

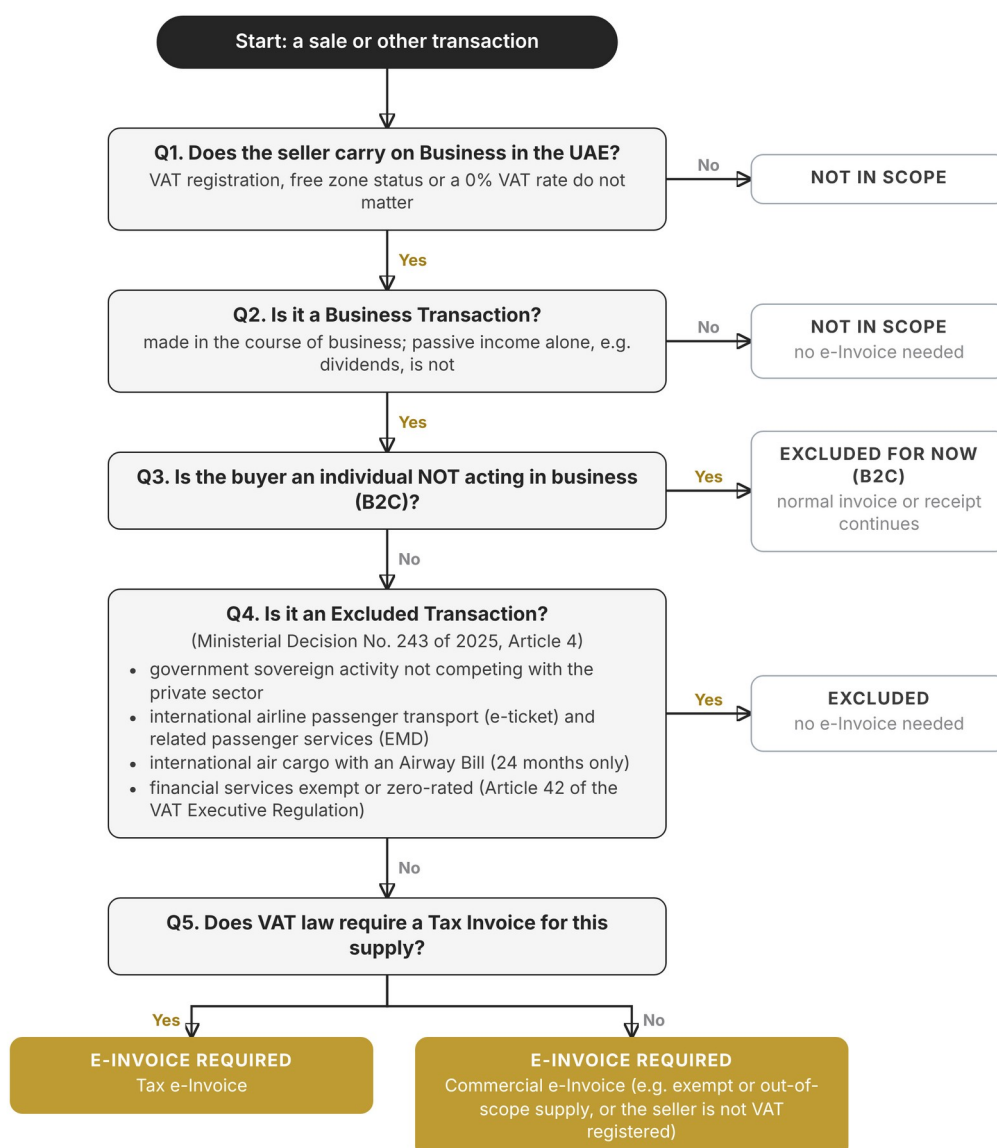
# e-Invoicing in the UAE

Who is covered, when to start, and where to find the official sources

e-Invoicing applies to any business carrying on business in the UAE, whether or not it is VAT registered. Your revenue decides only **when** you must start, not **whether** you are covered. The charts on this page and the next give the short answer.

