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UAE e-invoicing: the 30 October deadline most finance teams are about to miss—and what to do if you already have

The Ministry of Finance has said there will be no further extensions. Here is the timeline for each of your entities and the penalties if you miss it. You'll also get the 28 changes your ERP needs and an 11-week plan to go live on 1 January 2027.

Key takeaways

- If any UAE entity in your group earned AED 50 million or more in its latest accounting period, that entity must appoint an accredited service provider (ASP) by **30 October 2026** and issue e-invoices from **1 January 2027**.
- The rules apply entity by entity. Both the seller and the buyer need an ASP, and every invoice must be issued and transmitted within 14 days.
- Missing 30 October is recoverable. Appoint a provider now, document why you were late, and protect the 1 January go-live, because that's where the real money is.
- The work is in your ERP, not your provider: master data, tax logic, status handling, reconciliation and archiving. Plan for 28 changes.
- Plan for a six-month gap from January to June 2027, when you must issue e-invoices but most of your suppliers won't send them yet.

Executive summary: the provider is the easy part

E-invoicing in the UAE is not a new invoice template. It's a new way for every B2B and B2G invoice to leave your ERP. Each one goes out as structured data through an accredited provider on the Peppol network. A copy of the tax data goes to the Federal Tax Authority (FTA).

The first wave covers entities with revenue of AED 50 million or more. They must appoint a provider by 30 October 2026 and go live on 1 January 2027. Everyone else follows: provider by 31 March 2027, live on 1 July 2027. Government entities go live on 1 October 2027.

Most finance teams treat this as "pick a provider and let IT plug it in." That's the mistake. The provider moves your invoice. It can't fix a TRN missing from hundreds of customer records, a tax code that maps to nothing, or a credit note that doesn't say what it reverses.

Three things to do this week:

1. List every legal entity, its revenue in the latest accounting period, and whether it sits in a VAT group.
2. Appoint an accredited provider for each in-scope entity and start onboarding in EmaraTax.
3. Commission an ERP gap analysis against the 51 mandatory fields. Start with master data.

5 numbers that matter

- **30 October 2026:** the provider deadline for entities at or above AED 50 million (Ministerial Resolution No. 66 of 2026, May 2026).
- **1 January 2027:** mandatory go-live for the same entities, unchanged by the extension (Resolution No. 66 of 2026).
- **67:** accredited providers on the Ministry of Finance register, plus 3 pre-approved (MoF register, updated 16 October 2026).
- **51:** mandatory fields on every electronic tax invoice (MoF mandatory field requirements v1.0, 23 February 2026).
- **AED 5,000:** the penalty per month, or part of a month, for not implementing the system or not appointing a provider on time (Cabinet Decision No. 106 of 2025, via EY, December 2025).

The timeline that actually applies to you

Three of the 8 top-ranking pages we reviewed in October 2026 still showed an out-of-date or wrong schedule. Here is the schedule as the legislation states it on 16 October 2026.

The base timeline sits in Ministerial Decision No. 244 of 2025, issued on 29 September 2025. It opened a pilot and voluntary adoption from 1 July 2026. It then set three mandatory waves, each with a provider deadline and a go-live date.

Who	Appoint an ASP by	Go live by	Legal source
Pilot participants and voluntary adopters	Before joining	From 1 July 2026	MD 244/2025
Revenue of AED 50 million or more	**30 October 2026**	**1 January 2027**	MD 66/2026 amending MD 244/2025
Revenue below AED 50 million	31 March 2027	1 July 2027	MD 244/2025
Government entities	31 March 2027	1 October 2027	MD 244/2025
Transactions inside a VAT group	Not separate	1 January 2029 (24-month grace from 1 January 2027)	Guidelines v1.1
B2C transactions	Not set	Not set; out of scope until the Minister decides	MD 244/2025, Art. 5(2)



Exhibit 1: The timeline that applies to you. Source: Ministerial Decisions No. 243 and 244 of 2025 (29 September 2025); Ministerial Resolution No. 66 of 2026 (May 2026); Ministerial Decision No. 168 of 2026 via WAM (9 October 2026); MoF Electronic Invoicing Guidelines v1.1 (1 June 2026).

What changed in May: more time to choose, none to implement

In May 2026 the Ministry moved the first-wave provider deadline from 31 July to 30 October. Ministerial Resolution No. 66 of 2026 changes one paragraph and nothing else. Go-live stays at 1 January 2027.

When the extension was announced, 32 providers had been approved (Khaleej Times, 10 May 2026). The extra three months were about giving buyers a real market to choose from. They were not extra build time. Teams that read it as a delay lost a quarter.

What changed on 1 October: providers must now be fully accredited

Ministerial Decision No. 168 of 2026 took effect on 1 October 2026. It replaces the original accreditation framework and removes the pre-approval stage (WAM, 9 October 2026). Providers now go straight to accreditation after completing assessment and testing.

Providers that held pre-approval have 30 days from 1 October to complete accreditation, or their approval ends. They may still use third-party Peppol products and outsource parts of their service, but they stay fully responsible for compliance.

For you, the practical point is simple: **appoint only from the accredited list.** On 16 October 2026, the MoF register showed 67 accredited providers and 3 still under final assessment. Check the live register on the day you sign, because a pre-approved provider that misses its 30-day window can't serve you.

“No further extensions will be granted”

That sentence comes from the Ministry’s own program deck of 30 June 2026. On 29 September 2026, the FTA repeated both waves’ dates to about 700 attendees at a Dubai awareness meeting. It warned that failing to meet the requirements may lead to administrative penalties.

So plan as if 1 January is fixed. Belgium offered a three-month tolerance window when its mandate started in January 2026. Nobody in the UAE has promised one.

