

# UAE e invoicing guide

## For CFOs and accounting teams

Get clear guidance on the new requirements, key dates, and what finance teams need for full compliance.



Pre-approved ASP (Accredited Service Provider)  
by UAE Ministry of Finance for e-invoicing



Peppol  
Access Point  
CERTIFIED PROVIDER

# 1. Introduction

E invoicing is the exchange of invoice data in a structured format that systems can read, validate, and process. It is more than sending a PDF by email. The invoice becomes data that can move from seller to buyer with fewer manual steps.

In the UAE, e invoicing is being rolled out in phases. The framework sets out who is in scope, what data must be shared, how invoices are routed through Accredited Service Providers, and how invoice data can be reported through the Peppol based model.

For finance and accounting teams, this change touches order to cash, procure to pay, VAT reporting, credit notes, dispute handling, and audit readiness. The upside is better data quality and clearer exception handling. The cost is that invoice fields and controls need to be tighter than most teams are used to.

This guide is built for CFOs, financial controllers, tax managers, and accounting leads who want a clear view of the UAE requirements and what to do inside the finance function. It includes timelines, roles, data standards, onboarding steps, penalty triggers, and templates you can reuse.

## What you will find inside:

- ✔ How e-invoicing works and who it applies to
- ✔ What deadlines and phases to prepare for
- ✔ What Accredited Service Providers (ASPs) do
- ✔ What changes to make in your ERP and processes
- ✔ How to avoid common mistakes and stay compliant



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### 3. How to use this guide

This guide is meant to be practical and usable from day one. It starts by setting out the UAE e invoicing requirements in clear terms, then moves into what those requirements actually mean for finance and accounting teams in real life.

The focus is on how invoicing processes, data structures, internal controls, and finance systems need to adapt so teams can operate smoothly once e invoicing becomes part of daily operations.

Rather than treating e invoicing as a technical or IT only change, this guide looks at it through a finance and compliance lens. It explains how invoice data flows, where common issues arise, and which decisions finance leaders need to make early to avoid rework later.

The aim is to help teams prepare with confidence, using structured steps, clear examples, and practical templates that can be applied across different business sizes and system setups.

*This document is intended as an informational and operational guide. It is designed to support internal planning, discussions with service providers, and coordination between finance, tax, and IT teams. It does not replace legal advice, tax advice, or vendor specific instructions. Readers should always confirm final interpretations with their advisors and refer to official guidance where required.*



## 4. Scope and timeline in the UAE

### Rollout approach

The UAE moves through a preparatory stage, a pilot stage for selected taxpayers, and a mandatory rollout in waves. Mandatory rollout ties dates to revenue bands and government entities.

### Mandated dates at a glance

Segment	Appoint Service Provider by	Go live date
<b>Revenue 50M AED and above</b>	Oct 30, 2026	Jan 1, 2027
<b>Revenue below 50M AED</b>	Mar 31, 2027	Jul 1, 2027
<b>Government entities</b>	Mar 31, 2027	Oct 1, 2027

### Lessons from KSA Implementation

KSA teams faced tight integration timelines, plus extra effort when connecting multi national ERPs. Start early in the UAE. Map systems and entities, choose your Service Provider path, and test routing well before the mandate date.

### Transactions in scope in the initial mandate

- Business to business transactions
- Business to government transactions

Business to business scope includes transactions with VAT registered businesses and with non VAT registered businesses if they hold a TIN. A TIN is the first 10 digits of a TRN. Export and business to consumer transactions follow the current sharing approach stated in the UAE framework.

## Exclusions listed in the UAE framework

- Government entities acting in a sovereign capacity and not competing with the private sector
- International passenger transportation by airlines where an electronic ticket is issued
- Ancillary passenger services by airlines where an Electronic Miscellaneous Document is issued
- International goods transportation by airlines where an air waybill is issued. This exclusion has a transitional 24 month period
- Financial services that are VAT exempt or subject to zero rate
- Other persons or transactions as determined by the Minister



### Voluntary adoption

Excluded persons and transactions can adopt e invoicing on a voluntary basis.

In that case, the same framework applies, except administrative penalties



## 5. What changes in the invoice life cycle

### From document exchange to data exchange

A structured e invoice is created in a standard format and transmitted in a way that supports automated processing. The buyer system can receive it, validate it, and route it for approvals with fewer manual steps.

### Why it matters for order to cash and procure to pay

- Fewer manual re key steps
- Earlier detection of mismatches in identifiers and tax fields
- Clear audit trails that link data, approvals, and transmission status
- Faster routing for approvals and payment when invoices pass validation

### Before and after view

Feature	Before E-Invoicing	After E-Invoicing
<b>Document Format</b>	Unstructured (e.g., PDF, Word, or Scanned Image).	Structured (Mandatory XML or JSON, following PINT AE/UBL standards).
<b>Transmission Method</b>	Unsecure (e.g., Email or physical mail).	Secure Network (Peppol network via an Accredited Service Provider).
<b>Validation Point</b>	Manual check by the buyer upon receipt.	Automated check by the ASP before transmission, guaranteeing compliance.

Operational Area	Before E-Invoicing	After E-Invoicing
<b>Invoice Processing</b>	Manual and Slow: High risk of human error (e.g., incorrect TRN, VAT rate), leading to disputes and delays.	Automated and Fast: Data is instantly read and processed by systems, reducing errors and processing time (shorter payment cycles).
<b>Cost</b>	High administrative costs related to printing, paper storage, scanning, and manual data entry/correction.	Significant Cost Savings: Up to a 66% reduction in processing costs due to automation and elimination of paper.
<b>Tax Compliance</b>	Relies on periodic internal reconciliation; compliance errors only discovered during later audits.	Real-Time Compliance: Invoice data is reported to the FTA immediately, minimizing VAT fraud and enabling pre-filled VAT returns.

## Credit notes and negative invoices

Corrections follow defined document types. A credit note cancels or adjusts an invoice by reversing booked amounts. The UAE framework states that businesses cannot issue negative invoices.



## 6. Operating model and roles

### Peppol based exchange model

The UAE uses a Peppol based network approach. Invoices move between systems through certified access points. Accredited Service Providers support the exchange model and interoperability.

