



UAE e-invoicing updates

February 2026



In brief

On 23 February 2026, the UAE Ministry of Finance released three important publications that mark a major milestone in the national rollout of the UAE Electronic Invoicing System.

- [UAE Electronic Invoicing Guidelines \(Version 1.0\)](#)
- [Considerations for Selecting an Accredited Service Provider \(Version 1.0\)](#)
- [UAE Electronic Invoice Mandatory Fields \(Version 1.0\)](#)

These documents set out the framework, technical foundations and onboarding considerations that businesses and government entities will be required to follow as the country transitions to a structured electronic invoice exchange model as well as provide clarity on scope, mandatory data, reporting obligations, special scenarios, and the criteria for selecting an Accredited Service Provider (ASP).

Key highlights of documents issued

Document title	Key highlights
1. Electronic Invoicing guidelines – framework and system model	<p>The guidelines confirm that all business transactions conducted in the UAE (unless specifically excluded) must eventually transition to electronic invoicing.</p> <p>It outlines the UAE's adoption of a five-corner model and how the model works including the responsibilities and roles of business, ASP and the FTA, data and document flows under the model.</p> <p>The Guidelines also clarify the technical structure and specifications of the model, the treatment of special scenarios such as Free Zones, margin scheme supplies, summary invoices, continuous supplies and exports.</p>
2. Considerations for Selecting an Accredited Service Provider – obligations and assessment criteria	<p>The considerations for ASP selection document outlines the factors companies should assess before engaging with an ASP, including:</p> <ul style="list-style-type: none">• Experience in e-invoicing and Peppol environments• Level of control over their technology (own platform vs. partner/reseller)Integration compatibility with ERP and accounting systems• Data protection and security certifications• Service levels, response times and support framework• Pricing transparency and scalability <p>The document also highlights the importance of ensuring the selected ASP can support future updates as regulatory and technical requirements evolve.</p>
3. Electronic Invoice Mandatory Fields – minimum data required	<p>The newly issued mandatory fields list sets out the data elements required for a compliant electronic invoice. This includes invoice-level information (type code, transaction type flags, specification identifier), seller identifiers (legal name, TIN-based electronic address, registration IDs, TRN if applicable), buyer information, invoice totals, tax category breakdowns and detailed line-level attributes.</p> <p>The publication also confirms that VAT amounts and total payable amounts must always be presented in AED, and where foreign currency is used, AED conversion must follow the UAE Central Bank rate.</p>

Major clarifications provided by the Guidelines (not exhaustive)

Topic	Clarification
1. Temporary grace period for intra-VAT group transaction	To support readiness across VAT groups, the Ministry has introduced a 24-month grace period, applicable from 1 January 2027. During the grace period, intra-group transactions will not be required to comply with Electronic Invoicing obligations. This applies only to transactions between members of the same VAT group.
2. eInvoicing implementation obligation for non-UAE resident VAT registrant	The Guidelines confirm that a non-UAE resident which registered for UAE VAT shall implement electronic invoice if it is obliged to issue tax invoice in accordance with the VAT-Decree Law.
3. Self-billed document	The Guidelines clarify that self-billed commercial invoices and self-billed commercial credit notes are not in scope of the UAE Electronic Invoicing requirements. Self-billing applies only to self-billed electronic tax invoices and self-billed electronic tax credit notes.

What this means for your business

- Businesses should now begin reviewing the three documents collectively to understand how the new rules will impact their systems, data, processes and governance.
- Key considerations include ERP readiness for generating XML aligned to PINT-AE, completeness of seller/buyer master data (TIN, TRN, registration identifiers), changes to invoice issuance processes, and the need to evaluate ASPs based on the Ministry's criteria.
- Early planning will help organizations prepare for the upcoming pilot and mandatory phases while reducing implementation risk and ensuring alignment with the UAE's digital compliance objectives.

Contact us

Our UAE Indirect Tax team is available to support you in assessing the impact of the e-invoicing framework and preparing for implementation. Please reach out to your usual PwC contact or any member of our team for further assistance.



Jochem Rossel

Tax Partner
Middle East Tax & Legal
Services Leader
jochem.rossel@pwc.com



Steven Cawdron

Tax Partner
Middle East
UAE Tax & Legal Services
Leader
steven.cawdron@pwc.com



Chadi Abou-Chakra

Tax Partner
Middle East Indirect Tax
Network Leader
chadi.abou-chakra@pwc.com



Carlos Garcia

Tax Partner
UAE Indirect Tax Leader
c.garcia@pwc.com



Maher ElAawar

Tax Partner
Indirect Tax
maher.elaawar@pwc.com



Ishan Kathuria

Tax Partner
Indirect Tax
ishan.k.kathuria@pwc.com



Omara Islam

Tax Partner
Connected Tax
Compliance Lead
omara.i.islam@pwc.com



Thank you

About PwC

At PwC, our purpose is to build trust in society and solve important problems. We're a network of firms in 151 countries with nearly 364,000 people who are committed to delivering quality in assurance, advisory and tax services. Find out more and tell us what matters to you by visiting us at www.pwc.com.

Established in the Middle East for over 40 years, PwC Middle East has 30 offices across 12 countries in the region with around 12,000 people. (www.pwc.com/me).

PwC refers to the PwC network and/or one or more of its member firms, each of which is a separate legal entity. Please see www.pwc.com/structure for further details.

© 2026 PwC. All rights reserved