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UAE E-INVOICING

A Simple Step-by-Step Guide for Businesses

A practical guide to scope, deadlines, systems, data, service providers, testing and tax review.

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This guide is for general information. Businesses should review the official legislation and guidance and assess their own legal structure, transactions, systems and tax position before implementation.

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Introduction

UAE e-invoicing is not simply a new way to send a PDF invoice. It changes how invoice data is created, validated, exchanged, reported and stored. The project can affect finance, tax, accounts receivable, accounts payable, sales, procurement, IT and management.

The most important point is to start with the business process, not the software. A business should first understand which entities and transactions are affected, what information is required, where its current data comes from and how errors will be corrected. Only then should it finalise its technology and service-provider solution.

Key message
A PDF, Word file, scan, image or invoice sent only by email is not an electronic invoice under the UAE system. The electronic invoice is structured data that can be processed automatically and exchanged through the approved framework.

1. What UAE E-Invoicing Means

An electronic invoice is an invoice issued, transmitted and received through the UAE Electronic Invoicing System in a structured electronic format. The structured format enables automatic processing by the supplier, the buyer, their service providers and the Federal Tax Authority.

The official invoice format is based on XML and the UAE PINT-AE specifications. A human-readable invoice may still be produced for operational or commercial use, but the structured electronic data is the core record exchanged through the system.

What is not an e-invoice?

- A PDF attached to an email.
- A scanned tax invoice.
- A Word or Excel invoice.
- A photograph or image of an invoice.
- An invoice stored electronically but not exchanged through the UAE Electronic Invoicing System.

Why the change matters

The system is designed to standardise invoice data, reduce manual processing, support faster validation, improve auditability and allow required tax data to be reported electronically. For a business, this may improve processing speed and visibility, but only where its data and processes are accurate.

2. Who Is Within Scope?

Electronic invoicing is generally mandatory for a person conducting business in the UAE in respect of business transactions, unless a specific exclusion applies. The requirement is not limited to VAT-registered businesses and can apply regardless of VAT registration status.

A business within scope must generally appoint one Accredited Service Provider for both sending electronic invoices and receiving electronic invoices.

Transactions generally within scope

- Business-to-business transactions (B2B).
- Business-to-government transactions (B2G).
- Government-to-business transactions (G2B).

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- Government-to-government transactions (G2G).

Transactions generally outside the current scope

Supplies to or from natural persons who are not conducting business are generally outside the electronic invoicing scope. This means ordinary business-to-consumer transactions are not currently treated in the same way as B2B transactions.

A business that has both B2B and B2C sales must therefore be able to identify the customer type and apply the correct invoicing process.

Specific exclusions

The official guidance includes specific exclusions for certain sovereign activities, specified airline transactions and certain exempt financial services. Other exclusions may be introduced by the Minister. A business should not assume it is excluded without reviewing its exact activity and transaction type.

> **Important**
> **An administrative exception from normal VAT tax-invoice requirements does not automatically mean that the same transaction is excluded from electronic invoicing.**

3. Implementation Deadlines

Implementation is phased according to the person's revenue and entity type. Revenue is generally the gross income earned during the most recent accounting period, based on financial statements prepared under applicable UAE requirements or other records accepted by the Federal Tax Authority.

Category	Annual revenue	Last date to appoint an ASP	Mandatory implementation date
Person	AED 50 million or more	**30 October 2026**	**1 January 2027**
Person	Below AED 50 million	**31 March 2027**	**1 July 2027**
Government entity	Not applicable	**31 March 2027**	**1 October 2027**

> **Deadline update**
> **Ministerial Decision No. 66 of 2026 changed the ASP appointment deadline for persons with revenue of AED 50 million or more to 30 October 2026. This amended date takes priority over the earlier 31 July 2026 date still shown in the June 2026 Guidelines table.**

Pilot and voluntary participation

The pilot programme begins on 1 July 2026 for selected participants. Persons may also choose voluntary implementation from 1 July 2026, provided they follow the applicable technical requirements. The specific electronic-invoicing penalties do not apply to voluntary participation before the person's mandatory implementation date.