### Roles used in the exchange model

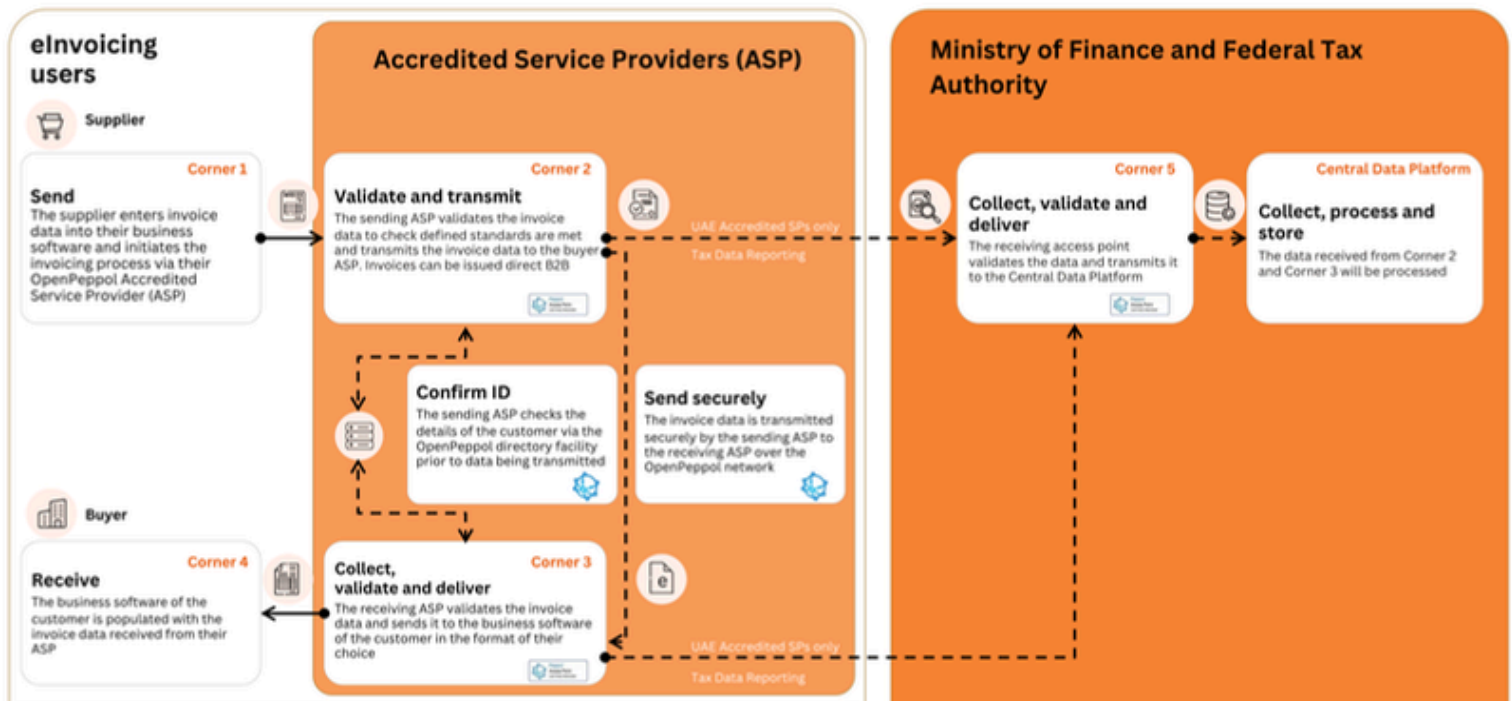
Role	Description
<b>Invoice Issuer (C1)</b>	The seller or issuer of an invoice, responsible for reporting VAT.
<b>Service Provider (C2)</b>	Sends invoices and TDDs on behalf of the issuer.
<b>Service Provider (C3)</b>	Sends and receives invoices and TDDs on behalf of the receiver.
<b>Invoice Receiver (C4)</b>	Buyer or recipient responsible for reporting VAT on received invoices.
<b>Service Provider for Tax Authority (C5)</b>	Handles TDD transactions on behalf of the tax authority.
<b>Tax Authority (C6)</b>	Government body responsible for receiving VAT reports and enforcement.

## Five corner model explained

- **Corner 1** is the seller system that creates the invoice data.
- **Corner 2** is the seller access point that sends the invoice into the network.
- **Corner 3** is the directory and routing layer.
- **Corner 4** is the buyer access point that receives and forwards the invoice.
- **Corner 5** is the buyer system that processes the invoice.

## Ownership tip

- **Finance** owns the business meaning of invoice fields.
- **Tax** owns VAT determination logic and controls.
- **IT** owns integration, formats, and system reliability.
- **Service Providers** support network exchange and conformance.



Source: MoF

## 7. Data and message standards

### Structured formats

The UAE framework uses structured e invoice messages aligned to **PINT AE**. Messages can be represented as **XML** or **JSON**. Structured messages support automated validation and system to system processing.

### Common blockers

- Customer records missing identifiers
- VAT logic split across systems without a single owner
- Invoice numbering rules not consistent across channels
- Manual workarounds that bypass master data controls
- No clear owner for rejection handling and re issue workflows

### Invoice data governance checklist

- Field ownership defined for seller, buyer, tax, prices, and payment terms
- Master data ownership set for customer and supplier records
- Invoice identifier and numbering rules documented
- Correction policy written for credit notes and re issues
- Change control process defined for mappings and validation logic

### VAT law updates referenced

The UAE framework highlights VAT law updates connected to mandatory electronic invoicing and stronger timelines for issuing electronic invoices and credit notes.

## 8. PINT AE as the UAE Data Dictionary

Under the UAE e-invoicing framework, structured invoice messages are governed by **Peppol International (PINT AE)**, which serves as the UAE's official **e-invoicing data dictionary**.

A **data dictionary** defines the data elements used to generate, exchange, and process electronic invoices. It specifies which fields must be present, how they are formatted, and how they relate to each other. This ensures consistent validation, interoperability, and compliance across systems and service providers.

**PINT AE** applies to standard tax invoices, credit notes, and other recognised invoice types. Instead of free-form invoice layouts, it enforces a common data structure that supports automated processing and system-to-system exchange.

### Key features of PINT AE

- ✓ **Comprehensive data coverage** : PINT AE defines over **135 data elements**, categorised as mandatory, conditional, or optional depending on the transaction scenario.
- ✓ **Defined invoice scenarios**: The data dictionary supports multiple scenarios, including standard supplies, zero-rated transactions, reverse charge mechanisms, and free zone supplies.
- ✓ **Alignment with global standards**: Built on the Peppol framework, PINT AE aligns UAE e-invoicing with international practices and supports cross-border interoperability.

## 9. Electronic Invoice categories, scenarios and tax categories

There are **6 categories** of Electronic Invoices under the UAE framework:

Type	Standard Billing	Self-Billing
<b>Tax Invoice</b>	Electronic Tax Invoice	Self-billed Electronic Tax Invoice
<b>Tax Credit Note</b>	Electronic Tax Credit Note	Self-billed Electronic Tax Credit Note
<b>Invoice</b>	Commercial Invoice	Not applicable
<b>Credit Note</b>	Electronic Credit Note	Not applicable

There is no Electronic Invoice category for 'provisional invoices'. Every provisional invoice issued should be an Electronic Invoice. Any adjustments to the provisional amount that has been invoiced can be accommodated by issuing either an Electronic Credit Note or an additional Electronic Invoice.

### **Standard billing**

The majority of transactions follow a standard billing arrangement where the supplier is responsible for issuing an invoice or a credit note to the buyer. Under a standard billing arrangement, there are two categories of Electronic Invoices that can be issued: electronic Tax Invoices and Commercial Invoices. Electronic Tax Credit Notes and Electronic Credit Notes can be issued for each respectively.

### **Commercial Invoices and Credit Notes**

**Commercial Invoice** is the term used to describe an invoice that is issued in respect of any sales that do not require a Tax Invoice under the VAT Decree -Law. These sales might include supplies that are exempt or out of scope for VAT purposes, or supplies made by Persons who are not registered for VAT.

## **Electronic Tax Invoices & Electronic Tax Credit**

### ***a- Electronic Tax Invoice***

- Issued by a **Taxable Person** for **Taxable Supplies** under the VAT Decree-Law.
- May include **both taxable and non-taxable supplies** on the same invoice.
- No need to issue separate invoices for taxable and non-taxable supplies.

#### **Important:**

The revised VAT Decree-Law definition confirms that a **Tax Invoice includes an Electronic Invoice**.

If the buyer has implemented Electronic Invoicing, a separate traditional Tax Invoice is **not required**, provided the Electronic Invoice meets the criteria of a Tax Invoice.

### ***b. Electronic Tax Credit Note***

- Issued by a Taxable Person when there is a **reduction in Output Tax**.
- Must follow VAT law requirements.

