

UAE E-Invoicing 2027: A Complete Business Guide

Everything UAE Businesses Need to Know — Deadlines, Penalties, Platforms, PINT AE Requirements, and How Perfonec Handles the Full Setup

UAE mandatory e-invoicing is the most significant compliance change for UAE businesses since VAT in 2018. From 1 January 2027, large businesses must send all B2B invoices through the UAE Peppol network. All other VAT-registered businesses follow by 1 July 2027. This guide covers everything — what e-invoicing is, who it applies to, the deadlines and penalties, what PINT AE XML requires, how each major UAE accounting platform handles it, and how Perfonec sets up UAE e-invoicing for businesses across all platforms.

UAE E-INVOICING 2027 — AT A GLANCE

What is it	Mandatory B2B invoice transmission through UAE Peppol network in PINT AE XML format
Who must comply	All UAE VAT-registered businesses that issue B2B invoices
Large business deadline	Go-live 1 January 2027 — ASP appointment by 30 October 2026
SME deadline	Go-live 1 July 2027 — ASP appointment by 31 March 2027
Government entities	Go-live 1 October 2027
Pilot phase	Open from 1 July 2026 — zero financial penalties during testing
Fine for non-compliance	AED 5,000/month for not going live + AED 100/invoice (capped AED 5,000/month)
Maximum combined fine	AED 10,000 per month
Perfonec covers	TallyPrime · Odoo (OESync) · QuickBooks (QBESync) · Zoho Books · Sage 50

What Is UAE Mandatory E-Invoicing?

UAE mandatory e-invoicing requires all VAT-registered UAE businesses to send B2B invoices through the UAE Peppol network in a structured XML format called PINT AE. Unlike PDF invoices sent by email, PINT AE XML invoices go directly from the seller's accounting system to the buyer's accounting system through a government-connected network. The UAE Ministry of Finance can consequently verify every B2B transaction in real time. This framework is based on Cabinet Decision No. 106 of 2025 and Ministerial Decisions No. 243 and 244 of 2025.

The UAE uses the Peppol network — the same international standard used in Singapore, Australia, Europe, and over 40 countries globally. Every business must appoint an Approved Service Provider (ASP) or use an MoF-listed e-invoicing solution to connect to the UAE Peppol network. Furthermore, all 17 mandatory PINT AE fields must be correctly populated on every invoice or the invoice fails validation and counts as non-compliant.

UAE E-Invoicing Mandatory Deadlines

Business Category	ASP Appointment	Go-Live Date	Penalties Begin
Revenue AED 50M or above	By 30 October 2026	1 January 2027	2 January 2027
All other VAT-registered SMEs	By 31 March 2027	1 July 2027	2 July 2027
UAE Government entities	—	1 October 2027	Post October 2027
Intra-group transactions	—	1 January 2029	Post January 2029
Pilot phase — all businesses	Open now	From 1 July 2026	ZERO FINES

UAE E-Invoicing Penalties — Cabinet Decision No. 106 of 2025

Violation	Fine Amount	Cap
Not appointing an ASP by deadline	AED 5,000 per month	No upper cap
Not going live by mandatory go-live date	AED 5,000 per month	No upper cap
Sending non-compliant invoice	AED 100 per invoice	AED 5,000 per month
Maximum combined monthly fine	AED 10,000 per month	Both fines combined
Pilot phase violations (from 1 Jul 2026)	ZERO — no fines	No penalties

What PINT AE XML Requires — The 17 Mandatory Fields

Field / BT Code	What It Is	Common Problem
Seller TRN — BT-29	Your UAE VAT registration number	Wrong format — must be 15 digits
Buyer TRN — BT-46	Customer UAE VAT registration number	Missing from contact records — most common issue
Invoice date — BT-2	Date invoice is issued	Incorrect date format
Invoice number — BT-1	Unique sequential invoice number	Duplicate numbers — rejected
Seller address — BT-35	Structured address — street, city, country code	Address stored as one text block — fails validation
Buyer address — BT-50	Structured buyer address	Address stored as one text block — fails validation
Item description — BT-153	Specific product or service name	Generic names — Services, Goods, Item — all fail
Unit code — BT-130	UN/CEFACT unit of measure code	Missing or wrong code — EA, KGM, LTR, MTR, HUR
VAT category code — BT-151	S, Z, E, or O tax category	Wrong category — standard vs zero vs exempt
VAT rate — BT-152	Tax percentage — 5%, 0%	Mismatch with VAT category code
Net amount — BT-131	Line item amount before VAT	Rounding errors in multi-line invoices
VAT amount — BT-110	Total VAT charged	Calculation error or missing
Total amount — BT-112	Invoice total including VAT	Does not match sum of line items
Currency — BT-5	Invoice currency code — AED, USD, EUR	Missing AED equivalent for non-AED invoices
Document type — BT-3	380 for invoice, 381 for credit note	Credit notes using wrong code
Free zone field	Beneficiary for JAFZA, DMCC, IFZA, DIFC	Missing for free zone buyers — invoice rejected

