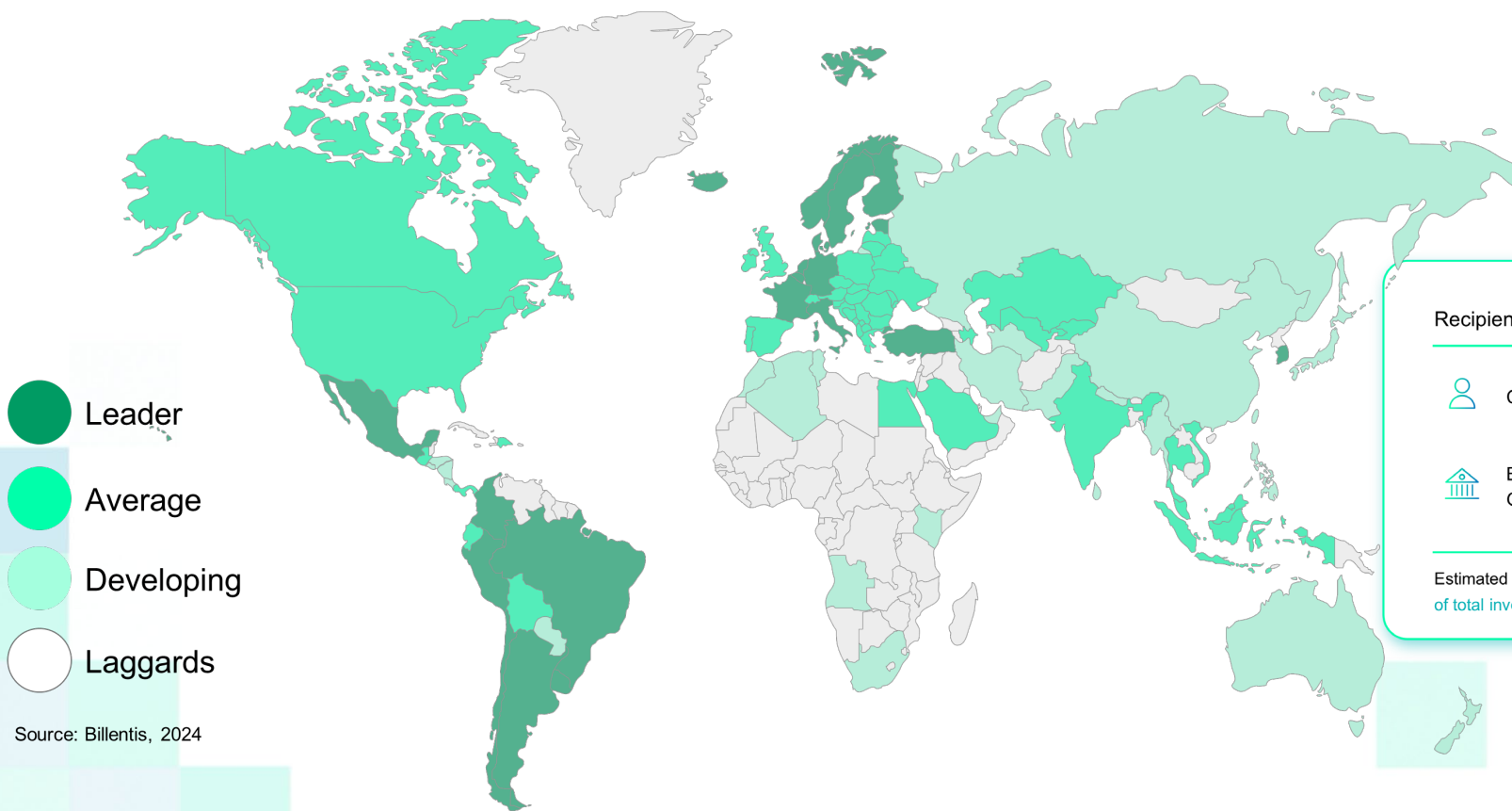
Unstructured  
invoice data  
issued in PDF or  
Word formats

