Ministerial Decision No. 168 of 2026

on the Eligibility Criteria and Accreditation Procedure for Service Providers under the Electronic Invoicing System

Minister of State for Financial Affairs

- **having reviewed the** Constitution,
- Federal Law No. 1 of 1972 on the Competencies of Ministries and Powers of the Ministers, and its amendments,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 8 of 2017 on Value Added Tax, and its amendments.
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments.
- Federal Decree-Law No. 47 of 2022 on the Taxation of Corporations and Businesses, and its amendments,
- Ministerial Decision No. 64 of 2025 on the Eligibility Criteria and Accreditation Procedure for Service Providers under the Electronic Invoicing System, and its amendments;

has decided:

Article 1 – Definitions

For the purposes of applying the provisions of this Decision, the following words and expressions shall have the meanings assigned against each, unless the context requires otherwise:

State: United Arab Emirates.

Ministry: Ministry of Finance.

Authority: Federal Tax Authority.

Person: Any natural person or juridical person.

Financial Year: The Gregorian calendar year or the (12) twelve-month period for which the Person prepares financial statements.

Business Day: Any day of the week, except weekends and official holidays of the government of the State.

Business: Any activity conducted regularly, on an ongoing and independent basis by any Person and in any location, such as industrial, commercial, agricultural, vocational, professional, service or excavation activities or any other activity related to the use of tangible or intangible properties.

Electronic Invoicing System: An electronic system designated for the issuance, transmission, exchange and sharing of invoice and credit note data.

Electronic Invoice: An invoice issued, transmitted, and received, in a structured electronic format that enables automatic and electronic processing in accordance with the Electronic Invoicing System.

Electronic Credit Note: A credit note issued, transmitted and received in a structured electronic format, that enables automatic and electronic processing, in accordance with the Electronic Invoicing System.

Tax Data: Information directly or indirectly required for the purposes of tax reporting and compliance, including but not limited to tax registration number, transaction details and tax amounts payable.

Electronic Invoicing Services: The service of sending, receiving and exchanging Electronic Invoices, Electronic Credit Notes and any related business documents, in accordance with the standards mandated by the Ministry, developed and made available as part of the Peppol Interoperability Framework.

Service Provider: An organisation authorised by OpenPeppol to access the Peppol Interoperability Framework.

Data Dictionary: The centralised repository containing the rules and data elements required for Electronic Invoices and Electronic Credit Notes in accordance with the governance standards of the Peppol Interoperability Framework and the requirements prescribed by the Ministry.

Peppol Interoperability Framework: The Peppol Architectural Framework and the Peppol Governance Framework.

Peppol Architectural Framework: The set of specifications that define the requirements for achieving business process interoperability within the Peppol Interoperability Framework and ensure interoperability for End Users.

End User: An identified or identifiable entity that is responsible for the business content of the datasets that are exchanged (by sending and/or receiving) with another such entity using Peppol Services over the Peppol Interoperability Framework.

Peppol Governance Framework: The set of agreements, internal regulations and operational procedures governing and operationalising the Peppol Interoperability Framework.

Accreditation: The official approval issued by the Ministry to Service Provider in accordance with this Decision.

Accredited Service Provider: A Service Provider that is granted Accreditation to provide Electronic Invoicing Services in the State, in accordance with this Decision.

OpenPeppol: An international non-profit association responsible for the development and maintenance of the Peppol Interoperability Framework.

Peppol Service Provider Agreement: The agreement between the OpenPeppol and the Service Provider that grants the authorisation to the Service Provider to provide Peppol Services based on the Peppol Interoperability Framework in the authorised Peppol service domains.

Peppol Services: Services provided by a Peppol Service Provider in compliance with a Peppol Service Provider Agreement and the Peppol Interoperability Framework.

Peppol Service Provider Product or PSP Product: The technology product(s) used by a Service Provider to provide Electronic Invoicing Service to End Users.

