

**Federal Decree-Law No. (17) of 2024**  
**Amending certain provisions of Federal Decree-Law No. (28) of**  
**2022**  
**on Tax Procedures**

We, Mohamed bin Zayed Al Nahyan President of the United Arab Emirates

Having reviewed the Constitution,

And Federal Law No. (1) of 1972 concerning the Competencies of Ministries and Powers of Ministers, and its amendments,

And Federal Decree-Law No. (28) of 2022 on Tax Procedures,

And based on the proposal of the Minister of Finance and the approval of the Cabinet,

We have issued the following Decree-Law:

**Article One**

The following definition shall be added to the definitions contained in Article (1) of the aforementioned Federal Decree-Law No. (28) of 2022:

**Electronic Invoicing System:** An electronic system designated for the issuance, sending, exchange, and sharing of invoice and credit note data in accordance with this Decree-Law.

**Article Two**

The text of Article (3) of the aforementioned Federal Decree-Law No. (28) of 2022 shall be replaced by the following text:

1. "The provisions of this Decree-Law shall apply to the procedures related to the administration and implementation of tax laws, and the collection of Tax and Administrative Penalties imposed under the provisions of this Decree-Law or the Tax Law."
2. The word "obligation" shall be replaced with the phrase "Tax Obligation" wherever it appears in the aforementioned Federal Decree-Law No. (28) of 2022.

3. The title of Chapter One of Part Two of the aforementioned Federal Decree-Law No. (28) of 2022 shall be replaced with the following title: "Maintaining Accounting Records, Commercial Books, and the Electronic Invoicing System."

### **Article Three**

A new article, numbered (4) bis, shall be added to the aforementioned Federal Decree-Law No. (28) of 2022, with the following text:

#### **Article (4) bis:** **Electronic Invoicing System**

1. The Minister shall issue the necessary decisions to implement the Electronic Invoicing System and determine its effective dates, requirements, and provisions necessary for the implementation of related controls, rules, and procedures.
2. Any person specified by the Minister shall be subject to the Electronic Invoicing System.

### **Article Four**

Any provision that contradicts or conflicts with the provisions of this Decree-Law shall be repealed.

### **Article Five**

This Decree-Law shall be published in the Official Gazette and shall come into effect (30) thirty days after the date of its publication.

Mohamed bin Zayed Al Nahyan  
President of the United Arab Emirates

Issued by us at the Presidential Palace in Abu Dhabi:

On: 27 / Rabi' al-Awwal / 1446 H  
Corresponding to: 30 / September / 2024 AD