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FREE SELF-CHECK

Law as at 29 November 2026

UAE e-invoicing readiness self-check

Revenue under AED 50 million? Pick your e-invoicing provider by 31 March.

Twenty yes-or-no questions for owners and finance teams, about 10 minutes. Tick each question you can answer yes, on screen or on paper, then count your ticks at the end.

Your dates and what is at stake

Who	Appoint an accredited service provider (ASP) by	E-invoicing mandatory from
Revenue AED 50 million or more (Phase 1)	30 October 2026 (passed)	**1 January 2027**
Revenue below AED 50 million (Phase 2)	**31 March 2027**	**1 July 2027**
Government entities	31 March 2027	1 October 2027

Ministerial Decision 244 of 2025, as amended. Pilot and voluntary use from 1 July 2026.

Penalties

- **Not implementing e-invoicing, including no ASP:** AED 5,000, then AED 5,000 for each further month or part month, up to AED 50,000 in any 12 months.
- **Each e-invoice or e-credit note not issued and sent:** AED 100, up to AED 5,000 a month.
- **Not telling your ASP about changes to your FTA-registered data:** AED 250 a day, up to AED 5,000 a month.

Cabinet Decision 173 of 2026, which replaced Cabinet Decision 106 of 2025. It covers businesses that receive e-invoices as well as those that issue them.

PART A OF D

A Scope and plan

- [ ] **1. Do you know your phase and dates?** Phase 1 if your revenue is AED 50 million or more, Phase 2 if it is below. Your dates are in the table above.
  Ministerial Decision 244 of 2025, as amended
- [ ] **2. Have you listed every invoice flow in scope?** Sales and purchase invoices, credit notes, recharges, management fees, intercompany charges and government customers (B2B and B2G).
- [ ] **3. Have you marked the excluded transactions?** For example, transactions between members of the same VAT Tax Group are excluded for 24 months from 1 January 2027. Sales outside the group follow each member's own date.
  Ministerial Decision 243 of 2025, as amended by Ministerial Decision 197 of 2026
- [ ] **4. Does each legal entity know its Tax Identification Number (TIN)?** For FTA-registered businesses it is the first 10 digits of the TRN. Each Tax Group member uses its own.
  Ministry of Finance e-invoicing guidance
- [ ] **5. Is there an owner, a budget and a plan to go-live?** One named owner, with finance, IT and sales involved.

PART B OF D

B Provider and systems

- [ ] **6. Have you appointed a fully accredited service provider (ASP)?** From 1 October 2026 only fully accredited providers may operate; "pre-approved" no longer counts. Check the Ministry of Finance's current list before you sign.
  Ministerial Decision 168 of 2026
- [ ] **7. Does the ASP contract cover the whole process?** Sending, receiving, rejected or failed e-invoices, support levels and exit, agreed in writing.
- [ ] **8. Have you onboarded, or booked onboarding, on EmaraTax?** Each in-scope business appoints one ASP and then completes onboarding through EmaraTax.
  Ministry of Finance e-invoicing guidance
- [ ] **9. Is your ERP connected to the ASP and tested end to end?** For example Odoo, Zoho, SAP or Microsoft Dynamics, through an API or a connector.
- [ ] **10. Can you receive supplier e-invoices and post them to payables?** Receiving is part of the mandate: the penalty for not implementing the system also covers recipients.
  Cabinet Decision 173 of 2026

PART C OF D

C Data and invoices

- [ ] **11. Do your invoices carry every mandatory field?** Mapped to the PINT AE data format and checked against the Ministry of Finance's current mandatory-fields guidance.
- [ ] **12. Is your customer master data complete?** Legal name, TRN or TIN, address and e-invoicing address for every business customer.
- [ ] **13. Is the VAT treatment right on every line?** Standard-rated, zero-rated, exempt, out of scope and reverse charge, each with the right tax category code.
- [ ] **14. Can you issue and send each e-invoice within 14 business days?** Counted from the date of the transaction.
  Ministerial Decision 243 of 2025, Art. 6(5), as amended by Ministerial Decision 197 of 2026
- [ ] **15. Are e-credit notes issued and sent the same way?** Each one linked to its original e-invoice. A missed e-credit note costs AED 100.
  Cabinet Decision 173 of 2026

PART D OF D

D Controls, records and people

- [ ] **16. Does someone clear rejected or failed e-invoices every day?** Unresolved failures can leave invoices unsent, and each e-invoice not issued and sent can cost AED 100.
  Cabinet Decision 173 of 2026
- [ ] **17. Will your ASP hear quickly when your FTA details change?** Late notice costs AED 250 a day, up to AED 5,000 a month.
  Cabinet Decision 173 of 2026

☐ **18. Can you keep and produce e-invoices for the full legal period?** Keep e-invoices, e-credit notes and their data for the Tax Procedures Law period and give them to the FTA on request. Storage inside the UAE is no longer required.
Ministerial Decision 243 of 2025, Art. 11, as amended by Ministerial Decision 197 of 2026

☐ **19. Are finance and sales staff trained?** On issuing, receiving, rejections and credit notes in the new process.

☐ **20. Have you run a full test before go-live?** Real invoices, end to end, with your ASP. Voluntary use has been possible since 1 July 2026.
Ministerial Decision 244 of 2025

Your readiness score

Count your ticks: ☐ **out of 20**

17 to 20	**On track**	Keep testing until go-live and watch for rule changes.
10 to 16	**Gaps to close**	Fix provider, onboarding and data gaps first (questions 6, 8, 11 and 12).
0 to 9	**At risk**	Act now: appoint an accredited ASP and plan onboarding (questions 1, 6 and 8). Phase 2 must appoint an ASP by 31 March 2027.

Gaps to close? Book an e-invoicing readiness call.

PTG Consultant supports e-invoicing set-up and ASP integration for Odoo, Zoho and other ERPs.

WhatsApp: +971 58 557 7964 (or scan the code)

Book online: ptgconsultant.com/appointment

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