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4. How the UAE E-Invoicing Model Works

The UAE uses a five-corner model. The five participants are the supplier, the supplier's Accredited Service Provider, the buyer's Accredited Service Provider, the buyer and the Federal Tax Authority.

Corner 1	Supplier
Corner 2	**Supplier's Accredited Service Provider**
Corner 3	**Buyer's Accredited Service Provider**
Corner 4	Buyer
Corner 5	**Federal Tax Authority**

The process in simple terms

1. The supplier creates invoice data in its accounting, ERP or invoicing system.
2. The supplier sends the data to its Accredited Service Provider in the agreed format.
3. The supplier's provider validates the data and converts it into the UAE-standard XML format where required.
4. The supplier's provider sends the electronic invoice to the buyer's provider and reports the required tax data to the Federal Tax Authority.
5. The buyer's provider validates the electronic invoice and sends confirmation messages.
6. The buyer's provider delivers the invoice to the buyer and reports the required tax data.
7. The relevant confirmation or failure messages are returned to the supplier and buyer.

Responsibility remains with the business
The Accredited Service Provider supports transmission, validation and exchange, but the business remains responsible for the accuracy of its invoice, tax treatment, source data and compliance obligations.

Official Ministry of Finance E-Invoicing Model

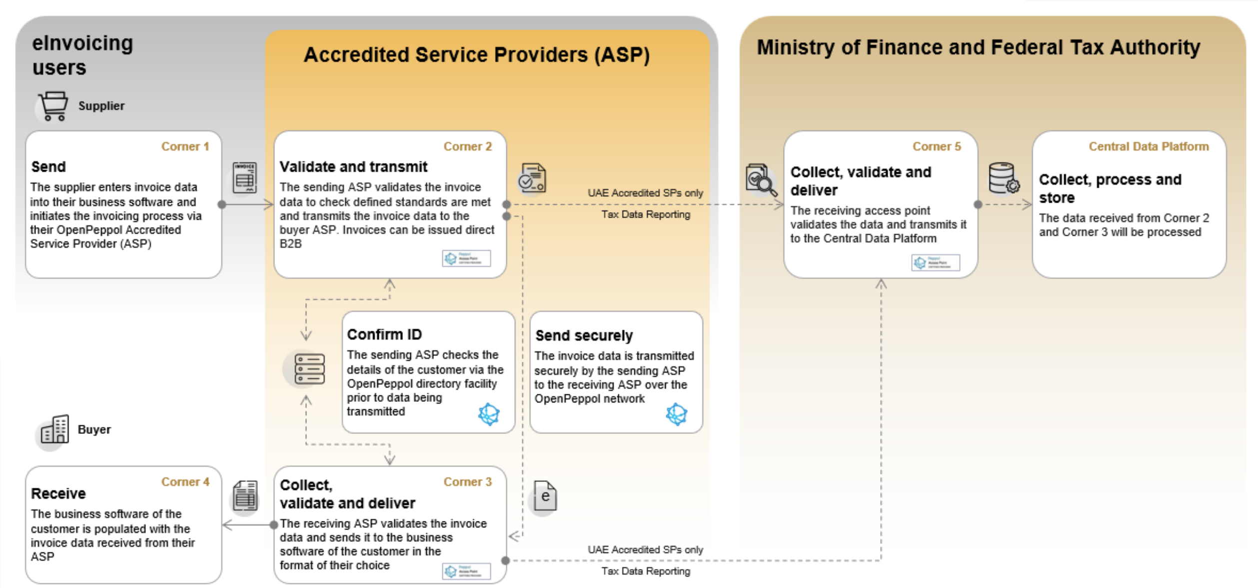

Figure 1. UAE e-invoicing model. Source: UAE Ministry of Finance eInvoicing portal.

