

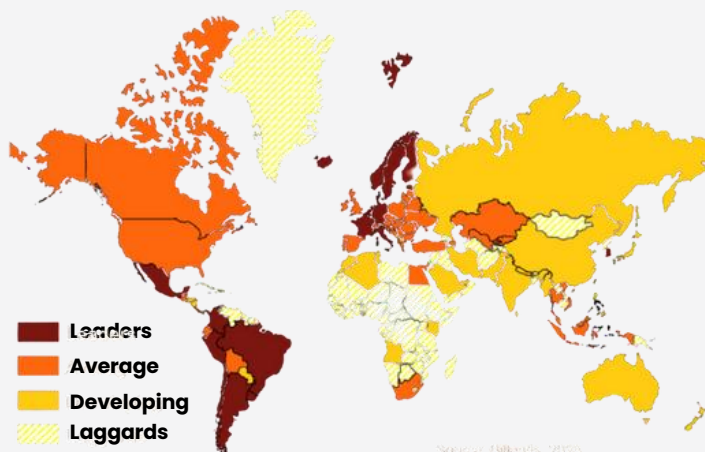
UAE e-Invoicing Unlocked 2025

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About e-Invoice

An e-Invoice is a digital representation of a transaction between a supplier and a buyer. e-Invoice replaces paper or electronic documents such as invoices, credit notes, and debit notes. An e-Invoice contains the same essential information as traditional document, for example, supplier's and buyer's details, item description, quantity, price excluding tax, tax, and total amount, which records transaction data for daily business operations.

e-Invoice Worldwide



- 2023 Total Invoice Volume ~550 billion
- Digital proportion ~108 billion
- Current annual growth rate around 20%

Source: EY, 2023

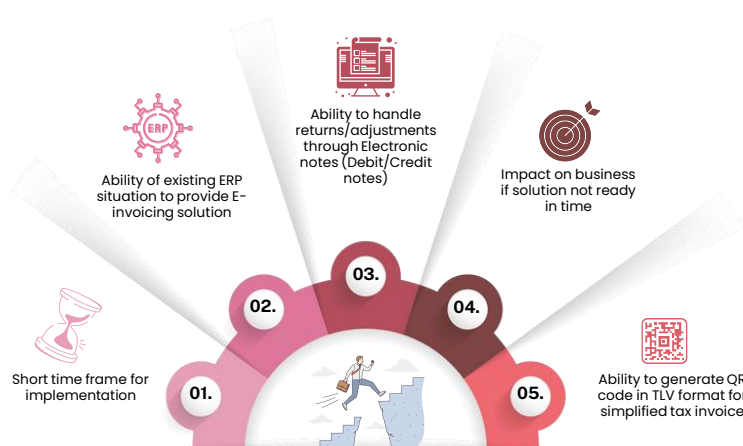
e-Invoicing: Unlocking Value Amid Implementation Complexities

Benefits of e-Invoicing

For the UAE Tax Authority	For the Taxpayers
VAT Compliance  Maximize VAT compliance, tackle the shadow economy, and reduce the tax gap.	Ease of Doing Business  Simplifies interactions and fosters fair competition.
Effectiveness  Greater audit transparency; builds a long-term compliance culture.	Compliance Burden  Reduces manual effort, automates data entry, and pre-fills VAT return fields where possible.
Taxpayer Experience  Enhances interactions and introduces innovative digital services.	Digital Efficiency  Supports seamless real-time exchange of structured digital invoices.
Digitalization  Cuts costs and processing time, reduces paper use, and supports sustainability goals.	Cost Savings  Long-term reduction in invoice processing and storage costs.
Policy Insights  Near real-time data enables smarter policy making and better-targeted government support.	Faster VAT Refunds  Helps streamline the refund process through accurate and timely data submission.

While eInvoicing appears to be simple, it is not without complexities:

E-Invoice Format: PINT AE (XML)
50 fields grouped into 6 categories:



