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E-invoicing in the UAE: the 30 October and 1 January dates

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Large businesses must appoint an Accredited Service Provider by 30 October 2026 and go live on 1 January 2027. Smaller businesses follow in 2027.

Key dates at a glance

Business group	Appoint an Accredited Service Provider by	E-invoicing starts
Revenue of AED 50 million or more	30 October 2026	1 January 2027
Other in-scope businesses	31 March 2027	1 July 2027
Government entities	See Decisions	1 October 2027 (reported by advisers; confirm in the Decisions)

In May 2026 the Ministry of Finance amended Ministerial Decision No. 244 of 2025. The deadline for businesses with annual revenue above AED 50 million to appoint an Accredited Service Provider (ASP) moved from 31 July to 30 October 2026. The go-live date did not move.

The timeline

- **Revenue of AED 50 million or more:** appoint an ASP by 30 October 2026; e-invoicing starts 1 January 2027.
- **Other in-scope businesses:** appoint an ASP by 31 March 2027; e-invoicing starts 1 July 2027.
- **Government entities:** advisers report 1 October 2027 as the start date. Confirm against the Decisions.

What finance teams need to settle

- **Provider choice.** Pick from the Ministry's approved list and check it integrates with your ERP.
- **Data quality.** Customer tax registration numbers, addresses and item master data must be clean before invoices are structured and sent.
- **Process.** Decide who resolves rejected invoices, and how credit notes and corrections flow.
- **Groups.** Each legal entity is assessed separately, so entities in one group can fall in different phases.

The FTA and the Ministry have been running awareness sessions for providers and taxpayers, including a joint meeting in late September. Use them to test your readiness questions.

Sources

- MoF: targeted amendments to eInvoicing decisions
- FTA: joint awareness meeting on e-invoicing

> **Important.** This summary is for general information and is not tax, legal or financial advice. It is based on public Ministry of Finance and Federal Tax Authority publications and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

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