5. The Step-by-Step Preparation Plan

A reliable implementation should move from scope and data to technology and testing. The following steps provide a practical order for the project.

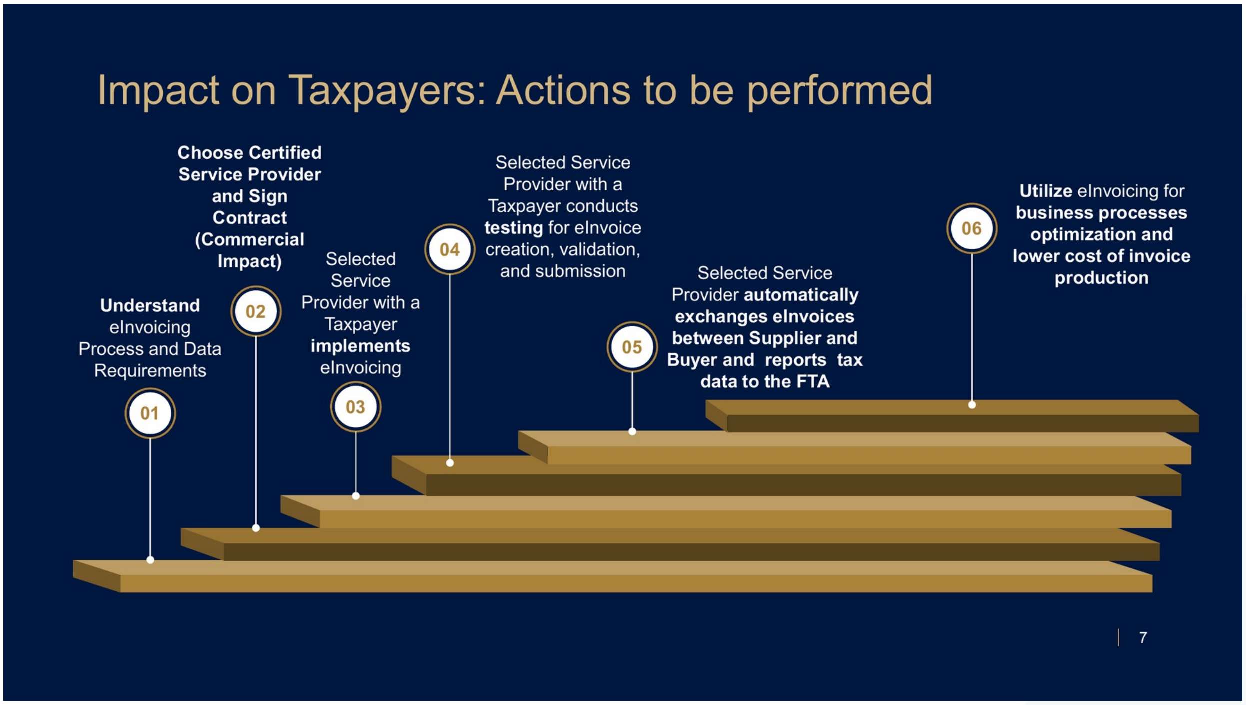

Figure 2. Main taxpayer actions. Source: UAE Ministry of Finance, UAE eInvoicing Programme publication. Current guidance uses the term Accredited Service Provider (ASP).

Step 1: Confirm the Deadline and Legal Entities

Start by identifying every UAE legal entity that may be affected. Do not assume that one group-level assessment covers every company, branch or licence.

For each entity, record:

- Legal name and trade licence number.
- Corporate Tax and VAT registration details.
- Tax Identification Number and Tax Registration Number, where applicable.
- Annual revenue and the accounting period used.
- Business activities and main customer types.
- Accounting or ERP system.
- Approximate number of sales and supplier invoices.
- Likely implementation phase.

Where a company has no business transactions, or only passive income, its position should be reviewed separately rather than assumed.

Step 2: Map All Transaction Types

The business should document how it invoices today and identify every major transaction scenario. This is necessary because different transactions can require different invoice fields, tax categories and supporting processes.

