



# Qatar e-Invoicing: Preparing for the new digital tax era



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# With you today



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# Market overview

# Qatar's Digital Tax Transformation

## Qatar's Broader Digital Transformation Journey



Qatar Digital Agenda 2030



Dhareeba tax portal and digital tax administration



Electronic tax filing and payment systems



Smart government and digital compliance initiatives



Increasing focus on automation, transparency, and real-time reporting

*"e-Invoicing represents the next phase in Qatar's broader government-led digital transformation and compliance modernization journey."*

# 2

## Technical aspects of e-Invoicing

# Global e-Invoicing Landscape

## Europe

The VAT in the Digital Age (ViDA) framework is an EU initiative focused on digitalizing VAT compliance through e-Invoicing and real-time reporting requirements.



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## India

India's GST e-Invoicing framework is an initiative focused on digitalising tax compliance through standardised e-Invoicing and real-time invoice reporting under GST.



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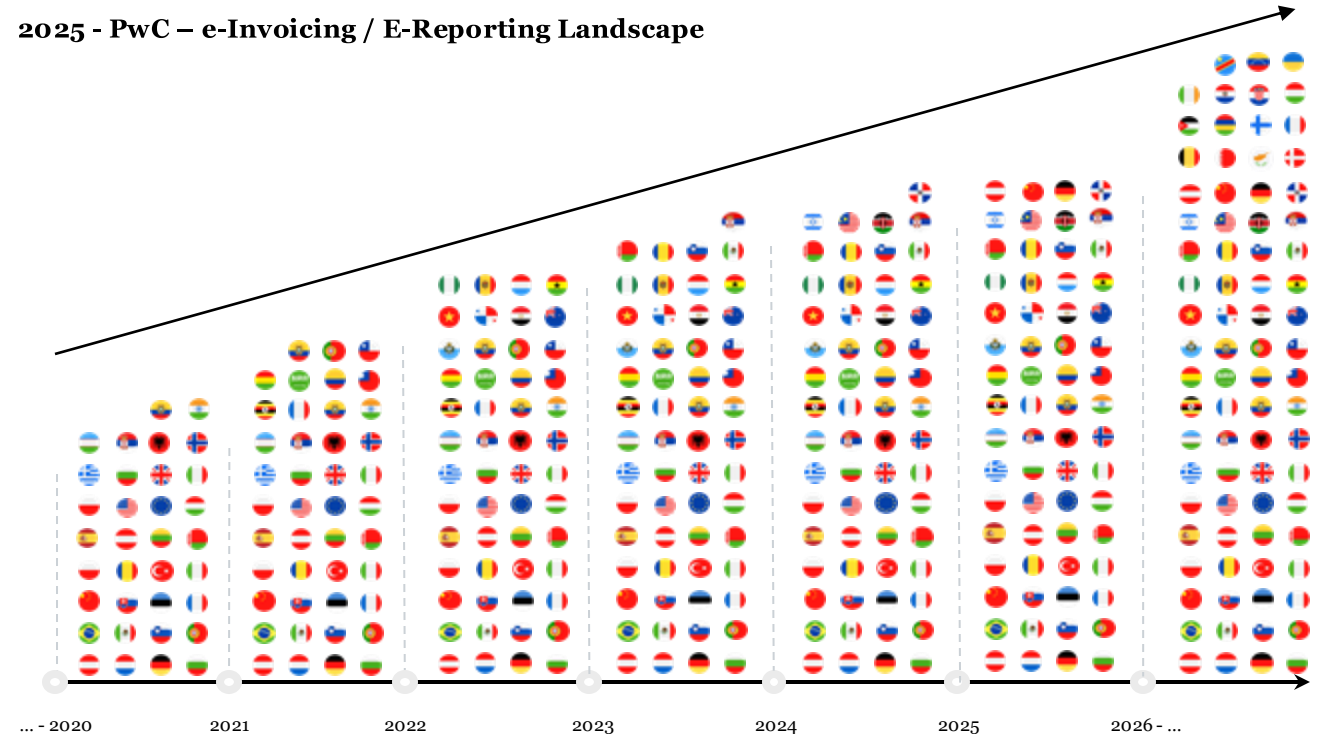
## China

China's e-Fapiao framework is a government-led electronic invoicing system designed to enhance tax administration, improve transparency, and support digital tax compliance.