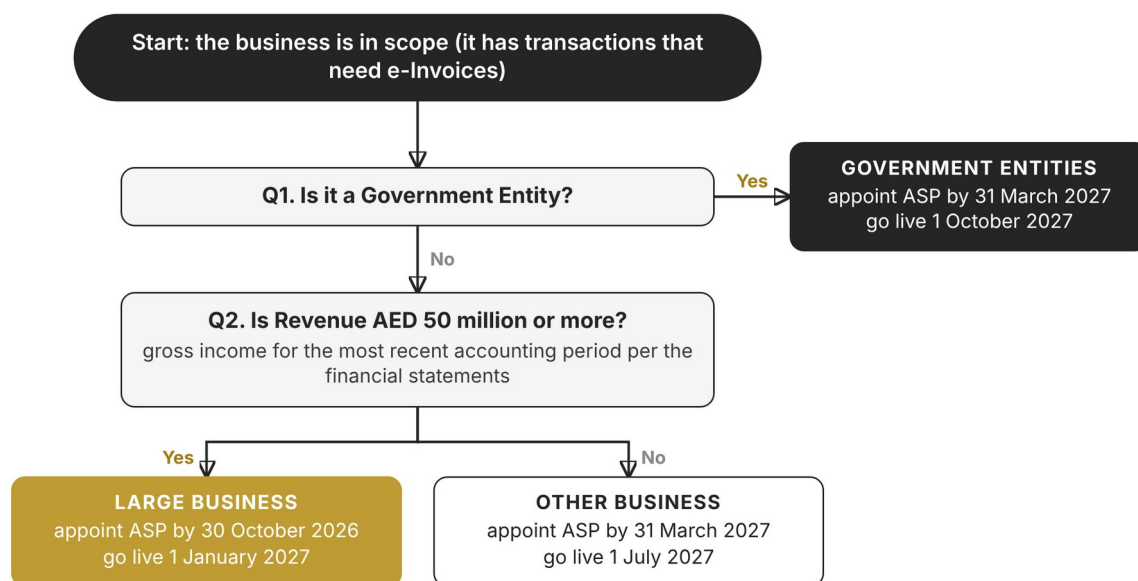
**Terms:** e-Invoicing — the UAE electronic invoicing system; e-Invoice — a structured electronic invoice; a Tax e-Invoice where VAT law requires a Tax Invoice, a Commercial e-Invoice in all other covered cases; e-Credit Note — an electronic credit note; ASP — Accredited Service Provider; Business Transaction — a transaction made in the course of Business; Revenue — gross income per the financial statements; FTA — Federal Tax Authority; MoF — Ministry of Finance; TRN / TIN — Tax Registration Number / Tax Identification Number; AED — UAE dirham.

## Chart A — Does this invoice need to be an e-Invoice?



Apply Chart A to each type of sale. One business can have some invoices that need e-Invoicing and others that do not.

## Chart B — When must your business start?



Any business may start voluntarily from 1 July 2026. Revenue below AED 50 million only changes the dates; the business is still covered.

## Chart C — What counts toward the AED 50 million revenue limit?

| COUNTS TOWARD AED 50M                                                                                                                                                                                                                                                                   | DOES NOT COUNT                                                                                                                                                                                                                                                                                  | ASSESS AND CONFIRM                                                                                                                                                                                                                                         |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>B2B and B2G sales</li> <li>B2C sales (even without e-Invoices)</li> <li>Exports, zero-rated, exempt and out-of-scope sales</li> <li>Fees, recharges, rent and commissions booked as income</li> <li>Income from Excluded Transactions</li> </ul> | <ul style="list-style-type: none"> <li>Output VAT collected</li> <li>Loans received and principal repaid</li> <li>Share capital and owner contributions</li> <li>Refundable deposits and unearned advances</li> <li>Own-account transfers</li> <li>A principal's money held as agent</li> </ul> | <ul style="list-style-type: none"> <li>Interest, dividends, investment returns, FX gains, grants</li> <li>Fixed-asset disposals and revaluation gains</li> <li>Group companies and branches</li> <li>New businesses or short accounting periods</li> </ul> |

Details in section 2.

### WHAT TO DO NOW

1. Check each type of sale against Chart A and identify which transactions need an e-Invoice and which are Excluded Transactions.
2. Calculate your revenue for the most recent accounting period under the rules in section 2 and find your phase and dates in Chart B.
3. Make sure the company has a TIN: a business not registered for any tax must register with the FTA.
4. Choose an ASP (Accredited Service Provider) from the official MoF list and appoint it before your deadline — for large businesses that is 30 October 2026.
5. Prepare your accounting system for the mandatory e-Invoice fields, agree onboarding through EmaraTax with your ASP, and close any open questions with an FTA clarification (section 4).

