UAE e-invoicing checklist for small businesses

Last updated 3 November 2026 · invoicefatura.com/uae-e-invoicing

Who: Invoices to businesses (B2B) and government (B2G). Sales to consumers (B2C) are not in scope yet.

When: Revenue under AED 50 million: appoint an ASP by 31 March 2027, go live 1 July 2027. AED 50 million or more: live 1 January 2027.

Fines: The decisions do not set a separate penalty for appointing an ASP late. For businesses under AED 50 million, per-invoice penalties apply from 1 July 2027: AED 100 for each e-invoice or e-credit note not sent through the system, up to AED 5,000 a month (Cabinet Decision No. 173 of 2026).

Key dates

Who	Appoint an ASP by	Go live
Annual revenue ≥ AED 50 million	30 October 2026 (passed)	1 January 2027
Annual revenue below AED 50 million	31 March 2027	1 July 2027
Government entities	31 March 2027	1 October 2027
Voluntary (any business)	—	From 1 July 2026

B2B and B2G invoices are in scope; B2C is not yet. You need an ASP to receive e-invoices as well as send them. Source: Ministerial Decision No. 244 of 2025, as amended by Ministerial Decision No. 66 of 2026.

Fines (Cabinet Decision No. 173 of 2026)

Not implementing e-invoicing under Ministerial Decision No. 244 of 2025 (including not appointing an ASP), or a recipient not keeping up its receiving obligations	**AED 5,000 for the first instance, then AED 5,000 for each month or part of a month it continues; total capped at AED 50,000 in any 12 consecutive months**
Not issuing and sending an e-invoice to the buyer through the system	**AED 100 per e-invoice, up to AED 5,000 per calendar month**
Not issuing and sending an e-credit note to the buyer through the system	**AED 100 per e-credit note, up to AED 5,000 per calendar month**
Not telling your ASP about changes to the data registered with the FTA	**AED 250 for each day of delay or part of a day, up to AED 5,000 per calendar month**

6 questions to ask an ASP

1. **Is the provider on the official list of accredited providers?**
2. **Does it work with the software you use for invoices?**
   If not, you'll end up typing everything twice.
3. **How does it charge: per invoice or by subscription?**
   Count how many invoices you send in a month before comparing prices.
4. **Does it receive incoming invoices too, and keep an archive?**
   VAT records must be kept for at least five years.
5. **Will it help you get set up: register your Peppol ID and run a test?**
6. **What does the contract say?**
   How do you leave, how do you export your data, what language is support in?

> **Tip:** The simplest route for a small business: use invoicing software that's already connected to an ASP. You create the invoice as usual; the software handles the format and the sending.

5 steps to take now

- [ ] **Stop making invoices in Word or Excel — they can't become e-invoices.**
  (Fatura Go is free to start.)
- [ ] **Check your client details: TRN, legal name and address.**
- [ ] **Count how many invoices you issue each month.**
- [ ] **Find out whether your clients are already on Peppol.**
  Large companies are joining now. Check with the TRN checker: invoicefatura.com/tools/uae-trn-checker
- [ ] **Choose your ASP before 31 March 2027 and test sending early, not in the last week of June.**