Common scenarios include:

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- Local B2B sales and government sales.
- Mainland and Free Zone transactions.
- Exports of goods and services.
- Standard-rated, zero-rated, exempt and out-of-scope transactions.
- Advance payments and final invoices.
- Continuous supplies and milestone billing.
- Discounts, rebates, surcharges and retention amounts.
- Credit notes, cancellations and refunds.
- Self-billing and agent billing.
- Foreign-currency invoices.
- Intercompany transactions and transactions between VAT group members.
- E-commerce and platform transactions.
- Domestic reverse-charge transactions where applicable.

For each scenario, identify who issues the invoice, which legal entity is involved, the VAT treatment, the source system, the approval process and what happens when the invoice is rejected or corrected. A tax consultant or suitably qualified internal tax specialist should review the scenario before it is translated into system rules, tax codes and invoice fields.

> **Tax review checkpoint - before system design**
> **The ASP and IT team can validate formats, connect systems and transmit data. Their technical validation does not by itself confirm that the underlying supply, VAT rate, place of supply, date of supply, invoice type or credit-note treatment is tax-correct. The business should approve its tax scenario matrix before configuration begins.**

Step 3: Appoint an Internal Project Owner

E-invoicing should not be treated as only an accounting project or only an IT project. A project owner should coordinate the full implementation and report progress to management.

The project normally requires input from:

- Finance team and tax consultant or internal tax specialist.
- Accounts receivable and accounts payable.
- Information technology.
- Sales and customer onboarding.
- Procurement and supplier onboarding.
- Operations, legal or compliance.
- Senior management.

The project owner should control the timetable, provider selection, data preparation, system changes, testing, training and issue resolution.

Step 4: Assess Accounting and ERP Systems

List every system that creates, changes, approves, sends, receives or stores invoice information. This can include the accounting system, ERP, CRM, point-of-sale system, e-commerce platform, procurement platform, billing tool, expense platform and manual spreadsheets.

Ask the system provider or IT team:

- Can the system generate all required UAE electronic-invoice data?
- Can it integrate with an Accredited Service Provider through an API, connector, file exchange or portal?
- Can it receive and process supplier electronic invoices?
- Can it store validation and rejection messages?
- Can it link credit notes to the original invoice?
- Can it distinguish B2B transactions from B2C transactions?
- Can it support multiple entities, TINs and TRNs?
- Which fields are missing and which custom changes are required?

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- Who will maintain the integration after go-live?

Do not assume readiness
A system that can print a compliant VAT invoice is not automatically ready to create, exchange and receive structured electronic invoices.

Step 5: Clean Customer, Supplier and Product Data

Weak master data is one of the main causes of invoice rejection and incorrect reporting. Cleaning should begin before technical testing.

Customer information

- Correct legal name.
- Trade licence or registration number.
- TIN and TRN where applicable.
- Full address, Emirate and country.
- Customer classification and B2B/B2C status.
- VAT registration status.
- Peppol participant identifier when available.

Supplier information

- Correct legal name and registration details.
- TIN and TRN where applicable.
- Address and country of establishment.
- VAT and tax treatment.
- Related-party status where relevant.
- Peppol participant identifier when available.

Product and service information

- Clear item or service description.
- Goods or services classification.
- Unit of measurement.
- Unit price and discount rules.
- VAT rate and tax category.
- Standard, zero-rated, exempt or out-of-scope treatment.
- Applicable surcharges or special invoicing treatment.

Step 6: Map the Mandatory Invoice Data

The business must map the information in its systems to the mandatory UAE electronic-invoice fields. The required fields depend on the document and transaction type.

Typical invoice information

- Invoice number and issue date.
- Invoice type and transaction classification.
- Invoice currency.
- Payment due date.
- Reference to earlier invoices where applicable.
- Electronic invoice identifier.

Seller and buyer information

- Legal name.
- Electronic address or endpoint.
- Legal registration details.

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- TIN and TRN where applicable.
- Address, city, Emirate and country.

