

Your 90-day Roadmap to UAE E-Invoicing

A practical, step-by-step plan for Phase 1 businesses going live on January 1, 2027

From January 1, 2027, Phase 1 of the UAE's mandatory e-invoicing regime goes live for all B2B and B2G transactions of businesses with annual revenue of Dh50 million or more. These businesses must appoint an Accredited Service Provider (ASP) by October 30, 2026. With roughly three months to go-live, the businesses that transition smoothly are the ones that start now and work to a plan.

Appointing an ASP is the starting point — not the finish line.

Onboarding an ASP on the EmaraTax portal is a critical first step but does not guarantee compliance on its own. The ability to generate a compliant e-invoice requires clean master data, correctly mapped invoice use cases, a “gap” assessment of current ERP data fields, accurate VAT treatment of transactions in the PINT-AE format, tested ERP integration, and people who know the new process.

The 90-day plan

DAYS 1 – 30 Assess and appoint	DAYS 31 – 60 Build and configure	DAYS 61 – 90 Test and go-live
Get organised and lock in your provider - Confirm scope: verify your e-invoicing phase, revenue threshold and which flows (B2B, B2G, free-zone, exports, self-billing) are in scope. - Mobilise the team: appoint a project owner and bring together Finance, Tax, IT, Procurement and Legal. - Map transactions: walk through every sales and purchase invoice type and match them with the mandated e-invoicing scenarios (“use cases”). - Health check data: clean customer/supplier data, TRNs, legal names, addresses and item/tax codes. - Appoint the ASP: shortlist, evaluate and appoint an MoF-accredited ASP that fits your ERP – by October 30, 2026.	Turn requirements into a working system - Map to PINT-AE: align each ERP field to the PINT-AE data dictionary; flag missing mandatory, optional and conditional fields. - Connect the ASP: set up API / SFTP integration, Peppol ID and SMP onboarding, and inbound (AP) plus outbound (AR) flows. - Validate VAT: confirm the correct VAT treatment and tax codes for each use case – standard, zero-rated, exempt, reverse charge, exports. - Redesign processes: update invoicing, credit-note, approval and archiving procedures and internal controls. - Use the pilot window: start early testing in the voluntary phase, where errors carry no penalty.	Prove it works, then switch on - Run test cycles: complete SIT and UAT across all invoice scenarios; resolve rejections and data errors before go-live. - Reconcile: match ASP-transmitted data against your GL/ERP to confirm nothing is dropped or duplicated. - Train the teams: coach AR, AP, Finance and IT on the new flow, dashboards and how to handle a rejected invoice. - Tell partners: notify customers and vendors of the switch and its impact on their input-VAT recovery. - Go live & hypercare: clear the go-live checklist, switch on for 1 January 2027, and monitor closely in the first weeks.

A successful transition to e-invoicing is built on the following key pillars :

Data quality

Use-case coverage

VAT accuracy

End-to-end testing

People & change management

Technology is rarely the problem – implementation challenges and delays come from data and process gaps. Successful go-live to e-invoicing requires businesses to ensure that these areas are robustly reviewed and tested throughout the 90 days.

Navigate e-invoicing with confidence

Talk to us to design and pressure-test your 90-day plan.

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From readiness and ASP selection to VAT-aligned integration and go-live, backed by Grant Thornton's tax expertise and trusted ASP partnerships.

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