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Digital invoicing in the United Arab Emirates: A critical perspective

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Research Background

- E-invoicing is increasingly becoming an important tool for tax administration, business compliance, and fiscal digitalisation.
- International experience indicates potential benefits: improved tax compliance, operational efficiency, transparency, and better economic data.
- The UAE is introducing e-invoicing through a phased, Peppol-based framework as part of its digital transformation and tax administration agenda.



Research Objectives

- Aims to examine the evolution and global adoption of e-invoicing and assess its planned implementation in the UAE.
- Evaluate the UAE's legal and technical framework, implementation timeline, preparedness, expected benefits, and key challenges.
- Proposes practical measures to support an effective and efficient implementation.



Theoretical Framework

- The literature indicates that e-invoicing can strengthen tax compliance by improving transaction visibility and reducing opportunities for underreporting and fraud.
- Previous international evidence also highlights benefits in operational efficiency, payment processing, sustainability, and economic policymaking.
- Studies identify implementation costs, technological risks, regulatory complexity, and SME capacity constraints as important challenges.



Research Methodology

- Study adopts a qualitative, critical review approach based on government guidelines, industry reports, international case studies, and existing literature.
- Examines international experiences with e-invoicing and applies these lessons to the UAE context.
- Particular attention is given to the UAE's regulatory framework, Peppol-based DCTCE architecture, implementation timeline, preparedness, and implementation challenges.



Key Findings

- UAE has established a substantial legal and technical foundation, including a phased implementation plan and a Peppol-based five-corner model.
- E-invoicing can improve tax compliance, reduce fraud, increase operational efficiency, and strengthen the quality of economic data.
- SME readiness, implementation costs, skilled-personnel shortages, system reliability, data security, and regulatory complexity remain important concerns.



Academic Contribution

- The study contributes a UAE-specific critical perspective by connecting international e-invoicing experience with the country's emerging regulatory and technological framework.
- Integrates fiscal, technological, operational, and SME-related dimensions.
- Provides practical recommendations on stakeholder engagement, SME support, technical stability, service provider availability, data security, and workforce development.