Line-item and tax information

- Item description.
- Quantity and unit of measurement.
- Unit price.
- Allowances, discounts and additional charges.
- Net amount.
- Tax category, tax rate and tax amount.

Invoice totals

- Total net amount.
- Total allowances and charges.
- Amount excluding VAT.
- VAT amount.
- Amount including VAT.
- Paid amount, rounding and final amount payable.

The official Mandatory Field Requirements and PINT-AE specifications should be used for the detailed field-by-field mapping. Technical field mapping should follow an approved tax scenario matrix, particularly for transaction type flags, tax categories, rates, TRN and TIN data, export treatment, Free Zone indicators, deemed supplies, continuous supplies, agent billing, e-commerce and credit notes.

Step 7: Select the Accredited Service Provider

The Ministry of Finance publishes the current list of pre-approved service providers. The business should confirm the provider's current status before contracting and should compare providers against documented business, technical, security and support requirements.

Experience and implementation capability

- Experience with Peppol and electronic-invoicing projects.
- Experience in the business's industry and system environment.
- Availability of UAE implementation and support resources.
- Ability to support all relevant legal entities and invoice volumes.

Technology and integration

- Compatibility with the accounting or ERP system.
- API, connector, file-upload or portal options.
- Support for both sales and purchase invoices.
- Dashboard visibility for failed, rejected and pending invoices.
- Support for Arabic and English requirements.
- Change-management process for future technical updates.

Security and data

- Data hosting and storage arrangements.
- Encryption, access control and audit logging.
- Business continuity and disaster recovery.
- Data ownership, retrieval and exit arrangements.
- Ability to preserve invoice data and confirmation messages.

Commercial and support terms

- Implementation, integration and testing fees.
- Pricing by entity, invoice, user or volume.

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- Charges for incoming invoices and support.
- Service levels and response times.
- Training, upgrades, termination and migration terms.

Choose on total fit, not only price
The lowest subscription fee may exclude data mapping, integration, testing, support, incoming invoices, training or future upgrades. Compare the full implementation and operating cost.

Step 8: Confirm the TIN and Participant Identifier

The participant identity for electronic invoicing is based on the Tax Identification Number. For a person already registered with the Federal Tax Authority for a tax type, the TIN is generally the first 10 digits of the 15-digit Tax Registration Number.

A person within the electronic-invoicing scope that does not already have a TIN must register with the Federal Tax Authority to obtain one. Tax group members should use their own TIN rather than the first 10 digits of the tax-group representative's TRN.

The Peppol participant identifier is generally formed using the UAE identifier code 0235 followed by the 10-digit TIN.

Step 9: Complete Onboarding Through EmaraTax

The onboarding process should be initiated by the business or government entity through EmaraTax, not left entirely to the provider. The process generally includes selecting the provider, confirming the business identity, authorising the connection, completing provider registration and obtaining the participant identifier.

Keep copies of provider contracts, authorisations, onboarding confirmations, participant identifiers, testing approvals and go-live records.

Step 10: Decide How Invoice Data Will Be Transmitted

The transmission method depends on the systems, volume and operational needs of the business. Common approaches can include direct API integration, an ERP connector, secure file transfer, structured file upload, a provider portal or a hybrid solution.

The process should clearly define:

- Who creates and approves the invoice.
- When the invoice data is transmitted.
- How successful delivery is confirmed.
- Who monitors failures and rejection messages.
- How errors are corrected and retransmitted.
- When a credit note or replacement document is required.
- How the final status is recorded in the accounting system.

Step 11: Test the Full Process

Testing should cover the business's actual transaction scenarios rather than only one standard invoice. It should confirm that the invoice can be created, validated, exchanged, reported, received, posted, corrected and retrieved.

Recommended test scenarios include:

- Standard local taxable sale.
- Zero-rated and exempt transactions.
- Export of goods or services.
- Free Zone and intercompany transactions.
- Foreign-currency invoice.

