

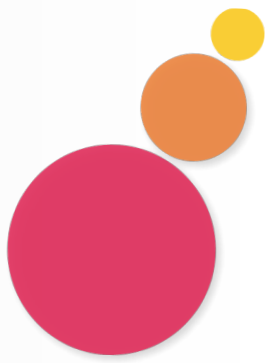
# UAE E-INVOICING ROLLOUT

## WHAT BUSINESSES MUST KNOW

### **UAE e-Invoicing: Key Milestones & Compliance Timeline**

Based on Ministerial Decisions 243 & 244 of 2025 + official sources





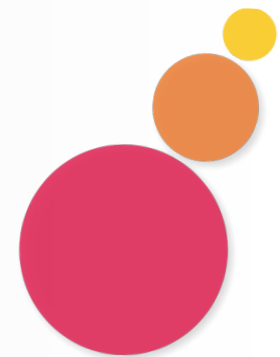
# 1. LEGAL & FRAMEWORK

## FOUNDATIONS:

- ⊕ On **29 September 2025**, MoF issued **Ministerial Decision No. 243 (Electronic Invoicing System)** and **No. 244 (Implementation Roadmap)**.
- ⊕ Decision 243 defines **scope, obligations, exclusions, and technical data requirements (e-invoice / credit notes)**.
- ⊕ Decision 244 **sets out phased rollout, voluntary adoption, and transition rules**.

***Exclusions exist:*** e.g. sovereign government transactions (not in competition with private sector), certain aviation/transport cases, and financial services exempt/zero-rated supplies





# 2. WHAT THE SYSTEM REQUIRES

## (KEY OBLIGATIONS):



### Issuance & Exchange

Issuers and Recipients must **issue, receive, exchange, and report** structured electronic invoices and credit notes through the official e-Invoicing System.



### Data Requirements

All invoices/credit notes must comply with MoF's Data Dictionary, which defines:

Mandatory fields

Accepted formats

Validation rules



### Issuance Timeline

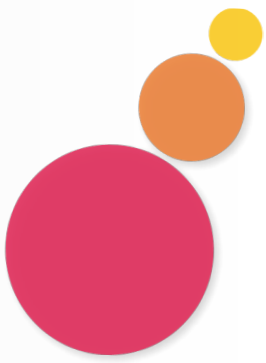
**Invoices / Credit Notes** must be issued and transmitted **within 14 days from the business transaction date.**



### Storage & Data Access

- **Data Storage:** All e-invoice data must be stored within the UAE as per Tax Procedures Law.
- **System Failure:** Report to MoF / FTA within 2 business days of incident.
- **Authority Access:** MoF / FTA may access or share data with other government or foreign bodies under law.



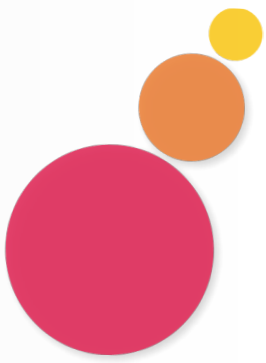


# 3. PHASED IMPLEMENTATION (MANDATES & DATES):

Phase	Applicable Entities	ASP Appointment Deadline	Mandatory Start Date
Phase I	Revenue ≥ AED 50 million	31 July 2026	1 January 2027
Phase II	Revenue < AED 50 million	31 March 2027	1 July 2027
Phase III	Government entities	31 March 2027	1 October 2027

Note: Pilot / voluntary adoption begins 1 July 2026 for selected participants.  
 Also: B2C transactions are exempt (for now) until further decision by Minister





# 4. ROLE OF ACCREDITED SERVICE PROVIDERS (ASPS)



## Appointment Requirement



- All businesses must appoint an Accredited Service Provider (ASP) to manage their e-invoicing lifecycle: including issuance, transmission, receipt, validation, and reporting.



## Core Functions of ASPs



- **Validation & Compliance Checks:** ASPs validate invoice data as per MoF's format, schema, and data rules.
- **Data Transmission & Reporting:**
  - Handle secure exchange of e-invoices between supplier and recipient ASPs.
  - Report invoice data to the FTA / authority in real time.
- **Invoice Receipt Management:** ASPs can receive and process e-invoices from suppliers on behalf of the recipient entity.

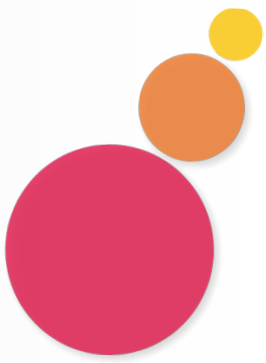


## Accreditation & Compliance



- **Accreditation governed under Ministerial Decision No. 64 of 2025.**
- **ASPs must ensure:**
  - Technical interoperability (e.g. Peppol-compatible exchange)
  - Direct connectivity with MoF's system infrastructure
  - Successful completion of certification & testing protocols





# 5

## WHY ACT NOW?

### WHY EARLY PREPARATION MATTERS



- ***E-invoicing is more than compliance*** : it accelerates reconciliation, reduces errors, enhances transparency, lowers VAT leakage



- The technical integration, internal process redesign, staff training, data readiness take time, ***you don't want to be caught last minute.***

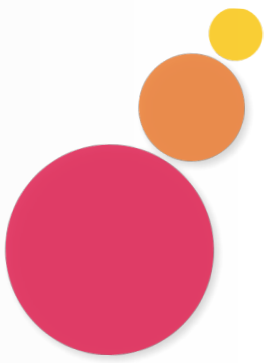


- Non-compliance consequences (penalties, rejections, non-acceptance) could be material once mandates begin.



- Early adopters may benefit from smoother transitions, fewer disruptions.





# 6. SUGGESTED STEPS

**1** Map your invoice / credit note data flows → identify missing fields vs MoF's Data Dictionary.

**2** Assess and shortlist ASPs (check accreditation criteria).

**3** Run pilot / internal trials, validate data before going live.

**4** Train teams (finance, IT, operations).

**5** Monitor announcements from MoF / FTA for updates.



# LET'S TALK ABOUT YOUR

## E-INVOICING



***Take Action Now: Don't Wait Until 2027***

Get ahead of compliance. Prepare today for UAE's e-Invoicing future.



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