الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

This is not an official translation:

Rules and Requirements for Maintaining the Information Contained in Accounting Records and Commercial Books

Federal Tax Authority Decision No. 4 of 2026 – Issued 2 Jun 2026 (Effective 30 Jul 2026)

The Chairman of the Board of Directors of the Federal Tax Authority has decided:

- Having reviewed the Constitution,
- Federal Decree-Law No. 13 of 2016 on the Establishment of the Federal Tax Authority, and its amendments,
- Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures, and its amendments,
- Decision of the Chairman of the Board of Directors of the Federal Tax Authority No. 9 of 2021 on the Delegation to the Vice Chairman of the Board of Directors of the Federal Tax Authority, and
- Pursuant to the approval of the Board of Directors of the Authority's memo on the rules and requirements for maintaining the information contained in accounting records and commercial books, at its 44th meeting held on 30/04/2026.

Article 1 – Definitions

The following words and expressions, whenever mentioned in this Decision, shall have the meanings assigned against each, unless the context requires otherwise:

Electronic Copy	:	A copy of the document or the record that is created, saved, or converted in an electronic format, allowing it to be viewed, retrieved, and read through electronic systems or media.
Photocopy	:	An identical copy of the original document or record that is produced through photocopying, scanning or photographic reproduction, in a manner that preserves the content and the form of the original document in a clear and legible manner.

Article 2 – Rules for Maintaining the Information Contained in Accounting Records and Commercial Books

A Person is required to maintain the information contained in accounting records and commercial books in accordance with the following rules:

1. The records and commercial books must be complete and identical to the original documents.
2. The records and commercial books must be clear and easily legible.
3. Access to the records and commercial books must be provided to the Authority upon request, including access to the system in which such records and commercial books are saved.

Article 3 – Requirements for Maintaining the Information Contained in Accounting Records and Commercial Books

1. The information contained in accounting records and commercial books retained in either Electronic Copy or Photocopy form, in accordance with Clause 1 of Article 2 of this Decision, shall include all the data and details contained in the original document, ensuring that they are identical, as follows:
   a. The Electronic Copy or the Photocopy must be an identical copy of the original document and must include all the pages in the same order as the original document.
   b. Partial scanning of any part of the document shall not be accepted.
2. The records and commercial books retained in the form of an Electronic Copy or a Photocopy, in accordance with Clause 2 of Article 2 of this Decision, must be of sufficient quality and resolution to ensure that the data contained in the original document is clear and easily legible, as follows:
   a. The details and data contained in the Electronic Copy or the Photocopy must be clear and easily legible when displayed on a computer screen.
   b. Ink and paper used must be of a quality that ensures that the Photocopy does not fade during the record-keeping period. A non-coloured Photocopy of coloured documents may be retained, provided that the data and details remain clearly legible.

3. The Authority must be able to access the records and commercial books retained in the form of an Electronic Copy or a Photocopy upon request, in accordance with Clause 3 of Article 2 of this Decision, as follows:
   a. Where the Electronic Copies or systems in which they are kept are protected by encryption or passwords, the Person must provide the encryption keys or passwords necessary to enable access to the Authority.
   b. Access to Photocopies must be available, including the places where they are stored.

Article 4 – Engaging a Third-Party

A Person may engage a third party to maintain the records and commercial books, provided that the Person remains legally responsible for maintaining such records and books and ensuring their safety.

Article 5 – Implementation of the Decision

This Decision shall be published in the Official Gazette and shall come into effect as of its date of publication.