

Schedule Annexed to Cabinet Resolution No. (106) of 2025
Regarding Administrative Violations and Administrative Fines Arising from
Violations of the Legislation Regulating the Electronic Invoicing System

SN	Description of the Violation	Amount of Administrative Fine
1	Failure of the Issuer to implement the Electronic Invoicing System, including failure to appoint an accredited service provider, within the timeline specified by the Minister.	AED 5,000 (five thousand dirhams) for each month or part thereof of delay.
2	Failure of the Issuer to issue and send an Electronic Invoice to the Recipient through the Electronic Invoicing System within the timeline specified by the Minister.	AED 100 (one hundred dirhams) per Electronic Invoice, up to a maximum of AED 5,000 (five thousand dirhams) per Gregorian month.
3	Failure of the Issuer to issue and send an electronic credit note to the Recipient through the Electronic Invoicing System within the timeline specified by the Minister.	AED 100 (one hundred dirhams) per electronic credit note, up to a maximum of AED 5,000 (five thousand dirhams) per Gregorian month.
4	Failure of the Issuer to notify the Authority of the occurrence of a system failure within the timeline specified by the Minister.	AED 1,000 (one thousand dirhams) for each day or part thereof of delay.
5	Failure of the Recipient to notify the Authority of the occurrence of a system failure within the timeline specified by the Minister.	AED 1,000 (one thousand dirhams) for each day or part thereof of delay.
6	Failure of the Issuer or the Recipient to notify the appointed accredited service provider of any amendment to the data registered with the Authority within the timeline specified by the Minister.	AED 1,000 (one thousand dirhams) for each day or part thereof of delay.