



UNITED ARAB EMIRATES
MINISTRY OF FINANCE

UAE eInvoicing Programme

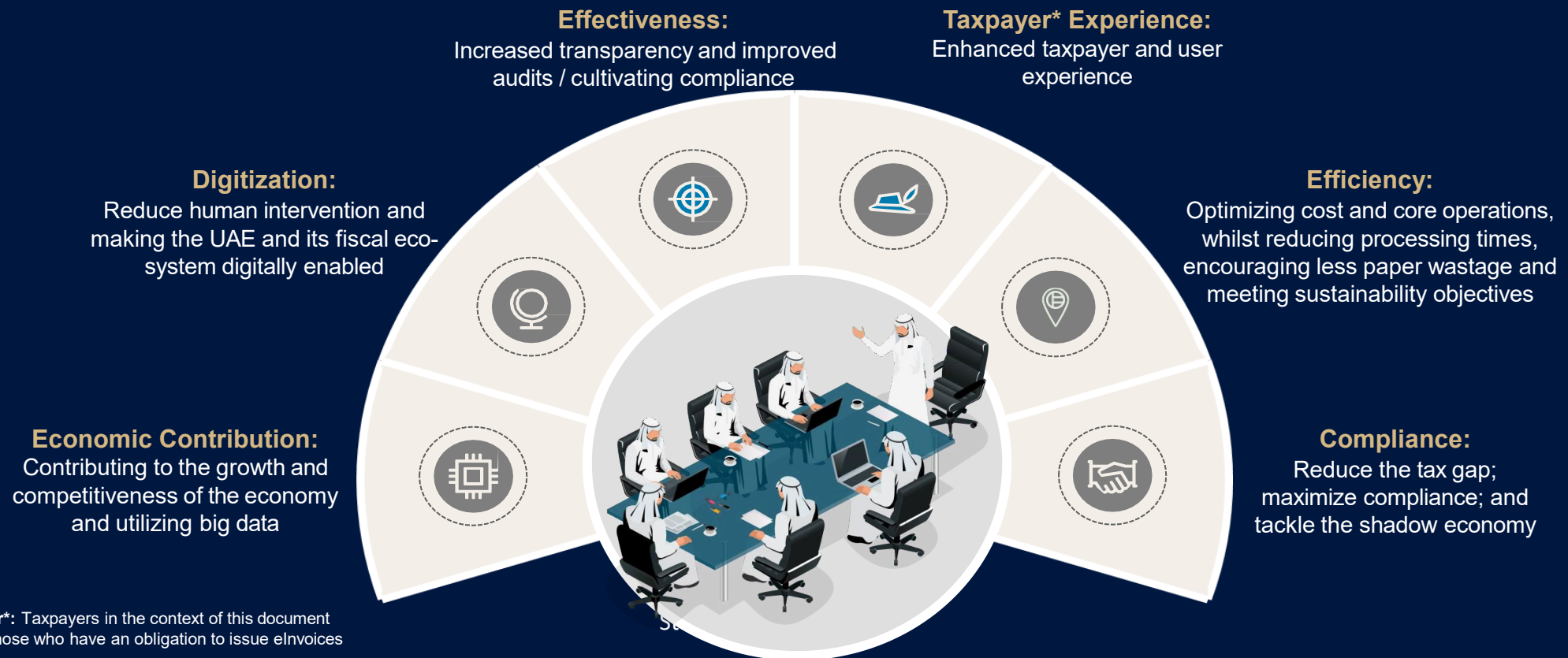
2024

eInvoicing Introduction

- Electronic invoicing (eInvoicing) is the exchange of the invoice documents between a supplier and a buyer in an integrated electronic format
- An eInvoice is an invoice that has been issued, transmitted and received in a structured data format which allows for its automatic and electronic processing
- eInvoices are Not:
 - Unstructured invoice data issued in PDF or Word formats
 - Images of invoices such as JPG or TIFF
 - Unstructured HTML invoices on a web page or in an email
 - OCR (Scanned paper invoices)
 - Paper invoices sent, like images, via fax machines
- The use of eInvoices requires two key functions:
 - The eInvoice needs to be created with the correct structure
 - The eInvoice needs to be transferred from the seller's system to the buyer's system

