UAE E-invoicing in Practice

CertiFi micro-credential

1 course · 6 lessons · about 3 study hours · issued 28 Nov 2026

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UAE E-invoicing in Practice

About 3 study hours · 6 lessons · pass mark 70% · AED 299

A hands-on course for the people who will run e-invoicing every day. Following an Abu Dhabi facilities company through its Phase 1 go-live, you will apply the current 2026 rules to real scope decisions, read an e-invoice as data, handle credit notes, self-billing, exports and other special cases, redesign payables for incoming e-invoices, and set up the controls, reconciliations and go-live runbook that keep you clear of penalties.

On completion, you will be able to:

- Explain the current UAE e-invoicing framework, the roles of the Ministry of Finance, the FTA and ASPs, and what changed in 2026
- Decide whether each type of transaction is in scope, apply the exclusions, and plan for mixed go-live dates in 2027
- Map an invoice to the FTA mandatory fields and set transaction flags, identifiers, unit and VAT codes correctly
- Apply the 14 business day rule and handle credit notes, self-billing, agents, exports and foreign currency invoices
- Run payables, input tax checks, penalty calculations, controls, reconciliations and a go-live runbook for e-invoicing

Learning outcomes by lesson

1. The framework as it stands

- Summarise the UAE e-invoicing framework as it stands in November 2026
- Explain who does what: the Ministry of Finance, the FTA, Accredited Service Providers (ASPs) and the business
- Describe the decentralised 5-corner model on Peppol and PINT AE
- List what changed during 2026, so you work from the current rules, not old articles

2. Scope decisions in practice

- Decide, transaction by transaction, whether a document must go through the e-invoicing system
- Apply the exclusions, including the temporary VAT group exclusion
- Handle businesses that are not VAT registered, and the TIN requirement
- Plan for the 2027 transition, when your counterparties go live at different dates

3. Anatomy of an e-invoice

- Read an e-invoice as data rather than as a document
- Describe the groups of mandatory fields and the transaction flags
- Explain why currency, units of measure and VAT category codes matter

- Map a real invoice from your ERP to the e-invoice data model

4. Timing, corrections and special cases

- Apply the 14 business day rule to invoices and credit notes
- Use electronic credit notes for every correction
- Run self-billing and agent invoicing within the rules
- Handle exports, foreign currency and other special cases without breaking the data

5. Receiving e-invoices: payables and input tax

- Explain a buyer's obligations under e-invoicing
- Redesign accounts payable around incoming e-invoices
- Protect input tax recovery
- Run payables through the 2027 transition without paying or booking twice

6. Penalties, controls and go-live

- Calculate penalties under Cabinet Decision No. 173 of 2026
- Design the controls that keep e-invoicing compliant month after month
- Reconcile the ledger, the ASP reports and the VAT return
- Run the last weeks before go-live and the first month after it