- Invoice with a discount or additional charge.
- Advance payment and final invoice.
- Continuous supply or milestone billing.
- Full and partial credit notes.
- Cancellation or refund.
- Self-billing or agent billing.
- E-commerce transaction.
- Incorrect customer TIN or TRN.
- Missing mandatory field.
- Duplicate invoice attempt.
- Rejected invoice.
- Customer or supplier not yet onboarded.
- System outage and recovery.

The test evidence should show the original invoice data, validation results, delivery status, tax-data reporting status, accounting entry and error-resolution outcome. Testing should also include documented tax review of the expected VAT result for each material scenario. A technically successful invoice can still be tax-incorrect if the wrong rule, rate, tax category or transaction flag was configured.

Step 12: Update Internal Controls and Procedures

Written procedures are needed so employees know what to do during normal processing and when something fails. The procedures should cover:

- Invoice creation and approval.
- Customer and supplier data verification.
- VAT-code and tax-category selection.
- Invoice transmission and status monitoring.
- Rejected-invoice correction.
- Credit-note and cancellation processing.
- System-failure notification and escalation.
- User access and segregation of duties.
- Provider management and service review.
- Record retention and retrieval.
- Changes to registration information, entities or systems.

Management reporting should show invoice volumes, successful deliveries, rejections, unresolved failures, credit notes, system downtime and recurring data issues.

Step 13: Train the Relevant Teams

Training should be based on each team's role rather than one general presentation.

Finance and tax

Invoice data, VAT treatment, credit notes, reconciliations, reporting failures and record retention.

Sales and customer onboarding

Customer legal details, TIN/TRN collection, B2B/B2C classification and the importance of accurate information before invoicing.

Procurement and accounts payable

Supplier onboarding, incoming invoice processing, rejection handling and communication with suppliers.

Information technology

Integration monitoring, access control, error logs, system security, backups and business continuity.

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Step 14: Prepare for Go-Live

Before go-live, management should confirm that the legal entities, systems, data, provider connection, testing and procedures are ready. The launch date should be planned to avoid unnecessary conflict with VAT return deadlines, month-end closing or another major system implementation.

The go-live plan should include:

- A confirmed start date and cut-off process.
- Named contacts for finance, IT and the provider.
- A process for monitoring the first invoices.
- Priority treatment for rejected invoices.
- A fallback and system-failure procedure.
- Daily progress reporting during the initial period.
- A defined decision process for urgent corrections.

Step 15: Monitor Compliance After Go-Live

Implementation does not end after the first successful invoice. The business should continue monitoring invoice failures, late transmissions, tax-code errors, duplicate attempts, credit notes, new transaction types, registration changes and provider performance.

Changes such as VAT registration or deregistration, joining or leaving a tax group, adding a legal entity, changing systems or updating registered data should be managed through the appropriate reverification or offboarding process.

6. Tax Review: Where a Tax Consultant Should Be Involved

E-invoicing connects technology, invoice data and tax reporting. The system can confirm that required data is present and structurally valid, but it cannot independently determine whether the business applied the correct tax treatment to the underlying transaction. Tax review should therefore happen before configuration, during testing and after go-live when new or exceptional transactions arise.

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ROLE OF THE TAX ADVISOR

- Interprets regulations and requirements
- Reviews invoicing scenarios and VAT treatment
- Identifies compliance gaps
- Aligns invoicing with tax reporting
- Reviews procedures and supporting documentation

An ASP can validate data and transmit invoices — but it cannot decide what is tax-correct for your business scenarios.

Key distinction
The ASP is responsible for the technical exchange, validation and reporting process. The business remains responsible for the accuracy of the invoice and its tax treatment. A tax consultant helps the business interpret the rules, approve the scenario logic and check that the configured result is tax-correct.

Correct sequencing

CORRECT SEQUENCING

1. Map actual business transactions →
2. Confirm tax treatment and evidence →
3. Translate into scenario matrix and tax codes →
4. Configure ERP and ASP integration →
5. Test and obtain tax and business approval →
6. Go live, reconcile and review exceptions

Tax position first. Technology configuration second.

