الـهـيـئـة الاتـحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY

United Arab Emirates

This is not an official Translation:

The Implementation of the Electronic Invoicing System

Ministerial Decision No. 244 of 2025 - Issued 17 Sep 2025

Minister of State for Financial Affairs has decided:

- Having reviewed the Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Cabinet Decision No. 52 of 2017 on the Executive Regulation of the Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments,
- Ministerial Decision No. 64 of 2025 on the eligibility criteria and Accreditation procedure for Service Providers under the Electronic Invoicing System,
- Ministerial Decision No. 243 on the Electronic Invoicing System.

Article 1 – Definitions

The words and expressions in this Decision shall have the same meanings specified in Ministerial Decision No. 243 of 2025 referred to above, and the following words and expressions shall have the meanings assigned against each, unless the context otherwise requires:

Taxpayer Working Group	:	A group of Persons participating in the Pilot Programme, in accordance with this Decision.
Pilot Programme	:	A programme under which the Ministry and the Authority will establish a Taxpayer Working Group to be part of a pilot for the purposes of testing and implementing the Electronic Invoicing System under the

		supervision of the Ministry, in accordance with this Decision.
Accounting Period	:	The period for which the Person is required to prepare financial statements, in accordance with the applicable legislation in the State.
Business-to-Consumer Transaction	:	A Business Transaction conducted between a Person carrying on Business and a recipient who is a natural person not carrying on Business.
Revenue	:	The gross income earned by a Person during the most recent Accounting Period, based on the financial statements prepared in accordance with applicable legislation in the State or, if such financial statements are not available, based on other documentation acceptable to the Authority.

Article 2 – Scope of Application

This Decision applies to any Person subject to the Electronic Invoicing System in the State, any Person who implements the Electronic Invoicing System on a voluntary basis, and any other Person as may be determined by the Ministry.

Article 3 – Pilot Programme

1. The Ministry shall notify a Person of their inclusion in the Taxpayer Working Group.
2. A Person shall be included in the Taxpayer Working Group only upon that Person's written agreement to participate.
3. Any Person who is included within the Taxpayer Working Group in accordance with Clause 1 of this Article shall comply with all the technical requirements established by the Ministry and the Authority for the use of the Electronic Invoicing System.
4. The Pilot Programme shall commence on 1 July 2026.

Article 4 – Voluntary Implementation

Any Person may implement the Electronic Invoicing System on a voluntary basis as from 1 July 2026 and shall, in that case, comply with all the technical requirements established by the Ministry and the Authority for the use of the Electronic Invoicing System.

Article 5 – Mandatory Implementation

1. The Electronic Invoicing System shall be implemented in the following phases:
   (a) A Person subject to the Electronic Invoicing System and whose Revenue is equal to or exceeds AED 50,000,000 shall appoint an Accredited Service Provider by 31 July 2026 and shall implement the Electronic Invoicing System by 1 January 2027.
   (b) A Person subject to the Electronic Invoicing System and whose Revenue is less than AED 50,000,000 shall appoint an Accredited Service Provider by 31 March 2027 and shall implement the Electronic Invoicing System by 1 July 2027.
   (c) A Government Entity shall appoint an Accredited Service Provider by 31 March 2027 and shall implement the Electronic Invoicing System by 1 October 2027.
2. Notwithstanding Clause 1 of this Article, Business-to-Consumer Transactions shall not be subject to the Electronic Invoicing System and any Person engaged exclusively in such transactions shall not be subject to the Electronic Invoicing System, until such time determined by a decision issued by the Minister.
3. Any Person or Government Entity who is required to implement the Electronic Invoicing System in accordance with Clause 1 of this Article shall comply with the onboarding process and all the technical requirements established by the Ministry and the Authority for the use of the Electronic Invoicing System.

Article 6 – Publication and Enforcement

This Decision shall be published in the Official Gazette and shall come into force on the date of its publication.