# 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

# eInvoicing Worldwide



Expected global volume of eInvoices and personalized eReceipts in 2024: 125 billion

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 	

Source: Billentis, 2024



# eInvoicing Objectives



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**

# eInvoicing Benefits



## Effectiveness

Increased transparency and improved audits / cultivating compliance



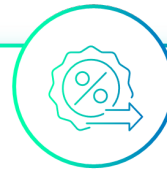
## Taxpayer\* Experience

Enhanced taxpayer and user experience



## Efficiency

Optimizing cost and core operations, whilst reducing processing times, encouraging less paper wastage and meeting sustainability objectives



## Compliance

Reduce the tax gap; maximize compliance; and tackle the shadow economy



## Economic Contribution

Contributing to the growth and competitiveness of the economy and utilizing big data

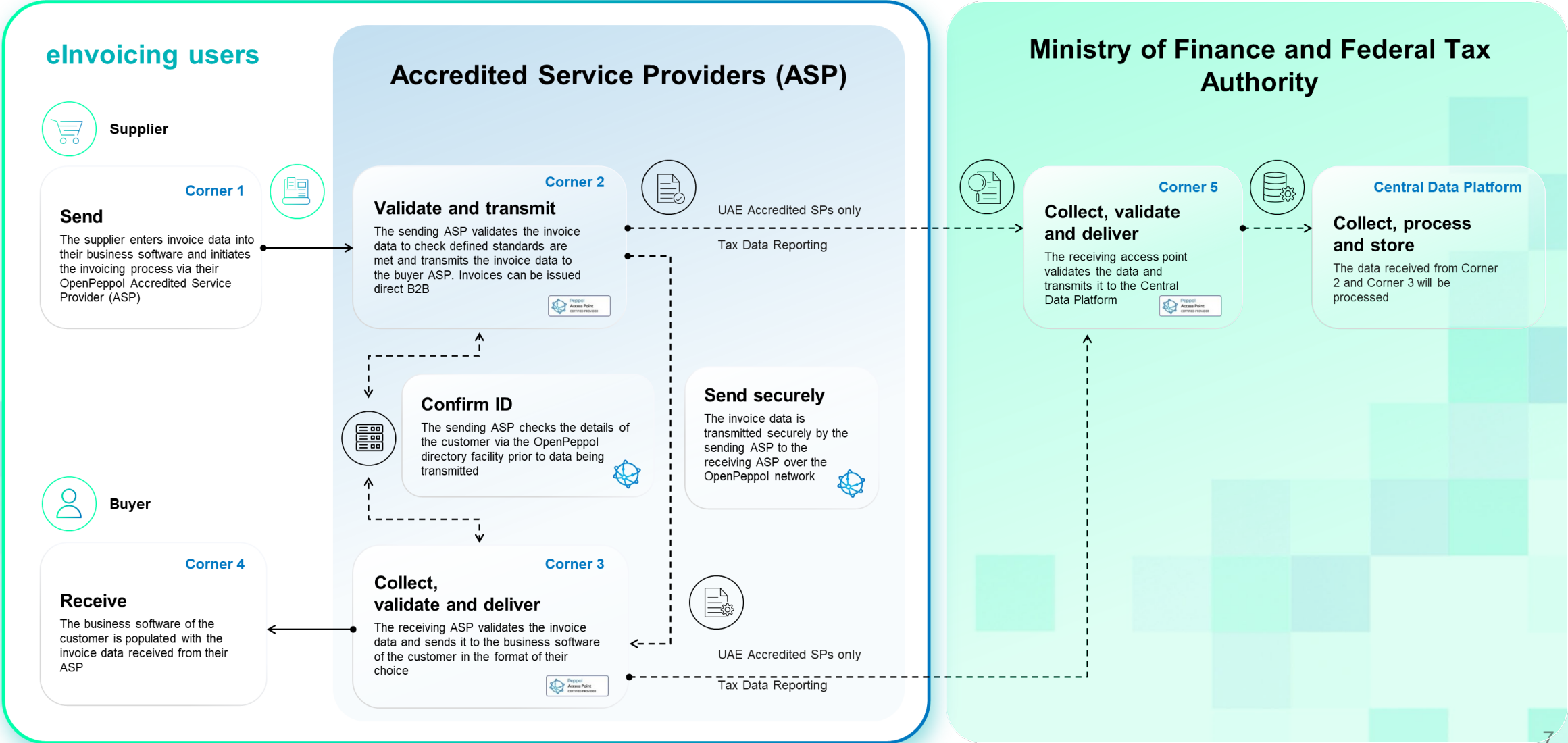


## Digitization

Reduce human intervention and making the UAE and its fiscal eco-system digitally enabled

Taxpayer\*: Taxpayers in the context of this document refer to those who have an obligation to issue eInvoices

# The UAE eInvoicing Model



# eInvoicing Framework



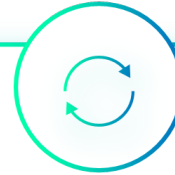
UAE has selected the Decentralized Continuous Transaction Control and Exchange (DCTCE) / 5 corner model



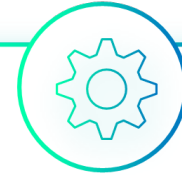
Usage of Peppol network to leverage for invoice exchange and interoperability



