

# UAE Value Added Tax (VAT) Registration

Understanding Compliance and Procedures under Federal Decree-Law No. 8 of 2017



## UAE Corporate Tax Law – Key Points



- **Introduced in 2018**, VAT applies at a standard rate of 5% on most goods and services.
- **Applies to businesses** with taxable supplies exceeding AED 375,000 annually (mandatory registration threshold) or 187,000 annually (if opted for voluntary registration)

## Why Registration Matters



- **Legal Requirement:** Businesses meeting the threshold must register to avoid penalties.
- **Enables Tax Collection & Recovery:** Registered businesses can charge VAT and reclaim input VAT on eligible expenses.
- **Builds Credibility:** VAT registration enhances trust with clients, suppliers, and regulatory bodies.

# Mandatory Documents and Details for Corporate Tax Registration

- › Trade License
  - Main license issued by the relevant authority (e.g., DED, Free Zone)
  - Include license number, issue date, and expiry date
- › Emirates ID (*if available*) and Passport
  - For owners, authorized signatories, and representatives
  - Must be valid and clearly scanned
- › Ownership Details
  - Shareholder information for those holding ≥25% ownership
  - Emirates ID/passport copies of owners
- › Contact Information
  - Registered business address
  - Valid email and phone number
- › Bank account validation letter
- › Supporting documents (contracts, invoices, tenancy agreements)
- › Turnover Declaration
- › Sample Sales or Purchase Invoices – 5 Nos
- › Customs Letter (if applicable)


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## Things to Keep in Mind:

- › Ensure trade licenses, Emirates IDs, and passports are valid and clearly scanned.
- › Business names, license numbers, and ownership details must be consistent throughout.
- › Avoid delays or rejections by filling in every required section.
- › Use PDF or image formats; avoid blurry or incomplete uploads.
- › Double-check all entries and documents before finalizing the application.
- › Save a copy of the submitted application

# EMARATAX

EmaraTax is the UAE's official digital platform for managing tax services. Developed by the **Federal Tax Authority (FTA)**, it is designed to streamline processes such as tax registration, filing, and payments for businesses and individuals.

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The screenshot shows the EmaraTax homepage. At the top, there is a header with the EmaraTax logo and the Federal Tax Authority logo. Below the header, a welcome message reads: "Welcome to the Federal Tax Authority EmaraTax. A new tax platform designed to provide a better experience for taxpayers managing their tax obligations." In the center, there is a large box with the Federal Tax Authority logo and a "Sign in with UAE PASS" button. Below this, it says "A single trusted identity for all citizens, residents and visitors." At the bottom of the box, there are links for "Need a UAE PASS account? Create New Account" and "Non UAE PASS users may Login here Or Signup Here". The footer contains quick links, other links, and the location of the Federal Tax Authority.

- › **Visit** [www.tax.gov.ae](http://www.tax.gov.ae)
- › **Click** "Signup Here"

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The screenshot shows the "Welcome to Federal Tax Authority EmaraTax" sign-up page. It features a "Sign Up" heading and a "Sign up with UAE PASS" button. Below this, there is a link for "Need a UAE PASS account? Create New Account". The form includes fields for "E-mail Address" (with the example "afsal.abdulla@outlook.com"), "First Name in English", "Last Name in English", "First Name in Arabic", "Last Name in Arabic", "Country Code" (with a dropdown for "+971 (United Arab Emir...)"), and "Mobile Number". There is a "Password" field with a "Create Password" button and a "Password Strength" indicator. The strength indicator shows requirements: "One upper & lower case alphabet", "One numeric value", "One special character", and "10-20 character length". Below the password field is a "Confirm Password" field. At the bottom, there is a "Security Code" field with a CAPTCHA image.