## 1. Are all your invoices covered?

**The rule:** e-Invoicing applies to every Business Transaction of any person carrying on business in the UAE, unless the transaction is specifically excluded (Ministerial Decision No. 243 of 2025, Articles 3 and 4). VAT registration, free zone status or a 0% VAT rate do not change this.

| COVERED — E-INVOICE REQUIRED                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        | NOT COVERED — NO E-INVOICE                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>Sales to other businesses (B2B), including free zone and overseas business customers</li> <li>Sales to government entities (B2G)</li> <li>Exports of goods and services</li> <li>Exempt, zero-rated and out-of-scope sales — as a Tax e-Invoice where VAT law requires a Tax Invoice (e.g. exports), otherwise as a Commercial e-Invoice</li> <li>Domestic reverse-charge supplies (e.g. electronic devices, precious metals, metal scrap)</li> <li>Deemed supplies (e.g. free goods above the gift limit)</li> <li>Credit Notes for cancellations, price reductions, returns and errors</li> <li>Sales between members of the same VAT Group — with a 24-month grace period from 1 January 2027</li> <li>Non-resident suppliers that must issue UAE Tax Invoices</li> </ul> | <ul style="list-style-type: none"> <li>Sales to individual consumers not acting in business (B2C) — excluded until a further Ministerial Decision</li> <li>Government sovereign activities not competing with the private sector</li> <li>International airline passenger transport (e-ticket) and related passenger services (EMD)</li> <li>International air cargo with an Airway Bill — for 24 months only</li> <li>Financial services that are VAT-exempt or zero-rated under Article 42 of the VAT Executive Regulation</li> <li>Imports of goods or services under the reverse charge</li> <li>Purely passive income (e.g. dividends) where there are no Business Transactions</li> </ul> |

### Which type of e-Invoice?

| TYPE                        | WHEN TO USE IT                                                                                             |
|-----------------------------|------------------------------------------------------------------------------------------------------------|
| <b>Tax e-Invoice</b>        | When VAT law requires a Tax Invoice: taxable supplies by a VAT-registered business.                        |
| <b>Commercial e-Invoice</b> | For other covered sales — e.g. exempt or out-of-scope supplies, or where the seller is not VAT registered. |

### Key points

- PDF, Word, scanned or emailed invoices are not e-Invoices. An e-Invoice is a structured (XML) file sent through an ASP (Accredited Service Provider).
- Each business appoints one ASP for both sending (sales) and receiving (purchase) e-Invoices, and starts onboarding through EmaraTax.
- Issue and transmit e-Invoices within the VAT-law time limit for VAT-registered businesses; for other issuers, within 14 days of the transaction date.
- Your TIN (first 10 digits of your TRN) becomes your e-Invoicing ID. A business not registered for any tax must register with the FTA to get a TIN.
- Consumer-only sellers: B2C sales are excluded (Ministerial Decision No. 244, Article 5(2)), but such a business may still make business purchases. Check both sides and confirm with the FTA if unsure.

## 2. Revenue limit and criteria

### Two questions — two different calculations

These two questions are often confused. The answer to the first only sets the date from which e-Invoicing becomes mandatory for you; the answer to the second tells you which documents to issue. They are calculated differently.

| QUESTION 1 — AM I OVER AED 50M?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | QUESTION 2 — WHAT MUST BE AN E-INVOICE?                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <p><b>All gross revenue counts</b> (Revenue) per the financial statements for the most recent accounting period: UAE sales + exports + sales to consumers (B2C) + exempt and out-of-scope supplies + income from Excluded Transactions.</p> <p><b>No splitting is needed</b> — not into B2B/B2C and not into “local / foreign”. Only items that are not revenue are left out: VAT collected, loans, capital, refundable deposits, a principal’s money.</p> <p><b>Result:</b> your phase and dates in Chart B.</p> | <p><b>Here you do split.</b> By counterparty: businesses and government entities (B2B/B2G, including free zone and foreign customers) — yes; individuals (B2C) — not for now. By transaction type: Excluded Transactions under Article 4 (sovereign activities, international air transport, financial services) — no.</p> <p><b>Not only local transactions:</b> exports — an e-Invoice is required; imports — no (the foreign supplier is outside the system; you account for VAT under the reverse charge as before).</p> <p><b>Result:</b> the list of your sales that need an e-Invoice, per Chart A.</p> |