Peppol International (PINT) as UAE Data Dictionary

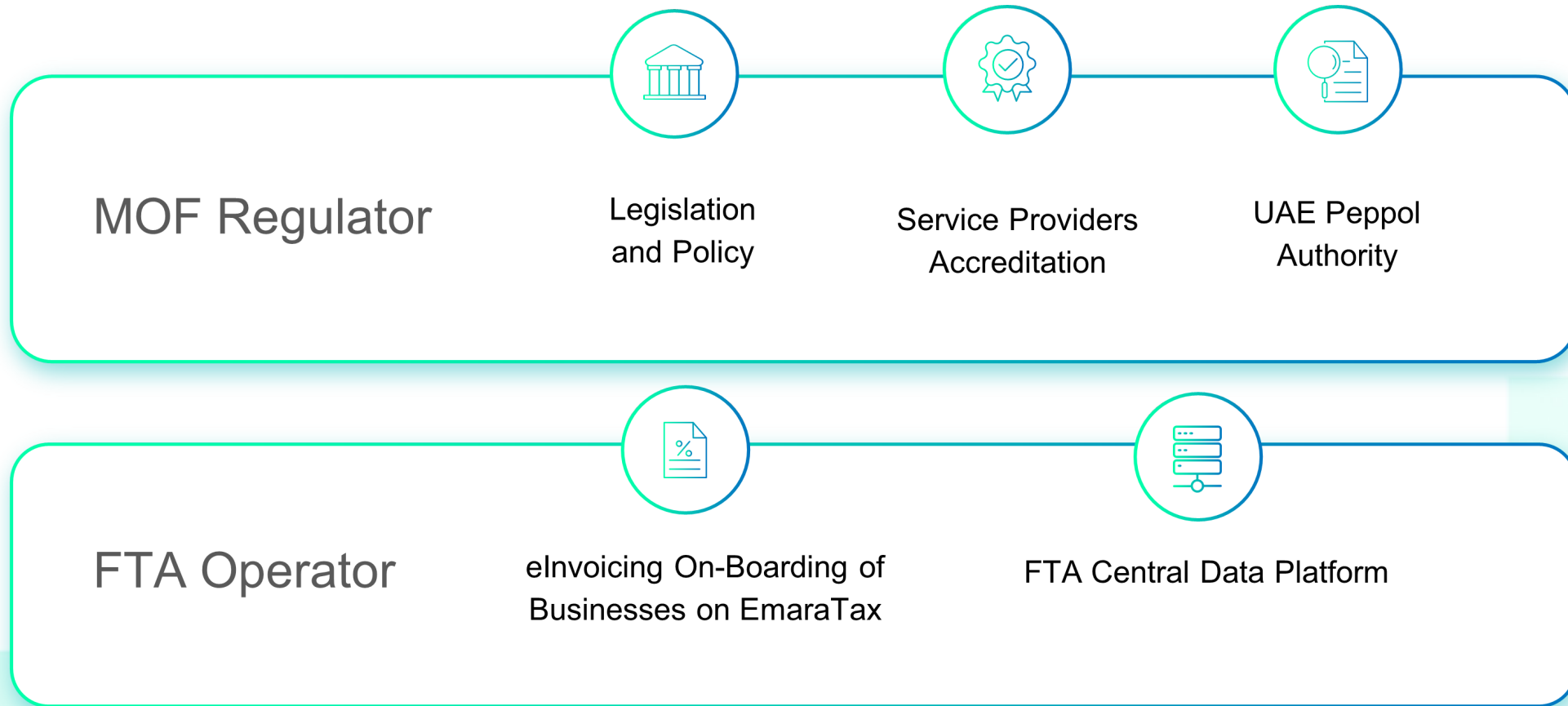


B2B and B2G mandatory



Set up of the UAE Peppol Authority

# Ministry of Finance (MOF) and Federal Tax Authority (FTA) Roles



# eInvoicing Legislation

<https://mof.gov.ae/en/financial-legislation/>

## Legislation Name

## Details

### VAT Laws

Federal Decree-Law No. 8 of 2017  
Federal Decree-Law No. 28 of 2022  
as amended by Federal Decree-Law No. 17 of 2024

- eInvoicing Definitions

### VAT Executive Regulations

Executive Regulation of Federal -Decree-Law No.08 of 2017

- Article 59 and Article 60

Cabinet Resolution regarding eInvoicing Penalties

- Cabinet Decision No. 106 of 2025

Ministerial Decision No. 64 of 2025 on the eligibility criteria and Accreditation procedure for Service Providers under the Electronic Invoicing System

- Governs Accreditation procedure for eInvoicing Service Providers

Ministerial Decision No. 243 of 2025 on the Electronic Invoicing System

- Governs eInvoicing scope and procedures

Ministerial Decision No. 244 of 2025 on the Implementation of the Electronic Invoicing System

