



وزارة المالية  
MINISTRY OF FINANCE



# UAE eInvoicing Programme

# eInvoicing Introduction



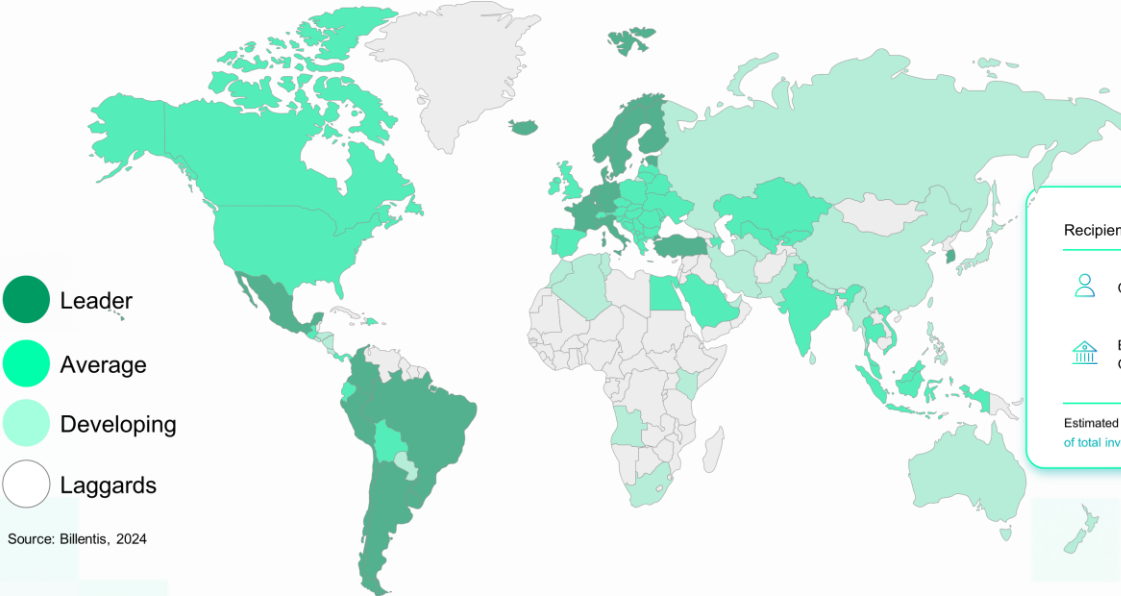
# eInvoicing Introduction



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



- Leader
- Average
- Developing
- Laggards

Source: Billentis, 2024

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 %)				Relative growth rates	
of total invoice volume in billion					

