



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)



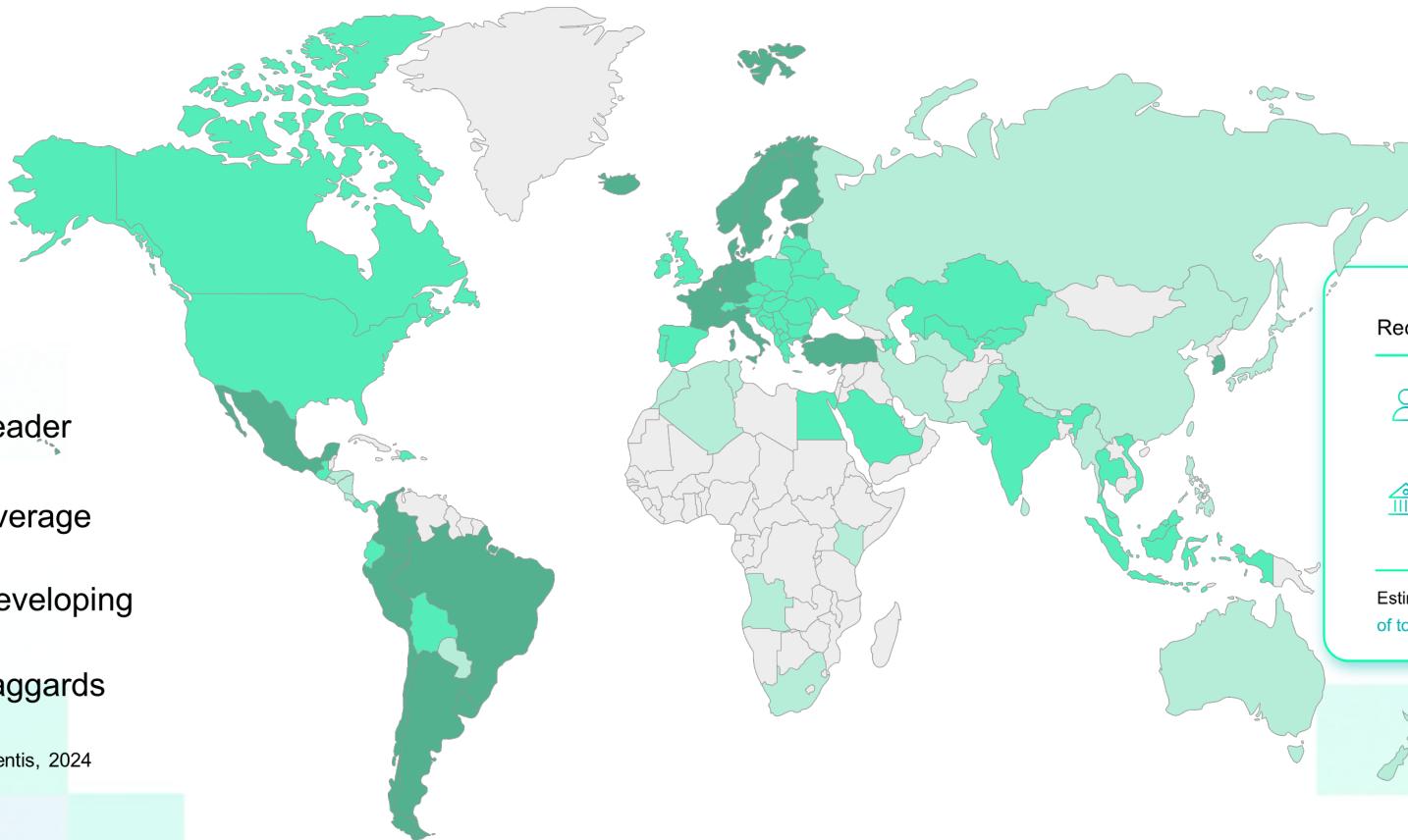
Unstructured
invoice data
issued in PDF or
Word formats

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

eInvoicing Objectives



Creating a balanced playing field for all businesses and thereby enhancing the **ease of doing business**



