
UAE Tax Invoice Requirements Checklist

What a compliant UAE tax invoice usually needs to include.

Mandatory fields on a full tax invoice

- The words "Tax Invoice" clearly displayed
- Supplier name, address and TRN
- A unique, sequential invoice number
- Date of issue (and date of supply if different)
- Customer name and address
- Customer TRN - If registered
- Description of goods or services
- Unit price, quantity and VAT rate per line
- Amount payable excluding VAT, in AED
- VAT amount charged, in AED
- Total amount including VAT, in AED
- Discount, if any - If applicable
- Exchange rate applied - If foreign currency

When a simplified tax invoice may usually be used

- Recipient not VAT-registered, or a retail supply below the threshold - Usually
- Shows "Tax Invoice", supplier name/address/TRN and date - Usually
- Description and the total consideration - Usually
- The tax amount (or that it is included) - Usually

Language, currency and records

- Arabic may be required in addition to English - Depends
- Amounts shown in AED
- Keep invoices and records per FTA retention rules

Note on UAE e-invoicing

UAE e-invoicing is being phased in during 2026-2027. Confirm the current mandatory format and method with the Federal Tax Authority before relying on a manual invoice.

This is a sample/preparation document for general use. It is not an official FTA form and is not tax advice. UAE tax invoice and e-invoicing requirements can change. Confirm current requirements with the Federal Tax Authority or a qualified tax consultant before use. Last reviewed: 3 July 2026.