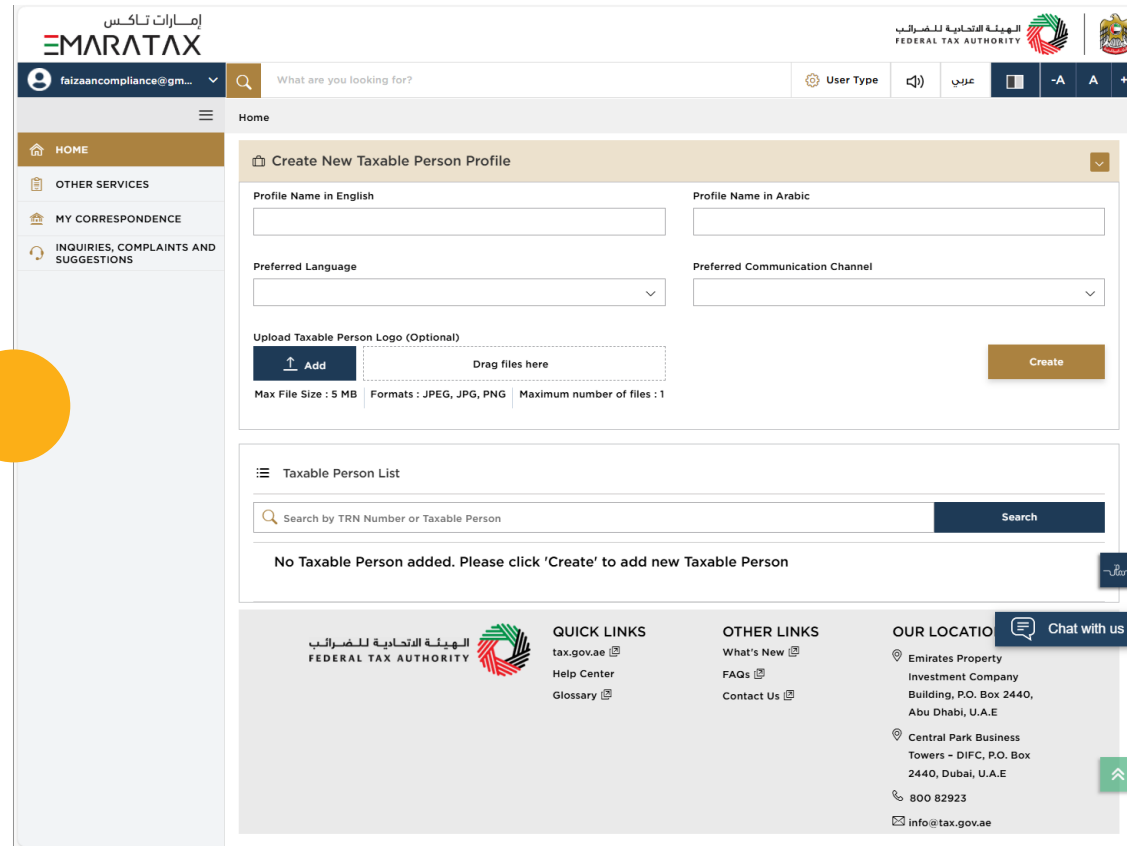
- › **Create** EmaraTax credentials or choose UAE PASS
- › **Complete** Personal Profile Setup with details

# Creating a Taxable Person Profile

A Taxable Person is any individual or entity that is subject to Corporate Tax under the UAE's Federal Decree-Law No. 47 of 2022.

It could be *(Subject to conditions)*:

1. Natural Persons - Individuals conducting Business or Business Activities in the UAE
2. Juridical Persons - Companies and legal entities incorporated or effectively managed in the UAE
3. Non-Resident Persons - Foreign entities with a Permanent Establishment or earning State Sourced Income in the UAE



The screenshot shows the EmaraTax portal interface. The main heading is 'Create New Taxable Person Profile'. The form includes the following fields:

- Profile Name in English
- Profile Name in Arabic
- Preferred Language (dropdown menu)
- Preferred Communication Channel (dropdown menu)
- Upload Taxable Person Logo (Optional) with an 'Add' button and a 'Drag files here' area. Below this, it specifies 'Max File Size : 5 MB', 'Formats : JPEG, JPG, PNG', and 'Maximum number of files : 1'.
- A 'Create' button.