What’s still undecided

Two things are open, and both matter for your design choices:

- **B2C.** Business-to-consumer transactions are outside the system “until such time determined by a decision issued by the Minister” (MD 244/2025, Art. 5(2)). Retailers should build so B2C can be switched on later without a rebuild.
- **HS codes.** Item classification codes are optional for now, with mandatory timelines “to be announced” (Guidelines v1.1). Add the field to your item master now. Filling it later is cheaper than adding it later.

Missed 30 October? A triage plan

If you’re reading this after 30 October without a signed provider, you’re late but not stuck. The deadline that matters most is 1 January, and that one is still reachable.

What the penalty actually is

Cabinet Decision No. 106 of 2025 sets AED 5,000 for each month, or part of a month, of delay in implementing the system or appointing a provider on time (EY, 5 December 2025). It applies per legal entity, because each entity is a separate “Person” under the rules.

> **Note:** The decision doesn’t spell out the day the clock starts. A plain reading suggests the first part month begins on 31 October for a late appointment. Whether the “late appointment” and “not implemented” penalties can run at the same time is also unclear. Confirm both points with your tax adviser before you report exposure to your board.

The penalty for a few weeks’ delay is small. Missing 1 January is the expensive outcome: invoices your customers’ providers can’t receive, payments that stall, and an FTA record that starts with a late entry.

The two-week provider sprint

Treat provider selection as a 10-working-day decision, not a tender:

1. **Days 1–2:** Confirm which entities are in scope (see the next section). Pull 3 providers from the accredited list that already integrate with your ERP.

2. **Days 3–5:** Run the same 2-hour demo with each: one tax invoice, one credit note against 2 invoices, one foreign-currency export, one rejection.
3. **Days 6–8:** Check the contract terms that matter: service levels, outage handling, data storage location, exit and data return, and who builds the ERP connector.
4. **Days 9–10:** Sign, then start onboarding in EmaraTax. The business, not the provider, starts this step through the E-INVOICING tile (Guidelines v1.1).

The FTA's Director General put it plainly at the September meeting: businesses "can appoint today if they are ready" (Gulf News, 29 September 2026). Take him at his word.

What to tell your auditors and board

Write a one-page memo now. It should cover the entities in scope, the date each provider was appointed, the reason for any delay, the go-live plan, and the estimated penalty exposure. Auditors care less about the delay than about whether you knew, decided and acted. A dated memo shows all three.

Scope: which entities, which transactions

The rules are written for a "Person," which in practice means a legal entity. That one word decides most of a group CFO's planning.

The AED 50 million test is per legal entity

Revenue means "the gross income earned by a Person during the most recent Accounting Period," taken from its financial statements (MD 244/2025, Art. 1). So a group can have one entity in the first wave and three in the second.

> **Note:** The decisions don't say whether group or consolidated revenue counts toward the threshold. They also don't say what happens if an entity's revenue crosses AED 50 million after its wave starts. Until the Ministry clarifies, read the test entity by entity, and document how you measured each one.

In scope, excluded, and later

In scope: B2B and B2G transactions carried out in the course of business, by any Person subject to the system, whether or not it is registered for VAT.

Excluded under Ministerial Decision No. 243 of 2025, Art. 4:

- Government activity in a sovereign capacity that doesn't compete with the private sector.
- International passenger transport by airline where an e-ticket is issued, plus related services under an electronic miscellaneous document.
- International goods transport by air under an airway bill, for 24 months.
- Financial services that are VAT-exempt or zero-rated. Standard-rated financial services stay in scope.

Later: B2C, by a future Ministerial decision. Transactions inside a VAT group get a 24-month grace period from 1 January 2027 (Guidelines v1.1). That's a deferral, not an exclusion. Intercompany invoices between entities that are *not* in the same VAT group get no grace period at all.

Free zones, non-residents and VAT groups

- **Free zones.** Free-zone companies are not exempt, and the FTA says they must register and can be penalized like anyone else (Gulf News, 29 September 2026). Where a free-zone entity is involved, the invoice must record the beneficiary as well as the customer.
- **Non-residents.** Non-resident businesses registered for UAE VAT must implement e-invoicing if they're required to issue tax invoices (PwC, 26 February 2026).
- **VAT groups.** Each member onboards separately, with its own tax identification number (TIN), Peppol ID and provider (Guidelines v1.1). The TIN is the first 10 digits of that member's own TRN. Members may choose different providers, though one provider per group is far easier to run.



Exhibit 2: Is this entity in scope, and when? Source: Ministerial Decisions No. 243 and 244 of 2025 (29 September 2025); MoF Electronic Invoicing Guidelines v1.1 (1 June 2026).

Run the tree on your legal-entity list, not your org chart. Holding companies and entities that only recharge costs are the ones teams forget.

How the five-corner model works, from a finance seat

The UAE uses a decentralized continuous transaction control and exchange model, or five-corner model, on the Peppol network (MoF e-invoicing portal). The UAE's invoice format on Peppol is called PINT AE.

What happens to one invoice

1. **Your ERP (corner 1)** sends invoice data to your provider.
2. **Your provider (corner 2)** validates it, converts it to PINT AE if needed, and sends it over Peppol.
3. In parallel, your provider reports a tax data document to the FTA.
4. **Your customer's provider (corner 3)** validates the invoice and returns a status message.
5. If validation passes, it delivers the invoice to **your customer's ERP (corner 4)** and also reports the tax data to the FTA. If it fails, it sends a rejection and reports nothing.
6. **The FTA (corner 5)** confirms receipt, and those confirmations flow back to both sides.

