

An accepted invoice is not a paid invoice.

Separate structured exchange, commercial checks and payment authorisation.



THE OPERATING QUESTION

3

distinct states

Exchange / Check / Authorise

01 / KEEP THREE STATES DISTINCT

Exchange

Structured invoice sent and technically acknowledged.

Check

Order, delivery and commercial terms reconciled.

Authorise

A named owner releases an approved payment.

02 / UAE: APPOINTMENT AND IMPLEMENTATION

Checked 16 Sep 2026

In-scope cohort	Appoint ASP by	Implement by
Revenue at least AED 50m	30 Oct 2026	1 Jan 2027
Revenue below AED 50m	31 Mar 2027	1 Jul 2027
Government entities	31 Mar 2027	1 Oct 2027

Revenue: gross income in the most recent accounting period. Decision 66 replaces the old July ASP date. Check entity, transaction and exclusion scope.

03 / SAUDI ARABIA: NOTIFIED WAVE 25

1 Feb 2027

Integrate by no later than this date if notified in Wave 25. VAT-subject revenue exceeded SAR 187,500 in any of 2022, 2023, 2024 or 2025.

Read your entity scope and actual notice.

Saudi Wave 25 is not an extension of an earlier obligation.

Workflow example: reducing fictional invoice exceptions from 20% to 10% releases 43.3 handling hours/month. This is not a predicted compliance benefit.

Country and entity scope matter. Dates are an official-source summary as of 16 September 2026, not a complete compliance calendar. Capacity arithmetic is fictional.