Reducing tax gaps and evasion



To be a key enabler of a modern **digital and paperless** economy while maximizing UAE Federal Government Revenue Collection

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 users



Supplier

Corner 1

Send
The supplier enters invoice data into their business software and initiates the invoicing process via their OpenPeppol Accredited Service Provider (ASP)



Accredited Service Providers (ASP)



Corner 2

Validate and transmit

The sending ASP validates the invoice data to check defined standards are met and transmits the invoice data to the buyer ASP. Invoices can be issued direct B2B



UAE Accredited SPs only
Tax Data Reporting

Confirm ID

The sending ASP checks the details of the customer via the OpenPeppol directory facility prior to data being transmitted



Send securely

The invoice data is transmitted securely by the sending ASP to the receiving ASP over the OpenPeppol network



Buyer

Corner 4

Receive

The business software of the customer is populated with the invoice data received from their ASP



Collect, validate and deliver

The receiving ASP validates the invoice data and sends it to the business software of the customer in the format of their choice



UAE Accredited SPs only
Tax Data Reporting

Ministry of Finance and Federal Tax Authority



Corner 5

Collect, validate and deliver

The receiving access point validates the data and transmits it to the Central Data Platform

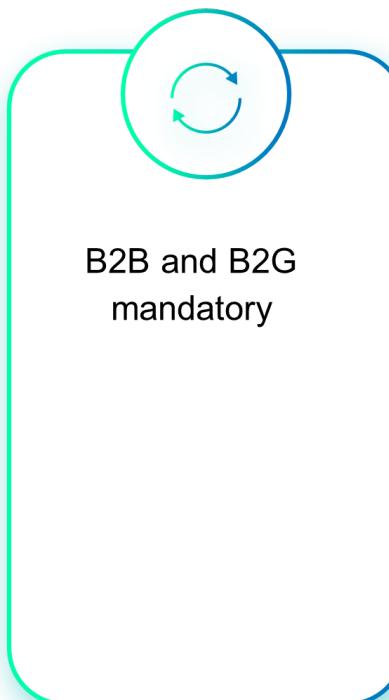
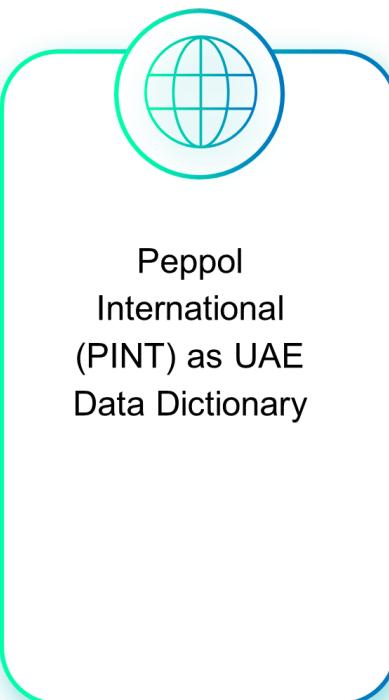
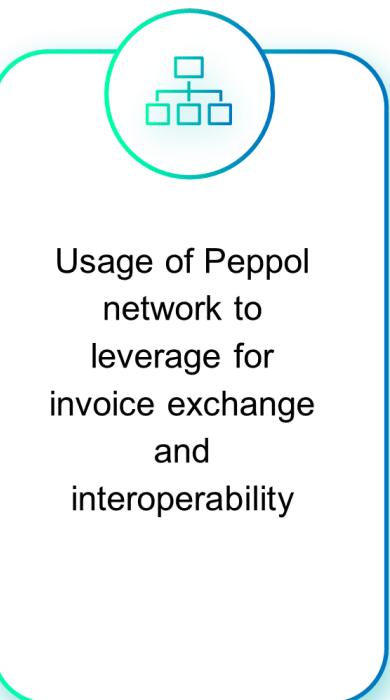
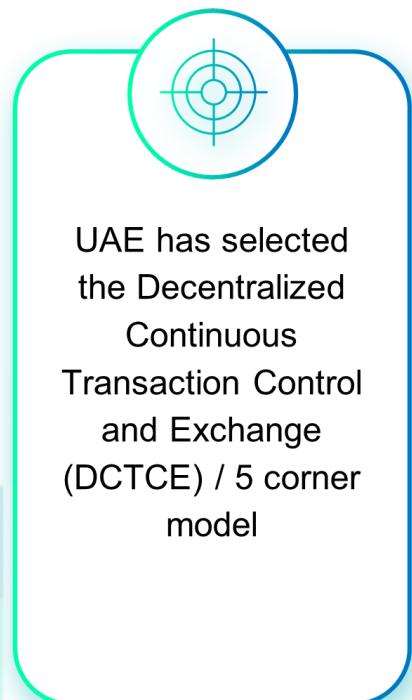


