وزارة المالية
MINISTRY OF FINANCE

eINVOICING
الفوترة الإلكترونية

Considerations for Selecting an Accredited Service Provider

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1. Purpose

The following document provides a list of considerations that a Person or Government Entity can take into account, when deciding on which Accredited Service Provider they should onboard with in order to start exchanging and reporting Electronic Invoices in the UAE. This document should be read in conjunction with the following:

- UAE Electronic Invoicing System Guidelines

For more details on Electronic Invoicing in the UAE, please refer to the Ministry of Finance's website

2. Glossary

No	Term	Description
1	Accredited Service Provider (“ASP”)	A Service Provider that is granted Accreditation to provide Electronic Invoicing Services in the UAE, in accordance with the Ministerial Decision No. 64 of 2025 has been repealed and replaced by Ministerial Decision No. 168 of 2026.
2	Electronic Invoice	An invoice issued, transmitted, and received, through the Electronic Invoicing System, in a structured electronic format that enables automatic and electronic processing, in accordance with the Electronic Invoicing System.
3	Electronic Invoicing System	An electronic system designated for the issuance, transmission, exchange and sharing of invoice and credit note data, in accordance with legislation governing tax procedures.
4	PINT-AE	The Peppol International concept and methodology is used to delineate a family of technical specifications which describe the format of business documents such as Electronic Invoices and Electronic Credit Notes and allows for customisation according to national requirements while maintaining interoperability across global regions, as part of the Peppol Interoperability Framework. The State’s requirements are defined in the corresponding Data Dictionary.
5	Tax Identification Number (“TIN”)	A unique 10-digit identifier and the first 10 digits of the 15-digit TRN issued to all entities registered with the UAE Federal Tax Authority.
6	Tax Registration Number (“TRN")	A unique number issued by the FTA for each Person registered for Tax purposes.

3. How to select an ASP

3.1. Experience and Background

3.1.1. Company History

1. How long has the company been providing Electronic Invoicing services?
   - ► Assessing the duration of providing Electronic Invoicing services indicates the company's experience and reliability in the field. A longer history may suggest a more refined service and better understanding of market needs.
2. How long has the company been a Peppol Service Provider?
   - ► Electronic Invoicing in the UAE follows the Peppol framework. A company with a longer tenure as a Peppol Service Provider may have a better grasp of international standards and practices.
3. How long has the company been in operation?
   - ► The overall longevity of the company can reflect its stability and ability to navigate market changes. Companies that have been around longer may have established trust and credibility.
4. How long has the company had operations in UAE?
   - ► An ASP would be required to adhere to local Emirate as well as sector specific regulatory requirements, in addition to having a good understanding of business practices and customer expectations. A company with a significant presence and experience in the UAE may be better equipped to cater to local Businesses and Government Entities.
5. How long has the company been an ASP in the UAE? (Accreditation date)
   - ► Knowing the Accreditation date helps gauge the ASP's experience with the Electronic Invoicing landscape in the UAE and its compliance with local regulations.

3.1.2. Geographical Reach

1. What countries does the ASP currently provide Electronic Invoicing services in?
   - ► Understanding the geographical footprint can provide insights into the ASP's experience with different regulatory environments and market conditions. It can also indicate the ASP's capability to support international clients.
2. Company address – which Emirate is the company based in?

- The location of the ASP can affect service delivery, support availability, and understanding of local market dynamics. Some Emirates may have specific regulations or business practices that the ASP should be familiar with.

3.2. Product and Services

3.2.1. Product Ownership

1. Is the Electronic Invoicing System the ASP's own product or are they using a 3rd party product?
   - Companies that develop their own solutions may have more control over features, updates, and support. Conversely, using a 3rd party product or reseller may limit customization and responsiveness to client needs.
2. Will the ASP be providing support and maintenance services or will they be sub-contracted by a 3rd party?
   - Direct support from the ASP can lead to quicker resolutions and better accountability. If the support services are outsourced, it may lead to delays and communication challenges.
3. In addition to providing the standard Electronic Invoicing services, what other value-added services would the ASP provide?
   - Value-added services such as analytics, reporting, integration with other business systems, or training can enhance the overall value of the Electronic Invoicing System and improve business operations.
4. What are the details of the Electronic Invoicing System?
   - Understanding the features, functionalities, integration capabilities and user interface of the Electronic Invoicing System will help Businesses and Government Entities make a more informed decision. This includes aspects like ease of use, customization options, and scalability.

3.2.2. Integration and Data Management

1. Does the ASP have the necessary functionalities to seamlessly integrate with your current ERP/accounting/invoicing systems?
   - Compatibility with existing systems is crucial for minimizing disruption and ensuring a smooth transition to Electronic Invoicing. Businesses and Government Entities should inquire about APIs, data formats, and integration support.
2. What arrangements are in place for the retention and accessibility of Electronic Invoice and Electronic Credit Note data?

- Businesses and Government Entities may assess the ASP's arrangements for supporting the retention of Electronic Invoices, Electronic Credit Notes and associated data for the period prescribed under the Tax Procedures Law, and ensuring that such records can be provided to the Federal Tax Authority upon request.

3.2.3. Compliance and Security

1. What compliance certifications does the ASP hold (e.g., ISO, GDPR)?
   - Compliance with recognized standards can indicate a commitment to quality and security.
2. What security measures are in place to protect sensitive data?
   - Inquire about encryption, access controls, and incident response plans. Robust security measures are essential to protect against data breaches and ensure the integrity of financial transactions.

3.2.4. Customer Support and Service Level Agreements (SLAs)

1. What are the response times for customer support?
   - Understanding the support structure and response times can help Businesses and Government Entities gauge the level of service they can expect. Quick response times are critical for resolving issues promptly.
2. Are there defined SLAs for uptime and service availability?
   - SLAs outline the expected performance levels and can provide assurance regarding the reliability of the Electronic Invoicing service. Businesses and Government Entities should look for guarantees on uptime and support availability.

3.2.5. Pricing Structure

1. What is the pricing model (subscription, per transaction, etc.)?
   - Understanding the pricing structure helps Businesses and Government Entities budget effectively and assess the total cost of ownership. Different models may be more suitable depending on transaction volumes.
   - As per MD No 168 of 2026 , Accredited Service Providers are required to provide 100 free eInvoice exchange and reporting services per annum to each End-User, commencing from the date of signature of each End-User agreement.

2. Are there any hidden fees or additional costs?
    - Transparency in pricing is essential to avoid unexpected expenses. Businesses and Government Entities should clarify all potential costs associated with the service.

3.2.6. Scalability and future proofing

1. How scalable is the Electronic Invoicing System?
    - As Businesses and Government Entities grow, their invoicing needs may change. The ability to scale the solution without significant disruptions is crucial for long-term success.
2. What plans does the ASP have for future enhancements or updates?
    - Understanding the ASP's roadmap for product development can provide insights into how they plan to adapt to changing market conditions and technological advancements.

By considering these criteria, Businesses and Government Entities can make a more informed and strategic decision when selecting an ASP for their Electronic Invoicing services in the UAE.