Peppol Authority Specific Requirement or PASR: Any specific requirements prescribed by the Ministry in addition to those set out under the Peppol Interoperability Framework.

Central Register: The repository containing the list of Accredited Service Providers established and maintained by the Ministry and the list of End Users onboarded by those Accredited Service Providers to provide Electronic Invoicing Services in the State.

PINT AE: The Peppol International concept and methodology is used to delineate a family of technical specifications which describe the standardised 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.

Article 2 – Scope of this Decision

This Decision regulates and governs the criteria, procedures, evaluation and termination of the Accreditation under the Electronic Invoicing System.

Article 3 – Accreditation

1. A Service Provider shall only provide, or continue to provide, Electronic Invoicing Services in the State after obtaining Accreditation in accordance with the provisions of this Decision.
2. A Central Register for Accreditations shall be established and maintained by the Ministry.

Article 4 – Eligibility Criteria for Obtaining Accreditation

1. A Service Provider applying for Accreditation must fulfil all of the following conditions:

   a) Is an active Peppol-certified Service Provider who has successfully completed the OpenPeppol conformance tests.

   b) Meet the experience requirements set out in this Article.

   c) Fulfil the company registration conditions set out under Article 5 of this Decision.

   d) Adhere to the Service Provider requirements set out under Article 6 of this Decision.

   e) Meet the tax registration obligations set out under Article 7 of this Decision.

   f) Comply with the PSP Product information security requirements set out under Article 8 of this Decision.

   g) Meet the self-declaration conditions in accordance with Article 9 of this Decision.

   h) Meet the insurance requirements set out under Article 10 of this Decision.

2. For the purposes of applying Paragraph (b) of Clause 1 of this Article:

a) A Service Provider may utilise a PSP Product that is owned by a third party, and may outsource the development, operation, or management of the PSP Product or any element of its Electronic Invoicing Services to a third party, provided that the Service Provider retains full responsibility for meeting the conditions referred to in Clause (1) of this Article, and for the oversight over the provision of the Electronic Invoicing Services in accordance with this Decision.

b) The experience requirement shall be deemed to have been fulfilled where the PSP Product through which the Electronic Invoicing Services are to be delivered has been in operation for a minimum of (2) two years, and that the Service Provider or the third party referred to in Paragraph (a) of Clause 2 of this Article has the relevant experience in operating or managing such PSP Product.

c) The experience shall be evidenced by any supporting documents required by the Ministry.

3. Any condition stipulated in this Article may be waived by the Minister.

Article 5 – Company Registration Conditions

For the purpose of Paragraph (c) of Clause 1 of Article 4 of this Decision, the Service Provider shall be deemed to have fulfilled the company registration conditions where the Service Provider:

1. Is a juridical entity incorporated in accordance with the applicable legislation of the State, or a juridical entity established or recognised in accordance with the applicable legislation of a foreign jurisdiction and licensed to conduct Business in the State.

2. Has a minimum paid-up capital of an amount equivalent to (50,000) fifty thousand dirhams, as evidenced by a valid trade or commercial licence or similar document issued by the relevant authorities in the State or foreign jurisdiction where the juridical entity was established.

3. Submits audited financial statements with respect to the most recent Financial Year to the Ministry, where available. Where the audited financial statements are not available at the time of submission of the application for Accreditation, the Service Provider shall submit the audited financial statements within (6) six months following the end of the most recent Financial Year.

4. Maintains an ISO 22301 certification to demonstrate business continuity. Where the ISO 22301 certification is not available at the time of submission of the application for Accreditation, the Service Provider shall obtain and submit such certification within (3) three months following the end of the most recent Financial Year.

Article 6 – Service Provider Requirements

For the purposes of Paragraph (d) of Clause 1 of Article 4 of this Decision, the Service Provider shall be deemed compliant with the Service Provider requirements where all of the following conditions are met:

1. The Service Provider maintains an active Peppol-certified status within the State.
2. The Service Provider complies with all the requirements specified in the Peppol Interoperability Framework.