Central Data Platform

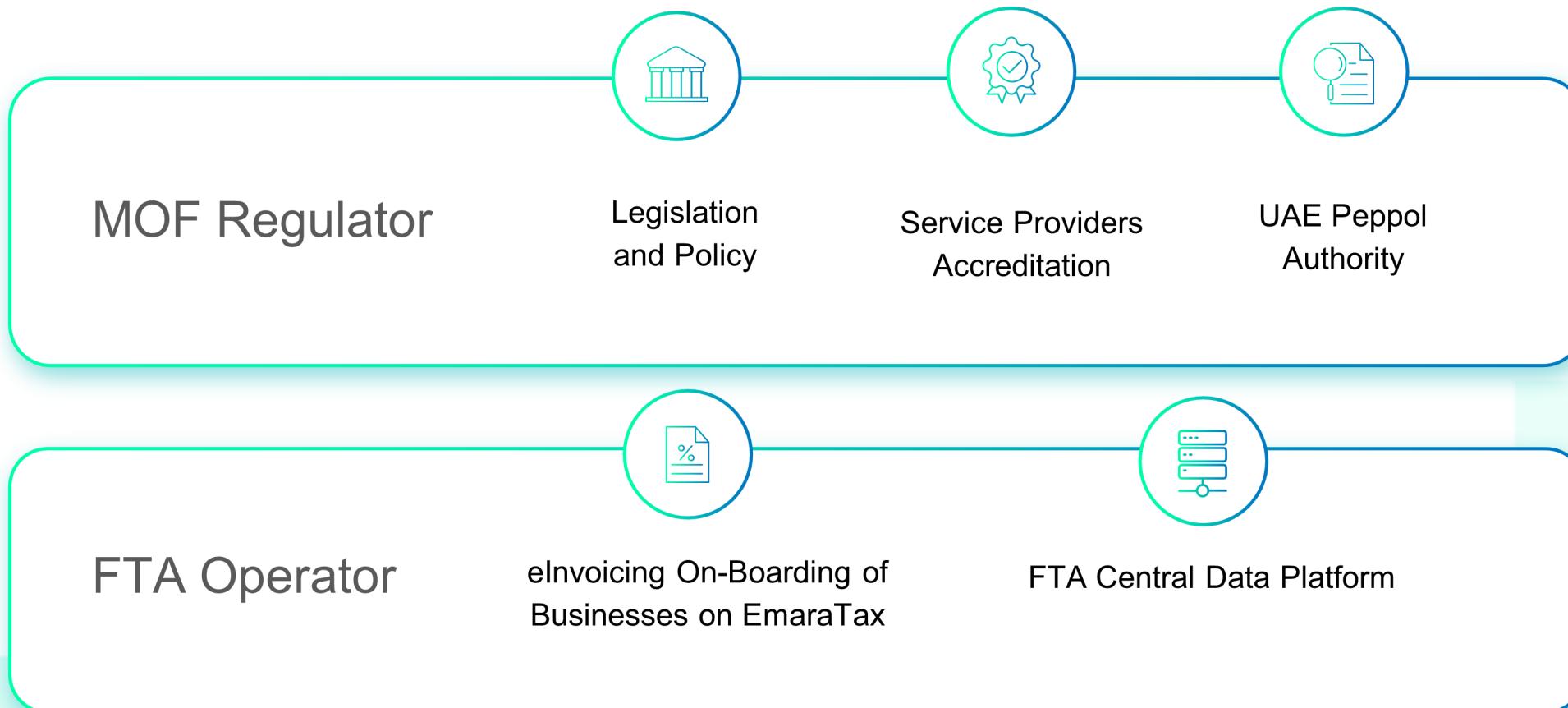
Collect, process and store

The data received from Corner 2 and Corner 3 will be processed

eInvoicing Framework



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



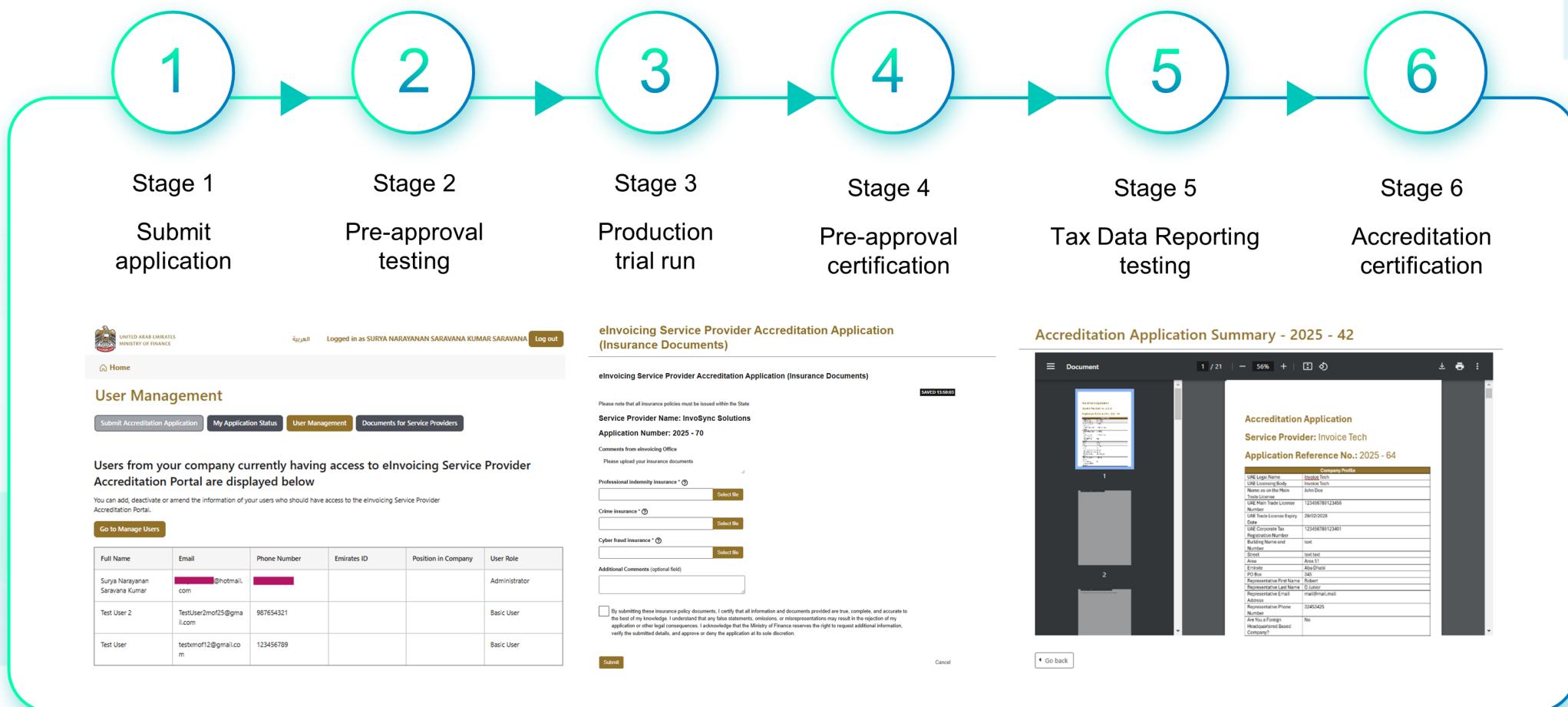
eInvoicing Legislation

<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	<ul style="list-style-type: none">• eInvoicing Definitions
VAT Executive Regulations Executive Regulation of Federal -Decree-Law No.08 of 2017	<ul style="list-style-type: none">• Article 59 and Article 60
Cabinet Resolution regarding eInvoicing Penalties	<ul style="list-style-type: none">• 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	<ul style="list-style-type: none">• Governs Accreditation procedure for eInvoicing Service Providers
Ministerial Decision No. 243 of 2025 on the Electronic Invoicing System	<ul style="list-style-type: none">• Governs eInvoicing scope and procedures
