

UAE e-invoicing: ASP appointment
deadline extended, but go-live
remains 1 January 2027

June 2026

Overview

The United Arab Emirates (UAE) Ministry of Finance (MOF) has announced an extension of the Accredited Service Provider (ASP) appointment deadline from 31 July to 30 October 2026 under Phase 1 of the e-invoicing system (for businesses with revenue of AED 50 million or more). Whilst this is a welcome development, giving businesses additional time to identify and onboard a suitable provider, the go-live date of 1 January 2027 under Phase 1 remains unchanged.



There are several activities to undertake to support a successful go-live, and we would caution that the extended ASP appointment window should not be viewed as a reason to delay. These include completing a data gap analysis, selecting and appointing an ASP, implementing changes to source systems and data, and conducting end-to-end testing with your ASP.

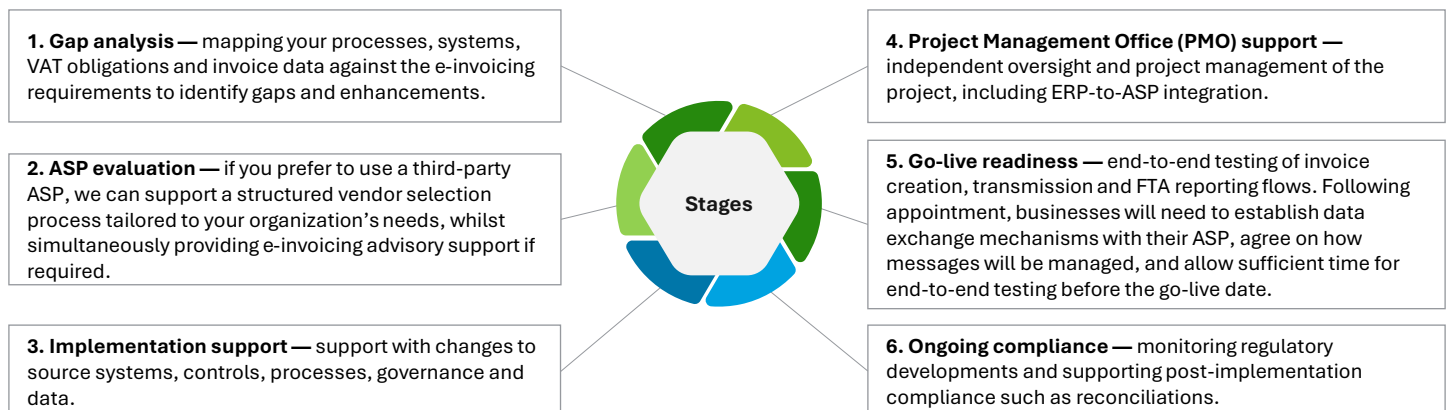
Risks of non-compliance

Non-compliance carries commercial, reputational and legal consequences, including:

- **Invoice payment risk** — customers may decline to pay invoices that do not meet the required electronic format.
- **FTA scrutiny** — non-compliance will attract FTA attention and audit activity.
- **VAT recovery risk** — input VAT will not be recoverable on non-compliant invoices, as the electronic invoice comprises the valid tax document under the new regime.
- **Regulatory penalties** — administrative penalties apply for failure to implement the system or appoint an ASP within the prescribed timelines, and for failure to issue and transmit electronic invoices as required.

Deloitte: your single, integrated, e-invoicing partner

Deloitte is an MOF accredited ASP for the UAE e-invoicing system. This means Deloitte can act as your ASP, i.e., managing the transmission, validation, and FTA reporting of your electronic invoices, whilst simultaneously providing advisory and implementation support for a compliant go-live. For businesses looking to simplify their e-invoicing journey, our integrated e-invoicing offering removes the need to manage multiple providers. As an ASP and adviser, Deloitte can support you across every stage:



To find out more about Deloitte's ASP offering, visit [Tax Technology Consulting & Support | Deloitte Middle East](#) and [InTax by Deloitte](#).

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