3. The Service Provider complies with all the requirements under the PASR.
4. The Service Provider's PSP Product complies with all the requirements of the PINT AE and related or equivalent specifications, as published by OpenPeppol, in accordance with the requirements set out in the Data Dictionary.
5. The Service Provider fulfills any additional technical requirements prescribed by the Ministry.

Article 7 – Tax Registration Obligations

For the purposes of Paragraph (e) of Clause 1 of Article 4 of this Decision, the Service Provider shall be deemed to have fulfilled its tax registration obligations if it has registered for Corporate Tax in accordance with the aforementioned Federal Decree-Law No. 47 of 2022, and for Value Added Tax in accordance with Federal Decree-Law No. 8 of 2017, where such registration is mandatory.

Article 8 – PSP Product Information Security Requirements

For the purpose of Paragraph (f) of Clause 1 of Article 4 of this Decision, a PSP Product shall be deemed compliant with the information security requirements where the following requirements relating to the PSP Product are met:

1. Multifactor authentication mechanisms are maintained to secure user access.
2. All data in transit or stored at rest is encrypted.
3. Regular security monitoring is conducted.
4. Valid ISO/IEC 27001 certification for the PSP Product is obtained.
5. Complies with End User-specific regulatory requirements, including application and data hosting, storage, archival, and residency requirements, such as national cloud security policy and critical information infrastructure protection policy.

Article 9 – Self-Declaration Conditions

For the purpose of Paragraph (g) of Clause 1 of Article 4 of this Decision, the Service Provider shall be deemed to have fulfilled the self-declaration conditions where it submits the self-declaration form in the format prescribed under Schedule 1, declaring that it:

1. Is not the subject of liquidation, winding up, or a bankruptcy order.
2. Is not involved in any litigation or legal proceedings related to criminal offences, bankruptcy, insolvency, or any other matters that adversely impact its financial standing.
3. Is not included on any debarment list or a blacklist issued by any government entity.
4. Is committed to providing (100) one hundred free eInvoice exchange and reporting services per annum to each End-User, commencing from the date of the signature of each End-User agreement.
5. Shall maintain the confidentiality of any data or information obtained in the course of providing the Peppol Services, without prejudice to any obligation to disclose such data or information under applicable law.
6. Shall comply with any additional requirements prescribed by the Ministry.

Article 10 – Insurance Requirements

For the purpose of Paragraph (h) of Clause 1 of Article 4 of this Decision, the Service Provider shall be deemed to have met the insurance requirements where it:

1. Maintains professional indemnity insurance with an insurance company operating in the State, with an aggregate coverage limit of not less than (2,500,000) two million five hundred thousand dirhams.
2. Maintains crime insurance with an insurance company operating in the State, with an aggregate coverage limit of not less than (5,000,000) five million dirhams.
3. Maintains cyber fraud insurance with an insurance company operating in the State, with an aggregate coverage limit of not less than (5,000,000) five million dirhams.

Article 11 – Application for Accreditation

1. The Service Provider shall submit the Accreditation application to the Ministry in accordance with the form and procedures prescribed by the Ministry.
2. For the purpose of Clause 1 of this Article, the Ministry shall prescribe the information and documents required to be submitted with the Accreditation application to demonstrate the Service Provider's eligibility for Accreditation.
3. The Ministry shall review the application and shall issue a decision or request further information within (90) ninety Business Days from the date of receipt of the application.
4. Where the Ministry requests further information under Clause 3 of this Article, it shall issue a decision on the application within (30) thirty Business Days from the date of receipt of the additional information.
5. Where the Ministry decides to approve the application for Accreditation under Clause 3 or 4 of this Article, it shall notify the Service Provider thereof within (5) five Business Days from the date of approval.
6. The Ministry may reject an application in any of the following cases:
   a) The Service Provider fails to meet the criteria specified in Article 4 of this Decision; or
   b) Any other reason deemed appropriate by the Ministry.
7. The rejection decision issued by the Ministry under Clause 6 of this Article must include the reasons for rejection.
8. Where the Ministry rejects an application for Accreditation, the Service Provider may submit a new application for Accreditation after the lapse of (90) ninety Business Days from the date on which it was notified of the rejection decision, provided that it has rectified all reasons for rejection identified by the Ministry. The new application for Accreditation shall be subject to all requirements and procedures stipulated in this Decision.