# 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

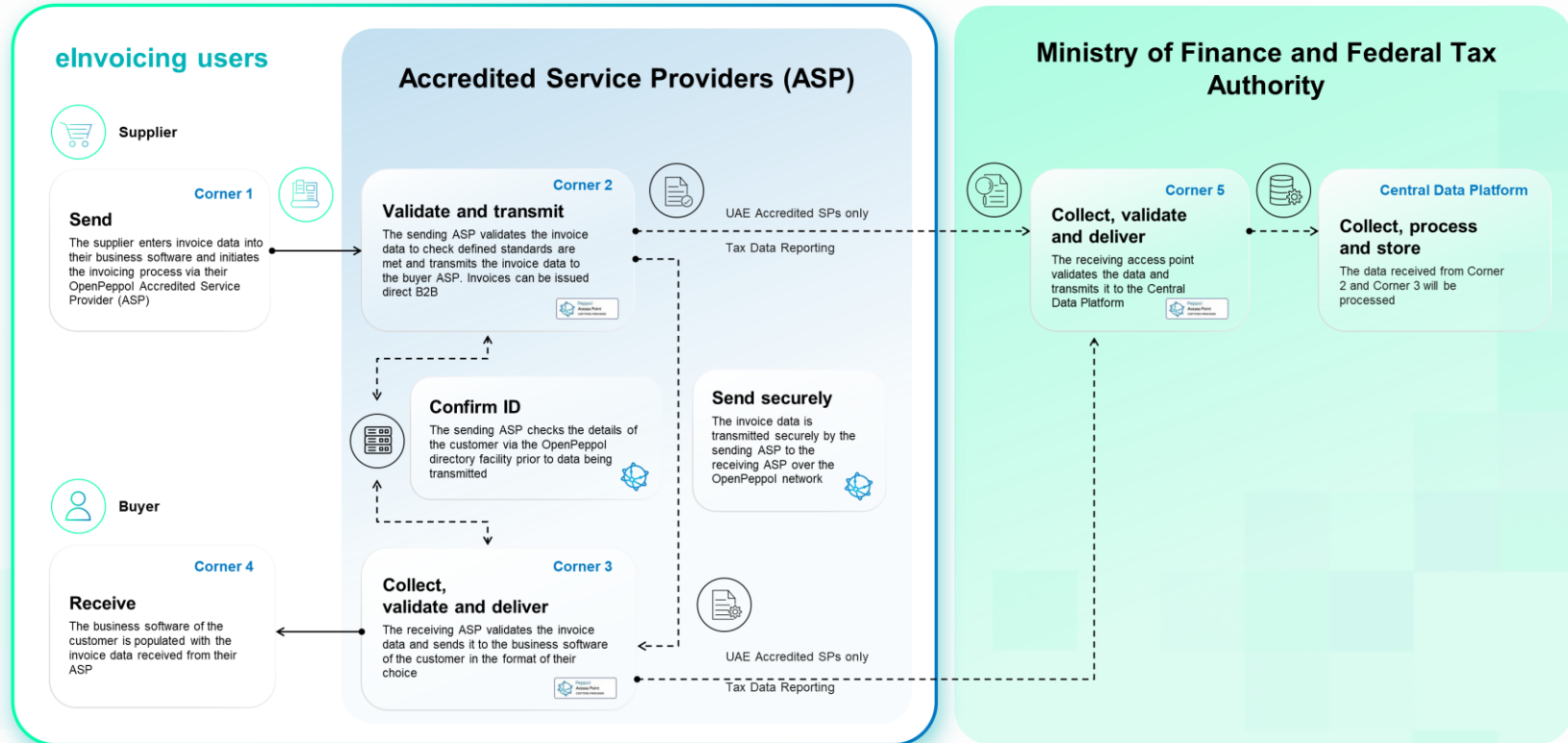


## Digitization

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

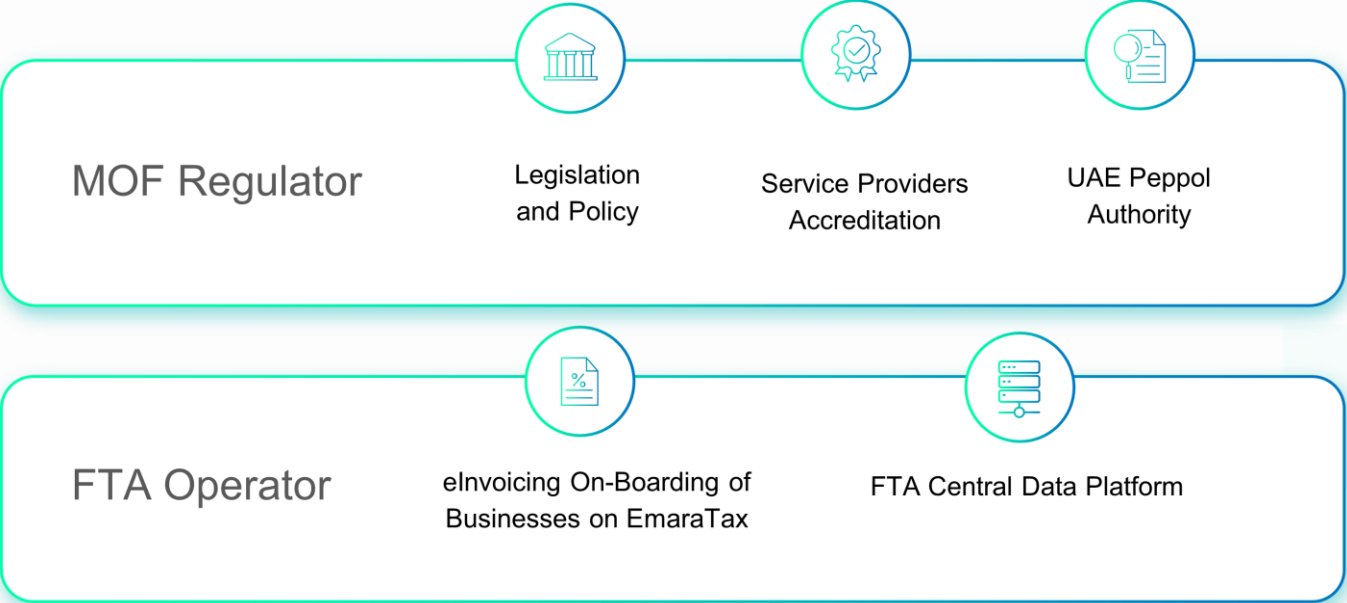


B2B and B2G mandatory



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
<b>VAT Laws</b> 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"><li>• eInvoicing Definitions</li></ul>
<b>VAT Executive Regulations</b> Executive Regulation of Federal -Decree-Law No.08 of 2017	<ul style="list-style-type: none"><li>• Article 59 and Article 60</li></ul>
Cabinet Resolution regarding eInvoicing Penalties	<ul style="list-style-type: none"><li>• Cabinet Decision No. 106 of 2025</li></ul>
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"><li>• Governs Accreditation procedure for eInvoicing Service Providers</li></ul>
Ministerial Decision No. 243 of 2025 on the Electronic Invoicing System	<ul style="list-style-type: none"><li>• Governs eInvoicing scope and procedures</li></ul>