Service Provider and Tax Consultant: Who Does What?

SERVICE PROVIDER VS TAX ADVISOR

Simple comparison: who does what?

Area	Accredited Service Provider	Tax Advisor
Technology	✓	×
System integration	✓	×
Tax rules	×	✓
Invoice scenarios	×	✓
Compliance risk	×	✓

Both are needed — but for different reasons.

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Tax Review Checkpoints During the Project

Project stage	What should be reviewed from a tax perspective?	Recommended output
Scope and entity assessment	Legal entities, branches, VAT and Corporate Tax registrations, Tax Group position, customer type, exclusions and implementation scope.	Entity and scope matrix.
Business scenario mapping	Nature of supply, supplier and customer roles, place and date of supply, VAT category, special rules and evidence.	Approved tax scenario matrix.
Data and field mapping	Tax codes, transaction type flags, TRN/TIN data, invoice type, references, tax breakdown, exchange rate and credit-note links.	Tax-approved field mapping.
System design and configuration	How approved tax treatments are converted into ERP rules, item codes, customer classifications, invoice logic and exception handling.	Configuration rules and decision logic.
User acceptance testing	Expected invoice, tax amount, VAT category, transaction flag, accounting entry, reporting result and correction process.	Tax-reviewed UAT evidence and issue log.
Go-live and post-implementation	Failed invoices, new transaction types, master-data changes, VAT return reconciliation, credit notes and system changes.	Ongoing controls, reconciliations and exception review.

Business Scenarios That Normally Need Tax Review

The level of review depends on the business, but the following scenarios should not be configured only by the software vendor or ASP without tax input.

Customer and transaction classification

- B2B, B2C, government and non-business customer classification.
- Mainland, Free Zone and Designated Zone transactions.
- Domestic transactions involving overseas suppliers or customers.
- Agent, principal, disclosed-agent and self-billing arrangements.
- Platform, marketplace and e-commerce transactions.

VAT category and special treatment

- Standard-rated, zero-rated, exempt and out-of-scope supplies.
- Exports of goods and services and the evidence required to support zero-rating.
- Reverse-charge transactions and imported services.
- Deemed supplies, free supplies and non-monetary consideration.
- Margin scheme, mixed supplies and transactions with more than one VAT treatment.

Timing, value and invoice structure

- Advance payments, deposits and final invoices.
- Continuous supplies, milestone billing, progress payments and retention.
- Discounts, rebates, incentives, surcharges and post-sale adjustments.
- Foreign-currency invoices, exchange rates, rounding and AED VAT amounts.
- Summary invoices, recurring billing and consolidated billing.

Corrections and group arrangements

- Full and partial credit notes, cancellations, returns and refunds.
- Intercompany transactions, related-party transactions and recharges.
- Transactions between members of a VAT Tax Group or between branches.
- Changes in VAT registration, Tax Group membership, legal entity or business activity.
- Any new transaction type introduced after go-live.

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When to obtain tax confirmation

Tax confirmation is especially important before the scenario is built into the system, when the transaction is unusual or material, where the tax treatment depends on facts or evidence, when a rejection or credit note changes the reporting result, and whenever the business introduces a new entity, product, market, contract type or invoicing flow.

7. Record-Keeping Requirements

Electronic invoices, electronic credit notes and the associated data needed to support their integrity, authenticity and auditability must be retained securely and remain retrievable in a complete and readable form.

The general retention periods are:

- Five years following the relevant tax period for a taxable person.
- Five years from the end of the calendar year in which the record was created for other persons.
- Seven years from the end of the calendar year in which the record was created for real-estate records.

Additional retention periods can apply in cases involving a tax audit, a dispute, an FTA notification or a voluntary disclosure. The storage arrangement should allow the records to be provided promptly to the Federal Tax Authority, regardless of the geographic location of the servers or cloud infrastructure.