- Provides detailed implementation timelines

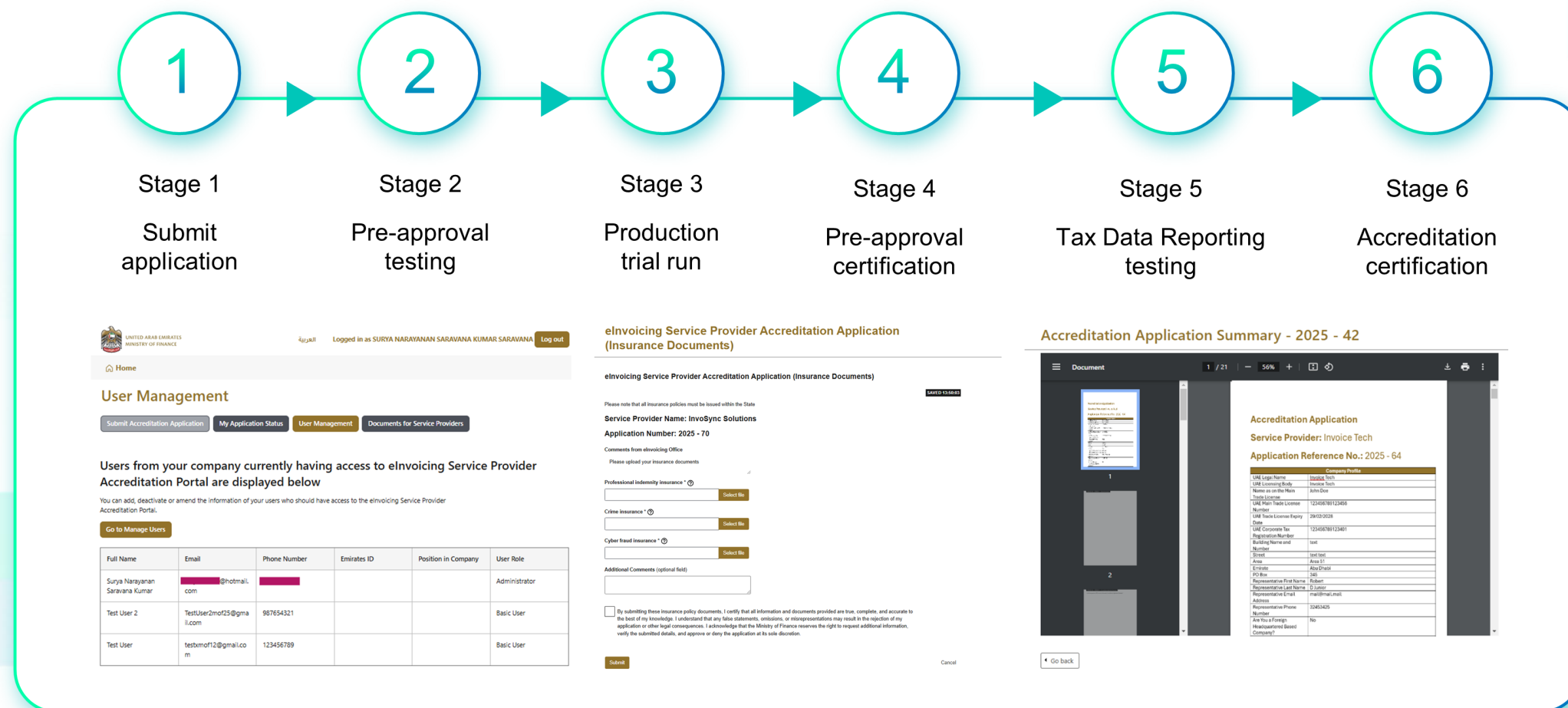
Guidelines

- To be published Feb. 2026

# Service Providers Accreditation Portal

## UAE Ministry of Finance Accreditation Portal:

<https://mof.gov.ae/accreditation-of-e-invoicing-service-providers/>



# Service Providers Accreditation Requirements

Categories	Accreditation Requirements
Member of Open Peppol	<ol style="list-style-type: none"><li>1. OpenPeppol membership is mandatory for all SPs</li><li>2. Comply with OpenPeppol's testing requirements</li></ol>
Company Registration	<ol style="list-style-type: none"><li>3. UAE Incorporated Company or a Foreign based company with a legal presence in the UAE</li><li>4. Company registration document showing the paid-up capital of min. AED 50,000</li><li>5. Representative Power of Attorney</li></ol>
UAE Peppol Authority Requirements	<ol style="list-style-type: none"><li>5. Compliance with UAE Peppol Specifications (PINT AE) by demonstrating the ability to send and receive eInvoices</li><li>6. Compliance with the end user onboarding requirements</li><li>7. Existing and proven (2 years min.) eInvoicing product (product must send and receive eInvoices through the Peppol network) with live-customer references</li></ol>