### ***c. When the Buyer Has NOT Implemented E-Invoicing***

If the buyer:

- Has not voluntarily implemented E-Invoicing, AND
- Is not yet mandated under the rollout plan

Then the supplier must:

- Issue a **regular Tax Invoice (e.g., PDF)** in addition to the Electronic Tax Invoice.
- Include the **predefined endpoint** on the Electronic Invoice: **0235:9900000098**

This applies when the buyer does not yet have a Participant Identifier.

## **Self-billed electronic Tax Invoices and electronic Tax Credit Notes**

### ***a. Buyer Must Be on the E-Invoicing System***

- Self-billing of **Electronic Tax Invoices** requires the **buyer to be onboarded** to the Electronic Invoicing System.
- The buyer issues the Electronic Invoice on behalf of the supplier, subject to agreement.

### ***b. VAT Conditions Apply***

- Self-billing is only allowed under the VAT Decree-Law conditions.
- It applies only to **VAT-registered suppliers**.
- It is **not available** for:
  - Non-VAT registered suppliers
  - Commercial Invoices (no self-billing option for these)

### ***c. Mandatory Rollout Impact***

Once a supplier becomes subject to **mandatory Electronic Invoicing**. This applies to all Business Transactions, including self-billing arrangements

## Eight Electronic Invoice scenarios

Electronic Invoice scenario	When it applies	Key requirement or special rule
<b>Free Zone</b>	Transaction involves a Free Zone entity, or the supply takes place within or from a Free Zone.	Beneficiary details may need to be included. The beneficiary is the final user or consumer of the supply. If this is different from the contracting buyer, it should be recorded separately.
<b>Deemed Supply</b>	Supplies made without consideration, such as gifts over the threshold or private use. Assets remaining at VAT deregistration.	Buyer electronic address must be <b>0235:9900000097</b> . If the invoice is not issued to a recipient, there is no invoice exchange. It is reported to the FTA through the ASP only.
<b>Margin Scheme</b>	VAT is calculated only on the supplier's profit margin, such as used goods.	VAT amount must be shown as <b>"0"</b> on the Electronic Invoice, even though VAT applies to the margin.
<b>Summary Invoice</b>	Multiple transactions are combined into one invoice, such as monthly billing.	Invoice level totals can be zero or positive for Peppol validation. If the total payable is negative, an <b>Electronic Credit Note</b> must be issued instead.
<b>Continuous Supply</b>	Ongoing or recurring supplies, milestone based contracts, or instalment deliveries.	Retention calculations must be documented separately and not shown on the Electronic Invoice. When retention becomes payable, a separate <b>Electronic Tax Invoice</b> must be issued.
<b>Agent Billing</b>	An agent issues an invoice on behalf of a principal.	Legal responsibility for issuing the Electronic Invoice stays with the supplier. This does <b>not</b> apply to undisclosed agents.
<b>Supply through E-Commerce Platform</b>	Online sales made through a website or e-commerce platform.	Even where the platform issues the invoice, legal responsibility remains with the supplier.
<b>Exports</b>	Goods or services supplied outside the UAE.	A Tax Invoice must still be issued as an <b>Electronic Invoice</b> . It may also be used for Customs purposes.

## Applicability to Commercial Invoices

Scenario	Applies to Commercial Invoice?
Free Zone	✓
Deemed Supply	✗
Margin Scheme	✗
Summary Invoice	✓
Continuous Supply	✓
Agent Billing	✓
E-Commerce	✓
Exports	✗

## Tax categories

No.	Tax Category	Description	Typical Examples
1	<b>Standard Rate</b>	Taxable supply subject to the standard UAE VAT rate (5%).	Most goods and services supplied locally
2	<b>Exempt from VAT</b>	Within scope of UAE VAT but specifically exempt under the VAT Decree-Law.	Certain real estate, financial services, local passenger transport
3	<b>Outside Scope of VAT</b>	Transaction not subject to UAE VAT due to place of supply rules or specific exclusions.	Services supplied outside UAE, non-supplies
4	<b>Reverse Charge</b>	Domestic supply of specific goods between VAT registrants where VAT is accounted for by the recipient.	Electronic devices, precious metals
5	<b>Zero-Rated</b>	Taxable supply subject to VAT at 0%.	Exports, certain healthcare, education
6	<b>Margin Scheme</b>	VAT charged on profit margin only (not full value).	Second-hand goods

## Reverse Charge Mechanism

**Import of Concerned Goods & Concerned Services** - Concerned Services' and Concerned Goods' are imported by a Taxable Person for Business purposes. These are subject to the reverse charge mechanism for VAT reporting. The import of Concerned Services and Concerned Goods is not subject to any Electronic Invoicing requirements.

### *Domestic Reverse Charge*

The Reverse Charge tax category in Electronic Invoicing applies **only** when:

- Supply is domestic (within UAE)
- Both supplier and customer are **VAT registrants**
- Goods fall under specific categories
- Covered by the VAT Decree-Law and relevant Cabinet Decisions

## Electronic Invoice Constraints and Considerations

- 1. Inclusion of TRN:** For electronic Tax Invoices and electronic Tax Credit Notes, the TRN should be included in the Electronic Invoice and Electronic Credit Note. However, the TRN is not mandatory for Commercial Invoices as well as for out of scope and exempt transactions.
- 2. Line-item constraints:** There are no constraints on the number of lines that can be included in an Electronic Invoice for the UAE.
- 3. Preceding invoice references:** In instances where a single electronic Tax Credit Note is issued for multiple past electronic Tax Invoices, references to these multiple electronic Tax Invoices can be provided in one electronic Tax Credit Note.
- 4. Partial credit notes:** If required, an Electronic Credit Note can cover only part of the Electronic Invoice amount.
- 5. Rounding off:** Rounding off is applicable at the invoice level total up to 2 decimal places. Rounding off is not applicable at the tax category level or line-item level.
- 6. Goods and Services:** If the items listed on the invoice include both goods and services, they can be differentiated by specifying the value in the "Item type" field. The possible values are 'G' for Goods, 'S' for Services, and 'B' for Both.
- 7. Surcharges:** If there are any surcharges that need to be included in the invoice, they can be reported under the "Document Level Charges" section. Examples include the Dubai Municipality surcharge on construction projects or tourism levies.
- 8. Import VAT paid by agent:** In accordance with Article 50 of the VAT Executive Regulation, when an agent imports goods and has paid import VAT on behalf of another party, an Electronic Invoice shall be issued by the agent. The VAT paid by the agent can be mentioned under the "Document Level Charges" section.

**9. Advance payments:** For Business Transactions involving advance payments made prior to the final invoice being issued, the adjustment amounts for these advance payments should be included in the “Paid Amount” field. Furthermore, to ensure clear recordkeeping, you should also reference the original invoice that was issued when the advance payment was received. This reference can be included in the “Preceding Invoice Reference” section. This way, all parties involved can easily track the advance payment and its adjustment in the final invoice.

**10. Prepayments:** The “Paid Amount” field and “Preceding Invoice Reference” field can be used respectively, to reference the prepaid amounts and prepaid invoice details in the final invoice.

**11. Exports:** For export transactions, if the supplier wishes to declare the customs reference number in conjunction with the applicable Incoterms, this information can be provided in the designated fields: "**Customs Reference Number**" and "**Incoterms**".

**12. Triangular sales:** In instances where billing is addressed to one individual, while delivery is directed to another, the TRN or TIN of the recipient of the goods can be provided in the "Delivery to Party ID" field within the Delivery Information section.

**13. Discounts:** Item level discounts can be provided in the “Line Level Allowances” section. The reason for the line level discount can be provided in “Invoice Line Allowance Reason” field. The document level discount can be provided in the “Document Level Allowances” section. The reason for the document level discount can be provided in the “Document Level Allowance Reason” field. Further, there is also a code list for providing the allowance reason.