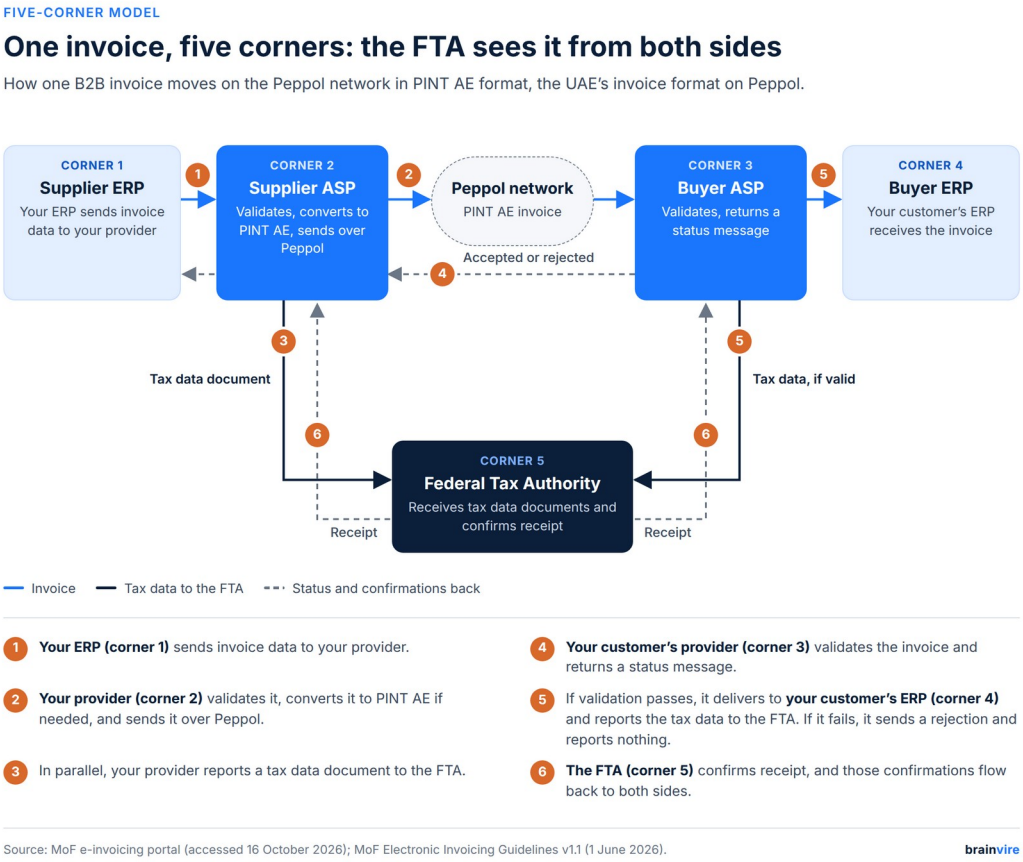


Exhibit 3: One invoice, five corners. Source: MoF e-invoicing portal (accessed 16 October 2026); MoF Electronic Invoicing Guidelines v1.1 (1 June 2026).

What the FTA sees, and when

The FTA receives tax data from both providers for every in-scope invoice. It sees what you charged and what your customer accepted. Unstructured files such as PDFs, scans and emails are not e-invoices, so they won't count once you're live.

The Ministry hasn't published a separate deadline for providers to report to the FTA. In practice, reporting happens when the invoice moves. That means the FTA's view of your sales is close to real time. Your VAT return will be compared with data the authority already holds.

The 14-day, 2-day and 5-day rules

Three time limits in MD 243/2025 shape your processes:

- **14 days.** Issue and transmit each e-invoice and e-credit note within 14 days of the "Date of Business Transaction." That is the earlier of the supply date and the date you receive payment. Advance payments start the clock.
- **2 business days.** Notify the FTA of a system failure within 2 business days of it happening.
- **5 business days.** Tell your provider in writing about any change to the data registered with the FTA within 5 business days of the FTA confirming it.

The 14-day rule is the one that bites. Teams that batch invoices at month-end, or wait for a project manager to approve a milestone, will breach it without noticing.

The AP side nobody is planning for: the six-month gap

Most guides explain how to *send* e-invoices. Few explain what happens to the invoices you *receive*, which is where first-wave companies will feel the most friction in 2027.

Both sides need a provider

The issuer and the recipient must both appoint a provider (MD 244/2025). The recipient must process e-invoices and e-credit notes through the system (MD 243/2025, Art. 6(3)). So your accounts payable team is in scope from your go-live date, not just your billing team.

January to June 2027 means running two AP processes

Here is the gap. From 1 January 2027 you must issue e-invoices. But your suppliers below AED 50 million don't have to send them until 1 July 2027. The Ministry's portal notes that 82% of UAE businesses are micro businesses with turnover under AED 3 million. So expect many of your suppliers, by count, to sit in the second wave.

For 6 months, your AP team will receive structured e-invoices from large suppliers and PDFs from everyone else. Plan for both:

- A single intake queue that tags each invoice as e-invoice or legacy.
- Matching rules that work on structured data, with a manual path for PDFs.
- A supplier onboarding campaign that asks each supplier for its Peppol ID and planned go-live date.



Exhibit 4: The six-month gap. Source: Ministerial Decision No. 244 of 2025 (29 September 2025); Ministerial Resolution No. 66 of 2026 (May 2026); MoF e-invoicing portal (accessed 16 October 2026).

The same gap runs the other way. When you sell to a UAE customer that isn't on the system yet, you still issue an e-invoice. You address it to a reserved endpoint, 0235:9900000098, for domestic buyers who haven't implemented (Guidelines v1.1). You'll still need to send that customer a readable copy by email until it joins.