Federal Tax Authority Requirements	<ol style="list-style-type: none"><li>8. Mandatory Corporate Tax registration, VAT registration (if applicable) for all SPs for the approval of the accreditation application</li><li>9. Compliance with FTA's tax data reporting requirements</li><li>10. Compliance with other relevant UAE Laws and Regulations</li></ol>
Information Security Requirements	<ol style="list-style-type: none"><li>11. Enable Multifactor authentication</li><li>12. Encryption at rest</li><li>13. Encryption in transit</li><li>14. Regular security monitoring</li><li>15. ISO/IEC 27001 certification</li><li>16. Adhere to taxpayer specific regulatory requirements such as application and data hosting, storage, archival and residency requirements</li></ol>
Other Requirements	<ol style="list-style-type: none"><li>17. The company is not the subject of liquidation/winding up/ bankruptcy order</li><li>18. The company is not under any litigation or legal proceeding relating to criminal offenses, offenses under any applicable laws, and insolvency</li><li>19. The company is not blacklisted by any UAE authorities</li><li><b>20. The company is committed to providing annually 100 free eInvoices</b></li><li>21. Confirmation of business continuity - ISO 22301 certificate</li><li>22. Cybersecurity and Business Continuity, Professional indemnity and Crime insurances policy with a defined in the legislation minimum coverage</li></ol>



