

UAE e-invoicing implementation: the transactions airport

The UAE e-invoicing framework isn't just digitising invoices – it's building a fully controlled airspace for transactions



The UAE e-invoicing Airport: Who Does What?



Tax Advisors – Your travel planners: they help you understand the new rules of travel with a focus on the legislation.



MoF

Airport owner/designer for e-invoicing: sets the vision, defines the framework and rollout, and designs how the “airport” operates.

“They designed the airport – runways, security strictness, and how fast you’re expected to move.”

Focus: Policy

Output: Framework



FTA

Immigration & control: oversees tax compliance, uses the data collected, and ensures rules are followed.

“They know who’s coming in and out.”

Focus: Compliance

Output: Oversight



ASPs and Integrators

Airlines & check-in: connect your systems to the government platform, validate and transmit invoices, and ensure formatting/compliance.

“If they mess up your check-in, you’re not flying.”

Focus: Connectivity

Output: Transmission



Your Business

The traveller: you still want to travel (do business), but now you must follow a structured journey – choose an ASP, issue compliant invoices, and keep records ready for FTA checks.

Focus: Execution

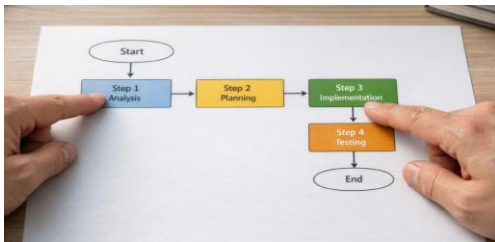
Output: Invoices

The airport essentials (PPDT)



People

Process



Data

Technology



Changing modes of travel – Gap Assessment

Area	Old world (A rural bus stop)	New world (UAE invoicing, international airport)	“we will wing it mindset” examples
People (airport staff)	Siloed ownership; unclear responsibilities.	Finance, Tax and IT working together; defined roles and responsibilities. Champions to drive change within the organization	Broken communication channels and inefficiencies on account of internal conflict.
Processes (flight plan)	Undefined processes and heavy reliance on manual interventions	Real time or near real time submission; documented workflows for creation, approval and submission.	Inconsistent steps and handoffs; delays and rework.
Data (passenger data)	Weak controls and master management and limited monitoring	Disciplined data management with validation and governance embedded; accuracy is critical as errors drive rejections.	Issues found late and corrected after the fact causing resource wastage and working capital blockage.
Technology (systems)	Complex ERP landscape and multiple billing modules and systems	ERP and billing integrated with ASP; structured data models.	Disconnected tools and manual handling; limited data structure causing multiple change requests.

Brace for turbulence ahead!



During Implementation

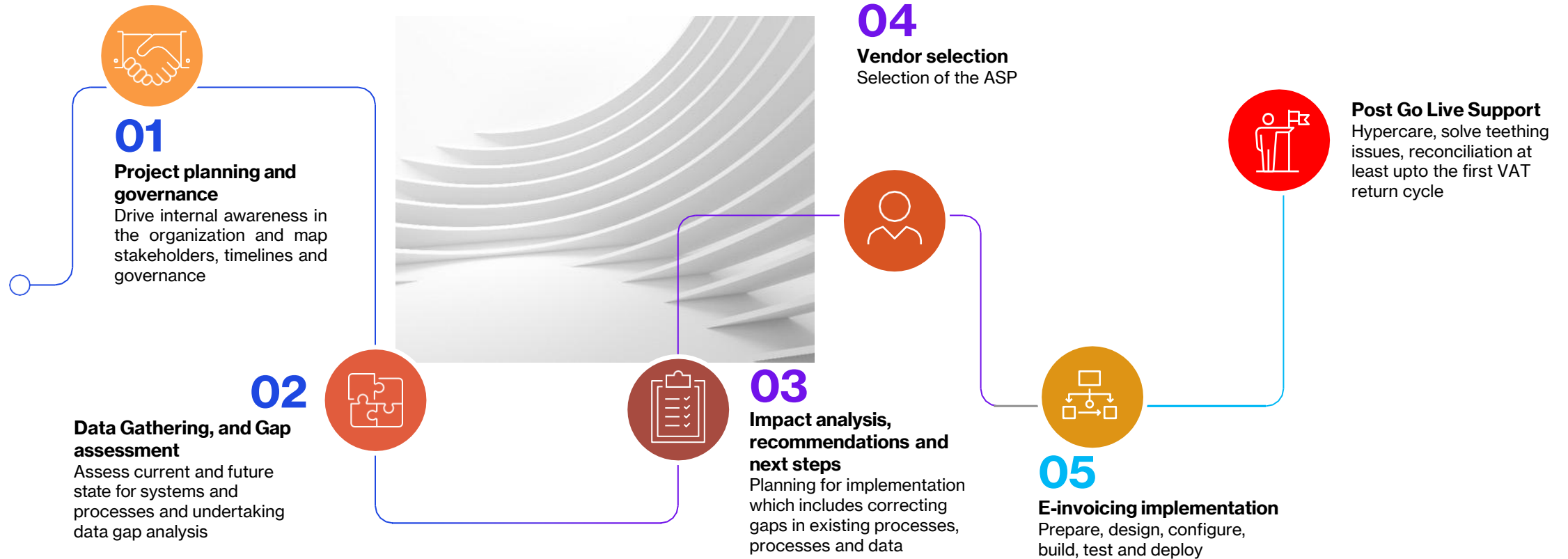
- Ineffective project and change management
- Lack of buy-in from relevant stakeholders
- Resistance to change
- Partner and advisor selection
- Reliance on “quick fixes”
 - Dual invoices for same transactions
 - Manual invoices instead of system based invoices
 - Manual tax determination and incorrect usage of tax codes
 - Invoice cancellations
 - Treatment of advances
 - Parallel process for issuance of intra group invoices



Post Implementation

- Not keeping up with legislative evolution and not being agile with additional requirements (HSN etc.)
- Inadequate contingency planning
- Lack of discipline around master management
- Not having a long term digital strategy for both finance and tax technology

The seasoned traveller's itinerary



Change Management with collaboration across various business departments including Finance, IT, Tax, Procurement, Legal and Commercial is the only way to smoothen the journey!



Let your invoices take flight !

MoF has designed the airport, the FTA will make sure every passenger is following the rules and you must prepare now for a smooth boarding!

Pre-flight checks

Understand your as-is landscape and readiness by doing a **Gap Assessment**

Flight-plan Locked

Define clear Implementation roadmap, RACI and pick the right partners (advisors, ASPs and SIs)

Get your baggage in order

Data cleansing and process standardization of processes

Smooth security clearance

Monitor legislation updates and compliance requirements

Safe landing

Invest in monitoring, scalability and continuous improvement post go-live, especially during the teething period

“The good news is – once you are airborne, it all runs very smoothly. The bad news is – getting to takeoff is where most delays happen!”



Thank You!