Input VAT and three-way match on structured data

When the VAT law was amended for e-invoicing, the Ministry said VAT refunds will be based on e-invoicing compliance requirements, where applicable (MoF, 29 October 2024). Read that from the AP side. Once a supplier is required to issue e-invoices, a PDF from that supplier may not support your input VAT claim.

> **Note:** How input VAT recovery will be tested against e-invoicing status hasn't been set out in detail. Ask your tax adviser how to treat PDFs received from first-wave suppliers after 1 January 2027.

The upside is real. Structured invoices arrive with line items, tax categories and amounts already in fields. That lets your ERP match invoice, purchase order and goods receipt automatically. In Ardent Partners' State of ePayables 2025, the average cost to process an invoice was $12.42, against $2.65 for the best-performing AP teams (June 2025). E-invoicing won't close that gap alone. It does remove much of the keying and guesswork behind it.

What changes inside your ERP: the 28-point list

The Ministry's mandatory field requirements list 51 mandatory fields for an electronic tax invoice and 49 for a commercial invoice (23 February 2026; KPMG's summary gives the same count). Every one of those fields has to come from somewhere in your ERP. If it doesn't exist there, someone will type it in, and typing is where rejections start.

The evidence says most companies haven't looked yet. ClearTax, a provider, surveyed more than 500 UAE finance leaders in April–May 2026. In that vendor survey, 38.0% said their ERP can't natively generate PINT AE invoices, and 60.5% hadn't done an ERP gap analysis. The same survey found 70.4% can't automatically process tax-authority responses. Those are self-reported numbers from a provider with a product to sell. Even so, the direction is clear: the gap is in the ERP, not the provider contract.

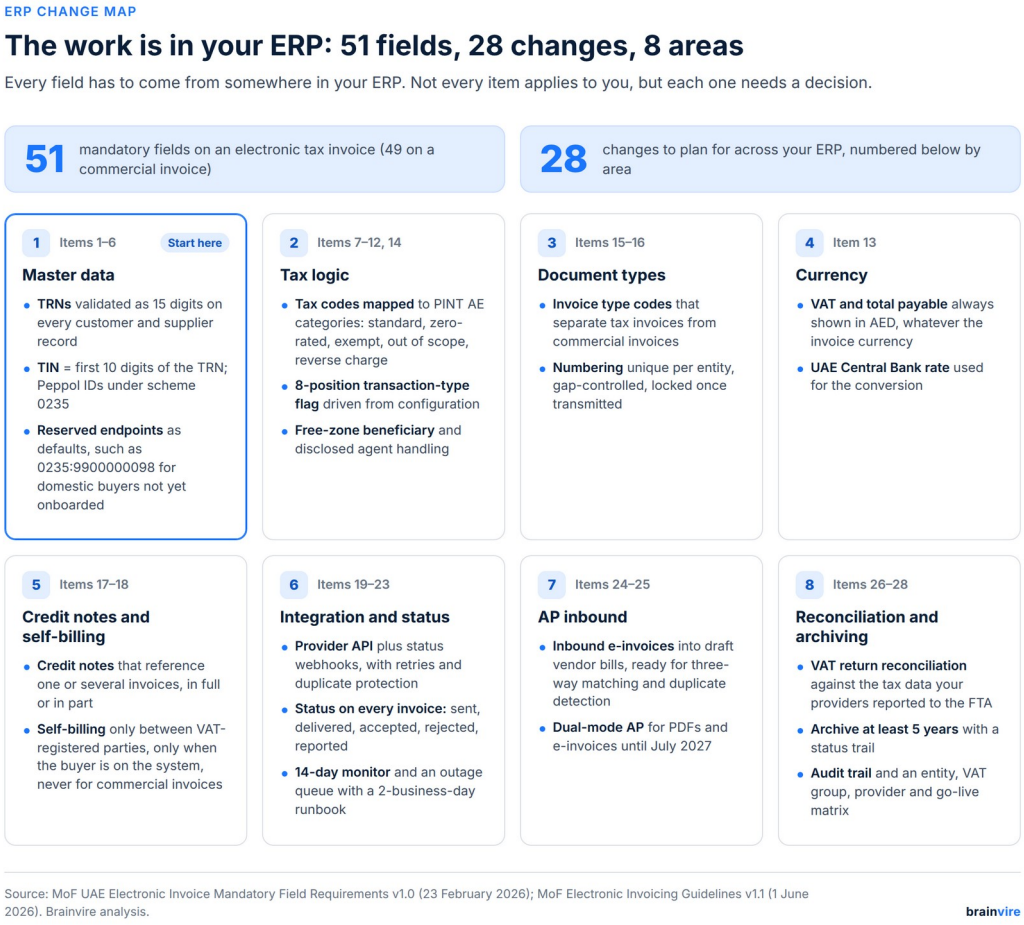


Exhibit 5: 51 fields, 8 areas of ERP change. Source: MoF UAE Electronic Invoice Mandatory Field Requirements v1.0 (23 February 2026); MoF Electronic Invoicing Guidelines v1.1 (1 June 2026).

Not every item applies to you, but every item needs a decision.

Master data (items 1–6)

1. **Customer and supplier TRNs,** captured and validated as 15 digits on every in-scope record.
2. **TIN derivation:** the first 10 digits of the TRN, used as the participant identifier.
3. **Peppol participant and endpoint IDs** per trading partner, using the UAE scheme 0235.
4. **Reserved endpoints** set as defaults: 0235:9900000098 for domestic buyers not yet onboarded, 0235:9900000099 for export buyers without a Peppol ID, and 0235:9900000097 for deemed supplies (Guidelines v1.1).
5. **Legal registration ID type and number** for sellers and buyers: trade license, Emirates ID, passport or commercial document.
6. **Item master fields:** item type (goods, services or both), unit of measure code, and an HS code field ready for when it becomes mandatory. The Ministry's field list doesn't name a unit code list. Confirm the expected one with your provider.

