

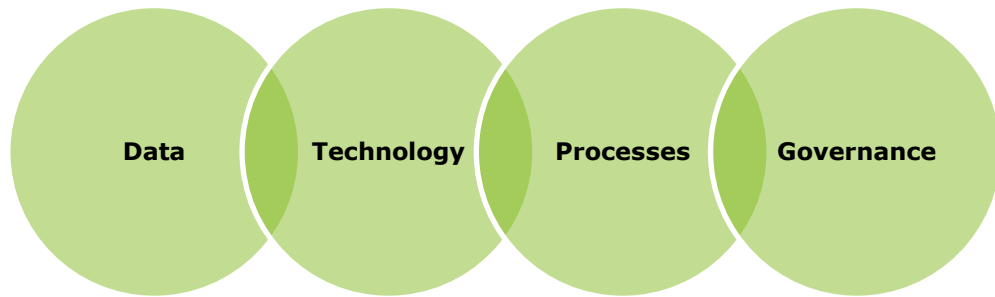
Mandatory e-invoicing is coming to the UAE Will your business be compliant?

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E-invoicing is the process of generating and exchanging electronic invoices and related notes in a digital and tax-compliant format. Tax Authorities worldwide are adopting e-invoicing obligations to drive real-time data, increase tax compliance, reduce the Value Added Tax (VAT) gap, and further automate tax audits. The United Arab Emirates (UAE) is on target to introduce a mandatory e-invoicing regime by **July 2026**.

E-invoicing is a business-critical digital requirement that introduces compliance and transformation challenges. UAE organizations should prepare for a comprehensive implementation and involve key stakeholders. The key e-invoicing challenges for your business will be across four pillars:

How will your business be impacted?



How can your organization meet the e-invoicing requirements and obligations?

Organizations need to implement an (accredited) e-invoicing solution that meets all relevant tax, legislative, and IT requirements. Early adopters of e-invoicing can minimize document errors and rejections after go-live.

Identifying the optimal approach for your business challenging.

Deloitte's high-level recommended project approach includes the following:

Phase 1: E-invoicing Impact Assessment



- Identify stakeholders and develop RACI
- Review business transaction scenarios and business processes
- Evaluate VAT compliance processes
- Assess available, partial and missing data
- Tag e-invoicing touchpoints to system landscape (ERP, billing and procurement systems)
- Develop high-level roadmap

Phase 2: Implementation of e-invoicing solution



- Elicit all functional and technical requirements
- Assess Accredited Service Provider (ASP) suitability
- Create functional and technical designs
- Data cleanse and data mapping to UAE Data Dictionary
- Build unit and Integration Testing
- User Acceptance Testing and training
- Process re-design and governance documentation
- Cutover and Go-Live

Phase 3: Go-live and operate business as usual



- Continuous user training
- Business as usual and compliance with e-invoicing and tax legislation
- Monitoring and resolution of errors and rejections
- Alignment with regulatory amendments
- Performance optimization

Why should your business act now?

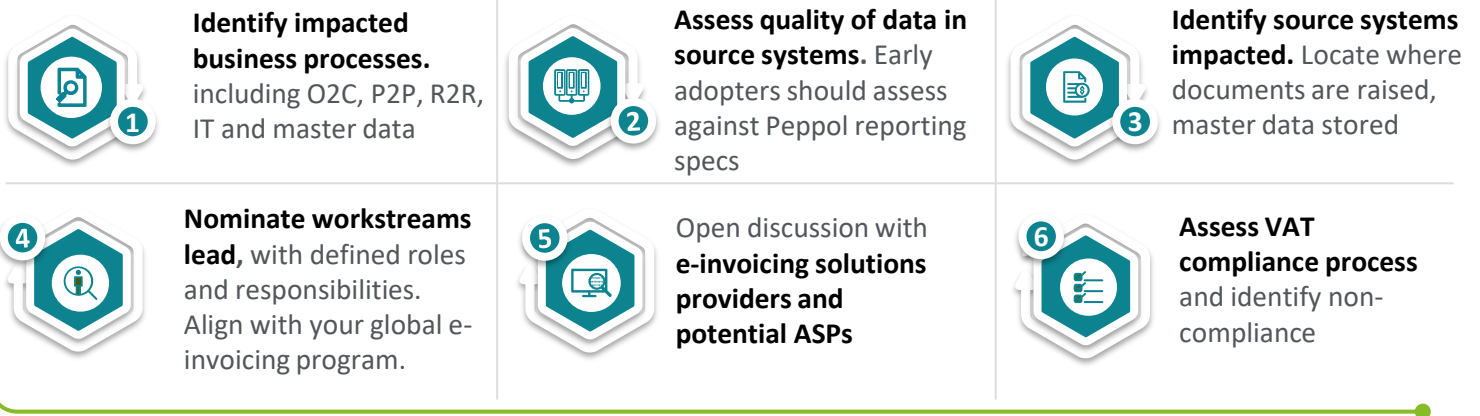
Organizations that are non-compliant with the e-invoicing and VAT regulations could be subject to penalties.

Without a clearly defined approach and ownership, organizations risk encountering implementation hurdles, overlooking potential automation benefits, facing compliance and customer challenges, and increasing exposure to tax risk.

The most successful e-invoicing projects start early. It is critical to allocate time for planning, implementation, and testing to achieve a seamless and successful rollout.

Deloitte can support your business with end-to-end e-invoicing implementation, including tax advisory, functional, and IT technical guidance.

Actions to take, in the UAE, today



E-invoicing requires a collaborative effort Get in touch with us today



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