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UAE Tax Alert

UAE E-Invoicing — Guidelines: Key Updates in Version 2.0

November 2026

Executive Summary

The UAE Ministry of Finance has issued Version 2.0 of the Electronic Invoicing Guidelines on 26 October 2026, introducing important updates and clarifications to the UAE's Electronic Invoicing framework.

Key points briefly:

- ASP appointment deadline for Persons with revenue of AED 50 million or more moves from 31 July 2026 to 30 October 2026
- Records must be retained and producible to the FTA on request
- New sections on healthcare and insurance claims, newly established Person.

WHAT CHANGES IN VERSION 2.0?

Key Changes & Updates Between Guidelines V1.1 (Jun 26) & Guidelines V2.0 (Oct 26)

Accredited Service Provider Deadline	Persons with annual revenue of **AED 50 million or more** must appoint an ASP by **30 October 2026** (V1.1: 31 July 2026).
Storage and Retention	As per Article 4 of the Tax Procedures Law & section 5.4 of the new guidelines, businesses are required to retain their records for **5 years**, while records relating to **real estate** activities must be retained for **7 years**. Such records must be maintained and made available to the FTA upon request.
Healthcare and Insurance	The Guidelines clarify the treatment of healthcare and insurance transactions. An insurer settling medical expenses on behalf of a patient does not, in itself, constitute a B2B transaction between the healthcare provider and the insurer. The insurer is treated as the buyer where it receives an in-scope supply in its own capacity
Newly Established Persons	New section 8.4: In-scope Persons **must appoint an ASP** and complete onboarding **before issuing their first invoice**, whatever their date of establishment.

RECOMMENDED ACTION ITEMS

1

Confirm ASP Appointment and Implementation Timelines

Confirm the applicable ASP appointment and mandatory implementation deadlines based on the entity's revenue, status and the relevant provisions of the e-invoicing framework.

2

Review Record-Retention Policies

Ensure that electronic invoices, electronic credit notes and associated data are retained for the periods prescribed under the applicable tax legislation and can be made available to the Federal Tax Authority upon request.

3

Assess Transaction Scope

Review invoicing processes for healthcare, insurance and other relevant transactions to determine whether they fall within the scope of the UAE e-invoicing framework.

4

Prepare for Implementation

Assess the readiness of accounting systems, invoicing processes and internal controls, and coordinate with the appointed ASP to ensure timely implementation.

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