Ministerial Decision No. 244 of 2025 on the Implementation of the Electronic Invoicing System	<ul style="list-style-type: none"><li>• Provides detailed implementation timelines</li></ul>
Guidelines	<ul style="list-style-type: none"><li>• Provides detailed explanations</li><li>• Additional Documents: Mandatory Fields, Consideration for Selecting ASP</li></ul>



# 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 41 Pre-Approved Service Providers
- 2 Next group of Service Providers in the pipeline - 15.
- 3 Another large group in the Application Review Stage - 40.

# Considerations for selecting an Accredited Service Provider

## Experience and Background

- Company History
- Geographical Reach

## Product and Services

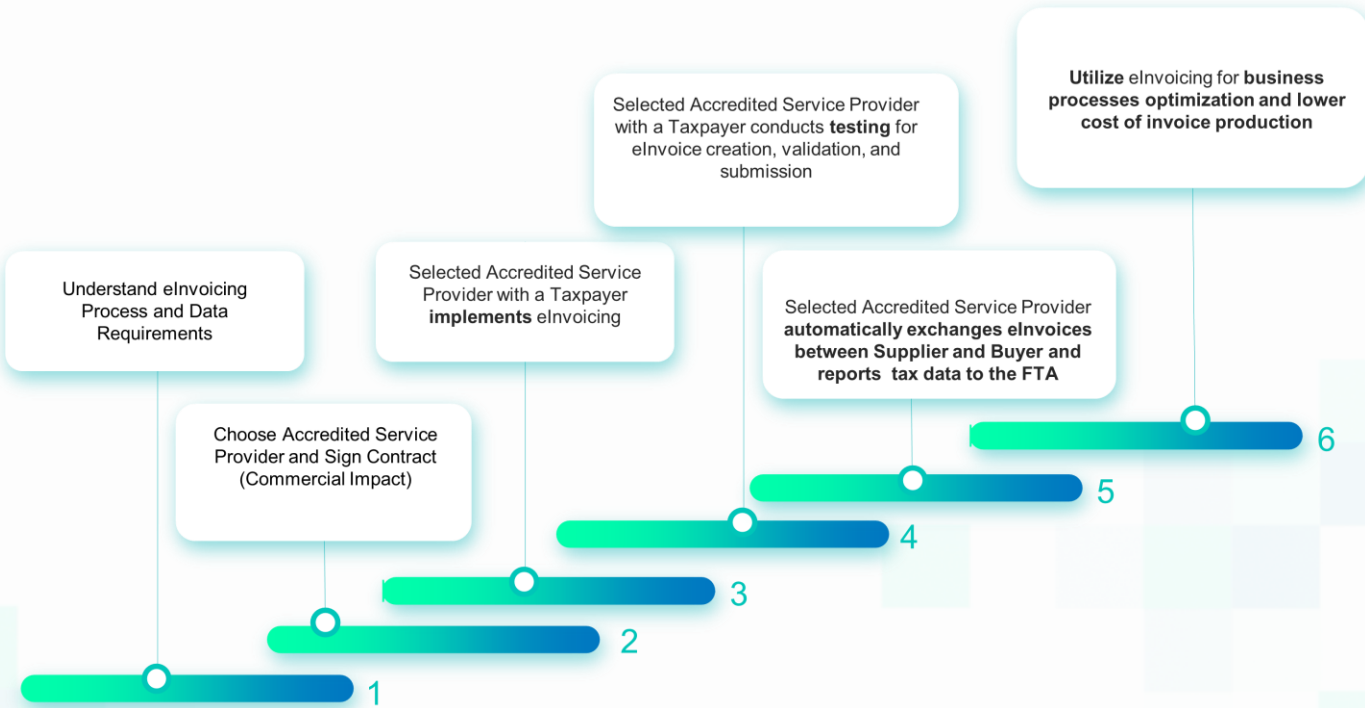
- Product Ownership
- Integration and Data Management
- Compliance and Security
- Customer Support and Service Level Agreements (SLAs)
- Pricing Structure
- Scalability and future proofing