## Brazil

Brazil's NF-e (Nota Fiscal Eletrônica) framework is a government-led electronic invoicing system aimed at improving tax compliance, invoice validation, and real-time reporting.

## 2025 - PwC – e-Invoicing / E-Reporting Landscape



**70+**  
new obligations  
on the horizon

**80+**  
countries impacted  
by obligations.

**70%**  
of businesses have  
no clear view on the obligations  
imposed nor  
on their future roadmap

# Regional e-Invoicing Mandate

ME countries	VAT	e-Invoicing	Models used	In scope
● Egypt	2016	2020	Clearance Model	B2B, B2C, B2G
● Saudi Arabia	2018	2021	Clearance Model	B2B, B2C, B2G
● Jordan	1994	2023	Centralised e-Invoicing / Reporting Model	B2B, B2C
● Oman	2021	From Aug 2026	Decentralised Continuous Transaction Control (DCTCE) / Peppol-based 5-Corner Model	B2B, B2C, B2G
● Qatar	Planning Stage	Draft regulation approved	No official announcement yet	—
● United Arab Emirates	2018	From July 2026	Decentralized Continuous Transaction Control (DCTCE) / Peppol-based 5-Corner Model	B2B
● Kuwait	Planning Stage	Planning stage	No official announcement yet	—
● Bahrain	2019	Planning stage	No official announcement yet	—

# Understanding e-Invoicing: Definition and strategic benefits

## What is e-Invoicing?

- Electronic invoicing (e-Invoicing) is the sending, receipt and storage of invoices in electronic format without the use of paper invoices as tax originals.
- Scanning incoming paper invoices or exchanging electronic invoice messages in parallel to paper-based originals is not e-Invoicing from a legal perspective.
- **Invoice data fields:** Invoice infrastructure will have to be re-configured to capture additional fields of e-invoice (e.g. QR code, hashing, etc.).

## Strategic benefits



**Issue and exchange invoices electronically**



**Enhance transparency and tax compliance**



**Reduce costs by minimising paper use**



**More accurate, faster invoice processing**



**Achieve goals of Qatar Digital Agenda 2030**



**Simplify procedures for taxpayers**



**Accelerate digital transformation in Qatar**



**Strengthen trust between businesses and customers**

# Business impacts due to e-Invoicing mandate

## e-Invoicing business impacts

### Systems

- Source system enhancements
- Data field enrichment
- Integration establishment
- Cybersecurity considerations



### Process

- Redesign O2C and P2P workflows
- Customer/Vendor onboarding process
- Invoice generation process
- Reconciliation deployment



### People

- Cross-functional dependency
- Adapting to new compliance workflows
- Customer and vendor education
- Increased accountability & audit awareness



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## Industry overview

# Financial Services

VAT complexity, regulatory rigor, and the integration of legacy platforms.

**VAT & business model complexity**

**Regulatory & compliance requirements**

**Customer & transaction landscape**

**Governance & operating model**

**Technology & transformation readiness**

## Challenges & considerations

- **VAT classification.** Distinguishing taxable vs. exempt activities across complex financial structures.
- **Intercompany flows.** Managing intra-group transactions with strong audit trails and documentation.
- **Regulatory alignment.** Embedding evolving e-Invoicing and reporting obligations across the business.
- **Cross-functional coordination.** Aligning tax, finance, compliance, and technology teams to a single operating model.
- **Legacy integration.** Connecting core banking and ERP platforms with secure, resilient digital infrastructure.

# Consumer Markets

Omnichannel sales, returns, and promotions demand synchronised, accurate invoicing.