## Summary matrix: counts toward AED 50m? Needs an e-Invoice?

| TYPE OF TRANSACTION                                                               | COUNTS TOWARD AED 50M?                | E-INVOICE NEEDED?                                     | WHICH E-INVOICE / COMMENT                                                                  |
|-----------------------------------------------------------------------------------|---------------------------------------|-------------------------------------------------------|--------------------------------------------------------------------------------------------|
| Sales to businesses in the UAE (B2B), including free zone companies               | Yes                                   | Yes                                                   | Tax e-Invoice (if you are VAT registered) or Commercial e-Invoice                          |
| Sales to government entities (B2G)                                                | Yes                                   | Yes                                                   | Tax e-Invoice or Commercial e-Invoice                                                      |
| Exports of goods and services to foreign businesses                               | Yes                                   | Yes                                                   | Usually a Tax e-Invoice (zero-rated); a Commercial e-Invoice if no Tax Invoice is required |
| Sales to individuals (B2C): retail, online, consumer services                     | Yes                                   | No (for now)                                          | Normal invoice or receipt; the exclusion applies until a further decision by the Minister  |
| Exempt supplies (e.g. residential rent) and out-of-scope supplies                 | Yes                                   | Yes                                                   | Commercial e-Invoice                                                                       |
| Financial services, exempt or zero-rated (Article 42 of the Executive Regulation) | Yes                                   | No                                                    | Excluded Transaction                                                                       |
| Domestic reverse charge (electronic devices, precious metals, metal scrap)        | Yes                                   | Yes                                                   | Tax e-Invoice without VAT, stating the reverse-charge reason                               |
| Transactions within a VAT Group                                                   | Yes, in each company’s own statements | Yes, with a 24-month grace period from 1 January 2027 | —                                                                                          |
| Credit Notes (returns, discounts, errors)                                         | Reduce revenue                        | Yes — an e-Credit Note                                | Same type as the original e-Invoice                                                        |
| Deemed supplies (gifts above the limit, private use)                              | Usually no — no income                | Yes                                                   | If no invoice is issued to the recipient — reporting to the FTA only                       |
| Imports of goods and services (reverse charge)                                    | No — it is an expense                 | No                                                    | The foreign supplier issues no e-Invoice; neither do you                                   |
| Interest, dividends, FX gains, grants                                             | Assess with your accountant           | No                                                    | No Business Transaction — no e-Invoice                                                     |
| VAT collected, loans, capital, deposits, a principal’s money                      | No                                    | —                                                     | Not revenue                                                                                |

## How to calculate your revenue in five minutes

1. Take the financial statements for the most recent completed accounting period (for companies with a calendar financial year going live on 1 January 2027, this is normally the 2025 financial year).
2. Find the "Revenue" line in the profit and loss statement. Take it gross — before deducting costs and excluding VAT; properly documented returns and discounts are already reflected in it.
3. Make sure loans, capital, deposits and a principal's money are not included, and that doubtful items (interest, asset disposals, revaluations) have been discussed with your accountant.
4. Compare with AED 50,000,000: **AED 50m or more** — large business (ASP by 30 October 2026, go-live 1 January 2027); **below AED 50m** — other business (ASP by 31 March 2027, go-live 1 July 2027). A borderline figure is a reason to request written confirmation from the FTA.

### EXAMPLE

A Dubai company in 2025: sales to UAE businesses — AED 32m, retail sales to individuals — AED 12m, exports — AED 8m, interest on deposits — AED 0.4m.

**Question 1 — the threshold:**  $32 + 12 + 8 = \text{AED } 52\text{m}$  (the interest is discussed with the accountant but does not change the outcome) → **large business**: appoint an ASP by 30 October 2026, go live on 1 January 2027.

**Question 2 — what to issue:** sales to businesses (32m) and exports (8m) need e-Invoices, so about AED 40m of turnover goes through the ASP; retail sales (12m) — normal receipts and invoices, no e-Invoice needed; interest — not a Business Transaction.

## Legal definition and criteria

**Legal definition (Ministerial Decision No. 244, Article 1):** "Revenue" is the gross income earned by a Person during the most recent Accounting Period, based on its financial statements prepared under UAE legislation — or, if these are not available, other documentation acceptable to the FTA.