**14. Volume discounts:** Electronic Credit Notes can be used to reflect volume discounts, and the “Credit note reason code” can be selected as volume discount.

**15. Batch number:** Various industries within the manufacturing and trading sectors categorize their goods based on batch numbers to enhance inventory management and traceability. This information can be entered in the designated "Batch Number" field.

**16. VAT line amount and amount payable:** It is mandatory to specify the VAT amount and the total amount payable in AED for each service or goods supplied.<sup>16</sup> To ensure compliance, the VAT amount should be provided in the "VAT Line Amount" field, while the total amount payable must be provided in the "Amount Payable" field. This requirement applies regardless of whether the invoice is issued in AED or any other currency. The supplier is responsible for ensuring the correctness of the value provided in the "Amount Payable" field.

**17. Invoice currency and tax accounting currency:** A Tax Invoice must include the gross amount payable for an invoice in AED. In instances where the document currency differs from AED, and the tax accounting currency is AED, the gross total payable amount in AED must be provided in the "Invoice Total Amount with VAT in Tax Accounting Currency" field. The amount shall be converted into the UAE Dirham according to the exchange rate approved by the Central Bank.<sup>17</sup> The supplier is responsible for ensuring the correctness of the value provided in this field. When the document currency is not in AED, the “Tax Accounting Currency” field is mandatory.

- 18. Contract Value field:** If the project value changes, this “Contract Value” must be updated in the invoice that is issued after the project value changes.
- 19. Multiple payment methods:** Multiple payment methods can be included in the same Electronic Invoice using the “Payment Instructions” field.
- 20. Authority name:** The name of the trade license issuing authority needs to be manually populated by the issuer of the Electronic Invoice, using the “Authority Name” field. There will not be any code list provided for the “Authority name” field.
- 21. Rounding off:** The field “Rounding Amount” is an optional field and the value is to be provided by the issuer of the Electronic Invoice, if applicable.
- 22. Multiple payment dates:** In instances where the buyer and supplier have agreed on multiple payment dates for a single invoice, this can be included using the field “Invoice Terms”.
- 23. Date of supply:** If the date of supply is different from the Tax Invoice issue date, the date of supply can be provided in the “VAT Point Date” field.
- 24. Industry specific field requirements:** Persons or Government Entities that may need some industry specific fields/classifications should discuss with their respective ASPs on how these can be accommodated.
- 25. Adding optional fields:** Persons and Government Entities will not be allowed to add additional optional fields of their own into PINT-AE. Persons and Government Entities should discuss with their respective ASPs regarding how their requirements can be accommodated.
- 26. Beneficiary Details:** If the ultimate beneficiary and the customer are the same, the “Beneficiary Name” and “Beneficiary ID” can mirror the customer information i.e. the customer details can be duplicated in the beneficiary details. This ensures the Electronic Invoice remains technically complete without implying another party is involved. If the end customer is an individual consumer, you may use the individual’s name and available identification details, or note that no registered ID exists if none applies.
- 27. Insurance premiums and claims:** In the insurance sector, statements for reinsurance treaty portfolios are typically generated by insurance companies, encompassing reinsurance premiums, claims, and commissions without issuing separate documents for premiums and claims. Under the Electronic Invoicing framework, any invoice or statement that has VAT implications must be issued as an Electronic Invoice in compliance with the VAT legislation. It is for the insurance company and broker to decide who would issue the Electronic Invoice.
- 28. HSN codes:** HSN codes are currently optional. The timelines for making the HSN codes mandatory shall be announced in due course.

## Mandatory Data Elements when issuing a COMMERCIAL ELECTRONIC INVOICE (XML)

For a standard tax invoice, PINT AE requires a defined set of mandatory data elements to be populated before an invoice can pass structured validation.

In practical terms, finance teams should expect approximately **50 mandatory** data elements to be required for a standard tax invoice. These fields span the full invoice structure, from header details through to tax and line-level data.

The table below summarises the mandatory data elements by category.

### Invoice Details

1. Invoice number
2. Invoice issue 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

### Seller Details

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

### Buyer Details

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

### Document Totals

30. Sum of invoice line net amount
31. Invoice total amount without tax
32. Invoice total tax amount
33. Invoice total amount with tax
34. Amount due for payment

### Tax Breakdown

35. Tax category taxable amount
36. Tax category tax amount
37. Tax category code
38. Tax category rate

### Invoice Line

39. Invoice line identifier
40. Invoiced 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. Invoiced item tax category code
47. Invoiced item tax rate
48. VAT line amount
49. Item name
50. Item description

## Mandatory fields in an electronic Tax Invoice

### a- Invoice Details

1. **type code** - A code specifying the functional type of the Invoice. This is an Electronic Invoicing specific code.
2. **Invoice currency Code** - The currency in which all Invoice amounts are given, except for the Total tax amount in accounting currency.
3. **Invoice transaction number** - A unique identification of the Invoice.
4. **Invoice date** - The date when the Invoice was issued.
5. **Invoice n type code** - A sequence of flags that identify the invoice transaction types (please see code list):
  - XXXXXXXX
  - Free Trade zone : 1 (applicable), 0 (not applicable)
  - Deemed Supply : 1 (applicable), 0 (not applicable)
  - Margin Scheme : 1 (applicable), 0 (not applicable)
  - Summary Invoice : 1 (applicable), 0 (not applicable)
  - Continuous Supply : 1 (applicable), 0 (not applicable)
  - Disclosed Agent Billing : 1 (applicable), 0 (not applicable)
  - Supply through e-commerce : 1 (applicable), 0 (not applicable)
  - Exports : 1 (applicable), 0 (not applicable)
6. **Payment due date** - The date when the payment is due.
7. **Business process type** - Identifies the business process context in which the transaction appears, to enable the Buyer to process the Invoice in an appropriate way. This is an Electronic Invoicing specific field and has a predefined value.
8. **Specification Identifier** - An identification of the specification containing the total set of rules regarding semantic content, cardinalities and business rules to which the data contained in the instance document conforms. This is an Electronic Invoicing specific field and has a predefined value.
9. **Payment means type code** - An identifier that indicates how a payment is expected to be or has been settled.

## **b- Seller Details**

10. **Seller name** - The full formal name by which the Seller is registered in the national registry of legal entities or as a taxable person or otherwise trades as a person or persons.
11. **Seller electronic address** - Identifies the Seller's electronic address to which the application level response to the invoice may be delivered. This is the Tax Identification Number (TIN).
12. **Seller electronic identifier** - The identification of the Seller. For Businesses registered in the UAE, this will be a fixed value 0235. The Seller electronic address and seller electronic identifier together form the End Point of the Business which would be registered by the ASP.
13. **Seller legal registration identifier** - An identifier issued by an official registrar that identifies the Seller as a legal entity or person.
14. **Seller legal registration identifier type** - To identify the nature of commercial registration number issued in UAE. It should be one among the following:
  - TL – Commercial/Trade license
  - EID – Emirates ID
  - PAS – Passport
  - CD – Cabinet Decision
15. **Seller tax identifier** - The Seller's tax identifier (also known as Seller Tax Identification Number). For Sellers in UAE which are registered under tax should provide the Tax Registration Number (TRN) .
16. **Seller tax scheme code** - The scheme of the tax identifier. Default value of VAT to be used.
17. **Seller address line 1** - The main address line in an address.
18. **Seller city** - The common name of the city, town or village, where the Seller address is located.
19. **Seller country subdivision** - The subdivision of a country. Such as a region, a county, a state, a province etc.
20. **Seller country code** - A code that identifies the country. For UAE it should be AE.