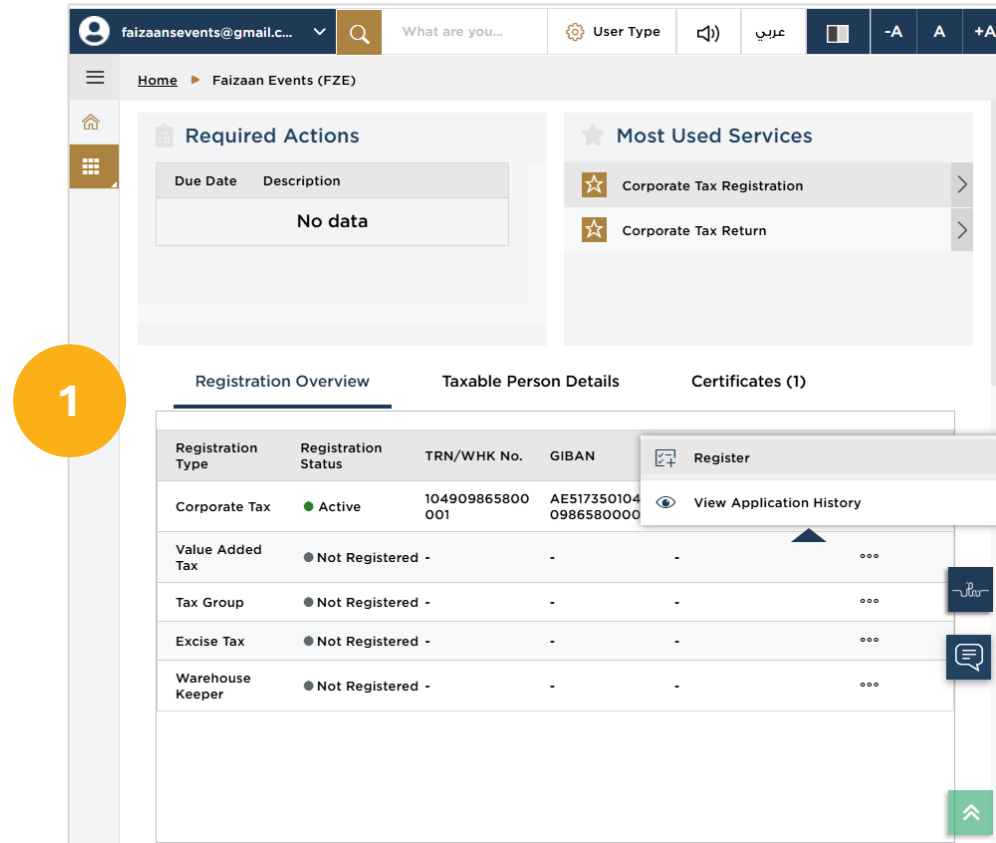
Below the form is a 'Taxable Person List' section with a search bar and a 'Search' button. A message states: 'No Taxable Person added. Please click 'Create' to add new Taxable Person'.

The footer contains the Federal Tax Authority logo, quick links (tax.gov.ae, Help Center, Glossary), other links (What's New, FAQs, Contact Us), and location information for the Emirates Property Investment Company and Central Park Business Towers in Dubai, along with contact details (800 82923, info@tax.gov.ae).

