TAX UPDATE

UAE E-Invoicing

Is your Accredited Service Provider in place?

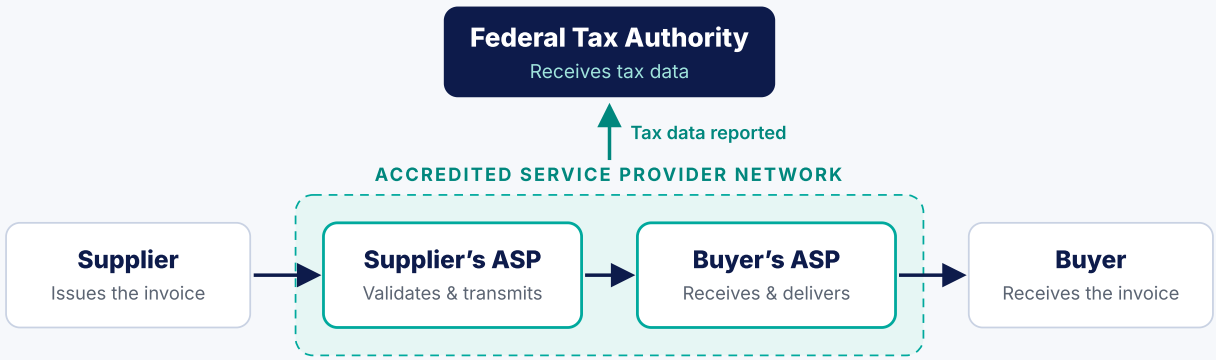


ASP appointment deadline: 30 October 2026

AED 50m+	30 Oct 2026	1 Jan 2027	AED 5,000
Annual revenue threshold for the first phase	Deadline to appoint an ASP and record it on EmaraTax	Mandatory e-invoicing go-live	Penalty for each month an ASP is not appointed

1 What is changing

The UAE is moving to mandatory e-invoicing. In-scope businesses must issue invoices and credit notes in a **structured electronic format**, exchanged through **FTA Accredited Service Providers (ASPs)**, with tax data reported to the **Federal Tax Authority**. A PDF invoice sent by email will no longer meet the requirement for in-scope transactions.



How an e-invoice moves under the UAE model (simplified)

More than a software switch

Invoice scenarios, customer master data, VAT treatment and ERP settings all need to be reviewed before go-live.

Start now, even if below AED 50m

Smaller businesses appoint by 31 March 2027, but data clean-up and ERP changes take months.

2 Key dates

ASP	LIVE	ASP	LIVE	LIVE
30 Oct 2026	**1 Jan 2027**	**31 Mar 2027**	**1 Jul 2027**	**1 Oct 2027**
Appoint ASP Revenue AED 50m+	Go-live Revenue AED 50m+	Appoint ASP Below AED 50m & government	Go-live Revenue below AED 50m	Go-live Government entities

⚠ Penalties

Failure to appoint an ASP	**AED 5,000 / month**
Failure to implement e-invoicing	**AED 5,000 / month**
Failure to issue an e-invoice or e-credit note	**AED 100 each** max AED 5,000 / month
Failure to notify the FTA of a system failure	**AED 1,000 / day**

What to do now

1. **Confirm scope** and which deadline applies to you
2. **Shortlist and appoint** an FTA-accredited ASP
3. **Record the appointment** on EmaraTax
4. **Map** invoice scenarios, VAT codes and customer data
5. **Plan** ERP changes, testing and team training

3 How SAIF supports you

Readiness & gap assessment
Scope check, scenario mapping and an action plan with owners and dates.

ASP selection & appointment
Independent comparison of providers and EmaraTax submission support.

VAT & data review
Tax codes, TRNs, master data and mandatory invoice fields validated.

ERP & ASP coordination
Working with your ERP partner and ASP so the tax logic is right first time.

Testing & training
Scenario testing, sign-off and hands-on training for your finance team.

Post go-live health check
Live e-invoices reconciled to VAT returns to catch errors early.

Need assistance with your ASP appointment?

Our tax team can assist with ASP selection, appointment and implementation readiness for 1 January 2027.

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