### ***c- Buyer Details***

21. **Buyer name** - The full name of the Buyer.
22. **Buyer electronic address** - Identifies the Buyer's electronic address to which the invoice is delivered.
23. **Buyer electronic identifier** - An identifier of the Buyer.
24. **Buyer tax identifier** - The Buyer's tax identifier (also known as Buyer Tax Identification Number). For buyers in UAE which are registered under tax should provide the Tax Registration Number (TRN) .
25. **Buyer tax scheme code** - The scheme of the tax identifier. The default value of VAT to be used.
26. **Buyer address line 1** - The main address line in an address.
27. **Buyer city** - The common name of the city, town or village, where the Buyer's address is located.
28. **Buyer country subdivision** - The subdivision of a country. Such as a region, a county, a state, a province etc.
29. **Buyer country code** - A code that identifies the country.

### ***d- Document Totals***

30. **Sum of Invoice line net amount** - Sum of all Invoice line net amounts in the Invoice.
31. **Invoice total amount without tax** - The total amount of the Invoice without tax.
32. **Invoice total tax amount** - The total tax amount for the Invoice.
33. **Invoice total amount with tax** - The total amount of the Invoice with tax.
34. **Amount due for payment** - The outstanding amount that is requested to be paid.

### ***e- Tax Breakdown***

35. **Tax category taxable amount** - Sum of all taxable amounts subject to a specific tax category code and tax category rate (if the tax category rate is applicable).
36. **Tax category tax amount** - The total tax amount for a given tax category.
37. **Tax category code** - Coded identification of a tax category.
38. **Tax category rate** - The tax rate, represented as percentage that applies for the relevant tax category.

### ***f- Invoice Line***

39. **Invoice line identifier** - A unique identifier for the individual line within the Invoice.
40. **Invoiced quantity** - The quantity of items (goods or services) that is charged in the Invoice line.
41. **Unit of measure code** - The unit of measure that applies to the invoiced quantity. For example: For Kilogram (KG).
42. **Invoice line net amount** - The total amount of the Invoice line (before tax).
43. **Item net price** - The price of an item, exclusive of tax, after subtracting item price discount.
44. **Item gross price** - The unit price, exclusive of tax, before subtracting Item price discount.
45. **Item price base quantity** - The number of item units to which the price applies.
46. **Invoiced item tax category code** - The tax category code for the invoiced item.
47. **Invoiced item tax rate** - The tax rate, represented as a percentage that applies to the invoiced item.
48. **VAT line amount in AED** - The VAT amount for each line item expressed in AED.
49. **Invoice line amount in AED** - The total amount payable for each line item expressed in AED.
50. **Item name** - A name for an item.
51. **Item description** - A description for an item.

# 10. Accredited Service Providers (ASP)

## What an Accredited Service Provider does

An Accredited Service Provider is a **government approved third party** that helps businesses meet e invoicing requirements. Service Providers support issuance, transmission, standardization, and interoperability using the **Peppol network**.

### Baseline eligibility conditions

- Active Peppol certification and completed conformance tests
- At least 2 years experience operating or managing an e invoicing system
- Company registration conditions
- Technical and compliance conditions
- Tax registration obligations where applicable
- Information security standards for the product
- A self declaration
- Required insurance policies

### Company registration conditions

- UAE registered entity, or foreign entity licensed in the UAE
- Minimum paid up capital of AED 50,000
- Audited financial statements for the latest financial year
- ISO 22301 business continuity management

### Security and hosting conditions

- Product alignment with PINT AE
- ISO IEC 27001 certification
- Encryption, multi factor authentication, and monitoring
- Alignment with UAE hosting and data residency rules

### Self declaration points

- Not in liquidation or bankruptcy
- Not blacklisted
- No criminal or insolvency cases
- Commitment to provide 100 free e invoice exchanges per year per end user
- Commitment to confidentiality and ministry rules

## Insurance minimums

Policy	Minimum coverage
<b>Policy</b>	Minimum coverage
<b>Professional indemnity</b>	AED 2.5M
<b>Crime insurance</b>	AED 5M
<b>Cyber fraud insurance</b>	AED 5M

## Accreditation lifecycle

1. **Application submitted** with required documents. The Ministry responds within **90** business days.
2. **Pre approval testing** covering **Peppol** send and receive testing and end user verification testing with the FTA.
3. **Production readiness** and confirmation steps.
4. **Renewal and rectification** steps apply when documentation or eligibility gaps appear.

### *What this means for finance teams*

Accreditation timelines directly affect implementation planning. Finance teams should assume that Service Provider accreditation, testing, and confirmation can take several months, especially where additional clarification or re testing is required.

Selection decisions should therefore be made early, and contracts should account for testing windows, potential remediation, and renewal obligations.

Relying on provisional timelines or assuming immediate production readiness increases the risk of delays close to mandated dates.

# 11. Onboarding and linking in EmaraTax

## What onboarding does

Onboarding links the taxpayer profile to the selected Service Provider so invoices can move through the exchange model. It is a core step ahead of go live.

## Onboarding flow

1. Log in to **EmaraTax** and access the taxpayer profile.
2. Select the **taxpayer** profile from the list.
3. Select an **Accredited Service Provider** from the displayed list.
4. After confirmation, the system redirects to the **Service Provider page**. During the redirect, capture the **Auth Code** from the **URL**. Copy it into your **onboarding log** before closing the browser window.
5. Enter the **admin email** for the selected Tax Identification Number. Add a mobile number if needed, then complete verification.
6. Review **response fields** returned from EmaraTax that display without an edit option.
7. Select the **tick box** and **submit**.
8. The Service Provider calls **Peppol** to fetch and display required details.
9. After successful linking, EmaraTax displays the **updated onboarding status**.

## Reverification

Reverification is used when the taxpayer profile needs a refresh of the link, a reconfirmation of the Service Provider connection, or a status update tied to identity and permissions. Treat it as a controlled change and store evidence.

### *Reverification Steps*

1. Open the taxpayer profile in EmaraTax and locate the current Service Provider link.
2. Start the reverification action from the profile options.
3. Follow the redirect to the Service Provider page.
4. Capture the Auth Code from the URL during the redirect and store it in your evidence log.
5. Complete the flow, then confirm the updated status back in EmaraTax.

## Offboarding

Offboarding ends the link between the taxpayer profile and a Service Provider. Use it for provider change, contract exit, or internal control decisions. Plan it like a cutover so invoice routing stays stable.

### *Offboarding steps*

1. Confirm **internal approval** and agree a cutover date.
2. In Emaratax, open the **taxpayer profile** and **start offboarding** for the current Service Provider.
3. Follow the **redirect**. Capture the **Auth Code** from the **URL** and store it in your **evidence log**.
4. Complete the offboarding action on the **Service Provider page** and confirm the **new status** in Emaratax.
5. Run a **short post change test** set and store evidence of successful transmission and status returns.

### *Why offboarding needs control*

Offboarding is more than a technical switch. If it is rushed or poorly documented, invoices can fail without being noticed, data can be misrouted, and gaps can appear in the audit trail. These issues often surface later during month end close or VAT reviews, when they are harder to trace and fix.

#### **From a finance perspective, the main risks are:**

- Loss of continuity in invoice routing
- Unclear ownership of transactions around cutover dates
- Incomplete or missing audit evidence
- Confusion caused by overlapping access or status changes

To **reduce these risks**, offboarding should be managed with the same discipline applied to onboarding. Finance teams should ensure:

- Internal approvals are documented and a clear cutover date is agreed
- Redirects are completed and evidence is captured inside **Emaratax**
- Status changes are confirmed rather than assumed
- A short set of post offboarding test invoices is run and logged

Handled properly, offboarding becomes a controlled transition that supports compliance, audit readiness, and uninterrupted invoicing operations.