**Sales & transaction complexity**

**Operational & system integration**

**Data accuracy & compliance**

## Challenges & considerations

- **Omnichannel volumes.** High-volume sales across stores, online, and third-party marketplaces.
- **Returns & promotions.** Complex adjustments, discounts, and refunds that drive invoicing exceptions.
- **POS-ERP-eCommerce sync.** Real-time synchronisation across point-of-sale, ERP, and digital storefronts.
- **Customer & product data.** Accurate master data to support correct VAT treatment and reporting.
- **Regulatory readiness.** Compliance with localized e-Invoicing rules across multiple markets.

# SMEs & Family Businesses

Limited resources and informal controls challenge readiness for digital compliance.

Technology & digital readiness

Resource & operational constraints

Compliance & governance gaps

Change management challenges

Scalability & future readiness

## Challenges & considerations

- **Digital infrastructure.** Limited tooling and manual processes slow e-Invoicing adoption.
- **Budget & expertise.** Cost and skill constraints hinder system upgrades and compliance readiness.
- **Governance gaps.** Many SMEs lack formal controls to keep pace with evolving regulations.
- **People & change.** Transition to digital workflows requires training and process adaptation.
- **Scalable solutions.** Need for cost-effective, modular platforms that grow with the business.

# Real Estate

Long-term contracts, milestones, and mixed-use VAT make invoicing inherently complex.

**Contract & billing complexity**

**VAT & regulatory considerations**

**Systems & operational challenges**

## Challenges & considerations

- **Milestone-based billing.** Project-driven invoicing tied to construction or delivery stages.
- **Leases & long-term contracts.** Recurring obligations with varied terms, renewals, and indexation.
- **Mixed-use VAT treatment.** Property classification and dual-use assets create nuanced tax positions.
- **Multi-project invoicing.** Coordinating billing across portfolios, entities, and jurisdictions.
- **Systems integration.** Aligning property management platforms with ERP and e-Invoicing pipelines.

# Technology, Media & Telecommunications

High-volume, real-time billing across diverse subscription and usage-based models.

**Billing & invoice generation complexity**

**Systems integration challenges**

**High-volume transaction management**

**Data & compliance requirements**

## Challenges & considerations

- **Diverse billing cycles.** Scalable processes tailored to subscription, usage-based, and bundled offerings.
- **Platform integration.** End-to-end connectivity across multiple billing, CRM, and finance platforms.
- **Real-time scale.** Robust processing and validation infrastructure for very high transaction volumes.
- **Data accuracy.** Clean customer, product, and rating data to support correct invoicing.
- **Regulatory compliance.** Continuous adherence to evolving e-Invoicing mandates across jurisdictions.

# Energy

Long-term contracts, milestones, and mixed-use VAT make invoicing inherently complex.

**Billing & operational complexity**

**Systems & infrastructure dependencies**

**Regulatory & compliance requirements**

**Customer & transaction management**

**Transformation & governance**

## Challenges & considerations

- **Consumption-based pricing.** Complex tariffs, recurring billing, and dynamic adjustments at scale.
- **Metering to invoice.** Integration of metering, billing, ERP, and e-Invoicing across the value chain.
- **Legacy constraints.** Modernizing aging infrastructure while maintaining operational continuity.
- **Regulatory evolution.** Auditability and adaptability to changing energy and tax frameworks.
- **Diverse customer base.** Accurate data and billing adjustments across residential, commercial, and industrial.
- **Transformation governance.** Cross-functional alignment to scale digital transformation programs.

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What's next?...

# What businesses should do next?

Start planning now...Six practical actions to prepare for the evolving e-Invoicing and digital compliance landscape.

Recommended actions

1

## Assess current invoicing process

Map end-to-end flows, controls, and exceptions to baseline today's state.

2

## Identify potential ERP and system impacts

Pinpoint where billing, ERP, and finance platforms will need to change.

3

## Establish cross-functional alignment

Bring tax, finance, and IT teams to a single delivery and decision model.

4

## Evaluate data quality and invoice readiness

Validate master data, formats, and completeness against compliance requirements.

5

## Review system capability and internal policies

Confirm readiness to integrate securely with external parties and platforms.

6

## Build internal awareness of digital compliance

Equip teams with training and updates as the regulatory landscape evolves.

# Thank you