- **Limit:** AED 50,000,000 of Revenue. It decides your start date only.
- **Measured per legal entity:** each company is tested on its own financial statements; the decision has no rule for adding group companies together.
- **Period:** the most recent accounting period for which financial statements are required.
- **Gross, not net:** do not deduct costs or expenses. Proper sales returns and discounts may be reflected.
- **New businesses:** without financial statements, use other records acceptable to the FTA.

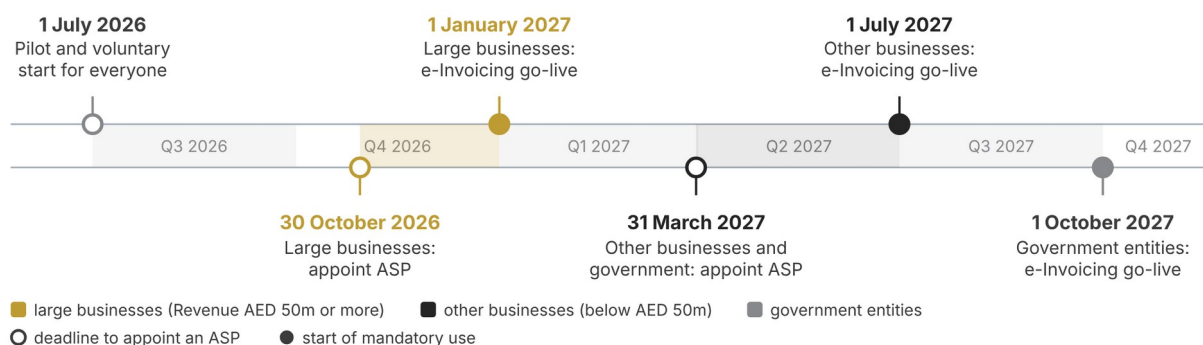
## What counts and what does not

| COUNTS TOWARD AED 50M                                                                                                                                                                                                                                                                                                   | DOES NOT COUNT                                                                                                                                                                                                                                                                                                                                                                        | ASSESS WITH YOUR ACCOUNTANT                                                                                                                                                                                                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <ul style="list-style-type: none"> <li>• B2B and B2G sales</li> <li>• B2C sales — even though they need no e-Invoice</li> <li>• Exports, zero-rated, exempt and out-of-scope sales</li> <li>• Management fees, recharges, rent and commissions booked as income</li> <li>• Income from Excluded Transactions</li> </ul> | <ul style="list-style-type: none"> <li>• Output VAT collected</li> <li>• Loans received and principal repaid</li> <li>• Share capital and owner contributions</li> <li>• Refundable deposits and unearned advances (while liabilities)</li> <li>• Transfers between your own bank accounts</li> <li>• A principal's money collected as agent (only the agent's fee counts)</li> </ul> | <ul style="list-style-type: none"> <li>• Interest, dividends, investment returns, FX gains and grants</li> <li>• Fixed-asset disposals and revaluation gains</li> <li>• Group companies and branches</li> <li>• New businesses or short accounting periods</li> <li>• If these items change which side of AED 50m you fall, get written FTA confirmation</li> </ul> |

## Deadlines

| CATEGORY            | REVENUE         | APPOINT ASP BY         | GO LIVE BY              |
|---------------------|-----------------|------------------------|-------------------------|
| Large businesses    | AED 50m or more | <b>30 October 2026</b> | <b>1 January 2027</b>   |
| Other businesses    | Below AED 50m   | <b>31 March 2027</b>   | <b>1 July 2027</b>      |
| Government entities | —               | <b>31 March 2027</b>   | <b>1 October 2027</b>   |
| Voluntary adoption  | Any             | —                      | <b>From 1 July 2026</b> |

The 30 October 2026 date comes from Ministerial Decision No. 66 of 2026, which replaced the original 31 July 2026. The pilot programme and voluntary adoption are open from 1 July 2026 (Ministerial Decision No. 244, Articles 3 and 4).



Key e-Invoicing dates: hollow markers — deadline to appoint an ASP, filled markers — start of mandatory use.

## Penalties (Cabinet Decision No. 106 of 2025)

| FAILURE                                                                       | PENALTY                                            |
|-------------------------------------------------------------------------------|----------------------------------------------------|
| Not appointing an ASP or not implementing e-Invoicing on time                 | AED 5,000 per month or part month                  |
| Not issuing / sending an e-Invoice on time                                    | AED 100 per e-Invoice, max AED 5,000 per month     |
| Not issuing / sending an e-Credit Note on time                                | AED 100 per e-Credit Note, max AED 5,000 per month |
| Not notifying the FTA of a System Failure within 2 business days              | AED 1,000 per day of delay                         |
| Not telling your ASP of changes to FTA-registered data within 5 business days | AED 1,000 per day of delay                         |

Penalties apply only from your mandatory date, not during voluntary use.