Article 12 – Accreditation and Testing Procedures

1. Upon the approval of the application by the Ministry under Article 11 of this Decision, the Service Provider shall complete the following testing procedures:

    a) The interoperability testing using testing services provided by OpenPeppol to demonstrate its ability to send and receive Electronic Invoices and Electronic Credit Notes, in accordance with the PINT AE and related or equivalent specifications as part of the Peppol Interoperability Framework.

    b) The verification testing to confirm its ability to verify End Users with the Authority and onboard End Users.

2. The Ministry shall review the results of the tests referred to in Clause 1 of this Article and notify the Service Provider within (7) seven Business Days from the date of reviewing the test results, and as to whether the Service Provider shall proceed with the following procedures:

    a) Complete the Tax Data reporting testing to ensure the Service Provider's ability to successfully transmit Tax Data documents generated from Electronic Invoices or Electronic Credit Notes to the Authority.

    b) Complete the services testing established by OpenPeppol.

    c) Obtain a production Public Key Infrastructure certificate from OpenPeppol in accordance with the Peppol Interoperability Framework.

    d) Obtain the EmaraTax production End User verification Application Programming Interface from the Authority.

    e) Perform a trial run to onboard the End Users using the production Application Programming Interface from the Authority, register the End Users to the Peppol Interoperability Framework.

    f) Perform a trial run on the Peppol Interoperability Framework using the production Public Key Infrastructure certificate issued to the Service Provider and successfully complete the Peppol testing requirements in accordance with international standards and those specified by the State, within the production environment.

    g) Conduct a trial run on the production environment, in coordination with the Authority, to confirm the operational readiness.

Article 13 – Granting of Accreditation

1. Upon completion of the application assessment procedures and Accreditation testing prescribed under Articles 11 and 12 of this Decision, and after confirming that the Service Provider fulfils the Accreditation requirements, the Ministry shall:
    a) Grant Accreditation to the Service Provider.

    b) Publish the details of the Accredited Service Provider.

2. A Service Provider granted Accreditation shall be authorised to provide Electronic Invoicing Services within the State.

3. Without prejudice to the provisions of Article 14 of this Decision, the Accreditation of the Service Provider shall be valid for a period of (2) two years from the date on which the Accreditation is granted.

Article 14 – Ongoing Evaluation of Accreditation

For the purposes of monitoring the Accredited Service Provider's compliance with the criteria and requirements for Accreditation under this Decision, the Ministry may request any relevant information or records from the Accredited Service Provider within the timeline specified by the Ministry.