8. Potential Penalties

Specific electronic-invoicing penalties apply after the person's mandatory implementation date. They do not apply to a person participating voluntarily before that date.

Violation	Administrative penalty
Failure to implement the system, including failure to appoint an Accredited Service Provider within the prescribed timeline.	**AED 5,000 for each month or part of a month of delay.**
Failure to issue and transmit an electronic invoice within the prescribed timeline.	**AED 100 per electronic invoice, up to AED 5,000 per calendar month.**
Failure to issue and transmit an electronic credit note within the prescribed timeline.	**AED 100 per electronic credit note, up to AED 5,000 per calendar month.**
Failure by the issuer or recipient to notify the Federal Tax Authority of a system failure within the prescribed timeline.	**AED 1,000 for each day or part of a day of delay.**
Failure to notify the appointed Accredited Service Provider of changes to data registered with the Federal Tax Authority within the prescribed timeline.	**AED 1,000 for each day or part of a day of delay.**

Separate penalties may also apply where the underlying VAT tax-invoice, tax-credit-note or record-keeping obligations are not met.

9. Common Mistakes to Avoid

Treating a PDF as an e-invoice: A PDF may be useful for human reading, but it is not the structured invoice exchanged through the UAE system.

Starting at the legal deadline: Provider appointment, data cleaning, system changes and testing should be completed before the mandatory date.

Treating the project as only IT: Technology cannot correct inaccurate customer data, wrong VAT treatment or weak approval controls.

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Selecting a provider only on price: The quoted price may not include implementation, integration, testing, support, incoming invoices or future changes.

Ignoring purchase invoices: The business must prepare for both sending and receiving electronic invoices.

Testing only normal invoices: Credit notes, advances, exports, rejected invoices and system failures require testing.

Using incomplete customer information: Incorrect legal names, identifiers and tax details can cause rejection and reporting problems.

Assuming VAT registration decides scope: A person may be within scope regardless of VAT registration status.

Assuming the provider carries all responsibility: The business remains responsible for invoice accuracy and compliance.

Allowing the ASP to decide the tax position: Technical validation does not confirm that the underlying VAT treatment, transaction flag or invoice logic is correct.

Configuring before tax scenario approval: Building rules before the business scenarios are tax-reviewed can cause rework, incorrect invoices and inconsistent VAT reporting.

Having no error-resolution process: Rejected and failed invoices must be identified, corrected and retransmitted without unnecessary delay.

10. What Businesses Should Do Now

A business should not begin by buying software. It should begin by understanding its own entities, transactions, systems and data. A practical order of action is:

1. Confirm the applicable implementation phase and affected legal entities.
2. Map B2B, government and other relevant transaction scenarios.
3. Obtain tax review and approval of the business scenario matrix before system configuration.
4. Assess the current accounting, ERP and invoicing systems.
5. Clean customer, supplier and product data.
6. Map the required invoice fields and tax categories.
7. Prepare documented requirements and compare Accredited Service Providers.
8. Complete onboarding, integration and end-to-end testing.
9. Train employees, finalise procedures and monitor the system after go-live.

Early preparation gives the business time to identify tax and data problems, compare service providers properly, control implementation costs and reduce the risk of disruption to invoicing, collections and supplier processing.

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Official Sources

This guide is based on official UAE Ministry of Finance publications available as at June 2026. The official portal should be checked regularly because the programme, provider list and technical requirements may be updated.

- Ministry of Finance eInvoicing portal
- UAE Electronic Invoicing Guidelines, Version 1.1 dated 1 June 2026
- UAE eInvoicing Programme Introduction and official eInvoicing model illustrations
- Ministerial Decision No. 66 of 2026
- UAE Electronic Invoice Mandatory Field Requirements, Version 1.0 dated 23 February 2026
- Considerations for Selecting an Accredited Service Provider
- Cabinet Decision No. 106 of 2025 on e-invoicing violations and penalties
- Pre-approved eInvoicing Service Providers

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