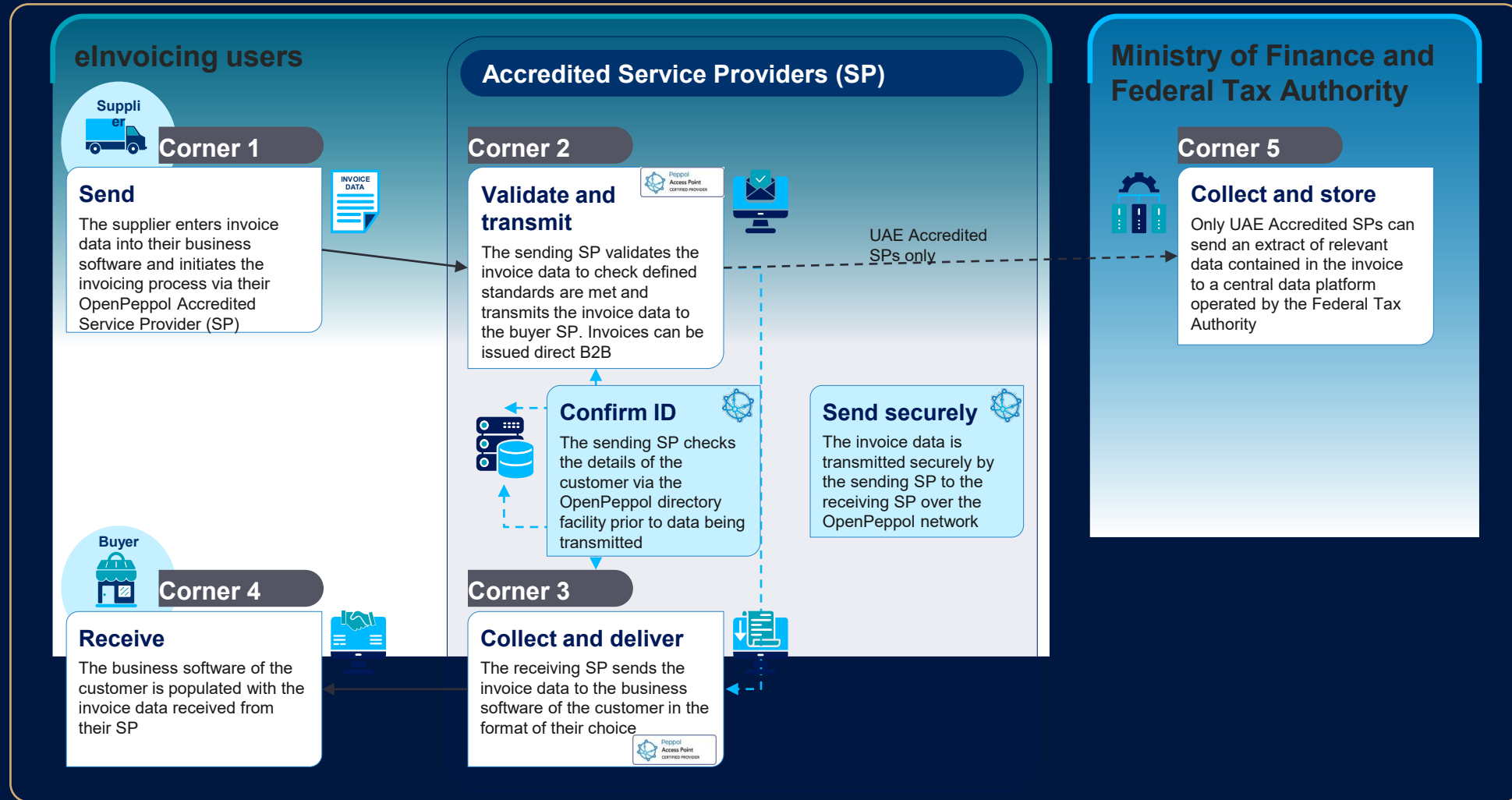
UAE eInvoicing Background

- UAE eInvoicing Objectives are:
 - To be a key enabler of a modern **digital and paperless economy** while maximizing UAE Federal Government Revenue Collection
 - **Reducing tax gaps and evasion**
 - Creating a balanced playing field for all businesses and thereby enhancing the **ease of doing business**



Taxpayer*: Taxpayers in the context of this document refer to those who have an obligation to issue eInvoices

The UAE eInvoicing Model: Decentralized Continuous Transaction Control and Exchange (DCTCE) / 5 corner



The UAE eInvoicing framework



UAE has selected the Decentralized Continuous Transaction Control and Exchange (DCTCE) / 5 corner model