Tax and transaction logic (items 7–14)

7. **Tax code mapping** from your internal codes to PINT AE VAT categories: standard, zero-rated, exempt, out of scope and reverse charge.
8. **The 8-position transaction-type flag** on every invoice: free zone, deemed supply, margin scheme, summary invoice, continuous supply, disclosed agent billing, e-commerce and export. Drive it from configuration, not from a clerk's memory.
9. **Free-zone beneficiary capture** where a free-zone entity is involved.
10. **Disclosed agent and principal handling,** so an agent can issue on a principal's behalf.
11. **Summary and continuous-supply invoices,** mapped to the right flag and period.
12. **Advance payment and retention invoices,** linked so the final invoice references the advance. Version 1.1 of the guidelines added a dedicated appendix on this.
13. **AED conversion.** VAT and the total payable must always appear in AED at the UAE Central Bank rate, whatever the invoice currency (PwC, 26 February 2026).
14. **Payment means codes** on the invoice header.

Documents, credit notes and self-billing (items 15–18)

15. **Invoice type codes** that separate tax invoices from commercial invoices.
16. **Invoice numbering** that is unique per entity, controlled for gaps, and locked once an invoice is transmitted.
17. **Credit notes** that can reference one or several earlier invoices, in full or in part.
18. **Self-billing,** where you use it: available only between VAT-registered parties, only when the buyer is on the system, and not for commercial invoices.

Integration and status handling (items 19–23)

19. **An API connection to your provider,** outbound plus webhooks for status, with retries and protection against sending the same invoice twice.
20. **A status field on every invoice:** sent, delivered, accepted, rejected, reported.

21. **A rejection loop.** A rejected invoice routes back to its owner with the reason, gets corrected or credited, and can't be silently reposted.
22. **A 14-day monitor** that flags every invoice approaching 14 days from the earlier of supply or payment.
23. **Outage handling:** an internal queue for invoices that can't be sent, plus a runbook for the 2-business-day FTA notification.

AP inbound (items 24–25)

24. **Inbound e-invoices into draft vendor bills,** with tax data in place for three-way matching and duplicate detection.
25. **A dual-mode AP process** for PDFs and e-invoices until your supplier base catches up in July 2027.

Reconciliation, archiving and control (items 26–28)

26. **VAT return reconciliation:** ERP VAT by period against the tax data your providers reported to the FTA. Differences need an owner before the return is filed.
27. **Archiving** for at least 5 years under the Tax Procedures Law, with a status trail and retrieval on FTA request. You stay responsible even when your provider stores the records.
28. **Access, audit trail and multi-entity configuration:** who can change TRNs and tax codes, and a matrix of legal entity, VAT group, provider and go-live date.

> **Note:** Archiving location is not settled cleanly. MD 243/2025 says records are stored "within the State." Guidelines v1.1 reads that as "retrievable on FTA request," which allows storage abroad if integrity, security and prompt access are guaranteed. Take tax advice before you sign a provider contract that stores data outside the UAE.

Penalties and risk exposure: a worked example

The six penalties

Cabinet Decision No. 106 of 2025, issued on 24 November 2025, sets six administrative penalties (EY, 5 December 2025). Voluntary participants are excluded.

#	Violation	Penalty
1	Not implementing the e-invoicing system, or not appointing an ASP on time	AED 5,000 per month or part of a month of delay
2	Not issuing or transmitting an e-invoice	AED 100 per e-invoice, capped at AED 5,000 per calendar month
3	Not issuing or transmitting an e-credit note	AED 100 per e-credit note, capped at AED 5,000 per calendar month
4	Issuer not notifying the FTA of a system failure	AED 1,000 per day or part of a day of delay
5	Recipient not notifying the FTA of a	AED 1,000 per day or part of a day

#	Violation	Penalty
	system failure	of delay
6	Not telling the ASP about changes to registered data	AED 1,000 per day or part of a day of delay

What a five-entity group could face

The amounts look small on their own. They add up because they apply per entity and per month. Here is an *illustrative* example, not a calculation of anyone's liability.

A group has 5 UAE entities. Three are in the first wave. Two are below AED 50 million.

Entity	What went wrong	Illustrative penalty
A (wave 1)	Appointed its provider on 20 November, 3 weeks late	AED 5,000 (one part month)
B (wave 1)	Didn't go live until 1 March 2027	AED 10,000 (January and February)
C (wave 1)	Missed 300 invoices and 20 credit notes in January	AED 5,000 (invoices, capped) + AED 2,000 (credit notes)
C (wave 1)	Didn't notify a 4-day system failure	AED 4,000
D and E (wave 2)	Nothing yet; their dates are 31 March and 1 July 2027	AED 0
Group total		**AED 26,000**



Exhibit 6: The six penalties and an illustrative group example. Source: Cabinet Decision No. 106 of 2025 (24 November 2025), via EY (5 December 2025). Worked example is illustrative only.

> **Note:** This example assumes the clock for a late appointment starts on 31 October and that penalties don't overlap for the same entity and month. Neither point is spelled out in the decision. Confirm how accrual and overlap work with your tax adviser before you report a number.

The penalties aren't the real exposure. A rejected invoice is an unpaid invoice. A customer whose provider can't receive your invoice can't book it. And a VAT return that doesn't match the FTA's own data invites questions you don't want in your first quarter.