- › Begin by logging into the EmaraTax portal via [www.tax.gov.ae](http://www.tax.gov.ae)
- › Navigate to “Create New Taxable Person Profile”
- › Fill in:
  - › Profile name (Business name, English & Arabic)
  - › Preferred language and communication channel (recommended: email)
  - › Upload logo (optional but recommended)

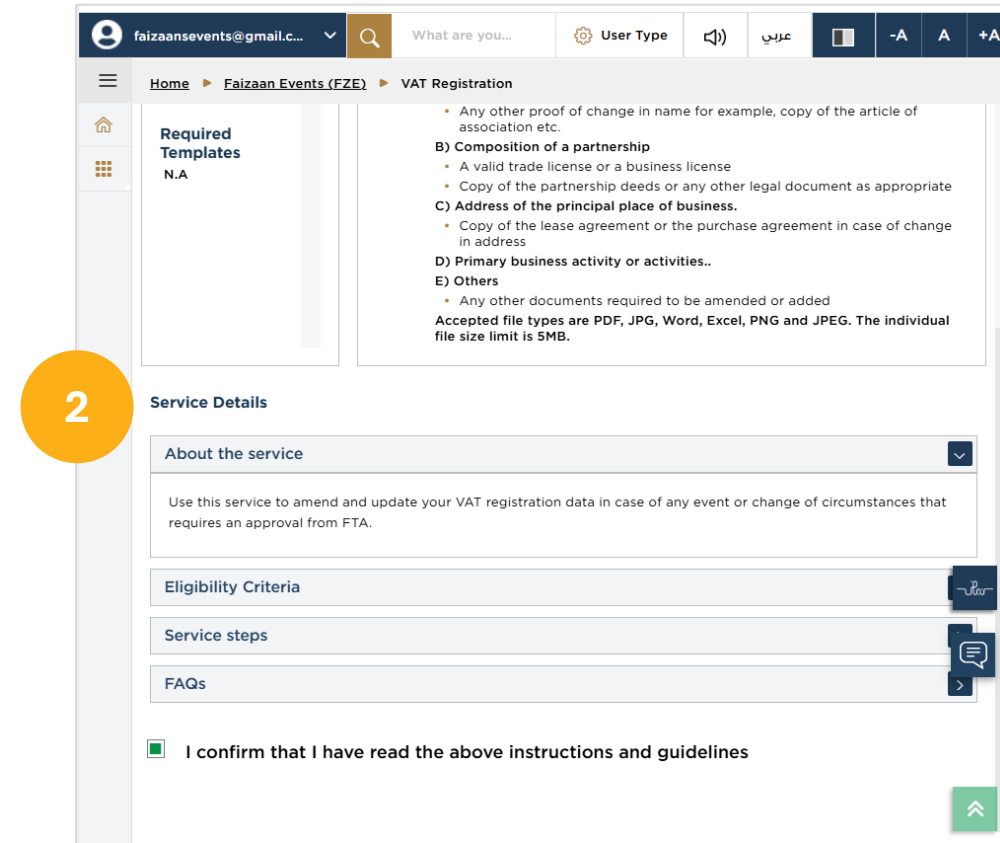
# Initiating VAT Registration Application

After creating the taxable person, click ‘view’ on the profile of the created taxable person listed in ‘Taxable person list



