

Selecting an Accredited Service Provider (ASP)

Moving from Procurement to Strategic Compliance

Alongside the Electronic Invoicing Guidelines, the Ministry of Finance has issued a separate document titled “Considerations for Selecting an Accredited Service Provider – Version 1.0, dated 23 February 2026”.

While framed as guidance, the document functions as a structured due diligence framework for businesses and Government

Entities that are required to onboard with an Accredited Service Provider in order to exchange and report Electronic Invoices in the UAE.

The message is clear. Selecting an ASP is not merely a commercial decision. It is a regulatory and operational commitment with long term implications.

Experience and Background Matter

The guidance begins by emphasising experience and market presence. Businesses are encouraged to evaluate how long a provider has been delivering Electronic Invoicing services, how long it has operated as a Peppol Service Provider and how long it has been active in the UAE market.

The Accreditation date under Ministerial Decision No. 64 of 2025 is also relevant, as it reflects the ASP’s formal standing within the

UAE Electronic Invoicing ecosystem.

Geographical reach is equally important. Providers operating across multiple jurisdictions may demonstrate familiarity with diverse regulatory environments. At the same time, local presence within the UAE is critical to understanding Emirate specific requirements, sector practices and local compliance expectations.

■ Andersen Takeaway

Electronic Invoicing is deeply integrated with the Peppol framework and local tax legislation. Providers with limited tenure or local exposure may face operational learning curves. Businesses should assess not only market presence, but also practical implementation experience within the UAE environment.

Product Ownership and Operational Control

The guidance draws attention to product ownership. Businesses should determine whether the Electronic Invoicing system is proprietary to the ASP or sourced from a third party. This distinction has implications for responsiveness, customisation, and accountability.

If support and maintenance services are subcontracted, resolution timelines and service

quality may be affected. Direct accountability often leads to clearer escalation pathways and stronger governance.

The Ministry also encourages businesses to evaluate system functionality, integration capability, user interface design and any value-added services such as analytics or reporting.

Andersen Takeaway

Where Electronic Invoicing becomes a mandatory reporting channel to the Federal Tax Authority, system reliability and ownership structure directly influence compliance risk. The ASP's degree of control over its own technology should form part of the risk assessment process.

Integration and Data Management

Compatibility with existing ERP, accounting and invoicing systems is central to successful implementation. The guidance highlights the importance of understanding APIs, data formats, and integration architecture before onboarding.

Data storage is another critical consideration. Businesses should determine where Electronic Invoicing data is stored and whether local or overseas hosting arrangements align with corporate governance and regulatory expectations.

Andersen Takeaway

Integration complexity is often underestimated. Businesses should conduct structured ERP impact assessments prior to contract execution. Early mapping of data flows reduces implementation friction and post go live disruption.

Compliance, Security and Governance

The Ministry places significant emphasis on compliance certifications and security measures. Questions regarding ISO certifications, encryption protocols, access controls, and incident response frameworks are specifically highlighted.

Service Level Agreements also warrant careful review. Defined uptime commitments, response times, and service availability

standards are essential for a regime that relies on near real time exchange and reporting of invoices.

The guidance further notes that pricing structures should be transparent and should include the provision of 100 free Electronic Invoices per annum, as referenced in Ministerial Decision No. 64 of 2025.

Andersen Takeaway

Electronic Invoicing infrastructure will process sensitive financial and tax data. Weak security governance or ambiguous SLAs can expose businesses to operational disruption and reputational risk. Contractual clarity should be prioritised over short term pricing considerations.

Scalability and Future Readiness

Finally, the document encourages businesses to assess scalability and product roadmap. As transaction volumes increase or regulatory requirements evolve, the Electronic Invoicing solution must remain adaptable.

An ASP's plans for future enhancements, system upgrades, and regulatory updates provide insight into its long-term viability within the UAE market.

Andersen Takeaway

Electronic Invoicing is unlikely to remain static. Future digital reporting requirements, analytics integration, and prepopulated VAT returns may expand system functionality. Selecting a provider capable of evolving with the regulatory landscape is therefore a strategic consideration.

Concluding Thoughts

The issuance of the ASP selection guidance reinforces that onboarding is not a routine procurement exercise. It is the foundation upon which Electronic Invoicing compliance will operate.

A structured, criteria based evaluation aligned with regulatory expectations will reduce transition risk and support long term operational stability.

For organisations seeking support in evaluating Accredited Service Providers, conducting technical due diligence, reviewing contractual terms or aligning ERP systems with the UAE Electronic Invoicing framework, Andersen's specialised Indirect Tax and Digital Transformation teams are available to provide tailored advisory support. Early and structured engagement will be key to ensuring a smooth and compliant transition.

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