Choosing a provider and an integration pattern

What to ask an accredited provider

The Ministry's selection guidance covers Peppol experience, control over the technology, ERP integration, security, service levels, pricing, scalability and keeping up with changes (PwC summary, 26 February 2026). Add 4 questions of your own:

- **Who builds the ERP connector, and who maintains it** after the next ERP upgrade?
- **What happens during an outage:** do they queue and resend, and how fast do they tell you?
- **Where is the data stored,** and how do you get it back if you leave?

- **Who else is behind the service?** Decision No. 168 lets accredited providers use third-party Peppol products and outsource, so ask whose product you're actually running on.

The market is wide. The MoF register on 16 October 2026 listed 67 accredited providers. They include ERP vendors (SAP Middle East & North Africa, Zoho, Tally) and global compliance specialists (Avalara, Pagero, EDICOM, Comarch). Audit firms (Deloitte, EY, BDO) and regional players (ClearTax, Wafeq, Flick, DP World Digital, Suntech, Unified SSK, Taxilla) are on it too. At the small end, one provider quoted about AED 2,500–3,000 a year for 500–2,000 invoices (Gulf News, 29 September 2026). That's a small-business price. Enterprise volumes, multiple entities and inbound processing will cost more.

Three architectures: ERP-native, connector, middleware

There are only 3 ways to wire this up. The right one depends on how many ERPs you run and how much control you want.

Pattern	How it works	Speed to go-live	Control	Ongoing risk
ERP-native	Your ERP vendor's own compliance module produces PINT AE and talks to an accredited provider, sometimes the vendor itself	Fast, if your version supports it	Lower; you follow the vendor's roadmap	Upgrades and version gaps
Connector to an ASP	A connector in your ERP maps your data to the provider's API and pulls status and inbound invoices back	Fast to medium	High; you own the mapping	Connector upkeep after ERP changes
Middleware	An integration layer sits between several ERPs and one provider	Slower to build	Highest; one place for rules across ERPs	More moving parts to run

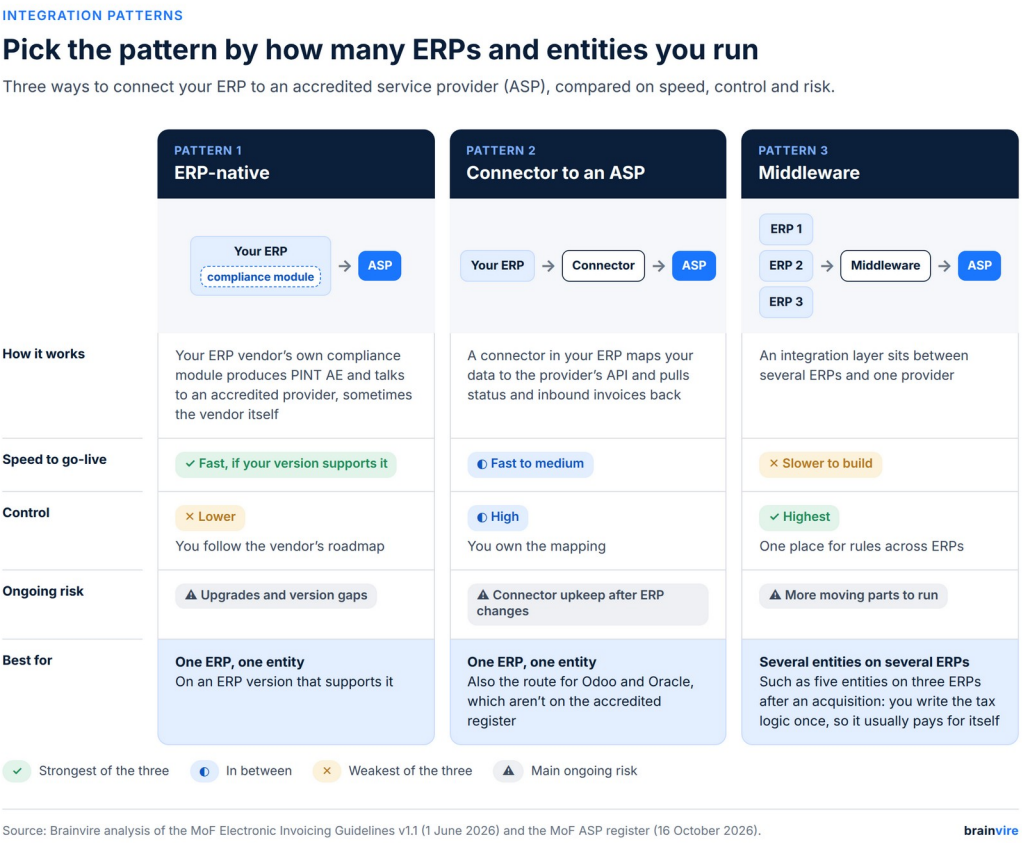


Exhibit 7: Three integration patterns compared. Source: our analysis of the MoF Electronic Invoicing Guidelines v1.1 (1 June 2026) and the MoF ASP register (16 October 2026).

One ERP and one entity? A connector or a native module will do. Five entities on three ERPs after an acquisition? Middleware usually pays for itself, because you write the tax logic once.

SAP, Microsoft Dynamics and Oracle

- **SAP.** SAP received pre-approval in April 2026 as the first ERP provider on the Ministry's list, using SAP Document and Reporting Compliance (Zawya, 7 April 2026). It's now on the accredited register.
- **Microsoft Dynamics 365.** One provider reports a native UAE feature for Dynamics 365 Finance and Operations, with general availability planned for December 2026 (ClearTax, May 2026). It reports nothing native for Business Central. We couldn't confirm this in Microsoft's own documentation. [VERIFY]
- **Oracle.** Oracle isn't on the accredited register. Oracle users connect through an accredited provider's connector. Ask your provider which Oracle products and versions it has already taken live.