Article 15 – Renewal of Accreditation

1. The Accredited Service Provider may apply to the Ministry to renew its Accreditation no later than (70) seventy Business Days prior to the Accreditation expiry date.
2. The renewal application referred to under Clause 1 of this Article must include the supporting documentation demonstrating continued compliance with the Accreditation criteria under this Decision, including the following:
    a) Fulfilment of the eligibility criteria, in accordance with Article 4 of this Decision.
    b) Evidence that the Accredited Service Provider holds a valid enforceable insurance policy in accordance with Article 10 of this Decision.
    c) Compliance with the PSP Product information security requirements in accordance with Article 8 of this Decision, including the possession of a Valid ISO/IEC 27001 certification for the PSP Product and notification of any changes to the Service Provider's business environment or the product in the State.
    d) Any other information or documents requested by the Ministry.
3. The Ministry may authorise an independent third party to perform the necessary processes and procedures related to the application for renewal.
4. The Ministry shall issue a decision to approve or reject the application within (60) sixty Business Days from the date of receipt of the renewal application and notify the Service Provider within (5) five Business Days from the date of the decision.
5. The Ministry may reject the renewal application in any of the following cases:
    a) The Service Provider fails to meet the eligibility criteria specified in Article 4 of this Decision.
    b) The Service Provider fails to submit the documentation and evidence demonstrating continued compliance with the conditions for Accreditation, as specified under Clause 2 of this Article.
    c) Any other reason deemed appropriate by the Ministry.
6. Where the Ministry has rejected the renewal application submitted by the Service Provider under Clause 5 of this Article, the Ministry shall specify the reasons for rejection in its decision and grant the Accredited Service Provider a period of at least (20) twenty Business Days to rectify the reasons for rejection.

7. The Accreditation of the Accredited Service Provider shall be cancelled and links to all Persons represented by it shall be revoked, effective from the date on which the Accreditation expires, in the following cases:

    a) Where the Accredited Service Provider fails to submit the renewal application within the timeline prescribed under Clause 1 of this Article.

    b) Where the Accredited Service Provider fails to rectify the reasons for rejection within the prescribed timeline under Clause 6 of this Article.

Article 16- Termination of Accreditation

1. The Ministry may terminate the Accreditation of the Accredited Service Provider in any of the following cases:

    a) If the Accredited Service Provider wishes to cease providing Electronic Invoicing Services within the State. In this case, the Accredited Service Provider shall apply for the termination of the Accreditation after ensuring the offboarding of all its End Users and the settlement of any outstanding obligations.

    b) If the Accredited Service Provider fails to comply with or no longer meets the conditions for Accreditation under Article 4 of this Decision.

    c) If it is proven to the Ministry, based on documented complaints received from End Users, that the Accredited Service Provider is in breach in respect of its conduct, obligations, or duties.

2. The Ministry shall notify the Accredited Service Provider of the decision to terminate the Accreditation within (5) five Business Days from its issuance, stating the reasons thereof.

3. The Accredited Service Provider shall notify the End Users associated with it of the decision to terminate the Accreditation within (5) five Business Days from the date on which it receives notification of the termination decision.

4. The termination of the Accreditation of the Service Provider under this Article shall result in the delisting of the Accredited Service Provider from the Central Register and any other related systems within (5) five Business Days from the date it receives notification of the termination decision.

5. Upon the termination of the Accreditation, the Ministry shall notify OpenPeppol to delist the Service Provider from the OpenPeppol website and directory.

6. Where a final decision to terminate the Accreditation is issued for in accordance with the cases listed under Clause 1(b) of this Article, the Service Provider shall not be eligible to renew or submit a new application for Accreditation for a period of two (2) years following the notification of the termination by the Ministry.

Article 17 – Objection against the Termination of Accreditation

1. A Service Provider whose Accreditation has been terminated by the Ministry in accordance with Article 16 of this Decision, may object against the decision to terminate the Accreditation based on any of the following grounds:

a) If it meets the Accreditation conditions as prescribed under Article 4 of this Decision.

b) If the complaints submitted from End-Users to the Ministry are frivolous or unjustifiable.

2. The objection against the decision to terminate the Accreditation shall be submitted to the Ministry within forty (40) Business Days from the date of receiving the termination notice from the Ministry, provided that the objection notice must state the grounds upon which it is based and include the supporting documentation.

3. The Ministry shall review the objection and issue its decision to either accept or reject the objection, including its reasons for the decision, within (30) thirty Business Days from the date of receiving the objection. The Ministry shall inform the Service Provider of its decision within (5) five Business Days from the date of issuing the decision.

4. The objection submitted under Clause 2 of this Article shall be made in accordance with the form and procedures specified by the Ministry.