UAE E-Invoicing by Accounting Platform — Perfonec Solutions

TallyPrime 7.0 — Native Peppol Built In		
TallyPrime 7.0 is MoF-listed with direct Peppol built in — no external ASP needed. When a B2B invoice is confirmed, TallyPrime creates PINT AE XML and transmits through Peppol automatically. TallyPrime 9 and older versions are NOT ready — upgrade required first.		
Version required	TallyPrime 7.0 only — TallyPrime 9 and older not ready	
External ASP	Not needed — direct Peppol built in	
Best for	Trading, manufacturing, wholesale distribution, FMCG	
Perfonec role	Authorised Silver Partner — upgrade, setup, pilot testing, go-live	

Odoo — Via OESync by Perfonec		
Odoo 16, 17, 18, and v20 support UAE e-invoicing via OESync — the UAE Peppol connector developed by Perfonec. When a B2B invoice is confirmed in Odoo, OESync creates PINT AE XML and transmits through Peppol automatically. No native Peppol in Odoo — OESync is required.		
Versions supported	Odoo 16, 17, 18, and v20	
External ASP	OESync connects Odoo directly to UAE Peppol	
Best for	Construction, retail, trading, manufacturing, services	
Perfonec role	Odoo Ready Partner with Odoo Middle East — full OESync setup	

QuickBooks — Via QBESync by Perfonec		
QuickBooks Desktop (2017–2024) and QuickBooks Online support UAE e-invoicing via QBESync — the UAE Peppol connector developed by Perfonec. QB Desktop is recommended over QB Online for UAE e-invoicing due to more stable local API integration and easier data audit.		
Versions supported	QB Desktop 2017–2024 + QB Online	
External ASP	QBEsync connects QuickBooks directly to UAE Peppol	
Best for	SMEs, trading, services, construction on QuickBooks	
Perfonec role	Authorised QuickBooks Dealer and Pro Advisor — full QBESync setup	

Zoho Books — MoF-Listed Direct Peppol		
Zoho Books is MoF-listed as an Approved ASP and E-Invoicing Solution Provider. Direct Peppol is built into Professional, Premium, and Elite plans. The Standard plan is NOT supported — plan upgrade required.		
Plans supported	Professional · Premium · Elite — Standard NOT supported	
External ASP	Not needed — direct Peppol built in	
Best for	Small businesses, startups, service businesses, Zoho suite users	
Perfonec role	Authorised Zoho Partner — plan upgrade, setup, pilot testing, go-live	

Sage 50 — Perfonec Authorised Reseller		
Sage 50 UAE supports UAE VAT and connects to UAE Peppol e-invoicing. Perfonec is the Authorised Sage 50 Reseller in UAE and handles the full Sage 50 UAE e-invoicing setup including PINT AE data audit and pilot testing.		
Version required	Sage 50 UAE edition	
External ASP	ASP connection required — Perfonec handles setup	
Best for	SMEs already using Sage 50 for UAE VAT accounting	
Perfonec role	Authorised Sage 50 Reseller UAE — full e-invoicing setup	

Typical UAE E-Invoicing Setup Timeline

Week	Activity	Who Does It
Week 1–2	Platform readiness check — version, plan, current data quality	Perfonec — free readiness check
Week 2–4	PINT AE data audit — all 17 fields across all customer and supplier records	Perfonec + business team
Week 3–5	ASP registration and platform configuration	Perfonec

Week	Activity	Who Does It
Week 4–6	Pilot phase testing — all 7 invoice types against live Peppol sandbox	Perfonec + accounts team
Week 5–8	Data quality fixes from pilot results — TRNs, addresses, item names	Perfonec + business team
Week 7–10	Team training — invoice confirmation, error handling, dashboard	Perfonec
Week 8–12	Go-live — full production Peppol transmission	Business team — supported by Perfonec

THE PILOT PHASE IS OPEN NOW — START TODAY The UAE e-invoicing pilot phase opened on 1 July 2026. During the pilot phase, ZERO financial penalties apply to any validation failure, rejected transmission, or technical error. Consequently, starting your setup now while the pilot phase is free is the most impactful decision a UAE business can make about e-invoicing. Every rejected invoice during the pilot phase costs nothing. The same rejection after your mandatory go-live date triggers AED 100 per invoice.

About Perfonec Computers — The Only UAE Partner for All Five Major Accounting Platforms

Perfonec is the only UAE partner approved for all five major UAE accounting platforms — QuickBooks (Authorised Dealer and Pro Advisor), TallyPrime (Authorised Silver Partner), Zoho Books (Zoho Partner), Odoo (Odoo Ready Partner with Odoo Middle East, Cert n°0000699697), and Sage 50 (Authorised Reseller UAE). Perfonec is also the developer of QBESync (QuickBooks UAE e-invoicing) and OESync (Odoo UAE e-invoicing). We handle the complete UAE e-invoicing setup for all five platforms — data audit, ASP registration, configuration, pilot testing, team training, and go-live support. CEO: Akanksha Surana. Manama Street, Dubai, UAE.

Free UAE e-invoicing readiness check — no cost, no commitment. Start now while the pilot phase is free.

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Based on UAE Ministry of Finance Electronic Invoicing Guidelines Version 1.1 (June 2026), Ministerial Decisions No. 243 and 244 of 2025, and Cabinet Decision No. 106 of 2025. For general guidance only — not legal or tax advice. Verify all details with the UAE Federal Tax Authority or your legal adviser.