Odoo: what's native today, and what isn't

Odoo S.A. isn't on the accredited register. Odoo's official UAE localization documentation covers the chart of accounts, VAT 201, corporate tax reporting, Central Bank exchange rates and bilingual invoices. As of 16 October 2026, it doesn't cover UAE e-invoicing, Peppol or PINT AE. Third-party modules exist on the Odoo Apps store, some published by accredited providers. Version coverage varies, so check yours.

So the honest answer for Odoo users is a connector to an accredited provider. That's how we deliver it at Brainvire: we connect Odoo to the accredited provider you choose, through a connector we configure or build. The provider holds the accreditation; we own the integration.

In practice, that means 4 things. Invoices and credit notes leave Odoo as PINT AE documents, with the TRN, tax category and emirate checked first. Acceptance or rejection lands back on the invoice. Incoming e-invoices become vendor bills with the tax data in place for three-way matching and input VAT. And every document is archived with its status trail. The prerequisites are the same as for any ERP: valid TRNs on every record, tax codes mapped to UAE categories, bilingual invoice layouts and a test run with your provider.

The 11-week plan to 1 January, and the 24-week plan for July

Eleven weeks separate mid-October from 1 January. That's tight but workable if finance, tax, IT, procurement and the provider work in parallel. If you start later, compress weeks 2–4 rather than cutting testing.

Week	What happens	Owner
0–1	Confirm in-scope entities and VAT groups; appoint a provider; start EmaraTax onboarding for each entity	CFO, tax
2	Gap analysis against the 51 fields; inventory every invoice source (ERP, billing tools, spreadsheets, intercompany)	Tax, IT
3–4	Clean master data: TRNs, TINs, Peppol IDs, legal IDs; map tax codes and item types	Finance operations, procurement
4–6	Build: PINT AE output or provider API, status and rejection handling, credit notes, inbound AP	IT, provider
6–8	Test in the provider sandbox: every transaction flag, foreign currency, exports, free zones, rejections	Tax, IT
8–9	Run end to end with 3–5 key customers and suppliers; dry-run the VAT return reconciliation	Finance, tax

Week	What happens	Owner
9–10	Train users; publish runbooks for outages (2 business days) and data changes (5 business days)	Finance operations
10–11	Cutover plan, change freeze, go-live on 1 January 2027; hypercare through the first VAT return	Everyone

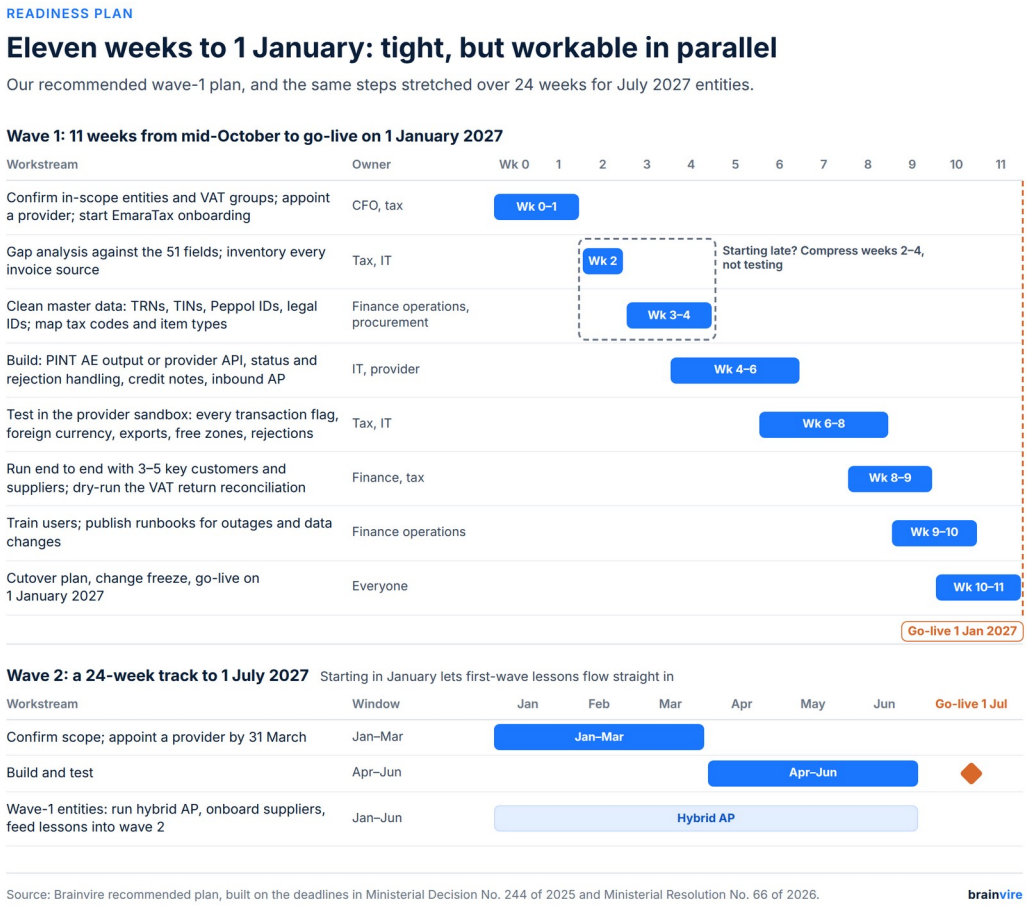


Exhibit 8: An 11-week plan to 1 January, and a 24-week track for July. Source: our recommended plan, built on the deadlines in Ministerial Decision No. 244 of 2025 and Ministerial Resolution No. 66 of 2026.

