

UNITED ARAB EMIRATES

E-Invoicing & E-Reporting Framework

Scope, operating model, timeline, technical requirements and implementation priorities

STATUS 27 SEP 2026

Mandatory rollout begins 1 January 2027



Executive takeaways

The UAE has moved from policy design to execution

1

BROAD SCOPE

Business transactions in the UAE, regardless of VAT registration; B2C and specified exclusions remain outside.

2

STRUCTURED DATA

PINT-AE XML is the legal electronic record. PDFs and scans are not e-invoices.

3

FIVE-CORNER MODEL

Invoice exchange via accredited providers; transaction tax data reported to the FTA in near real time.

4

PHASED ROLLOUT

Large businesses: 1 Jan 2027. Other businesses: 1 Jul 2027. Government: 1 Oct 2027.

5

ACTION NOW

Select an ASP, map data, integrate ERP, test inbound/outbound flows, and build reconciliation controls.

Regulatory architecture

A layered legal and operational framework

Federal tax laws

VAT Decree-Law No. 8 of 2017 • Tax Procedures Decree-Law No. 28 of 2022

Core e-invoicing decisions

MD 243/2025 scope & obligations • MD 244/2025 timeline

Provider and enforcement rules

MD 64/2025 accreditation • Cabinet Decision 106/2025 penalties

2026 amendments

Ministerial Resolutions 56 and 66 of 2026

Operational guidance

UAE Electronic Invoicing Guidelines v1.1 • Mandatory Fields • PINT-AE specifications

Scope of the mandate

Business status and transaction character matter more than VAT registration

IN SCOPE

- Domestic B2B
- Domestic B2G and G2B
- Exports of goods and services
- Free-zone business transactions
- Commercial invoices for non-VAT business supplies
- Self-billing, agent billing and e-commerce
- Domestic reverse-charge supplies

OUTSIDE / EXCLUDED

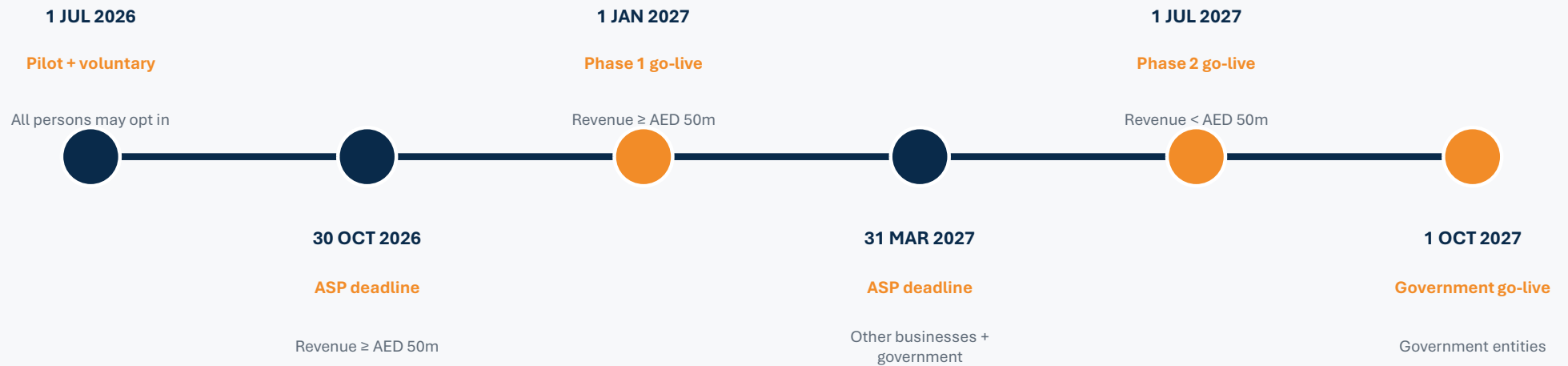
- B2C supplies to consumers
- Import reverse-charge transactions
- Sovereign activities meeting conditions
- Specified international airline documents
- Exempt financial services and qualifying zero-rated exports thereof

SPECIAL TREATMENT

- VAT-group intra-group transactions: 24-month grace period
- Air freight with airway bill: temporary exclusion
- Foreign persons: in scope where UAE VAT law requires a tax invoice
- Non-onboarded buyers use a predefined endpoint

Implementation timeline

The first ASP deadline moved, but the first go-live date did not



VAT-group intra-group transactions: temporary grace period from 1 Jan 2027 through 31 Dec 2028

How the five-corner model works

Decentralized invoice exchange with transaction-level tax reporting

- 1 Supplier sends invoice data to its ASP
- 2 Supplier ASP validates and creates PINT-AE XML
- 3 XML moves to the buyer ASP over Peppol
- 4 Both ASPs report Tax Data Documents to the FTA
- 5 Status messages confirm exchange and reporting



