

eInvoicing Accredited Service Providers: UAE Tax Data Document (TDD) Version 1.0.4 Release

Issued by	Ministry of Finance – UAE eInvoicing Programme
Applicable to	All Accredited Service Providers under the UAE eInvoicing Programme
Compliance Date	04 August 2026

1. Purpose

The Ministry of Finance (MoF) issues this Technical Circular to inform all Accredited Service Providers (SPs) of the release of UAE Tax Data Document (TDD) Version 1.0.4 and the mandatory implementation requirements to ensure timely alignment with the applicable implementation timeline.

2. Scope of Applicability

This Circular applies to all Accredited Service Providers (ASPs) operating under the UAE eInvoicing Programme. All SPs are required to review the changes introduced in Tax Data Document (TDD) Version 1.0.4, update their implementations as required, complete the necessary validation and testing activities using the updated OpenPeppol Testbed, and ensure compliance with the requirements set out in this Circular within the specified timeline.

3. Compliance Deadline

Implementation of UAE Tax Data Document Version 1.0.4 must be completed no later than 04 August 2026.

4. Tax Data Document (TDD) Release Notification

UAE Tax Data Document (TDD) Version 1.0.4 has been released. This release introduces Schematron rule corrections and validation message enhancements to improve alignment with the UAE PINT AE Specification, enhance validation clarity, and promote consistent implementation across the UAE eInvoicing ecosystem.

The updated Tax Data Document (TDD) Version 1.0.4, the associated Schematron validation artefacts and the updated OpenPeppol Testbed are now available.

The mandatory implementation (mandate) date for Tax Data Document (TDD) Version 1.0.4 is 04 August 2026.

The release includes the following bug corrections and improvements.

Type	Title	Description
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Bug	Schematron condition correction: IBR-TDD-33	No change in functionality. Updated the Schematron rule by adding an Exports exclusion condition to align with the PINT AE specification.
Bug	Schematron condition correction: IBR-TDD-17	No functional change. Updated the Schematron rule condition to: exists(cbc:EndpointID/@schemeID) and normalize-space(cbc:EndpointID/@schemeID) = '0242'
Improvement	Schematron condition message correction: IBR-TDD-44	Enhanced the validation message to clearly identify the missing requirement by including the Business Term Identifier (IBT/BTAE), Business Term Name, and Validation Context
Improvement	Schematron Validation Message Enhancement: IBR-TDD-55	Enhanced the validation message to clearly identify the missing requirement by including the Business Term Identifier (IBT/BTAE), Business Term Name, and Validation Context
Improvement	Schematron Validation Message Enhancement: IBR-TDD-22	No functional change. Updated the Schematron rule message to align with the revised rule condition. exists(pxs:ReportedDocument) or \$isFailedTransmission">[ibr-tdd-22] The REPORTED DOCUMENT (tdg-02) MUST be present, except when the Tax Data Document type code (tdt-006) is 'F'
Improvement	Schematron Validation Message Enhancement: BTAE-20 : IBR-TDD-55	No functional change. Enhanced the validation message by including the Business Term Identifier, Business Term Name, and Validation Context for improved clarity. [ibr-tdd-55] The CUSTOM CONTENT (pxs:CustomContent) with Business Term identifier 'BTAE-20' MUST use the simple cbc:Value element. The complex cec:ExtensionContent element is not allowed in the UAE
Improvement	Schematron Validation Message Enhancement: ibg-04 : IBR-TDD-40	No functional change. Enhanced the validation message by including the Business Term Identifier, Business Term Name, and Validation Context for improved clarity. [ibr-tdd-40] The SELLER (ibg-04) PARTY DETAILS element (cac:AccountingSupplierParty/cac:Party) MUST be present
Improvement	Schematron Validation Message Enhancement: ibg-07 : IBR-TDD-47	No functional change. Enhanced the validation message by including the Business Term Identifier, Business Term Name, and Validation Context for improved clarity. [ibr-tdd-47] The BUYER (ibg-07) PARTY DETAILS element (cac:AccountingCustomerParty/cac:Party) MUST be present

5. Mandatory Compliance Requirements

All Accredited Service Providers shall:

1. Review the changes introduced in Tax Data Document (TDD) Version 1.0.4.
2. Update implementations to align with Tax Data Document (TDD) Version 1.0.4.
3. Deploy the updated Schematron validation artefacts.
4. Complete TDD testing using the updated OpenPeppol Testbed.
5. Ensure compliance with Tax Data Document (TDD) Version 1.0.4 no later than 04 August 2026.
6. Maintain continued compliance with the applicable UAE eInvoicing technical specifications, including the Tax Data Document (TDD) and PINT AE Specification, and related technical artefacts published by the Ministry of Finance.

6. Compliance Confirmation

All SPs are required to review the UAE Tax Data Document (TDD) Release v1.0.4 and complete the necessary implementation activities within their respective environments.

SPs shall ensure that:

- The updates introduced in UAE TDD Release v1.0.4 have been implemented in accordance with the published specification.
- Appropriate validation and testing have been completed prior to deployment within their operational environments.
- Provide confirmation of the C5 testing with FTA following the mandate on 04 August 2026.
- Continued compliance with the UAE eInvoicing technical specifications is maintained following implementation of the updated TDD release.

7. Non-Compliance

Accredited Service Providers are responsible for implementing the required updates introduced in UAE Tax Data Document (TDD) Release v1.0.4 within the prescribed timeframe and for maintaining the technical capability required to support TDD validation.

Failure to comply with the applicable UAE eInvoicing technical specifications, including the UAE Tax Data Document (TDD), PINT AE Specification, and other technical requirements and may result in the Service Provider no longer meeting the applicable Accreditation requirements under Article 7 of Ministerial Decision No. 64 of 2025, as amended by Ministerial Decision No. 56 of 2026, and may result in termination of Accreditation under Article 19(1)(b), subject to the applicable procedures under Articles 19 and 20.

8. Closing Statement

The Ministry of Finance requires all Accredited Service Providers to complete the required implementation activities within the prescribed timeframe and ensure continued alignment with the UAE eInvoicing technical specifications.

This Circular constitutes a mandatory technical compliance requirement. SPs are required to ensure timely review and, where applicable, complete the necessary rectification within the prescribed deadline.