



Ministerial Decision No. (197) of 2026
Amending certain provisions of Ministerial Decision No. (243) of 2025 on the
Electronic Invoicing System

Minister of State for Financial Affairs:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Ministerial Decision No. 243 of 2025 on the Electronic Invoicing System,

Has decided:

Article One

Article (1) of the aforementioned Ministerial Decision No. (243) of 2025 shall be amended as follows:

1. The definition of "Accredited Service Provider" shall be replaced by the following definition:

Accredited Service Provider : A Service Provider that is granted Accreditation to provide Electronic Invoicing Services in the State, in accordance with the legislation regulating the Electronic Invoicing System.

2. The following definitions shall be added:

Tax Group : Two or more Persons registered with the Authority for Tax purposes as a single Taxable Person in accordance with the provisions of the VAT Law.

Taxable Person : Each Person that is registered or obligated to be registered for Tax purposes under the VAT Law.

3. The definition of "System Failure" shall be deleted.

Article Two

The text of Article (4), Clause (5) of Article (6) and Article (11) of the aforementioned Ministerial Decision No. (243) of 2025 shall be replaced by the following texts:

Article (4) – Exclusions

1. The following Business Transactions shall be considered as Excluded Transactions:

- a) Any Business Transactions conducted by Government Entities in a sovereign capacity, and which are not in competition with the private sector, in accordance with the VAT Law.



- b) International passenger transportation services provided by an Airline via an Aircraft, where an Electronic Ticket is issued to the passengers.
 - c) Any services provided directly to the passengers by an Airline, that are ancillary to the services mentioned in paragraph (b) of this Article, where an Electronic Miscellaneous Document is issued for such services.
 - d) International transportation services in respect of goods, provided by an Airline, where an Airway Bill is issued for such services, provided that this exclusion shall apply only for a period of twenty-four (24) months from the date on which the Electronic Invoicing System becomes effective.
 - e) Financial services that are exempt from VAT or subject to VAT at the zero rate, in accordance with Article 42 of the VAT Executive Regulation.
 - f) Business Transactions carried out between Persons who are members of the same Tax Group, for a period of twenty-four (24) months starting from 1 January 2027.
 - g) Any other Business Transaction as may be determined by the Minister.
2. The Excluded Persons or category of Excluded Persons shall be determined by a decision issued by the Minister.
3. Notwithstanding the exclusions under Clauses 1 and 2 of this Article, a Person may voluntarily issue, transmit, share, exchange and report Electronic Invoices and Electronic Credit Notes for Business Transactions. In such case, the provisions of this Decision and all related decisions regarding the Electronic Invoicing System shall apply to them mandatorily, except the decisions related to the violations and administrative penalties.

Clause (5) – Article (6)

5. Subject to Clause 4 of this Article, the Electronic Invoice or Electronic Credit Note referred to under Clauses 1 and 2 of this Article, must be issued and transmitted by the Issuer through the Electronic Invoicing System within fourteen (14) Business Days from the Date of Business Transaction.

Article (11) – Storage of Electronic Invoices and Electronic Credit Notes Data

Any Person subject to the Electronic Invoicing System shall retain all Electronic Invoices, Electronic Credit Notes, and any associated data for the period prescribed under the Tax Procedures Law and shall ensure that such records are capable of being produced to the Authority upon request.

Article Three

Article (12) of the aforementioned Ministerial Decision No. 243 of 2025 shall be repealed.

Article Four CONFIDENTIAL



This decision shall be published in the Official Gazette and shall come into force on 01 October 2026.

Mohammed bin Hadi Al Hussein
Minister of State for Financial Affairs

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