Format and document types

PINT-AE XML replaces unstructured documents for in-scope transactions

MANDATORY FORMAT

Structured XML
Peppol PINT-AE localization
Machine-readable and processable
Invoice number plus UUID
No QR code or barcode

SUPPORTED DOCUMENTS

Electronic Tax Invoice
Electronic Tax Credit Note
Commercial Invoice
Electronic Credit Note
Self-billed Tax Invoice
Self-billed Tax Credit Note

NOT AN E-INVOICE

Paper
PDF
Word or Excel
Scanned image
Email attachment
A readable copy may still be needed during transition, but cannot replace XML

Data and validation requirements

The implementation challenge is data completeness, not document rendering

PARTIES

TIN/TRN, legal name, address, electronic endpoint, trade-license data

DOCUMENT

Invoice number, UUID, date, type, process, currency, VAT-point date

LINES

Description, goods/services marker, quantity, UOM, unit price, allowances and charges

TAX & TOTALS

Tax category, rate, taxable base, VAT, AED totals, payable amount

CONDITIONAL

Beneficiary, delivery party, reverse-charge reason, customs and Incoterms, preceding invoice



Critical special scenarios

Local rules require scenario-specific mapping and controls

SELF-BILLING

Buyer must be onboarded; only VAT tax invoices; dedicated document category.

EXPORTS

Use export endpoint when buyer lacks Peppol ID; customs and Incoterms fields available.

DOMESTIC RCM

No VAT charged; RCM category, legal narrative and goods type required.

MARGIN SCHEME

Dedicated category; VAT amount displayed as zero where required by VAT law.

FREE ZONES

Beneficiary information may be required in addition to customer data.

ADVANCES / RETENTION

Issue at tax point, reference preceding invoices, and separate retained amounts correctly.

Corrections, rejections and outages

Every failure needs an auditable resolution path

TECHNICAL REJECTION

- Correct the failed data
- Resubmit through the ASP
- Retain rejection and resubmission status
- Reconcile until both exchange and FTA reporting succeed

COMMERCIAL / VAT CORRECTION

- Issue an electronic credit note
- Reference the original invoice(s)
- Use a reason code and corrected amounts
- Partial and multi-invoice credits are permitted

SYSTEM OUTAGE

- Notify affected stakeholders and the FTA within the prescribed period
- Queue delayed invoices
- Exchange and report promptly after restoration
- Retain outage evidence and logs

Archiving and retention

Outsourcing storage does not outsource legal accountability

RETENTION PERIODS

5 YEARS

Taxable persons

5 YEARS

Other persons

7 YEARS

Real-estate records

WHAT TO RETAIN

Original structured invoice and credit note
Associated integrity and audit data
Statuses and transaction evidence
Readable reproduction capability
Records supporting authenticity and completeness

WHERE TO STORE

Offshore or cloud infrastructure may be used
Records must remain secure and promptly retrievable by the FTA
ASP storage is permitted by contract
The taxpayer remains responsible

Penalties and enforcement

Recurring fixed penalties can accumulate quickly

AED 5,000	per month	Late ASP appointment or late implementation
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AED 100	per document	Late or missing e-invoice; monthly cap AED 5,000
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AED 100	per document	Late or missing credit note; monthly cap AED 5,000
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AED 1,000	per day	Late notification of system failure
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AED 1,000	per day	Late update of registered data to ASP
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General VAT and Tax Procedures penalties may apply in parallel.

VAT returns and transaction reconciliation

Pre-filling is planned, but the operational design is not yet published



KNOWN

The Ministry expects e-invoice tax data to support pre-population of certain VAT-return fields and faster refunds.

NOT YET PUBLISHED

Boxes, timing, edit rights, correction logic and taxpayer reconciliation reports remain unspecified.

SME and startup impact

Later onboarding, but no general exemption



TIMING

ASP by 31 Mar 2027; go-live 1 Jul 2027.

COSTS

ERP changes, provider fees, master-data cleanup, testing and training.

SUPPORT

Guidelines, EmaraTax onboarding, awareness sessions and provider registry.

NO GENERAL SME EXEMPTION

Phasing, rather than permanent exclusion, is the chosen relief.

BENEFITS

Automation, fewer errors, faster approvals, improved working capital and easier audit retrieval.

Implementation priorities

A compliance programme spanning tax, finance, IT, procurement and commercial teams

1. SCOPE

Confirm entities, revenue thresholds, transactions, exclusions and target dates.

2. PROVIDER

Select ASP, contract SLAs, onboard via EmaraTax and obtain participant IDs.

3. DATA

Map PINT-AE fields, tax categories, endpoints and special-scenario requirements.