Ministerial Decision No. 244 of 2025 on the Implementation of the Electronic Invoicing System	<ul style="list-style-type: none">• Provides detailed implementation timelines
Guidelines	<ul style="list-style-type: none">• 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">1. OpenPeppol membership is mandatory for all SPs2. Comply with OpenPeppol's testing requirements
Company Registration	<ol style="list-style-type: none">3. UAE Incorporated Company or a Foreign based company with a legal presence in the UAE4. Company registration document showing the paid-up capital of min. AED 50,0005. Representative Power of Attorney
UAE Peppol Authority Requirements	<ol style="list-style-type: none">5. Compliance with UAE Peppol Specifications (PINT AE) by demonstrating the ability to send and receive eInvoices6. Compliance with the end user onboarding requirements7. Existing and proven (2 years min.) 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">8. Mandatory Corporate Tax registration, VAT registration (if applicable) for all SPs for the approval of the accreditation application9. Compliance with FTA's tax data reporting requirements10. Compliance with other relevant UAE Laws and Regulations
Information Security Requirements	<ol style="list-style-type: none">11. Enable Multifactor authentication12. Encryption at rest13. Encryption in transit14. Regular security monitoring15. ISO/IEC 27001 certification16. 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">17. The company is not the subject of liquidation/winding up/ bankruptcy order18. The company is not under any litigation or legal proceeding relating to criminal offenses, offenses under any applicable laws, and insolvency19. The company is not blacklisted by any UAE authorities <p>20. The company is committed to providing annually 100 free eInvoices</p> <ol style="list-style-type: none">21. Confirmation of business continuity - ISO 22301 certificate22. Cybersecurity and Business Continuity, Professional indemnity and Crime insurances policy with a defined in the legislation minimum coverage