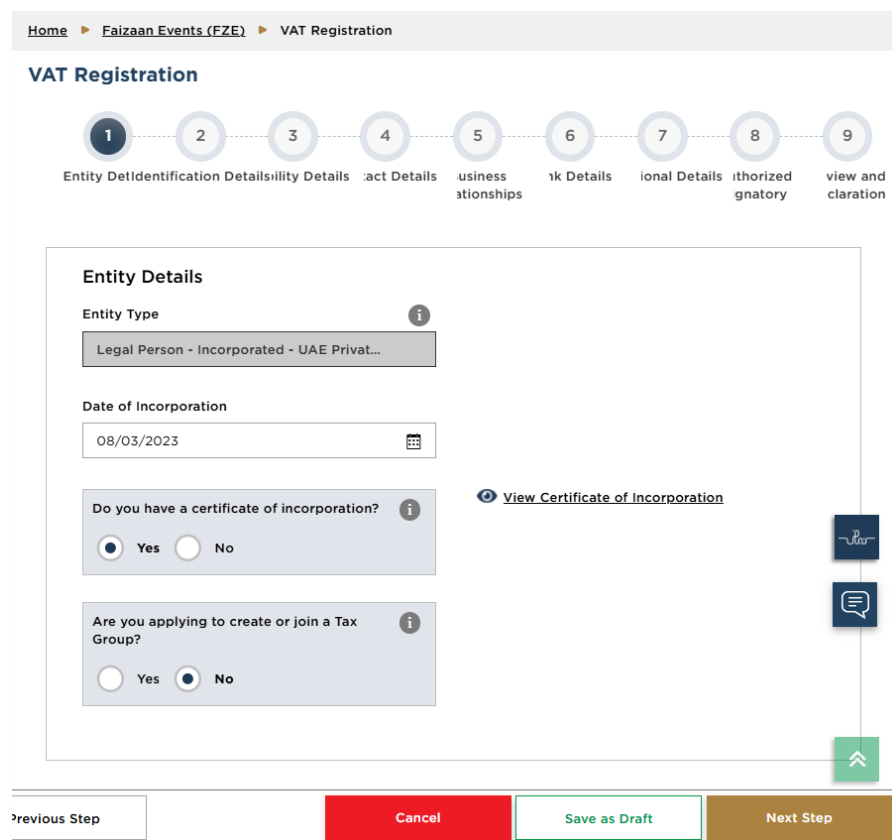
In the registration overview section, in the Action column for ‘Corporate Tax’ row

- › **Click “Register”**



- › **Confirm** by clicking the checkbox
- › **Click** on start to proceed

# 1. Entity Details



The screenshot shows the 'VAT Registration' process in the FINHIVE portal. The progress bar at the top indicates 9 steps: 1. Entity Details (active), 2. Identification Details, 3. Activity Details, 4. Bank Details, 5. Business Relationships, 6. Tax Details, 7. Financial Details, 8. Authorized Signatory, and 9. Review and Declaration.

**Entity Details**

Entity Type: Legal Person - Incorporated - UAE Privat...

Date of Incorporation: 08/03/2023

Do you have a certificate of incorporation? [View Certificate of Incorporation](#)

☒ Yes ☐ No

Are you applying to create or join a Tax Group?

☐ Yes ☒ No

Navigation buttons: Previous Step, Cancel, Save as Draft, Next Step.

If you have already provided for any other registration in the portal, like corporate tax, the already provided data will be prefilled .

› You can refer Trade License for required information.

In the case of Date of Incorporation / uploading Certificate of Incorporation, preference goes in this order:

1. Certificate of Incorporation / Formation
2. Memorandum of Association (MoA)
3. Trade License
4. Or any other relevant document

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A **Tax Group** is a VAT registration arrangement where two or more legal entities that are closely related (financially, economically, and organizationally) are treated as a single taxable person for VAT purposes. Key Features:

- One VAT Registration Number (TRN) is issued for the entire group. ▪ Only one VAT return is filed for all members. ▪ Intra-group transactions are generally disregarded for VAT, simplifying compliance. ▪ All members are jointly and severally liable for VAT obligations during their membership.

## 2. Identification Details

Home
Faizaan Events (FZE)
VAT Registration

1
2
3
4
5
6
7
8
9

Entity De/Identification
Eligibility Details
act Details
usiness itionships
ik Details
onal Details
thorized gnatory
view and laration

Identification Details

Do you have a Trade License in the UAE?

☒ Yes
☐ No

Main License Details

Trade License Issuing Authority

Sharjah Research Technology and Innovati...