# UAE Pre-Approved Service Providers

1

16 Pre-Approved Service Providers

2

Next group of Service Providers in the pipeline for Feb.

3

Another large group in the Application Review Stage.

# Considerations for selecting an Accredited Service Provider

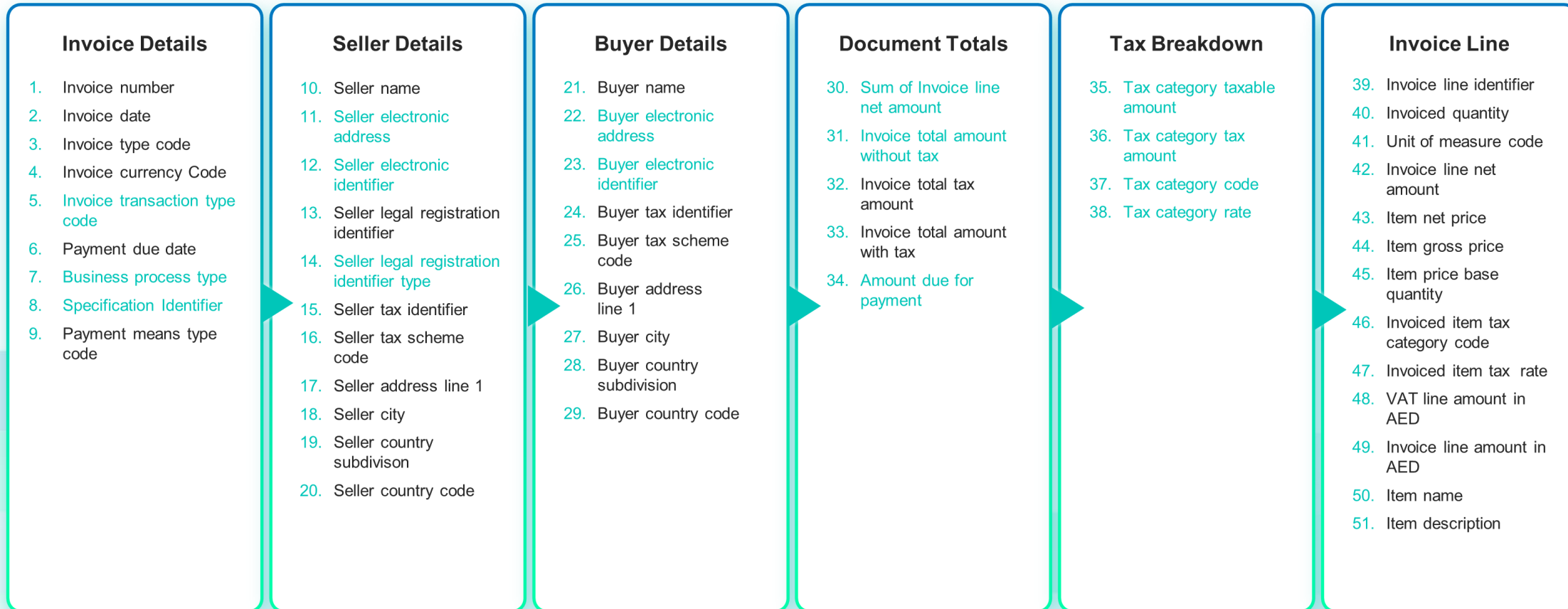