## 12. Systems and ERP impact

### Start with the system map

Map every source of invoice data. Sales systems, billing engines, portals, and spreadsheets can feed invoice fields. Gaps often sit outside the ERP.

#### Minimum systems list to map

- ✓ ERP or accounting system
- ✓ Billing or subscription system
- ✓ CRM with customer tax profiles
- ✓ Procurement and vendor onboarding tools
- ✓ Master data tools and customer portal data
- ✓ Archiving and document management tools

### ERP observations in the UAE framework

Map every source of invoice data. Sales systems, billing engines, portals, and spreadsheets can feed invoice fields. Gaps often sit outside the ERP.

#### Global ERPs vs local and native solutions

Global ERPs often need a connector or a Service Provider layer to transform invoice data into the required message format and route it through the exchange model.

Local and native solutions can cut integration work. Platforms such as **Wafeq** and **Mazeed** are listed as local options that support UAE e invoicing compliance without extra integration build.



**SAP S 4HANA** does not natively support **PINT AE** and cannot directly submit invoices through **Peppol** without add ons.



**NetSuite** is described as a **source of truth** for invoice data, with a solution that transmits invoices and stores delivery and status information for users.



The UAE approach is linked to a **Peppol** based **PINT AE** specification and can use Microsoft electronic invoicing services and connectors.

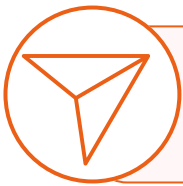


**SMB accounting tools:** Tools such as **Zoho**, **Xero**, and **QuickBooks** do not natively generate **PINT AE** messages and can rely on a Service Provider to transform and transmit invoice data.

## 13. Supplier and customer onboarding



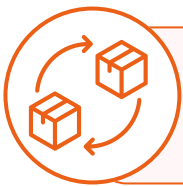
Segment partners. Start with your top B2B and B2G accounts



Share your Peppol Endpoint ID and ask for theirs



Test small batches both ways



Switch from email to Peppol once the tests pass



Watch transmission dashboards daily and clear failures fast

# 14. Implementation toolkit

## Readiness scorecard

Area	What good looks like	Current status
<b>Scope and entity mapping</b>	All entities mapped to the mandated timeline. B2B and B2G scope confirmed.	
<b>System map</b>	All invoice data sources listed and owners named.	
<b>Data quality</b>	Invoice samples mapped to required fields. Gaps logged.	
<b>Service Provider path</b>	Service Provider shortlist and selection criteria agreed.	
<b>Onboarding</b>	EmaraTax linking steps completed and status confirmed.	
<b>Controls</b>	Approval and correction policy written and signed off.	
<b>Testing</b>	Test plan drafted for issuance, receipt, credit notes, and rejection flows.	
<b>Operating model</b>	Ownership for monitoring, exceptions, and customer support defined.	

## RACI template

Workstream	Finance	Tax	IT	Service Provider
Scope confirmation and wave planning				
Invoice data mapping to PINT AE fields				
VAT determination and rule alignment				
Integration build and onboarding steps				
Testing and validation management				
Go live readiness and cutover				
Exception handling and ongoing monitoring				

## Decision guide: integration paths

Map every source of invoice data. Sales systems, billing engines, portals, and spreadsheets can feed invoice fields. Gaps often sit outside the ERP.

### Direct system to system view

Step	Supplier (Seller)	Accredited Service Provider (ASP)	Federal Tax Authority (FTA)	Buyer (Customer)
<b>1. Create Invoice</b>	Generates an invoice using an ERP system, accounting software, or even a manual template (like an Excel or Word file).	N/A	N/A	N/A
<b>2. Transmit Invoice</b>	Saves the invoice as an unstructured PDF and emails it to the buyer.	Saves the invoice as an unstructured PDF and emails it to the buyer.	N/A	N/A
<b>3. Receive &amp; Process</b>	N/A	N/A	N/A	Receives the PDF email. An employee must manually input the invoice data into their own ERP/accounting system.
<b>4. Validation &amp; Archiving</b>	Manually checks their ERP data against the issued PDF. Stores the PDF/paper copy for the required retention period.	N/A	N/A	Manually verifies details (VAT, TRN, amounts). Stores the PDF/paper copy for the required retention period.
<b>5. Tax Reporting</b>	Uses aggregated data from their ERP to file periodic VAT returns with the FTA.	N/A	Receives periodic VAT returns from the supplier (and buyer for input tax recovery).	Uses aggregated data from their ERP to calculate input VAT and file returns.

**Service Provider supported view**

Step	Supplier (Seller)	Accredited Service Provider (ASP)	Federal Tax Authority (FTA)	Buyer (Customer)
<b>1. Create Invoice</b>	Generates an invoice data file from their ERP system, which is mapped to the required structured format (PINT AE, XML/JSON).	N/A	N/A	N/A
<b>2. Send to ASP</b>	Transmits the structured data file securely to their chosen Accredited Service Provider (ASP).	N/A	N/A	N/A
<b>3. Validation &amp; Transmission</b>	N/A	The ASP automatically validates the invoice data (e.g., checks mandatory fields, VAT, TRNs). If compliant, it transmits the structured e-invoice data simultaneously to the Buyer's ASP and a Tax Data Document (TDD) to the FTA.	Receives the TDD (tax data extract) in near real-time for monitoring and pre-population of VAT returns.	N/A
<b>4. Receive &amp; Process</b>	N/A	N/A	N/A	Receives the validated, structured e-invoice via their own ASP. The data is automatically imported into their ERP system.
<b>5. Archiving &amp; Compliance</b>	Receives confirmation of successful transmission/reporting from their ASP. Stores the structured e-invoice digitally within the UAE.	N/A	Stores the TDD centrally.	The system automatically archives the structured e-invoice. The invoice is guaranteed compliant upon receipt, allowing faster input VAT recovery.

## Internal policy checklist

- Invoice issuance policy with numbering rules
- Credit note policy and approval thresholds
- Customer master data policy with identifiers and tax attributes
- Supplier onboarding policy for buyer side receipt
- Change control policy for mappings and validation logic
- Exception and dispute handling policy

### *How to use this checklist*

These policies do not need to be written from scratch for e invoicing. In most cases, existing finance and tax policies can be reviewed and updated to reflect structured invoicing, system based validation, and automated routing.

The focus should be on clarity, not volume.

Each policy should clearly state:

- Who owns the process
- What approvals are required
- When exceptions are raised
- Where evidence is stored

As part of implementation, policies should be reviewed alongside system configuration and testing results. This helps confirm that documented controls match how invoices are actually created, transmitted, corrected, and stored in day to day operations.

Clear, aligned policies reduce confusion during go live, support consistent behaviour across teams, and provide a reliable reference during audits or disputes.

# 15. Testing toolkit

## Test categories

- Schema and format validation for invoices and credit notes
- Rule validation for required fields and identifiers
- VAT logic checks against your policy and master data
- End to end transmission and receipt confirmation
- Rejection handling and re issue flows
- Volume checks for peak billing cycles
- Security checks for access and change controls

## Sample test case list

Test case	Scenario	Expected outcome	Owner
TC 01	Standard B2B tax invoice issued and transmitted	Accepted and delivered. Status stored.	
TC 02	Invoice with missing buyer identifier	Rejected with a validation message. Routed to correction queue.	
TC 03	Credit note against a prior invoice	Credit note transmitted and linked to prior invoice.	
TC 04	Duplicate invoice identifier	Rejected. Duplicate detected.	
TC 05	B2G invoice flow	Delivered through the B2G path. Status stored.	