Invoice Details	Seller Details	Buyer Details	Document Totals	Tax Breakdown	Invoice Line
1. Invoice number 2. Invoice date 3. Invoice type code 4. Invoice currency code 5. Invoice transaction type code 6. Payment due date 7. Business process type 8. Specification identifier 9. Payment means type code	10. Seller name 11. Seller electronic address 12. Seller electronic identifier 13. Seller legal registration identifier 14. Seller legal registration identifier type 15. Seller tax identifier 16. Seller tax scheme code 17. Seller address line 1 18. Seller city 19. Seller country subdivision 20. Seller country code	21. Buyer name 22. Buyer electronic address 23. Buyer electronic identifier 24. Buyer tax identifier 25. Buyer tax scheme code 26. Buyer address line 1 27. Buyer city 28. Buyer country subdivision 29. Buyer country code	30. Sum of invoice line net amount 31. Invoice total amount net 32. Invoice total tax amount 33. Invoice total amount with tax 34. Amount due for payment	35. Tax category taxable amount 36. Tax category tax amount 37. Tax category code 38. Tax category rate	39. Invoice line identifier 40. Invoice quantity 41. Unit of measure code 42. Invoice line net amount 43. Item net price 44. Item gross price 45. Item price base quantity 46. Extended item tax category code 47. Extended item tax rate 48. VAT line amount 49. Item name 50. Item description

Note - 15 highlighted fields which are mandatory as per UAE PINT and currently not covered in UAE VAT Law

Total mandatory fields for Standard Tax Invoice: 50

More than 16 types of invoices are being generated by UAE business and the mandatory fields will cover only 5 of those types.

Each business shall carry out a gap analysis specific to their business and prepare a roadmap to address those gaps. It is inevitable to initiate this action right away.

e-Invoicing: UAE Mandate and e-Invoice Model

e-Invoicing mandate in UAE

UAE has selected the Decentralized Continuous Transaction Control and Exchange (DCTCE) / 5 corner model with Peppol as base network to exchange eInvoice with business and Federal Tax Authority

Requirements:

Applicable to B2B, and B2G transactions

Invoice in XML (PINT AE)

Exchange through certified peppol access point

Sending and receiving eInvoices.

Timeline:

06 Feb, 2025

Release of Data Dictionary for Public consultation

08 Apr, 2025

PINT AE Test Bed Details

Q2, 2025

eInvoice legislation (Tentative)

Dec, 2025

Expected Pilot Phase

Jul, 2026

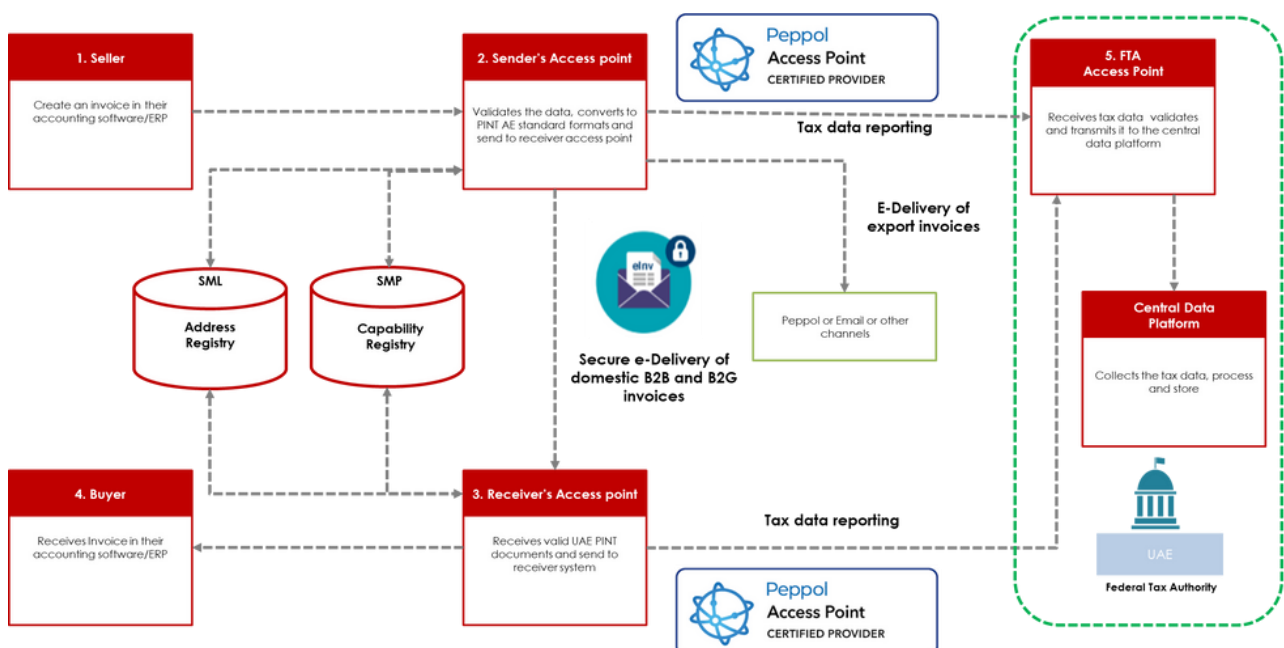
Phase-1 go-live for eInvoicing and reporting (Tentative)