4. BUILD & TEST

Integrate inbound/outbound flows; test rejection, credit, outage and archive cases.

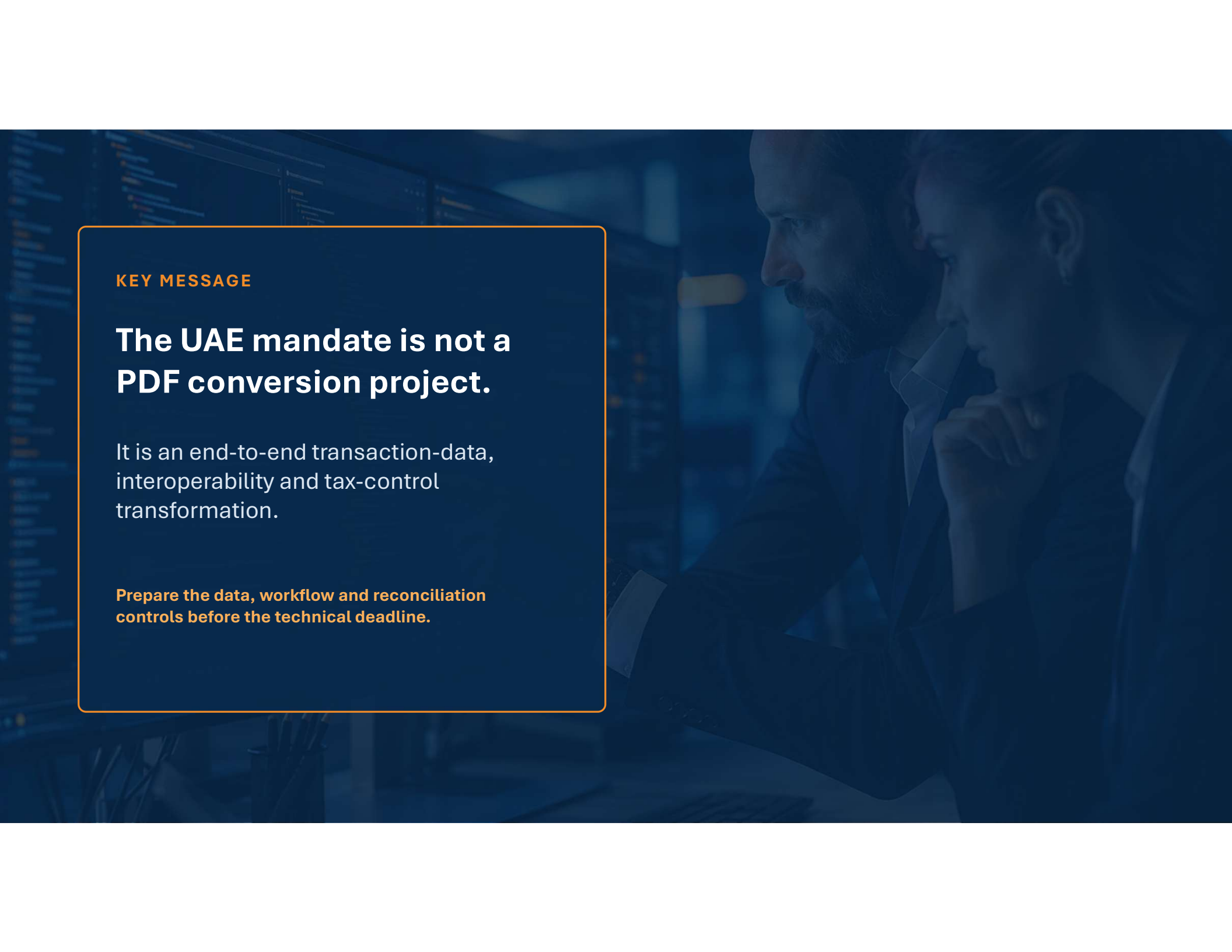
5. CONTROL

Reconcile ERP, ASP exchange status, FTA reporting status, GL and VAT return.

6. GOVERN

Establish issue ownership, evidence retention, change management and regulatory monitoring.

First-cohort critical path: ASP appointment by 30 October 2026 • mandatory go-live 1 January 2027

The background of the slide features a dark, blue-tinted photograph of two business professionals, a man and a woman, in a server room. They are both looking intently at a computer monitor. The man, on the left, has a beard and is wearing a dark suit. The woman, on the right, is also in a dark suit and has her hand near her chin in a thoughtful pose. The server racks in the background are dimly lit, with some lights visible. The overall atmosphere is professional and tech-oriented.

KEY MESSAGE

The UAE mandate is not a PDF conversion project.

It is an end-to-end transaction-data, interoperability and tax-control transformation.

Prepare the data, workflow and reconciliation controls before the technical deadline.