## 3. Read the law and official guidance directly

All e-Invoicing legislation and guidance is published on the Ministry of Finance (MoF) e-Invoicing page, which is the official source: [mof.gov.ae — elnvoicing](https://mof.gov.ae/elnvoicing). The FTA publishes the tax laws and its Public Clarifications.

### Laws, Cabinet and Ministerial Decisions

| Nº | DOCUMENT                             | WHAT IT COVERS                                                      | LINK                     |
|----|--------------------------------------|---------------------------------------------------------------------|--------------------------|
| 1  | Ministerial Decision No. 243 of 2025 | Who and what is covered, exclusions, obligations, legal definitions | <a href="#">Open PDF</a> |
| 2  | Ministerial Decision No. 244 of 2025 | Revenue definition, AED 50m limit, phases and dates, B2C exclusion  | <a href="#">Open PDF</a> |
| 3  | Ministerial Decision No. 66 of 2026  | Moves the large-business ASP deadline to 30 October 2026            | <a href="#">Open PDF</a> |
| 4  | Cabinet Decision No. 106 of 2025     | e-Invoicing penalties                                               | <a href="#">Open PDF</a> |

| Nº | DOCUMENT                                                                               | WHAT IT COVERS                                         | LINK                      |
|----|----------------------------------------------------------------------------------------|--------------------------------------------------------|---------------------------|
| 5  | Ministerial Decision No. 168 of 2026                                                   | ASP accreditation rules (from 1 October 2026)          | <a href="#">Open PDF</a>  |
| 6  | VAT Decree-Law No. 8 of 2017 (as amended, incl. Decree-Law No. 16 of 2024)             | e-Invoices as Tax Invoices; input VAT evidence         | <a href="#">Open PDF</a>  |
| 7  | Tax Procedures Decree-Law No. 28 of 2022 (as amended, incl. Decree-Law No. 17 of 2024) | Legal basis for the e-Invoicing system; record keeping | <a href="#">Open PDF</a>  |
| 8  | MoF announcement of Decree-Laws No. 16 and 17 of 2024                                  | Summary of the 2024 law changes for e-Invoicing        | <a href="#">Open page</a> |
| 9  | FTA Legislation page                                                                   | VAT Executive Regulation and all other tax legislation | <a href="#">Open page</a> |

## Official guides, clarifications and resources

| Nº | DOCUMENT                                                    | WHAT IT CONTAINS                                                                       | LINK                      |
|----|-------------------------------------------------------------|----------------------------------------------------------------------------------------|---------------------------|
| 10 | UAE Electronic Invoicing Guidelines V1.1 (MoF, 1 June 2026) | Main official guide: scope, exclusions, scenarios, onboarding                          | <a href="#">Open PDF</a>  |
| 11 | E-Invoice Mandatory Fields V1.0 (MoF)                       | Data fields each e-Invoice must contain                                                | <a href="#">Open PDF</a>  |
| 12 | Considerations for Selecting an ASP (MoF)                   | How to choose a service provider                                                       | <a href="#">Open PDF</a>  |
| 13 | List of Accredited Service Providers (MoF)                  | Current approved ASPs                                                                  | <a href="#">Open page</a> |
| 14 | MoF e-Invoicing FAQs                                        | Official questions and answers by topic                                                | <a href="#">Open page</a> |
| 15 | FTA Public Clarification VATP046                            | VAT law changes for e-Invoicing (September 2026)                                       | <a href="#">Open PDF</a>  |
| 16 | FTA VAT Administrative Exceptions Guide                     | Invoice exceptions end once e-Invoicing applies (section 4.5)                          | <a href="#">Open PDF</a>  |
| 17 | FTA Private Clarifications Guide (TPGPC1)                   | How to ask the FTA for a formal written opinion                                        | <a href="#">Open PDF</a>  |
| 18 | FTA Guides and Public Clarifications                        | All FTA VAT guides — check here for new releases                                       | <a href="#">Open page</a> |
| 19 | EmaraTax                                                    | FTA portal for TIN registration and ASP onboarding                                     | <a href="#">Open page</a> |
| 20 | UAE eInvoicing Programme Introduction (MoF, October 2026)   | Programme overview: the DCTCE exchange model, participant roles, implementation phases | <a href="#">Open PDF</a>  |

