

UAE E-Invoicing Readiness Checklist for SMEs

Six stages to get ready before 1 July 2027

Your dates (revenue below AED 50 million) Appoint an Accredited Service Provider (ASP): 31 March 2027 E-invoicing mandatory: 1 July 2027	If you miss them Failing to appoint an ASP on time: AED 5,000 for each month or part of a month. Late e-invoices and credit notes: AED 100 each, capped at AED 5,000 a month for each type.
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How to use this checklist. Work through the stages in order. Give every task an owner and a due date, and tick the box when it is done. The suggested timing in each stage heading is our recommendation, not a legal requirement. The only regulatory dates are the two shown above. If your business has more than one legal entity, complete the checklist for each one.

Stage 1: Confirm your scope and dates			Weeks 1-2 (Nov 2026)
Task	Owner	Due date	
☐ Check last accounting-period revenue for each legal entity. Below AED 50 million puts you in the second phase.			
☐ Write down your two dates: appoint an Accredited Service Provider (ASP) by 31 March 2027; e-invoicing mandatory from 1 July 2027.			
☐ Check for exclusions: businesses that sell only to consumers (B2C), certain government, airline and exempt financial-services transactions.			
☐ Note special cases: free zone supplies, exports, and VAT group members (MoF's Guidelines give intra-group transactions a 24-month grace period from 1 January 2027).			
☐ Name one project owner and one management sponsor.			
Stage 2: Get your identifiers in order			Weeks 1-4 (Nov 2026)
Task	Owner	Due date	
☐ Find your Tax Identification Number (TIN): the first 10 digits of the TRN the FTA issued to you for any tax type.			
☐ In scope but not registered with the FTA for any tax type? Generate your TIN through EmaraTax.			
☐ Confirm your TRN, trade licence number, licence authority and legal registration type (TL, EID, PAS or CD).			
☐ Check that the name and address registered with the FTA match your invoices.			
☐ Tax Group member? Use your own TIN, not the Tax Group representative's.			

Stage 3: Map how you invoice today		Dec 2026
Task	Owner	Due date
☐ List every system or file that produces invoices: ERP, accounting software, POS, spreadsheets, customer portals.		
☐ Count monthly invoices and credit notes for each entity. You will need these numbers to price an ASP.		
☐ List the document types you issue: tax invoices, commercial invoices, credit notes, self-billed and agent invoices.		
☐ Flag special transactions: free zone, deemed supply, exports, continuous supply, margin scheme, summary invoices, e-commerce, disclosed agent billing.		
☐ Document how you correct invoices today. Overwriting is out; corrections must be credit notes with a reason.		
☐ Map the receiving side: how supplier invoices arrive, who approves them, how they are matched to orders.		

Stage 4: Clean your data		Dec 2026 - Feb 2027
Task	Owner	Due date
☐ Customers: full legal name, TRN or TIN, trade licence details, address and country.		
☐ Remove duplicate and inactive customer and supplier records.		
☐ Items and services: clear name, description and unit of measure on every record.		
☐ Tax set-up: a consistent VAT category and rate on every item, including zero-rated, exempt and reverse-charge cases.		
☐ Payment terms and due dates present on every invoice.		
☐ Foreign-currency invoices: confirm your system can state VAT in AED.		
☐ Compare your invoice against MoF's mandatory fields list: 51 fields for a tax invoice, 49 for a commercial invoice.		

Stage 5: Choose and appoint your ASP

Jan - Mar 2027

Task	Owner	Due date
☐ Shortlist only providers on MoF's Accredited Service Providers register. Note each accreditation number.		
☐ Ask your ERP or accounting vendor whether it is, or works with, an accredited provider.		
☐ Get itemised quotes: set-up, integration, subscription or per-invoice fees, extra entities and support.		
☐ Confirm the integration method, a test environment, how records are stored and retrieved, and support service levels.		
☐ Agree contract protections: accreditation lapse, exit and data return, change of law.		
☐ Appoint before 31 March 2027. Aim for the end of February to leave time for testing.		

Stage 6: Test, train and go live

Mar - Jun 2027

Task	Owner	Due date
☐ Test real invoices and credit notes end to end, including rejected documents.		
☐ Test foreign-currency, export, free zone and mixed-VAT cases.		
☐ Set alerts for the 14-day issue limit and a daily check for rejected documents.		
☐ Write an outage procedure: notify the FTA of a system failure within two business days.		
☐ Train sales, finance, procurement and accounts payable staff.		
☐ Decide who tells your ASP about changes to registered details (within five business days of FTA confirmation).		
☐ Plan go-live week: extra support and a daily review of document statuses.		

Notes

Need help mapping your invoicing data to the mandatory fields?Talk to the FACTS ERP team: factserp.ae/contact/ | E-invoicing solution: factserp.ae/products/e-invoicing/