UAE E-INVOICING

E-invoicing for businesses under AED 50 million

What is changing, what you need to do, and by when.

31 March 2027	Appoint your accredited service provider in EmaraTax
1 July 2027	All invoices to businesses and government issued electronically

Kaspr

NOVEMBER 2026

What is changing

From 1 July 2027, businesses with revenue under AED 50 million will have to issue their invoices electronically. Any invoice you send to another business or to a government entity will go through an accredited service provider, which delivers it to your customer and reports it to the FTA at the same time.

WHO IT APPLIES TO

This applies to all businesses that sell to other businesses (B2B) or to government (B2G), regardless of revenue, VAT registration status or place of incorporation (mainland or free zone). Sales to consumers (B2C) are out of scope for now.

What you need to do

The process itself is fairly short.

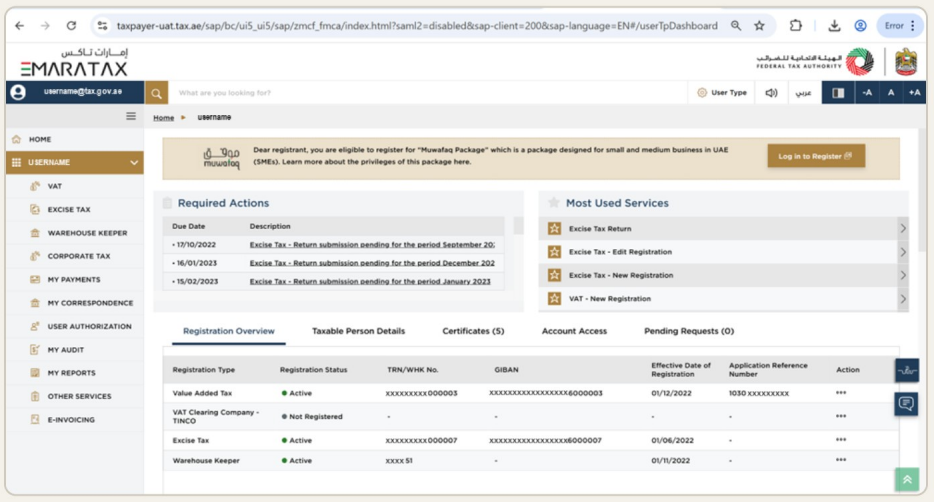
1	Choose an accredited service provider from the Ministry of Finance list. Some accounting packages are accredited themselves, Zoho Books, Tally and Wafeq among them, in which case you can appoint the software you already use and don't need a separate provider.	**31 March 2027**
2	Appoint that provider in EmaraTax. You go to the E-Invoicing section, select your provider from the list and click Proceed to ASP, which takes you to the provider's page where you confirm your details and submit.	**31 March 2027**
3	Check that each of your business customers has a correct TRN and address in your accounting system, since that is what the provider uses to deliver the invoice.	**Before 1 July 2027**
4	Send a test invoice, and from 1 July 2027 issue all of your B2B and B2G invoices this way.	**1 July 2027**

Appointing in EmaraTax

Once you have chosen a provider, the appointment itself takes a few clicks.