Trade License Number

3521

License Issue Date

08/03/2025

License Expiry Date

07/03/2026

Legal Name in English

Faizaan Events (FZE)

Legal Name in Arabic

فايزان ايفينٹس (م.م.ع)

Trade Name in English (Optional)

Trade Name in Arabic (Optional)

Previous Step

Cancel

Save as Draft

Next Step

1

Home
Faizaan Events (FZE)
VAT Registration

VAT Registration

View copy of your Trade License

Business Activity Details

Pri... Acti...	Industry	Main Group	Subgroup	Activity	Sub-Activity	Activity Code	Actions
<input checked="" type="radio"/>	Administrat ive and support service activities	Office administrat ive, office support and other business support activities	Organizati on of convention s and trade shows	Organizati on of convention s and trade shows	Organizati on And Event Manageme nt	8230	...

Add Business Activities

Owners List

Add Owner

Owner Type	Owner name in English	Owner name in Arabic	ID Number	Shareholding Percentage	Actions
Natural Person	FAIZAN SAEED NAJAM UL SAEED NAJMI	فايزان سعيد نجم السعيد نجمي	784-1988-7136138-6	100.00	...

Local Branch Details

Previous Step

Cancel

Save as Draft

Next Step

2

VAT Registration

Sole Establishment Details

Do you have a Sole Establishment?

☒ Yes
☐ No

Add Sole Establishment/Sole Proprietorship

Trade License Issuing Authority	Trade License Number	Trade License Issue Date	Trade License Expiry Date	Trade License	Legal Name in English	Legal Name in Arabic	Action
No data							

Property Details

Do you own any Property?

☒ Yes
☐ No

Add Property

Land/Pr... Issuing Authority	Land/Pr... Number	Property Name in English	Property Name in Arabic	Address	Title deed	Construc... completi... date	Action
No data							

Previous Step

Cancel

Save as Draft

Next Step

3

If you have already provided for any other registration in the portal, like corporate tax, the already provided data will be prefilled.

If you have any sole establishment or if the entity own any property, those details need to be additionally provided

### 3. Eligibility Details

1
2
3

Home > Faizaan Events (FZE) > VAT Registration

#### VAT Registration

**Taxable Supplies**

Month	Amount(AED)	Cumulative(AED)
Mar 2025	23,290.00	0.00
Apr 2025	18,212.00	18,212.00
May 2025	19,217.00	37,429.00
Jun 2025	24,346.00	61,775.00
Jul 2025	15,692.00	77,467.00

showing 5 of 6 records per page

Taxable Supplies in any past period of 12 months or less (AED): 100,757.00

Taxable Supplies - Next 30 days: 0.00

Please download the template and then upload it after filling taxable expenses details as mentioned in the

Home > Faizaan Events (FZE) > VAT Registration

#### VAT Registration

version of the uploaded excel template with signature and seal of the Authorized signatory

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Upload scanned copies of documentary proof - Sample expenses invoices

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Upload scanned copies of documentary proof - Sample sales invoices

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

**VAT Registration Voluntary**

Criteria :

Voluntary registration: You will be eligible to register for VAT if:

1. Either your taxable supplies or expenses (which will be subject to VAT) were more than AED187,500 in the last 12 months; or

2. You expect that either your taxable supplies or expenses (which will be subject to VAT) will be more than AED187,500 in the next 30 days.

Date on which the threshold limit for the taxable supplies has exceeded/expected to be exceeded: 04/08/2025

Reason for change in Obligation Date

On what date would you like to be registered (prior to the standard effective date as per the law)

Reason for change in Effective date

Home > Faizaan Events (FZE) > VAT Registration

#### VAT Registration

Do you expect the VAT on your expenses to regularly exceed the VAT in your taxable supplies?

☐ Yes ☒ No

Do you expect to make exempt supplies?

☐ Yes ☒ No

Do you wish to apply for Exception from VAT?