# 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

No.	Description	Receive invoice	Issue invoice	Exchange invoice <sup>1</sup>	Report invoice	2025		2026				2027				2028			
						Q4	Q1	Q2	Q3-July	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	
1	UAE businesses may start to <b>voluntarily exchange</b> invoices 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 invoice as per the PINT AE &amp; TDD in a phased manner</b>					24 months of focused drive to bring all UAE businesses onto the invoicing framework													
2.1	<b>Voluntary Exchange and Reporting:</b> All businesses in the UAE may receive, issue, exchange and report invoices 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 invoices	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													
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													
2.5	<b>Government Entities</b>	Yes	Yes	Yes	Yes	27 months lead time for readiness													

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 invoices  
 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 invoicing adoption
  First Go-live
  Go-live

## eInvoicing Targeted Amendments to eInvoicing Ministerial Decisions No. 64 and No. 244 of year 2025

- A targeted extension of the deadline for **the appointment of eInvoicing an Accredited Service Provider (ASP), from 31 July 2026 to 30 October 2026**. This change is introduced through an amendment to Ministerial Decision No. 244 of year 2025, applicable **to entities with annual revenues exceeding AED 50 million**.
- This decision follows a comprehensive assessment of market readiness, including the current number of Pre-Approved Service Providers and feedback from businesses highlighting the need for greater choice, enhanced competition, and more competitive pricing.
- Amended Ministerial Decision No. 64 of year 2025 to **enable the use of white-label solutions**. This enhancement creates opportunities for local companies to partner with established international eInvoicing providers, leveraging their technical expertise while offering localized services to the market. This is expected to accelerate capability development, expand service availability, and further support competition.
- **The Ministry emphasizes that this is a targeted and final adjustment. All other eInvoicing implementation deadlines remain unchanged, and no further extensions will be granted. The first phase of mandatory implementation for entities with annual revenues exceeding AED 50 million must be fully met by 01 January 2027.**

## **eInvoicing Milestone Achievement: 5-Corner Model Live in the UAE Ecosystem live ahead of the 01<sup>st</sup> July 2026 Pilot Phase**

- **Exchange of eInvoices Between Businesses Now Opened:**
  - **Businesses can select and onboard with their preferred Accredited Service Provider (ASP) via Emaratax**
  - **Once onboarded, they can immediately begin exchanging eInvoices between C1/C2 – C3/C4.**
- **Corner 5 ready for Pilot Phase.**
- During the Pilot Phase, participating entities will test key capabilities, including invoice exchange processes, interoperability between systems, compliance requirements, and user experience enhancements. The insights gathered will support further refinement and preparation for wider implementation.
- **Businesses are encouraged to take immediate action by selecting their ASP, completing the necessary contractual arrangements, and initiating onboarding to benefit from the available eInvoicing capabilities.**



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

# Thank you

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