## 4. How to contact the FTA

General enquiries are free. Before contacting, have ready: company name, TRN/TIN, the facts, supporting documents and one clear question. Keep the reference number. For technical problems with an e-Invoice (rejections, errors), contact your ASP first.

| CHANNEL                                                                    | STEPS                                                                                                            | HOURS / RESPONSE                       |
|----------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------|----------------------------------------|
| <a href="#">Phone 800 82923</a>                                            | 1. Call (from abroad +971 800 82923). 2. Choose the menu option. 3. Explain your query. Arabic, English or Urdu. | Mon–Sat 7:30am–10pm<br>About 8 minutes |
| <a href="#">Email <a href="mailto:info@tax.gov.ae">info@tax.gov.ae</a></a> | 1. Write the facts and your question. 2. Add your TRN and documents. 3. Send.                                    | 24/7<br>2 business days                |
| <a href="#">Website form</a>                                               | 1. Open the form. 2. Enter contact details and query. 3. Submit.                                                 | 24/7<br>2 business days                |

| CHANNEL                               | STEPS                                                                                                                                        | HOURS / RESPONSE                                                              |
|---------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|
| <a href="#">EmaraTax portal / app</a> | 1. Sign in with UAE PASS. 2. Open the inquiry service. 3. Complete and submit.                                                               | 24/7<br>2 business days                                                       |
| <a href="#">Live chat / TARA</a>      | 1. On tax.gov.ae click “Chat with us”. 2. Enter details. 3. Use TARA (virtual assistant) or a live agent.                                    | 24/7<br>TARA and chat — about 5 minutes                                       |
| <a href="#">Tax Connect (video)</a>   | 1. Click “Book an Appointment”. 2. Enter details and pick a slot. 3. Join using the emailed link.                                            | Mon–Fri 7:30am–3:30pm<br>30-minute session                                    |
| <b>Walk-in centres</b>                | <b>Abu Dhabi:</b> Emirates Property Investment Company Building. <b>Dubai:</b> Central Park Business Towers, DIFC. Take a ticket on arrival. | Mon–Fri, approx. 7:30am–3:30pm<br>About 15 minutes; check hours on tax.gov.ae |

## Want a formal FTA opinion? Request a Private Clarification

An email or phone answer is general guidance. For a signed, written FTA position on your own facts, use the paid Private Clarification service:

1. Check the conditions in the FTA Private Clarifications Guide (section 3, item 17): the request is made by a person with genuine tax uncertainty about its own situation, through its own EmaraTax account; for a VAT Group or Tax Group the representative member applies, and a registered tax agent may apply on behalf of a client.
2. Sign in to EmaraTax and open [Tax Clarifications Request](#).
3. Submit the facts, your own analysis, the exact question and supporting documents.
4. Pay the fee: AED 1,500 for one tax type, AED 2,250 for more than one.
5. The FTA aims to respond within 60 business days of receiving complete information (including any additional information it requests). If you do not reply to an FTA request for additional information within 40 business days, the request is rejected.

## Policy or service-provider questions — Ministry of Finance

Call 800 533336, email [info@mof.gov.ae](mailto:info@mof.gov.ae) or use the [MoF contact form](#) (reply within one working day). Hours: Mon–Thu 7:30am–3:30pm, Fri 7:30am–12pm.

## 5. Frequently asked questions

### I only sell to individuals (B2C). Do I need to do anything?

B2C sales are not covered by e-Invoicing for now, and persons dealing exclusively with consumers are excluded until a further decision by the Minister (Ministerial Decision No. 244, Article 5(2)). But if even part of your sales go to businesses or government entities, those invoices are covered. Remember that B2C sales still count toward the AED 50m threshold, and watch for new decisions — the exclusion is temporary.

### My company is in a free zone and/or not VAT registered. Does this apply to me?

Yes. e-Invoicing applies to any person carrying on business in the UAE, regardless of free zone status or VAT registration. Without VAT registration you issue Commercial e-Invoices; to onboard you will need a TIN — a business not registered for any tax registers with the FTA to obtain one.