☒ Yes ☐ No

Subject to FTA approval, you will be issued with a TINXC which is a unique identifier for an exception from VAT. Your option to create/join a Tax group will be disabled

Upload copy of your detailed Business Flow Chart (To Be Signed And Stamped By Authorized Signatory)

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Upload copy of your Sample invoices

Max. File size : 15 MB | Formats: PDF, DOC | Max. No. of files : 3

Upload copy of Declaration letter that the company has no standard Rated Supplies (To Be Signed And Stamped By Authorized Signatory)

Max. File size : 15 MB | Formats: PDF, DOC | Max. No. of files : 3

- › Follow the instructions provided
- › [Click here for FTA Sample Turnover Declaration Letter.](#)
- › All documents uploading must be stamped and signed by the Authorized Signatory.
- › Preferred number of samples are 5.

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You may apply for **VAT Exception** if your business does not make standard-rated supplies (i.e., taxable sales) or You may only incur VAT on expenses, not on income. This is common for businesses involved in exempt supplies (e.g., certain financial services, education, healthcare).



## 4. Contact Details

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

#### Contact Details

If you have a trade license in the UAE, please ensure that address details that you type is identical to data in the trade license.  
If there is no trade license in the UAE, please ensure that address details that you type is identical to data in the Certificate of Incorporation.  
For Property owners, enter the address details that is mentioned in the Title Deed.  
For natural persons, enter the address details of your house.

Country: United Arab Emirates

Building Name & Number: Block B

Street: B18

Area: 093

City: Sharjah

Emirates: Sharjah

Country Code: +971 (United ...)

Mobile Number: 525174646

Country Code: +971 (United ...)

Landline Number: 52517464

Email ID: faizaanevents@gmail.com

P.O. Box:

Previous Step Cancel Save as Draft Next Step

## 5. Business Relationships

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

1 2 3 4 5 6 7 8 9

Entity De/identification Eligibility D Contact D Business Relationships Bank Details Personal Details Authorized Signatory Review and clarification

#### Business Relationships

Designation: Manager

First Name in English: Faizan

Last Name in English: Saeed Najam UI Saeed Najmi

First Name in Arabic: فيضان

Last Name in Arabic: سعيد نجم السعيد نجمي

Are you a Resident of UAE?

☒ Yes ☐ No

Emirates ID: 784-1988-7136138-6

Upload copy of your Emirates ID

Max file size: 15 MB

Formats: PDF, DOC

Max No. of Files: 3

Previous Step 1 2 Cancel Save as Draft Next Step

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

Emirates ID: 784-1988-7136138-6

Emirates ID Expiry Date: 25/09/2026

Passport Number: CY5978492

Passport Issuing Country: Pakistan

Passport Expiry Date: 09/10/2025

Country of Nationality: Pakistan

Please upload copy of Passport

Max. File size : 15 MB

Formats: PDF, DOC

Max. No. of files : 3

+ Add Relationships

Relationship	Name in English	Name in Arabic	ID Number	Resident of UAE	Nationality	Actions
No data						

Previous Step 1 2 Cancel Save as Draft Next Step

Business Relationships section captures details of individuals associated with the business entity, such as **authorized signatories or key personnel**.

- › Use official transliteration for Arabic names to avoid rejection.
- › Emirates ID must be valid and clearly scanned.
- › Only include individuals who are legally authorized to represent the business.
- › Double-check residency status before selecting Yes/No.

## 6. Bank Details

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

1 Entity Deidentification 2 Eligibility D 3 Contact De 4 Business Relations 5 Bank Det 6 Additional Details 7 Authorized Signatory 8 Review and Declaration 9

**Bank Details (Optional)**

Country

Bank Name

Branch Name

Account Holder's Name

Account Number

Eligible Currency for Refund

Upload Copy of Bank Validation Letter  
 Drag files here

Max file size: 15 MB | Formats: PDF, DOC | Max No. of Files: 3

Previous Step Cancel Save as Draft Next Step

## 7. Additional Details

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

1 Entity Deidentification 2 Eligibility D 3 Contact De 4 Business Relations 5 Bank Det 6 Additional Details 7 Authorized Signatory 8 Review and Declaration 9

