



UAE eInvoicing update

Ministerial Decision No. 64 of 2025
on the eligibility criteria and
Accreditation procedure for Service
Providers under the Electronic
Invoicing System.

March 2025



In brief

The UAE Ministry of Finance has issued **Ministerial Decision No. 64 of 2025 (the Decision)**, setting out the **eligibility criteria and accreditation procedure for service providers** under the UAE's upcoming **eInvoicing system**. The Decision can be found [here](#).

While this decision primarily impacts service providers, it is important for **businesses** required to comply with eInvoicing in the UAE to be aware of these criteria when selecting an **Accredited Service Provider (ASP)**.

The Decision outlines the eligibility criteria and accreditation process for service providers under the UAE's eInvoicing system. As per the decision, service providers applying for accreditation must fulfill following key conditions/requirements:

- Company registration documents (trade license, proof of paid-up capital, representative Power of Attorney, etc).
- Peppol certification, including an OpenPeppol PKI certificate, signed service provider agreement, and verifiable proof of eInvoicing experience.
- ISO 22301 certification (for business continuity compliance).
- ISO/IEC 27001 certification for Peppol Service Provider Product (PSP) information security requirements.
- Mandatory insurance requirements
- Compliance with tax registration obligations.
- Proof of ongoing support and maintenance.
- Commitment to provide per annum (100) hundred free eInvoice exchange and reporting services.

Accreditation status shall be valid for (2) two years from the date of grant and will require ongoing evaluation.



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Accreditation requirement for service providers and pre-approval

- Only ASP's can provide electronic invoicing services.
- The Ministry of Finance will maintain a central register of accredited providers.
- Pre-Approval is required before full accreditation.

Key eligibility criteria for accreditation

To qualify, a service provider must:

- Be Peppol-certified and complete OpenPeppol conformance tests.
- Have at least (2) two years of experience in operation and management of eInvoicing system.
- Fulfill company registration, tax, IT security, and financial requirements as outlined in the Decision.

Key company registration requirements

- Must be legally registered in the UAE or a recognized foreign jurisdiction.
- Maintain a minimum paid-up capital of AED 50,000 (~USD 13,615).
- Submit audited financial statements.
- Obtain ISO 22301 certification for business continuity.

Key technical & compliance requirements

- Maintain active Peppol certification and comply with Peppol interoperability rules.
- Register for Corporate Tax and VAT, if applicable.
- Implement information security measures, including:
 - ISO/IEC 27001 certification
 - Data encryption
 - Multi-factor authentication
 - Regular security monitoring*

**ASP to comply with end user-specific regulatory requirements, including application and data hosting, storage, archival and residency requirements, such as national cloud security policy and critical information infrastructure protection policy.*

Self-declaration requirements

The service provider must declare that:

- It is not under liquidation, bankruptcy, or legal disputes.
- It is not blacklisted by any government authority.
- It will provide per annum (100) hundred free eInvoice exchange and reporting services.

Insurance requirements

Accredited providers must maintain following minimum insurance from companies operating in the UAE:

- AED 2.5M (~USD 681k) professional indemnity insurance.
- AED 5M (~USD 1.36M) crime insurance.
- AED 5M (~USD 1.36M) cyber fraud insurance.



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Application / testing procedures & validity

- **Application process:** Submit required documents; the Ministry shall issue a decision within 90 days.
- **Pre-Approval testing:** Includes interoperability, verification, and tax data reporting tests.
- **Production testing:** Service providers must obtain Peppol Public Key Infrastructure certification

Accreditation is granted upon successful completion of testing, and the accreditation is valid for two years, after which renewal is required.

Ongoing compliance & renewal

- The Ministry may conduct ongoing evaluations.
- Renewal applications must be submitted at least 70 days before expiration.

Termination of accreditation

Accreditation may be terminated if the provider:

- Fails to meet compliance obligations.
- Receives validated complaints from taxpayers.
- Voluntarily ceases operations.
- The Ministry of Finance's decision on termination is final, but providers may submit objections within 40 days.

How PwC can help you in your eInvoicing journey

PwC offers comprehensive support to help businesses prepare for the UAE's eInvoicing transition, leveraging our regional expertise, global network, and proven eInvoicing implementation experience. Our services include:

- **Regulatory advisory:** Assisting businesses in understanding the UAE's eInvoicing framework, compliance requirements, and industry best practices. This support may also involve identifying and communicating potential blocking points to the Federal Tax Authority (FTA) and MoF when necessary, as well as providing you with regular feedback.
- **Readiness and impact assessments:** Conducting a gap analysis of your current invoicing processes, IT systems, and VAT processes to determine the level of changes required for eInvoicing adoption.
- **Target operating model design:** Defining the ideal invoicing workflow, IT architecture, and data governance strategy to align with Peppol-based UAE eInvoicing requirements.
- **Vendor selection:** Assisting with the selection of an ASP, from drafting RFPs to shortlisting candidates and assisting you during the ASP selection process.
- **Implementation:** Supporting your teams in implementing the new eInvoicing systems and processes, providing continuous project management support, system upgrades, modifications and quality review. We also offer functional testing to ensure seamless integration with ASPs across your ERP, accounting, and billing systems.
- **Training & change management:** Equipping impacted stakeholders (finance, tax, IT, etc.) with the necessary knowledge and tools through workshops and structured training programs.
- **Post-implementation support & monitoring:** Providing ongoing support, compliance monitoring, and optimization strategies to maximize the benefits of eInvoicing.

It is important that businesses proactively engage with potential ASPs to ensure timely onboarding, system integration, and compliance.

We recommend contacting your regular PwC representative or our eInvoicing team today to ensure your business is fully prepared for UAE eInvoicing implementation.

The takeaway

Service providers should review the decision carefully to understand the strict eligibility, security, and compliance requirements before applying for accreditation. Businesses should first conduct an internal impact assessment to evaluate how these requirements may affect their systems, processes, and readiness for integration. Based on the outcomes, they can then proactively engage with **potential ASPs** to ensure timely implementation and avoid compliance or service disruptions.

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Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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Thank you

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