### My revenue is AED 49m. Can I wait until 2027?

If your revenue under the section 2 rules is genuinely below AED 50m, you are an “other business”: ASP by 31 March 2027, go-live 1 July 2027. But recalculate on full gross revenue — including B2C, exports and exempt supplies. If the total is above AED 50m, your deadline is 30 October 2026. For a borderline figure, request written confirmation from the FTA.

### What about foreign customers and suppliers?

Exports of goods and services to foreign businesses are covered: you issue an e-Invoice (usually a zero-rated Tax e-Invoice). Imports are not: the foreign supplier is outside the UAE system, no e-Invoice is issued for the import, and you account for VAT under the reverse charge as before.

### Customers still ask for a PDF invoice. Can I send it?

The legally relevant document becomes the e-Invoice in structured (XML) format transmitted through the ASP. A human-readable copy (PDF, printed form) can still be sent to the customer in addition, but on its own it is not an e-Invoice and does not discharge the obligation.

### What if the system or the ASP is down?

Notify the FTA of the System Failure within 2 business days (Ministerial Decision No. 243, Article 12) — otherwise the penalty is AED 1,000 per day of delay. For technical issues (e-Invoice rejections, transmission errors), contact your ASP first.

### Do I need to change my accounting system?

At a minimum, check that your accounting system produces all mandatory e-Invoice fields (E-Invoice Mandatory Fields, document 11 in section 3), including the buyer's TIN, and agree the integration method with your chosen ASP. Many ASPs offer ready-made connectors for common accounting systems — ask when selecting one (document 12).

### How long and where must e-Invoices be kept?

All e-Invoices, e-Credit Notes and associated data must be stored within the UAE for the period set by the Tax Procedures Law (Ministerial Decision No. 243, Article 11). For VAT-registered businesses the e-Invoice is also the evidence for input VAT recovery, so keep it in its original electronic format.

## 6. Glossary

**e-Invoice** — a structured (XML) file in the prescribed format, issued and transmitted through an ASP. A PDF, scan, Word file or email is not an e-Invoice.

**Tax e-Invoice and Commercial e-Invoice** — a Tax e-Invoice is issued where VAT law requires a Tax Invoice; a Commercial e-Invoice for all other covered transactions, including by businesses not registered for VAT.

**ASP (Accredited Service Provider)** — a service provider accredited by the MoF through which e-Invoices are issued, transmitted and received. Each business appoints one ASP — for both sales and purchases.

**Peppol, PINT AE, DCTCE** — the international e-document exchange network, its UAE specification, and the UAE exchange model (DCTCE) in which the seller's and buyer's ASPs exchange invoices and report to the FTA.

**TRN / TIN** — the TRN is the 15-digit Tax Registration Number; the TIN is its first 10 digits — your e-Invoicing identifier.

**EmaraTax** — the FTA portal: registration and TIN, ASP onboarding, enquiries and clarification requests.

**Business Transaction** — a transaction conducted, in full or in part, by a person in the course of its Business (Ministerial Decision No. 243, Article 1). Passive income alone is not a Business Transaction.

**Revenue** — gross income for the most recent accounting period per the financial statements (Ministerial Decision No. 244, Article 1). It decides the start date only.

**Excluded Transaction** — a transaction listed in Article 4 of Ministerial Decision No. 243 for which no e-Invoice is required; one may be issued voluntarily — the system rules then apply, except the penalties.

**Reverse charge** — the buyer accounts for VAT instead of the seller. Domestic reverse charge — an e-Invoice is required (without VAT, stating the reason); imports — no e-Invoice.

**Deemed supply** — a transaction treated as a supply for VAT purposes without a normal sale (e.g. gifts above the limit). An e-Invoice is required; if no invoice is issued to the recipient — reporting to the FTA only.

**System Failure** — a technical malfunction or unavailability of the e-Invoicing system that prevents compliance; notify the FTA within 2 business days.



### How we can help

Garant Business Consultancy supports your e-Invoicing transition end to end: we determine which transactions are covered and from what date, help you obtain a TIN and onboard with an ASP through EmaraTax, set up your accounting and document flows, and prepare submissions to the FTA, including Private Clarification requests. The initial consultation is free.

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Mazaya Business Avenue, Tower BB-1, Office 1707, Jumeirah Lake Towers (JLT), Dubai, UAE · Mon–Fri 8:00–18:00

This material was prepared by Garant Business Consultancy FZCO for information purposes as of October 2026 and does not constitute legal or tax advice. Legislation and official guidance may change; before making decisions, check the primary sources listed in section 3 and seek professional advice.