**Additional Details**

Do you intend to import goods or services?  
☒ Yes ☐ No

Will any of these imports be from GCC member states?  
☒ Yes ☐ No

Do you intend to export goods or services?  
☒ Yes ☐ No

Will any of these goods be exported to GCC member states?  
☒ Yes ☐ No

+ Add GCC Business activities

Customize C...	Search				
GCC member state	Tax Registration Number (TRN)	Estimated value of imports per year (AED per year)	Estimated value of exports per year (AED per year)	Actions	
No data					

Do you have a customs registration number?  
☐ Yes ☒ No

Previous Step Cancel Save as Draft Next Step

## 8. Auth.Sign Details

Home > Faizaan Events (FZE) > VAT Registration

### VAT Registration

1 Entity Deidentification 2 Eligibility D 3 Contact De 4 Business Relations 5 Bank Det 6 Additional D 7 Authorized Signatory 8 Review and Declaration 9

**Authorized Signatory**

+ Add Authorized Signatory

Customize ...	Search				
Name in English	Name in Arabic	ID Number	Email	Actions	
FAIZAN SAEED NAJAM UL SAEED NAJMI	فايزان سعيد نجم السعيد نجمي	784-1988-7136138-6	FAIZAANSEVENTS@GMAIL.COM	...	

Previous Step Cancel Save as Draft Next Step

- › Ensure the bank account is active and registered under the legal name of the entity.
- › Ensure consistency with trade licenses and other official records.
- › Only include authorized individuals and valid GCC activities.
- › GCC-related activities may require TRNs from other GCC states if applicable.

## 9. Review and Declaration

Home ▶ Faizaan Events (FZE) ▶ VAT Registration

### VAT Registration

Edit

Name in English	Name in Arabic	ID Number	Email
FAIZAN SAEED NAJAM UL SAEED NAJMI	فيضان سعيد نجم السعيد نجمي	784-1988-7136138-6	FAIZAANSEVENTS@G MAIL.COM

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### Declaration

First Name in English

FAIZAN

First Name in Arabic

فيضان

Last Name in English

SAEED

Last Name in Arabic

نجمي

Country Code

+971 ( United...

Mobile Number

525174646

Email

faizaansevents@gmail.com

Submission Date

04/08/2025

☐ I declare that all information provided is true , accurate and complete to the best of my knowledge and beli

Previous Step

Cancel

Save as Draft

Submit

This section is the final checkpoint before submitting your VAT registration application to the Federal Tax Authority (FTA).

- › Carefully verify all entered information across all sections. Any false or misleading information may result in penalties or rejection.
- › Ensure all uploaded files are: Clear, complete, and correctly formatted, Signed and stamped where required
- › Once submitted, changes may require formal amendment requests.
- › Keep a copy of the final submission and acknowledgment for your records.

# Post-Registration Responsibilities

- › Charge VAT on taxable supplies and issue compliant tax invoices.
- › File VAT returns regularly (usually quarterly or monthly).
- › Maintain proper records for at least 5 years (invoices, contracts, ledgers).
- › Pay VAT dues on time to avoid penalties.
- › Update FTA on any changes (e.g., business address, activity, ownership).
- › Display TRN on all tax invoices and official documents.

# Support & Resources

- › EmaraTax Help Center: Step-by-step guides and FAQs.
- › FTA Contact Channels: Phone, email, and office locations.
- › User Manuals: Available on [www.tax.gov.ae](http://www.tax.gov.ae)



## Key Terms & Definitions:

- › **TRN (Tax Registration Number):** Unique number assigned upon VAT registration.
- › **Taxable Supplies:** Goods or services subject to VAT at standard or zero rate.
- › **Exempt Supplies:** Goods or services not subject to VAT (e.g., certain

financial or educational services).

- › **Input VAT:** VAT paid on purchases and expenses.
- › **Output VAT:** VAT collected on sales.
- › **VAT Return:** Periodic report submitted to FTA detailing VAT collected and paid.