## Experience and Background

- Company History
- Geographical Reach

## Product and Services

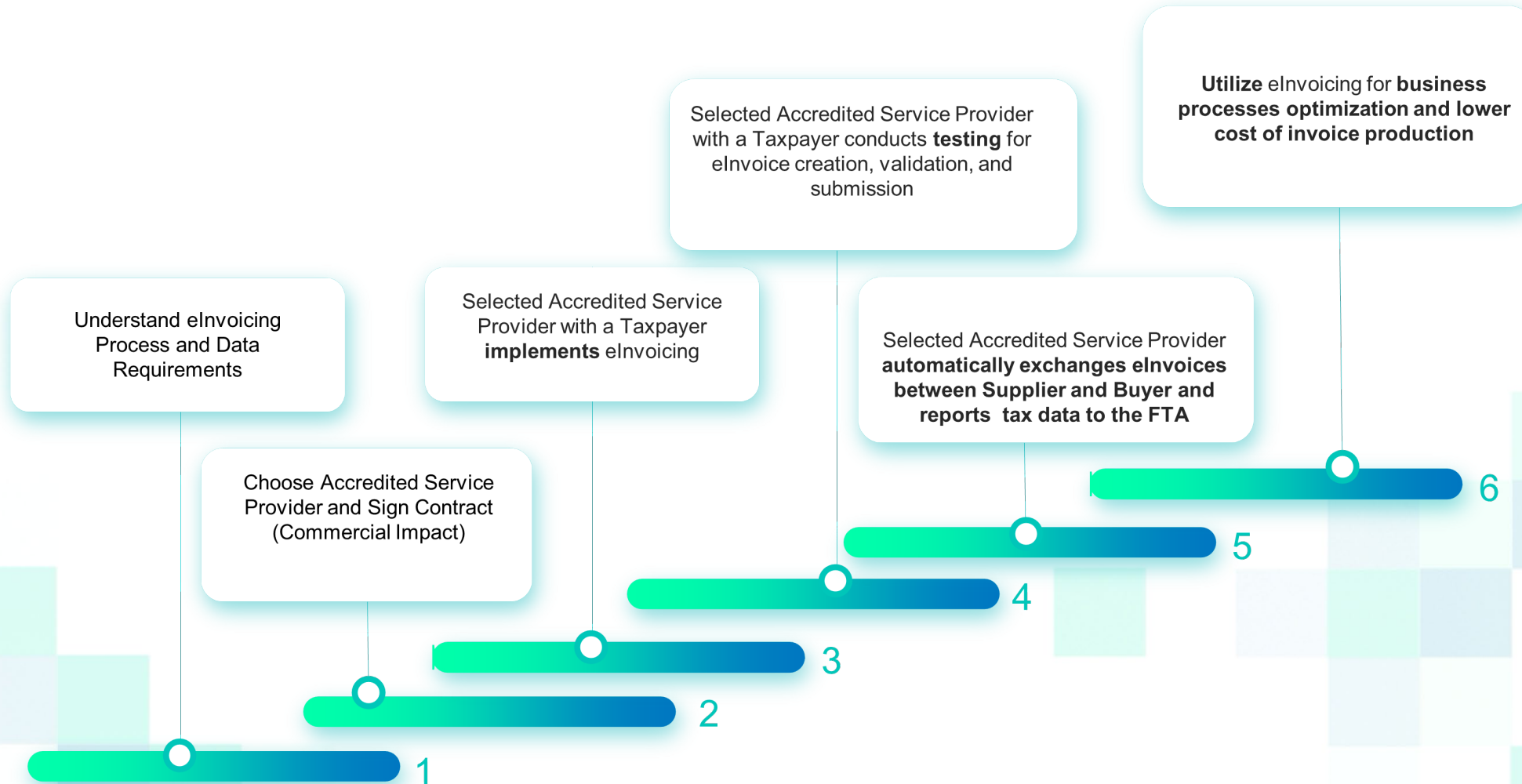
- Product Ownership
- Integration and Data Management
- Compliance and Security
- Customer Support and Service Level Agreements (SLAs)
- Pricing Structure
- Scalability and future proofing