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

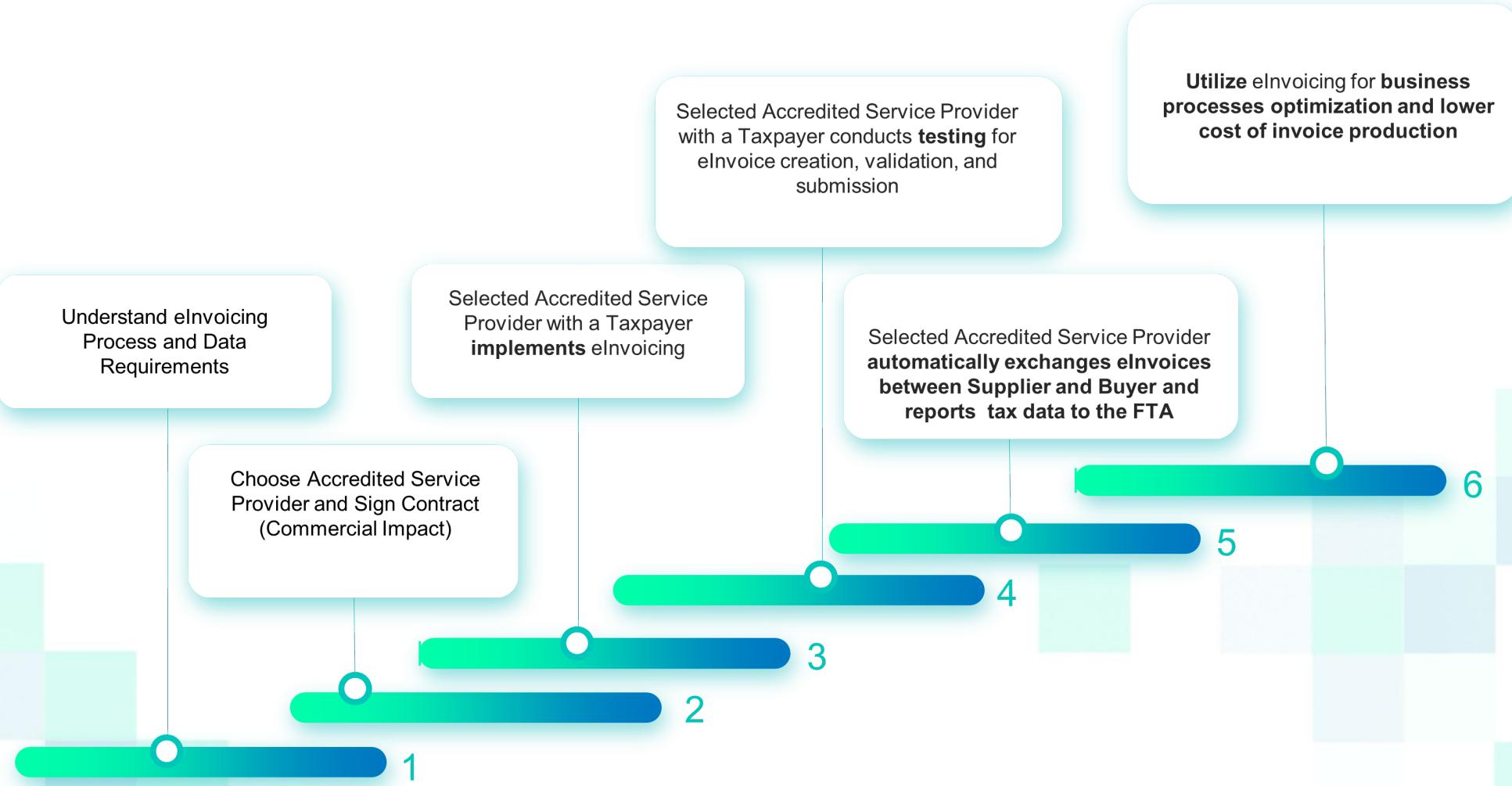
- Product Ownership
- Integration and Data Management
- Compliance and Security
- Customer Support and Service Level Agreements (SLAs)
- Pricing Structure
- Scalability and future proofing

Mandatory Fields in a PINT AE Tax eInvoice



Total mandatory fields for PINT AE Tax Invoice: 51

Impact on Taxpayers – Actions to be performed



elnvoicing Roll-out

No.	Description	Receive eInvoce	Issue eInvoce	Exchange eInvoce ¹	Report eInvoce	2025		2026				2027				2028			
						Q4	Q1	Q2	Q3-July	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
1	UAE businesses may start to voluntarily exchange eInvoices over the Peppol Network ²	Yes	Yes	Yes	No														
2	All UAE businesses shall be required to issue, exchange and report B2B, B2G and G2G eInvoce as per the PINT AE & TDD in a phased manner																		
2.1	Voluntary Exchange and Reporting: All businesses in the UAE may receive, issue, exchange and report eInvoices as per the PINT AE & TDD.	Yes	Yes	Yes	Yes														
2.2	Pilot phase: Set of Taxpayer Working Group to be part of a pilot to issue, exchange and reporting of eInvoices	Yes	Yes	Yes	Yes														
2.3	Large and Major Companies (Revenue³ in AED from 50m and above)	Yes	Yes	Yes	Yes					18 months lead time for readiness	31 st July	01 st Jan.							
2.4	Small and Medium Sized Companies (Revenue in AED up to 50m)	Yes	Yes	Yes	Yes					24 months lead time for readiness	31 st Mar.	01 st July							
2.5	Government Entities	Yes	Yes	Yes	Yes					27 months lead time for readiness	31 st Mar.	01 st 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