5. Where the Ministry accepts the objection submitted by the Service Provider, the Ministry shall:

a) Reinstate the Accreditation of the Service Provider.

b) Re-publish the data of the Accredited Service Provider.

c) Notify OpenPeppol to re-list the Accredited Service Provider on the OpenPeppol website and directory.

Article 18 - Repeals

Ministerial Decision No. 64 of 2025 on the Eligibility Criteria and Accreditation Procedure for Service Providers under the Electronic Invoicing System, and its amendments, shall be repealed. Any provision that conflicts or is inconsistent with the provisions of this Decision shall also be repealed.

Article 19 - Transitional Provisions for Service Providers Granted Pre-Approval

1. A Service Provider, that was granted Pre-Approval by the Ministry pursuant to the provisions of Ministerial Decision No. 64 of 2025 referred to above before the effective date of this Decision, shall complete the Accreditation requirements prescribed under this Decision within a period not exceeding (30) thirty days from the effective date of this Decision.

2. Upon the Service Provider referred to in Clause 1 of this Article fulfilling the Accreditation requirements prescribed under this Decision, the Ministry shall grant it Accreditation in accordance with Article 13 of this Decision.

3. Where the Service Provider fails to fulfil the Accreditation requirements prescribed under this Decision within the period specified under Clause 1 of this Article, the Ministry shall terminate the Pre-Approval granted to it pursuant to Ministerial Decision No. 64 of 2025 referred to above.

4. The Service Provider referred to in Clause 1 of this Article shall not be required to submit a new application for Accreditation unless otherwise determined by the Ministry, together with the reasons for such determination.

Article 20 - Publication and Application of this Decision

This Decision shall be published in the Official Gazette and shall be effective from 1 October 2026.

Mohamed bin Hadi Al Hussaini

Minister of State for Financial Affairs

Schedule 1: Self-Declaration Form of the Service Provider

For the purpose of Paragraph (g) of Clause 1 of Article 4 and Article 9 of this Decision, the Service Provider shall complete and submit the Self-Declaration Form in accordance with the submission mechanism prescribed by the Minister, and in the format prescribed below:

_____ (Company name) with the trade licence number _____, (hereinafter referred to as the "Company"), declares the following:

1. The Company acknowledges that the Ministry will rely on this declaration for the purpose of granting the Accreditation in accordance with Ministerial Decision No. 168 of 2026 on the eligibility criteria and Accreditation procedure for Service Providers under the Electronic Invoicing System.
2. The Company agrees to fully indemnify the Ministry against any consequences, liabilities, proceedings, suits, damages, claims, expenses, or losses that may arise due to the granting of Accreditation based on this declaration.
3. The Company acknowledges and understands that providing false or misleading information to the Ministry to obtain Accreditation will result in legal consequences under UAE legislation.
4. The Company further declares that it:
    a) is not subject to liquidation, winding up, or bankruptcy;
    b) is not involved in any litigation or legal proceedings related to criminal offences, bankruptcy, insolvency, or any other matters that adversely impact the Company's financial standing;
    c) is not blacklisted by any government entity;
    d) is committed to providing (100) one hundred free eInvoice exchange and reporting services per annum to each End-User, commencing from the date of the signature of each End-User agreement;
    e) shall maintain the confidentiality of any data or information obtained in the course of providing the Peppol Services, without prejudice to any obligation to disclose such data or information under applicable laws;
    f) shall comply with any additional requirements as may be prescribed by the Ministry.

The Company hereby further declares that all information provided in the Company's application for Service Provider Accreditation to be true, complete, accurate, and up to date in accordance with the applicable legislation in the UAE.

Subscribed and solemnly declared by _____ (name and position in Company) of _____ (Company name), authorised to make this declaration on behalf of the Company by virtue of _____ (Memorandum/Power of Attorney/Article of Association, etc.), which is attached to this declaration.

at _____(place)

on _____(date).

Name and Signature