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16 e-invoicing use cases. Every invoice maps to exactly one, or it fails.

The UAE's PINT AE standard splits invoicing into a fixed set of billing scenarios: five mandatory and eleven conditional. Each carries its own minimum data elements (MDE), and every invoice must map to exactly one via its Invoice Type Code, which the FTA validates against in real time under the DCTCE 5-corner model.

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mandatory and conditional scenarios, each with its own minimum data set

120

data fields can apply to a single invoice, from 135+ Data Dictionary terms

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Why the use cases are a CFO problem

In February 2025 the UAE Ministry of Finance published its e-invoicing Consultation Document and the **PINT AE Data Dictionary; Ministerial Decisions 243 and 244 of 2025** then made the framework binding. Between them they define the 16 full set of billing scenarios, five mandatory for every system and eleven conditional on the transaction. Pick the wrong one and the invoice is rejected; unmapped scenarios surface later as penalties under **Cabinet Decision 106/2025.**

> Which scenario applies, turns on four things: **the nature of the supply, the VAT treatment, the commercial relationship,** and **whether the document is an original or an adjustment.** A single invoice cannot span two scenarios; different billing models need separate documents.

The use cases under PINT AE

● Mandatory (every system must support these) ● Conditional (special scenarios needing extra data)

01 | Standard Tax Invoice

MANDATORY

For regular B2B/B2G taxable sales. 50+ fields: buyer/seller info, VAT details, line items, totals, payment.

02 | Reverse Charge Supply

CONDITIONAL

VAT accounted by the recipient (e.g., cross-border). Standard fields + reverse charge flag, RCM code, VAT type.

03 | Zero-Rated Supply

CONDITIONAL

Supplies taxed at 0% VAT (exports, healthcare, education). Standard fields + zero-rating code, supporting reference.

04 | Deemed Supply

CONDITIONAL

Goods/services given free (e.g., gifts, own use). Standard fields + deemed supply flag, reason, payment method.

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05 | Disclosed Agent Billing

CONDITIONAL

Issued by agent for principal (e.g., real estate). Standard fields + principal/agent ID, agency flag, contract reference.

06 | Summary Tax Invoice

CONDITIONAL

Consolidates multiple/periodic transactions. Standard fields + summary flag, transaction list, covered period, item breakdown.

07 | Continuous Supply

CONDITIONAL

Recurring supplies (leasing, utilities). Standard fields + supply period, recurring flag, contract reference.

08 | Free Zone Supply

CONDITIONAL

Supplies involving UAE Free Zones. Standard fields + free zone flag, beneficiary TRN/TIN, free zone type, classification.

09 | E-commerce Supply

CONDITIONAL

Online/digital platform sales. Standard fields + buyer ID, platform ID, scheme flag.

10 | Export Invoice

CONDITIONAL

Goods/services exported outside UAE. Standard fields + export flag, overseas buyer ID, country code, zero-rating reason.

11 | Margin Scheme

CONDITIONAL

VAT on margin only (used goods, art). Standard fields + margin flag, margin code, reference to purchase.

12 | Tax Credit Note

MANDATORY

Adjust/reverse standard invoice (returns, corrections). Standard fields + reason code, reference to original invoice, issuance date.

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13 | Agent Credit Note

CONDITIONAL

Credit note for agent-principal scenarios. Standard credit note + principal/agent ID, link to original agent invoice.

14 | Commercial Invoice

MANDATORY

VAT exempt/out-of-scope (e.g., gov fees, exempt supplies). Standard fields minus VAT line, tax category breakdown, supply description.

15 | Self-Billing Invoice

MANDATORY

Buyer issues to self for supplier (e.g., agriculture, sub-contractor, scrap metal). Standard fields + buyer as issuer/recipient, self-billing flag, contract reference.

16 | Self-Billing Credit Note

MANDATORY

Buyer issues credit note to self for correction of self billed invoices + buyer as issuer, self-billing flag, reference to original.

What a CFO is really buying

✓ Every scenario mapped before go-live

All of them configured and tested against your ERP up front, never discovered in production.

✓ Validated before it is sent

Each invoice is checked against the PINT AE Data Dictionary, so it is accepted the first time, not queued and reworked.

✓ Nothing fails silently

Real-time Message Level Status on every document, so a failure is caught in minutes, not in a VAT return months later.

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✓ Penalty exposure closed by design

Cabinet Decision 106/2025 penalties prevented at the point of issue, on UAE-hosted, Peppol-certified delivery.

Listing the scenarios is the easy part. Delivering all of them, every invoice validated and accepted the first time, is the hard part, and it is what the investment actually buys. Assurance like this should be demonstrable in the room, not promised on a slide.

Your go-live math

1 Jul 2026	30 Oct 2026	1 Jan 2027	31 Mar 2027	1 Jul 2027
Pilot and voluntary testing opens	ASP appointed (AED 50M+)	Mandatory go-live (AED 50M+)	SMEs and govt appoint ASP	Go-live for under AED 50M

Every scenario. Every invoice accepted the first time. That is the delivery assurance worth paying for.

Every scenario you transact must be mapped, validated and live by then.

ClearTax is an Approved ASP in the UAE. Peppol-certified Access Point · PINT AE scenario mapping · UAE-hosted data · API-layer ERP connectors · proven at scale across KSA, EU, India, Malaysia and 50+ countries.

See it demonstrated: book a 30-minute assessment →