## Common validation messages

Identifier	Message
<b>ALIGNED-IBRP-001-AE</b>	[aligned-ibrp-001-ae]-Specification identifier (ibt-024) MUST start with the value 'urn:peppol:pint:billing-1@ae-1' or 'urn:peppol:pint:selfbilling-1@ae-1'.
<b>ALIGNED-IBRP-002-AE</b>	[aligned-ibrp-002-ae]-Business process (ibt-023) MUST be in the format 'urn:peppol:bis:billing' or 'urn:peppol:bis:selfbilling'.
<b>ALIGNED-IBRP-004</b>	[aligned-ibrp-004]-Item net price (ibt-146) MUST equal (Gross price (ibt-148) - Price discount (ibt-147)) when gross price is provided.
<b>ALIGNED-IBRP-032</b>	[aligned-ibrp-032]-Each Document level allowance (ibg-20) MUST have a Document level allowance VAT category code (ibt-095).
<b>ALIGNED-IBRP-037</b>	[aligned-ibrp-037]-Each Document level charge (ibg-21) MUST have a Document level charge VAT category code (ibt-102).
<b>ALIGNED-IBRP-045</b>	[aligned-ibrp-045]-Each VAT breakdown (ibg-23) MUST have a VAT category taxable amount (ibt-116).
<b>ALIGNED-IBRP-046</b>	[aligned-ibrp-046]-Each VAT breakdown (ibg-23) MUST have a VAT category tax amount (ibt-117).
<b>ALIGNED-IBRP-047</b>	[aligned-ibrp-047]-Each VAT breakdown (ibg-23) MUST be defined through a VAT category code (ibt-118).
<b>ALIGNED-IBRP-048</b>	[aligned-ibrp-048]-Each VAT breakdown (ibg-23) MUST have a VAT category rate (ibt-119), except if the Invoice is not subject to VAT.
<b>ALIGNED-IBRP-057</b>	[aligned-ibrp-057]-Either both or neither Allowance base amount (ibt-093) and percentage (ibt-094) MUST be provided.
<b>ALIGNED-IBRP-058</b>	[aligned-ibrp-058]-Either both or neither Charge base amount (ibt-100) and percentage (ibt-101) MUST be provided.
<b>ALIGNED-IBRP-AE-01-AE</b>	[aligned-ibrp-ae-01-ae]-An Invoice that contains an Invoice line (ibg-25), a Document level allowance (ibg-20) or a Document level charge (ibg-21) where the VAT category code (ibt-151, ibt-095 or ibt-102) is "Reverse charge" MUST contain in the VAT Breakdown (ibg-23) at least one VAT category code (ibt-118) equal with "VAT reverse charge".

## Go live sign off checklist

- Mandated dates confirmed and executive owner signs off readiness
- EmaraTax linking completed where required
- Core invoice types tested end to end, including credit notes
- Exception process live with owners and tracking
- Customer and vendor communications drafted and approved
- Support coverage plan agreed for first weeks after go live

Once go live sign off is complete, the focus shifts from implementation to day to day operation. Finance teams move from testing and readiness into monitoring, exception handling, and ongoing compliance.

The following section provides practical templates and worksheets that can be used to support execution, track issues, document controls, and prepare for audits. These tools are designed to be adapted to each business and embedded into existing finance processes.



# 16. Templates and worksheets

This section is built for finance and accounting teams who need practical working documents. The templates here are meant to be copied into your project pack.

Use them for planning, vendor selection, data mapping, testing, go live sign off, and audit readiness.

Keep one owner per template. Keep one source of truth. Store evidence as you go, not at month end.

## 1. Readiness scorecard

Use this to score where you are today. Re score after testing and after go live.

Area	Owner	Current score (1 to 5)	Target score	Key gaps	Next action	Due date
<i>Example: Customer Data Quality (TRN and TIN cleanup)</i>				Missing TIN for non VAT buyers in customer master	Add TIN field and run cleanup list	
<b>Scope &amp; Entity Mapping</b>						
<b>System Inventory &amp; ERP Readiness</b>						
<b>Customer Data Quality (TRN and TIN cleanup)</b>						
<b>Service Provider Selection</b>						
<b>EmaraTax Onboarding Status</b>						
<b>Internal Policy Controls</b>						



















# 17. Controls, audit trail, and dispute handling

## Controls that matter

- Invoice completeness controls with required fields checked before issuance
- VAT determination controls with consistent policy and system logic
- Numbering and identifier controls
- Credit note controls and approval flow
- Access controls and segregation of duties
- Change controls for mapping and validation logic

## Disputes and rejections

Rejection can happen when a message fails validation or rule checks. The operating model needs a clear playbook.

- A single queue for rejection messages
- A defined owner for triage and correction
- A consistent correction method: upstream fix, credit note, or re issue
- Customer communication that matches system status

## Audit pack template

- Invoice identifier and invoice number
- Structured message payload reference
- Transmission timestamp and delivery status
- Buyer acknowledgement or rejection message
- Internal approval trail
- Credit note trail where relevant

# 18. Compliance and penalties

## Where penalties show up

### Legal Basis

Federal Decree Law No. 16 of 2024 outlines essential requirements for e-invoicing and evidence:

1. **Article 55:** Connects the recovery of input VAT to the retention of e-invoices and related records.
2. **Article 76:** Associates penalties with the failure to issue e-invoices within required timelines.

### Administrative penalties are imposed for:

- Missed implementation
- Missed issuance and transmission
- Missed notifications related to system issues

## Administrative penalty table

No.	Description of Violation	Administrative Penalty Amount
1	Failure by the Issuer to implement the Electronic Invoicing System including the failure to appoint an Accredited Service Provider within the timeline prescribed by the Minister.	AED 5,000 in case of delay for each month or part thereof
2	Failure by the Issuer to issue and transmit an Electronic Invoice to the Recipient through the Electronic Invoicing System within the timeline prescribed by the Minister.	AED 100 for each Electronic Invoice up to a maximum of AED 5,000 per calendar month.
3	Failure by the Issuer to issue and transmit an Electronic Credit Note to the Recipient through the Electronic Invoicing System within the timeline prescribed by the Minister.	AED 100 for each Electronic Credit Note up to a maximum of AED 5,000 per calendar month
4	Failure by the Issuer to notify the Authority of a System Failure within the timeline prescribed by the Minister	AED 1,000 for each day of delay or part thereof.
5	Failure by the Recipient to notify the Authority of a System Failure within the timeline prescribed by the Minister.	AED 1,000 for each day of delay or part thereof.
6	Failure by the Issuer or the Recipient to notify the appointed Accredited Service Provider of changes to the data registered with the Authority within the timeline prescribed by the Minister.	AED 1,000 for each day of delay or part thereof.

## Common pitfalls and quick fixes

Issue	Why it hurts	Fix
<b>Issuing after 14 days</b>	Non-compliance and audit risk	Add automated reminders and cut-off rules
<b>Sending only PDFs for B2B or B2G</b>	Not an e-invoice	Generate UBL XML as the source of record
<b>Late credit notes</b>	Buyer may already claim VAT	Correct the same day and issue the e-credit note
<b>Wrong TRN or missing Endpoint ID</b>	Misrouted or rejected	Validate at master-data stage and lock fields
<b>Disconnected systems</b>	Inconsistent records	Build a single master and sync nightly
<b>Treating ASP checks as VAT checks</b>	Wrong tax passes through	Keep VAT logic in your ERP and test it

## Failure playbook you can follow

If your system fails, notify the **FTA** within **two business days** using the official channel




- ✓ Keep a log of each failed file, the fix, and the retransmission time
- ✓ After recovery, transmit pending invoices and credit notes without delay
- ✓ Record who pressed send and when



**Short, clear, repeatable**

## 19. The 7-day audit-readiness plan


### Day 0

 Gather all XML e-invoices and credit notes inside the UAE


### Day 1 to 2

 Export a transaction register aligned to VAT return boxes

### Day 3 to 4

 Link supporting POs, contracts, and delivery notes

### Day 5

 Fix mismatches, for example TRN, totals, dates

### Days 6 to 7

 Create a single evidence pack with PDFs and data files

## 20. What Businesses Need to Do Now



### **Understand Requirements**

Identify all invoice types and data fields (VAT Law + Decision 243 Art. 7).



