

DEFINITIONS AND OVERVIEW

elnvoice

Document represented in a digital structured format (XML).

elnvoicing

Process to generate and exchange the eInvoice in the structured digital format.

UAE implementation

Phase 1 mandatory go-live: July 1, 2026, for B2B and B2G transactions.

MODEL AND TECHNICAL FRAMEWORK

UAE model

Peppol based Decentralized Continuous Transaction Control and Exchange (DCTCE) model (5 corner) - suppliers submit invoice data to the Accredited Service Providers (ASPs) for validation before tax authorities receive the data.

Data Dictionary

PINT AE, UAE adaptation of the Peppol BIS Billing 3.0.

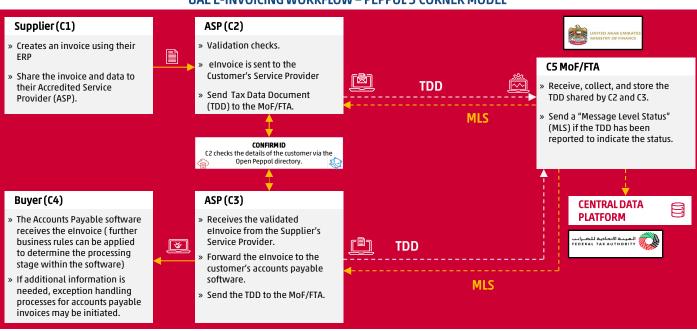
elnvoice format

XML

SCOPE

All businesses in the UAE issuing B2B and B2G invoices, irrespective of VAT registration and turnover thresholds.

UAE E-INVOICING WORKFLOW – PEPPOL 5 CORNER MODEL



HERE IS A DEPARTMENT-WISE BREAKDOWN FOR E-INVOICING PREPARATION

IT DEPARTMENT



Assess systems architecture to ensure it supports elnvoicing needs.

Assess integration and specify ASP technical needs.

Verify invoice data completeness and accuracy.

Assess data security for integrity.

Maintain clean and consistent master data within the systems.

FINANCE DEPARTMENT



Review invoicing process for improvements and workflow changes

Assess if you can send key invoice fields needed by your main customers.

Identify new elnvoicing rules.

Improve internal practices for orders, receipts and invoices.

Verify master data accuracy.

TAX DEPARTMENT 🥳



Evaluate all transactions and their taxability.

Define the correct elnvoice type for the transactions.

Identify tax data elements in the data dictionary for reporting.

Verify that VAT registration and TRN numbers are accurate, current and match with the trade license.

OPERATIONS DEPARTMENT



Align the procurement process with the elnvoicing mandate.

Inform customers and suppliers of new invoicing procedures.

Review and verify master data quality for suppliers, customers and product details.

BUSINESS READINESS CHECKLIST



Gap Analysis/Impact assessment

Review of the following:

- » Invoicing systems
- » Workflows
- » Transactional data & taxability
- » Availability of the data fields in their current invoicing systems,
- » Clearly definition of the scope of work.

ASP Selection

Choose an Accredited Service Provide from the MoF website

eInvoicing implementation

Typical implementation process:

- » Create the Business Requirements Document (BRD)
- » Build & Configuration (including systems integrations)
- » Testing (Including connectivity with the
- » Use Acceptance Testing (UAT) from the business
- » Go live (Production)
- » Hypercare



Training

Organize targeted internal workshops at all levels to update on changes from elnvoicing introduction.



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