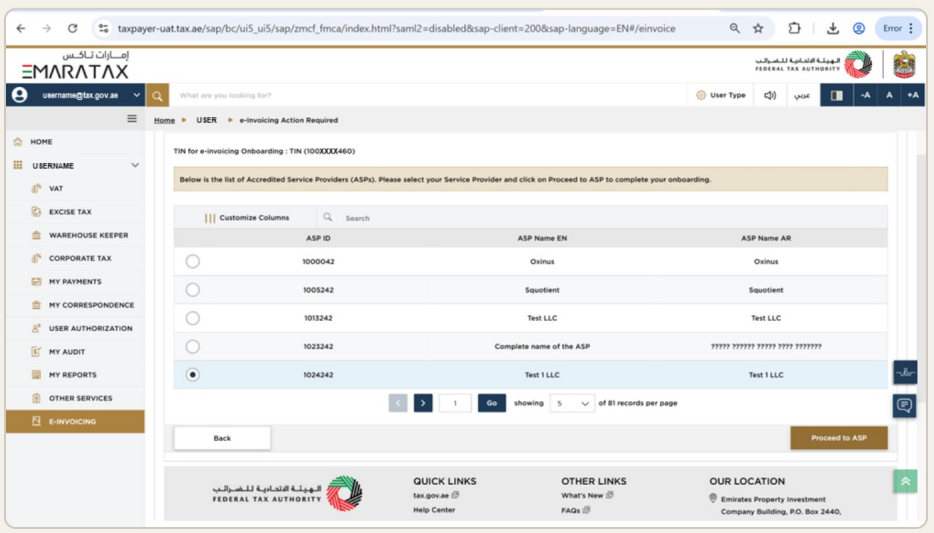
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Log in and open E-Invoicing in the left menu.



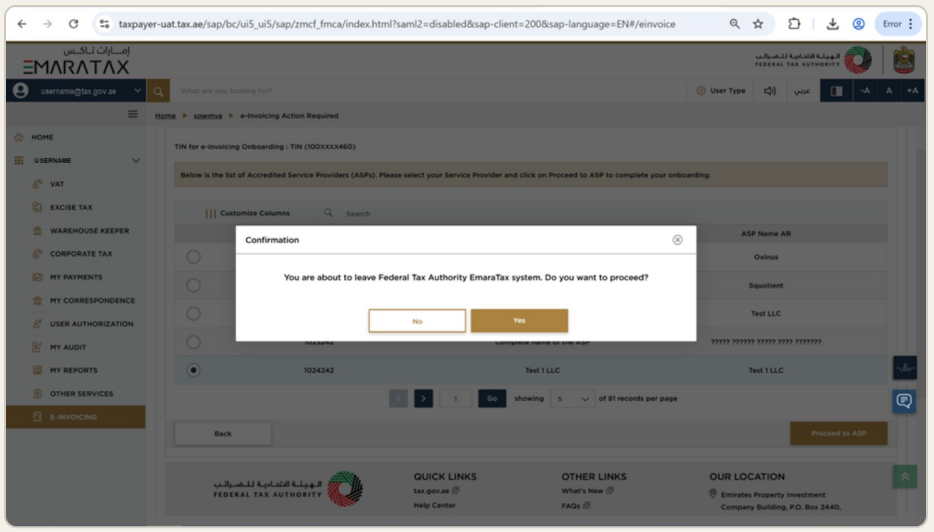
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Select your provider from the list and click Proceed to ASP.



3

Confirm, then complete your details on the provider's page.



Screens: Ministry of Finance, Electronic Invoicing Guidelines v2.0

If the deadline is missed

If the provider isn't appointed by 31 March 2027, or e-invoicing isn't in place by 1 July 2027, the penalty is AED 5,000, and then a further AED 5,000 for each month this continues, up to AED 50,000 in any 12-month period.

AED 5,000	**AED 5,000**	**AED 50,000**
when the deadline is missed	for each further month	maximum in 12 months

There are no penalties for businesses that start early, and the system has been open on a voluntary basis since July 2026.

Cabinet Decision No. 173 of 2026

A few other points

New businesses	A newly established business has to appoint a provider before it issues its first invoice.
Not VAT registered	You are still in scope, and you need a TIN from the FTA, which you can obtain through EmaraTax.
One provider per company	That provider covers both the invoices you issue and the ones you receive.
Payment terms	E-invoicing doesn't change them, but it does give you a record of when the customer received the invoice.

Questions, or help with the set up

This is intended as a short overview. If you have any questions, or would like help with the appointment and set up, you can reach us directly.

EMAIL	anas@kaspr.ae
PHONE / WHATSAPP	+971 52 724 0829
CONTACT	Anas Kasprowicz, Kaspr LLC

Kaspr

Source: Ministry of Finance, mof.gov.ae/einvoicing