For second-wave entities, stretch the same steps over 24 weeks. Start in January 2027 and appoint your provider by 31 March. Use April to June for build and testing, and go live on 1 July. Starting in January also lets your first-wave entities' lessons flow straight into the second wave.

What we would do

1. **This week:** build the entity map and appoint a provider for every first-wave entity. Don't wait for the ERP analysis to pick a provider.

2. **Weeks 2–4:** fix master data before writing any integration code. A missing TRN is the cheapest rejection to prevent.
3. **Weeks 4–8:** build outbound and inbound together, so AP isn't an afterthought in January.
4. **Weeks 8–11:** test with real trading partners, then freeze.
5. **January–June 2027:** run hybrid AP, onboard suppliers, and use the first-wave lessons to plan the second wave.

What Saudi Arabia, Belgium and Europe already taught us

The UAE isn't the first to do this, and the evidence from elsewhere is useful in both directions.

Saudi Arabia shows what scale looks like. Saudi Arabia's integration phase began in January 2023 with taxpayers above SAR 3 billion. By its 24th wave, due on 30 June 2026, the threshold had fallen to SAR 375,000 (Qoyod, a Saudi accounting software vendor, June 2026). The FATOORAH platform handled about 8.2 billion e-invoices in 2025, up 64% (ZATCA via Gulfbase, 8 January 2026). The lesson for UAE groups: build the first wave so your second-wave entities can reuse it.

Belgium shows what a deadline looks like up close. Belgium's mandate began on 1 January 2026. About a month before, 515,530 companies were on the Peppol network and nearly 515,000 VAT-registered companies still hadn't joined (Belgian Ministry of Finance via Brussels Times, 4 December 2025). Belgium then granted a three-month tolerance period for businesses that could prove reasonable preparation (BDO, 15 December 2025). Expect the same last-minute rush in the UAE, but don't count on the same tolerance.

Europe shows why governments do it. A peer-reviewed study covered 24 EU states from 2000 to 2023. It found that mandatory transaction-based reporting cut the VAT compliance gap by 4.23 percentage points on average (MDPI *Economies*, September 2026). The European Commission puts the EU-wide gap at €128 billion, or 9.5% of VAT liability, in 2023. Governments adopt these systems to collect VAT, so expect the FTA to use the data, not just store it.

The rest of the GCC is following. Oman's Fawtara program, also on Peppol with a five-corner design, ran a pilot from August 2026. Third-party trackers point to mandatory phases from April 2027, though published schedules still conflict (e-invoice.app, October 2026). Qatar's Cabinet approved a draft e-invoicing law on 6 May 2026, with no dates yet (KPMG, 20 May 2026). If you build your UAE setup on Peppol properly, much of it carries over to Oman.

Questions CFOs are asking

We're a free-zone company. Are we in?

Yes, if you carry out B2B or B2G transactions that aren't excluded. Free-zone status doesn't exempt you. The FTA has said free-zone companies must register and can be penalized like any other business. Your wave depends on your own revenue in your latest accounting period. Invoices involving a free-zone entity must also record the beneficiary, not just the customer.

Does group revenue count toward AED 50 million?

The decisions don't say. They define revenue as the gross income of "a Person" in its most recent accounting period, which points to each legal entity on its own. Until the Ministry clarifies, test each entity separately, document the figures you used, and ask your tax adviser to confirm the approach. If an entity is close to the line, plan for the earlier wave.

Can our provider store invoices outside the UAE?

Possibly, but take advice first. MD 243/2025 says records are stored "within the State." The Ministry's Guidelines v1.1 read that as records being retrievable on FTA request, which allows overseas cloud storage if integrity, security and prompt access are guaranteed. Either way, legal responsibility for archiving stays with you, not your provider.

What if a customer isn't on Peppol yet?

You still issue an e-invoice. If the customer is a UAE business that hasn't implemented yet, address it to the reserved endpoint 0235:9900000098. Export customers without a Peppol ID use 0235:9900000099. Then send the customer a readable copy through your usual channel. Ask every customer for its Peppol ID now, so the reserved endpoints stay the exception.

Do intercompany invoices need to be e-invoices?

It depends on the VAT group. Transactions between members of the same VAT group get a 24-month grace period from 1 January 2027, so they become due on 1 January 2029. Intercompany invoices between entities outside the same VAT group are ordinary B2B transactions. They follow each issuing entity's wave, with no grace period.

Your next 10 working days

Checklist

- ☐ List every UAE legal entity, its latest-period revenue, VAT group and ERP.
- ☐ Confirm which entities are in the first wave, the second wave, or excluded.
- ☐ Check the live MoF register and shortlist 3 accredited providers.
- ☐ Run one standard demo with each: invoice, multi-invoice credit note, export, rejection.
- ☐ Sign and start EmaraTax onboarding for every first-wave entity.
- ☐ Pull a TRN completeness report on customers and suppliers.
- ☐ Map your tax codes to PINT AE categories and flag the gaps.
- ☐ Name one owner each for outbound, inbound AP, and VAT reconciliation.
- ☐ Write the board memo: scope, dates, exposure, plan.
- ☐ Book a test window with your provider before mid-November.

At Brainvire, we do this work with UAE finance and IT teams on Odoo, SAP and custom ERPs, from our Dubai office. If you want a second pair of eyes on your entity map, ERP gaps or 11-week plan, we can run a readiness check with you this month.

The provider deadline is 30 October. The deadline your customers will notice is 1 January. Plan for the second one.

Get your readiness check

About this paper: current as of 16 October 2026. We used primary sources first (Ministry of Finance and FTA legislation, guidelines and registers), then Big Four alerts and reputable press. Vendor-run surveys are labeled as such. This paper is not tax or legal advice; confirm how the rules apply to your entities with your tax adviser.

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