# Mandatory Fields in a PINT AE Tax eInvoice



Total mandatory fields for PINT AE Tax Invoice: 51

# Impact on Taxpayers – Actions to be performed



# eInvoicing Roll-out

						2025	2026				2027				2028			
No.	Description	Receive elinvoice	Issue elinvoice	Exchange elinvoice <sup>1</sup>	Report elinvoice	Q4	Q1	Q2	Q3- July	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
1	UAE businesses may start to <b>voluntarily exchange</b> elnvoices over the Peppol Network <sup>2</sup>	Yes	Yes	Yes	No													
2	<b>All UAE businesses shall be required to issue, exchange and report B2B, B2G and G2G elnvoice as per the PINT AE &amp; TDD in a phased manner</b>								<b>24 months of focused drive to bring all UAE businesses onto the elnvoicing framework</b>									
2.1	<b>Voluntary Exchange and Reporting:</b> All businesses in the UAE may receive, issue, exchange and report elnvoices as per the PINT AE & TDD.	Yes	Yes	Yes	Yes	Lead time for readiness												
2.2	<b>Pilot phase:</b> Set of Taxpayer Working Group to be part of a pilot to issue, exchange and reporting of elnvoices	Yes	Yes	Yes	Yes	Lead time for readiness												
2.3	<b>Large and Major Companies (Revenue<sup>3</sup> in AED from 50m and above)</b>	Yes	Yes	Yes	Yes	18 months lead time for readiness			31 <sup>st</sup> July					01 <sup>st</sup> Jan.				
2.4	<b>Small and Medium Sized Companies (Revenue in AED up to 50m)</b>	Yes	Yes	Yes	Yes	24 months lead time for readiness							31 <sup>st</sup> Mar.			01 <sup>st</sup> July		
2.5	<b>Government Entities</b>	Yes	Yes	Yes	Yes	27 months lead time for readiness							31 <sup>st</sup> Mar.					01 <sup>st</sup> Oct.

1. Buyer (or Seller in the case of self billing) is on the Peppol network

2. UAE businesses shall be on the Peppol Network as per the PASR issued by the MOF and adhere to PINT AE specification to exchange and report eInvoices

3. Revenue as per the latest financial statements. In the case of newly established company, it is based on the projected revenue for the ongoing financial year

Voluntary eInvoicing adoption

Appoint ASP

First Go-live

Go-live

# Pilot Programme – Roll-out July 2026

## Submission of Intent:

Entities interested in participating in the pilot must submit an official letter of intent confirming their willingness to take part in the rollout.

## Service Provider Selection:

Inform MOF of the Service Provider (SP) you have selected to participate in the pilot.

## Implementation and Testing Plan:

Share your implementation plan, including timelines, key milestones, and testing procedures. This will allow us to arrange technical testing, monitoring, and feedback sessions in preparation for the full rollout.

## Coordination and Communication:

MOF and FTA will coordinate with you throughout the pilot phase to ensure a smooth implementation process and timely exchange of information.

<https://mof.gov.ae/einvoicing/>

# Thank you



[www.mof.gov.ae](http://www.mof.gov.ae)