### **Select your ASP**

Choose an accredited Peppol Service Provider once the Ministry list is published. Confirm security, testing, and UAE hosting practices.



### **Connect your systems**

Integrate your ERP or accounting software with the ASP. Plan master data cleanup and VAT field validation.



### **Test end to end**

Create sample invoices and credit notes, validate over Peppol, and verify reporting to the authority through the ASP.



### **Train your team**

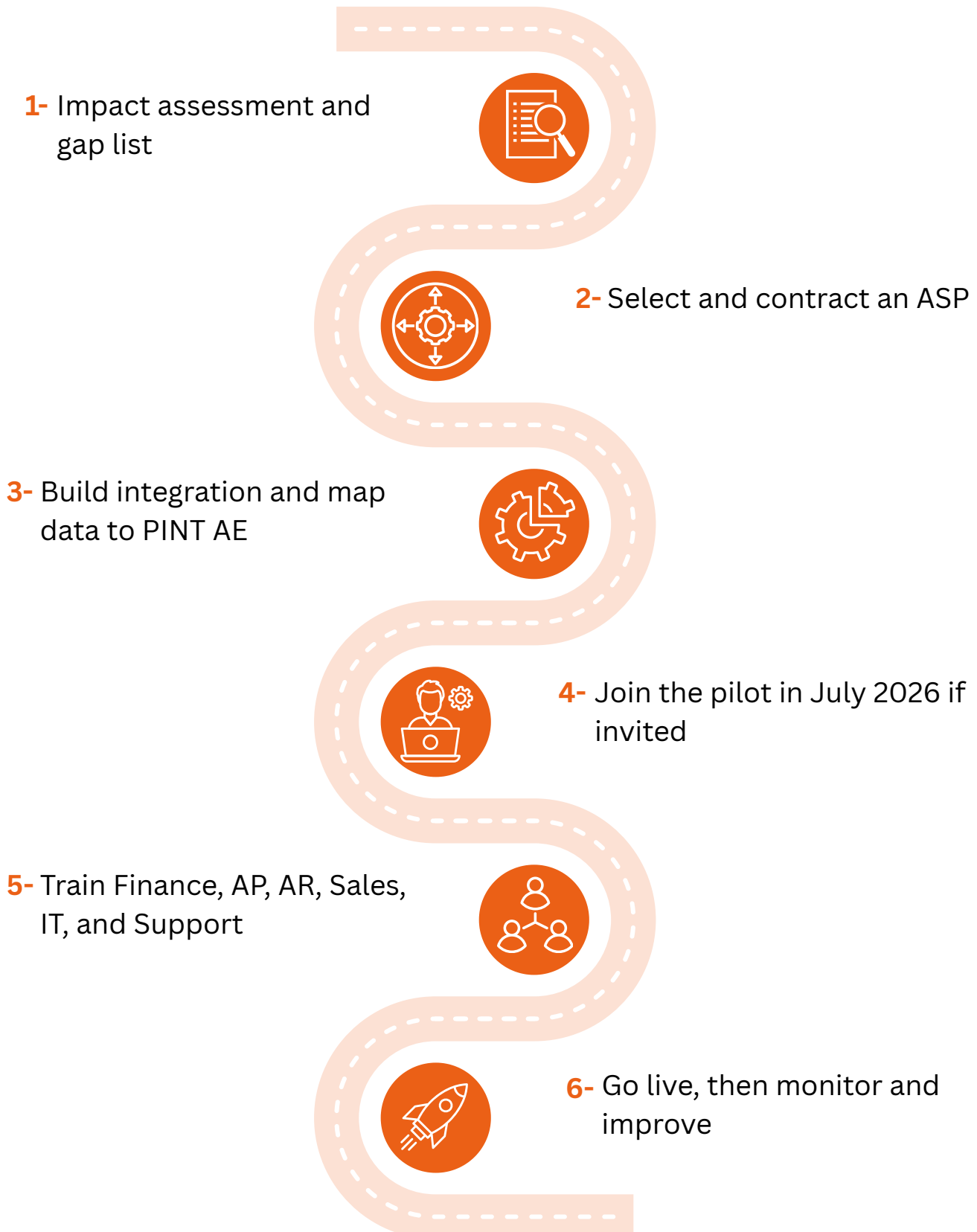
Teach finance and AR teams how and when to issue e-invoices, credit notes, and how to manage exceptions within the 14-day rule.



### **Go live and monitor**

Start issuing through your ASP by your deadline. Store e-invoices and related data inside the UAE for the required period.

## 21. Readiness roadmap



## 22. Frequently asked questions

### What is the difference between a PDF invoice and an e invoice?

A PDF is a document. An e invoice is structured data in a standard format that systems can process automatically.

### Which transactions start in scope in the UAE?

The initial mandate covers business to business and business to government transactions. Business to business includes transactions with non VAT registered businesses if they hold a TIN. A TIN is the first 10 digits of a TRN.

### Do export invoices change?

Export transactions continue with the current sharing approach stated in the UAE framework.

### Do we need an Accredited Service Provider?

The UAE rollout includes appointment of an Accredited Service Provider by the mandated dates.

### What triggers rejection?

Missing required fields, identifier issues, and rule failures can trigger rejection. The validation messages appendix supports building a playbook.

### Can we issue a negative invoice?

The UAE framework states that businesses cannot issue negative invoices. Corrections use credit notes.

### What is EmaraTax used for?

EmaraTax supports onboarding and linking the taxpayer profile to the selected Service Provider.

### What is PINT AE?

It is the specification used for invoice data fields in the Peppol based model.

### When do penalties apply?

Administrative penalties apply after mandated dates for non compliance and for delayed notifications and failures described in the penalty table.

## 23. Glossary

<b>ASP</b>	Accredited Service Provider
<b>Peppol</b>	Secure international e-invoicing exchange network
<b>PINT AE</b>	UAE profile of the Peppol invoice standard
<b>UBL XML</b>	Structured file format used for e-invoices
<b>FTA</b>	Federal Tax Authority
<b>TRN</b>	Tax Registration Number
<b>Endpoint ID</b>	Your network address on Peppol, scheme plus ID
<b>DCTCE</b>	Decentralized Continuous Transaction Control and Exchange
<b>SSOT</b>	Single Source of Truth, your central master-data system
<b>B2B</b>	Business-to-Business
<b>B2G</b>	Business-to-Government
<b>B2C</b>	Business-to-Consumer

### Disclaimer:

This material is for general information purposes only and does not constitute legal, tax, or accounting advice. The content is based on publicly available information from the Federal Tax Authority and Ministerial Decisions No. 243 and 244 of 2025 as of October 2025. Businesses should consult their tax advisors or the Federal Tax Authority for guidance specific to their circumstances.

# Ready to make e-invoicing effortless?

As a pre-approved ASP for UAE e-invoicing, Tax Star connects your business to the Peppol network, validates every required invoice field, and helps keep your records audit-ready.

[Book a free demo](#)

Or

[Email: support@taxstar.app](mailto:support@taxstar.app)