Usage of Peppol network to leverage for invoice exchange and interoperability



Peppol International (PINT) as UAE Data Dictionary

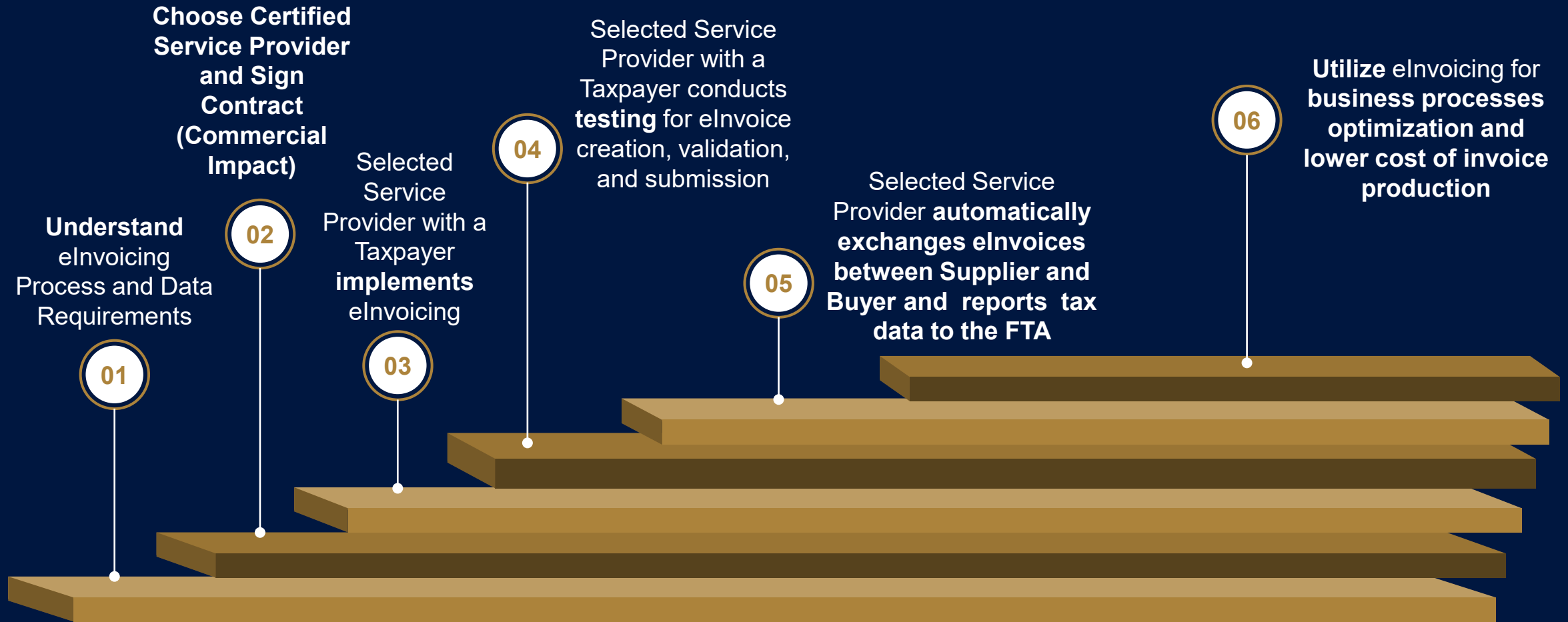


B2B and B2G mandatory



Set up of the UAE Peppol Authority Committee

Impact on Taxpayers: Actions to be performed



High-Level Timelines

- Development of the SPs Accreditation Requirements and Procedures
- Development of the UAE Data Dictionary

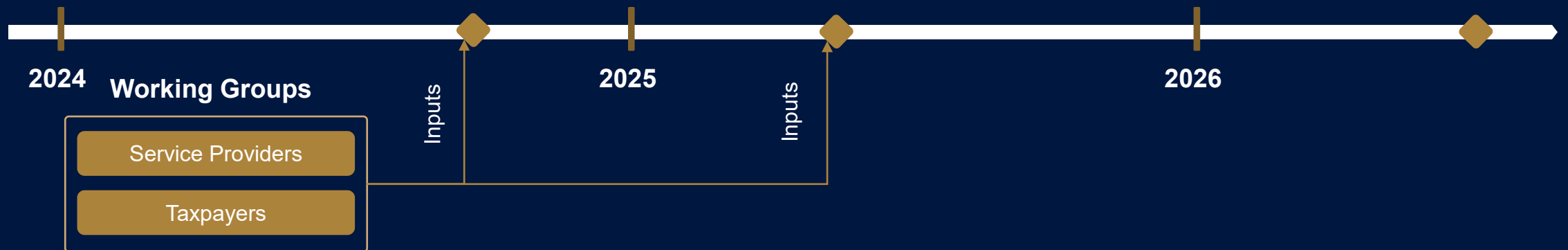
eInvoicing Legislation

Phase 1
Go-Live for
Reporting

Q4 '24

Q2 '25

Jul '26



Thank

You



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