

UAE Mandate Overview



Mandate Timeline

1 July 2026

Pilot Phase Begins (Voluntary Allowed)

1 Jan 2027

Mandatory B2B E-Invoicing Issuance and Receipt (Large Taxpayers)

1 July 2027

Mandatory B2B E-Invoicing Issuance and Receipt (Smaller Taxpayers)

1 Oct 2027

Mandatory B2G E-Invoicing Issuance and Receipt

ASP Selection Deadlines

31 July 2026

Large Taxpayers must appoint an ASP

31 March 2027

Smaller Taxpayers must appoint an ASP

31 March 2027

Government Entities must appoint an ASP

Sovos will provide a compliant, accredited UAE e-invoicing solution

Components of the mandate

E-Invoicing

Businesses must issue, transmit, and receive electronic invoices and credit notes in structured format via an Accredited Service Provider (ASP).

E-Reporting

Invoice data is reported to the FTA in near real time.

ASP

The ASP handles validation and transmission of invoice data to both the buyer and the FTA. Businesses must use one accredited service provider for both accounts receivable (AR) and accounts payable (AP) flows.

Taxpayer Size

The FTA defines large taxpayers as \geq AED 50M revenue and smaller taxpayers as $<$ AED 50M revenue.