Source:

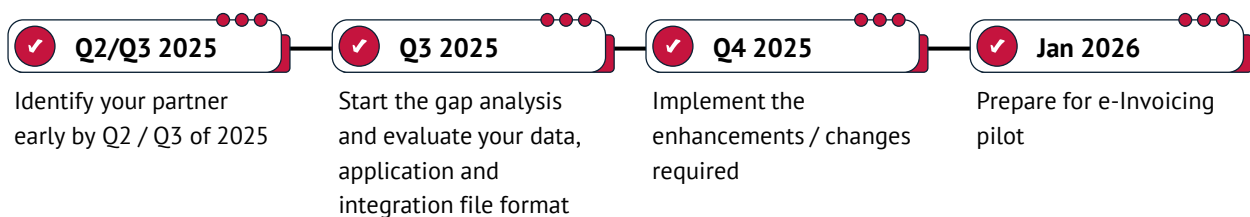
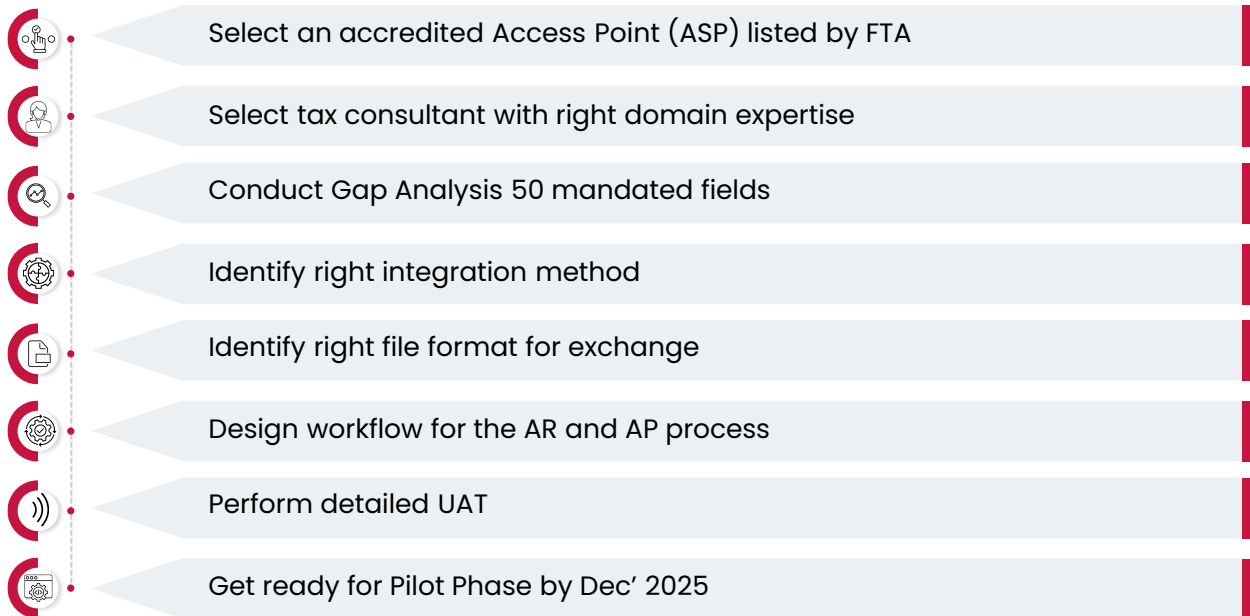
<https://mof.gov.ae/wp-content/uploads/2024/09/UAE-eInvoicing-Programme-2024-final.pdf>

<https://mof.gov.ae/wp-content/uploads/2025/02/UAE-eInvoicing-Public-Consultation-document.pdf>

UAE e-Invoice (5 corner model)



How to get ready for e-Invoicing?



Leverage this opportunity fully to digitalise end to end Invoice to Pay, Invoice to Cash, automate VAT reporting

MCA have partnered with Taxilla to deliver superior eInvoicing services

Taxilla is a global technology platform service provider and World's first and only low code Reg Tech platform. Taxilla was founded in 2015, in the United States and has 1500+ happy clients across 19 countries.

Taxilla demo platform is ready for you to explore

Get in Touch

We go beyond every day to deliver excellence to our Clients. Please feel free to connect with us to commence your eInvoicing journey.

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