

UAE e-invoicing preparation checklist

Plan the published Ministry guidance with your finance team and chosen ASP. Mark steps as you complete them.

Ministry of Finance and Federal Tax Authority sources and dates reviewed 30 September 2026.

An e-invoice is structured data

The Ministry of Finance defines an e-invoice as structured digital invoice data created and exchanged electronically. A PDF, Word document, image, scan, or email by itself is not an e-invoice under this definition.

Published implementation dates

Entity category	Last date to appoint an ASP	Last date to implement
In-scope Person - annual revenue of AED 50 million or more	30 October 2026	1 January 2027
In-scope Person - annual revenue below AED 50 million	31 March 2027	1 July 2027
In-scope Government Entity	31 March 2027	1 October 2027

These are published dates only. This page does not determine whether an entity or transaction is in scope.

This is a non-exhaustive progress aid based on the Ministry's indicative checklist. It does not assess legal scope, technical compliance, or FTA acceptance.

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Plan the published Ministry guidance with your finance team and chosen ASP. Mark steps as you complete them.

Understand the requirements and plan

- ☐ **Review the e-invoicing requirements**
Review the published decisions and Ministry guidance with a qualified adviser; note the requirements your team needs to address.
- ☐ **Confirm the published implementation timeline**
Use the timeline selector above, then confirm your entity's scope and applicable date through an official source or qualified adviser.
- ☐ **Review the current administrative penalties**
Read the current official penalty schedule so your team can plan controls and questions for its adviser.

Map invoice data and systems

- ☐ **Identify the required invoice data points**
List the data points your invoice flows need and confirm your accounting or ERP system can extract them.
- ☐ **Complete required accounting or ERP changes**
Plan and complete system changes needed to generate the required invoice data points.

Prepare ASP selection and onboarding

- ☐ **Select an ASP and complete the agreement**
Choose the provider and complete the required contract and commercial arrangements.
- ☐ **Create your profile in the ASP system**
Set up the business profile and account details requested by your chosen ASP.
- ☐ **Check FTA registration and TIN requirements**
Follow the official process to register with the FTA and generate a TIN if you do not already have one.
- ☐ **Complete ASP onboarding through EmaraTax**
Coordinate the required onboarding steps with the ASP through EmaraTax.
- ☐ **Obtain your Peppol participant identifier**
Coordinate with the chosen ASP to create the participant identifier for your business.

Integrate, test, and prepare to go live

- ☐ **Agree how invoice data will move to and from the ASP**
Agree how your system will send invoice data to the ASP and receive invoice data from it.
- ☐ **Agree how exchange and reporting confirmations will arrive**
Decide how your team will receive and review success or failure messages for invoice exchange and tax-data reporting.
- ☐ **Agree on data hosting and security requirements**
Review hosting and security requirements with the ASP and record the agreed responsibilities.
- ☐ **Complete necessary system integrations**
Connect accounting or ERP applications with the ASP system where an integration is needed to send and receive invoice data.
- ☐ **Test invoice exchange and reporting with the ASP**
Run end-to-end tests for sending, receiving, confirmations, and reporting with your ASP.
- ☐ **Agree how errors and go-live issues will be handled**
Set roles and an error-resolution process with the ASP for issues during and after go-live.

**Confirm go-live readiness with your ASP**

Review remaining issues and responsibilities with the ASP against the applicable rollout timeline.

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Official Ministry of Finance and FTA sources

[UAE eInvoicing portal](#)

[UAE Electronic Invoicing Guidelines v1.1 \(1 June 2026, English PDF\)](#)

[Ministerial Decision No. 66 of 2026 \(amended dates, English PDF\)](#)

[Targeted amendments announcement \(10 May 2026\)](#)

[Pilot and 5-Corner Model update \(27 September 2026\)](#)

[FTA implementation reminder and ASP appointment dates \(29 September 2026\)](#)

[Accredited eInvoicing Service Providers](#)