

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)

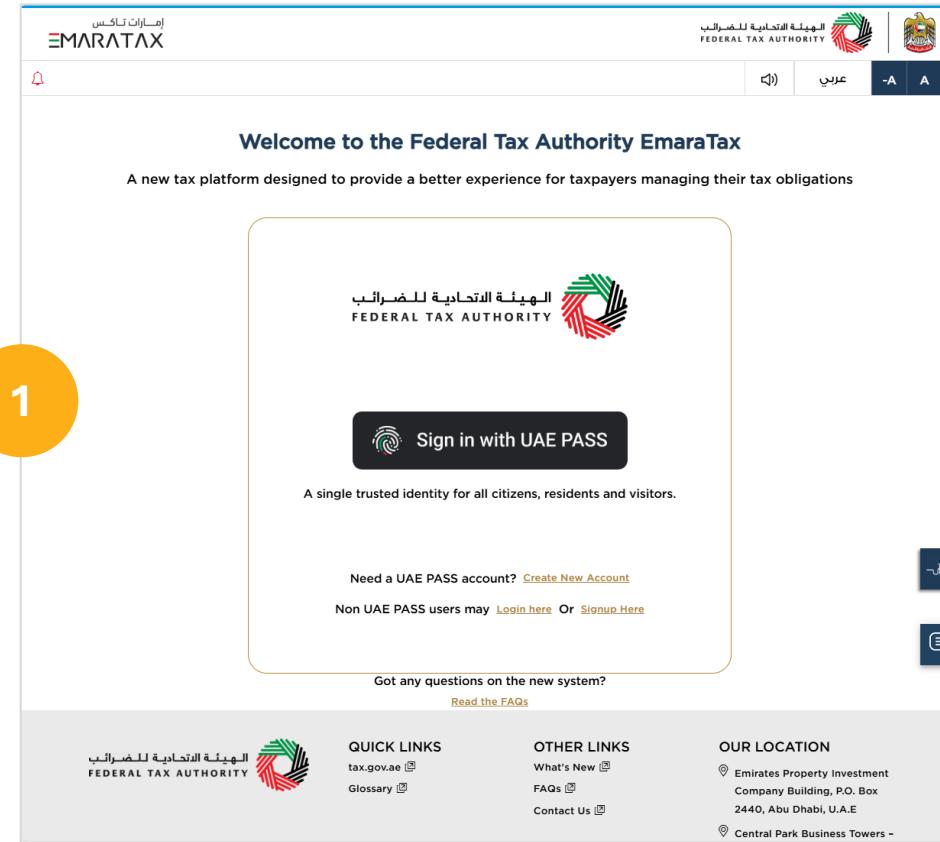
 *i*

Things to Keep in Mind:

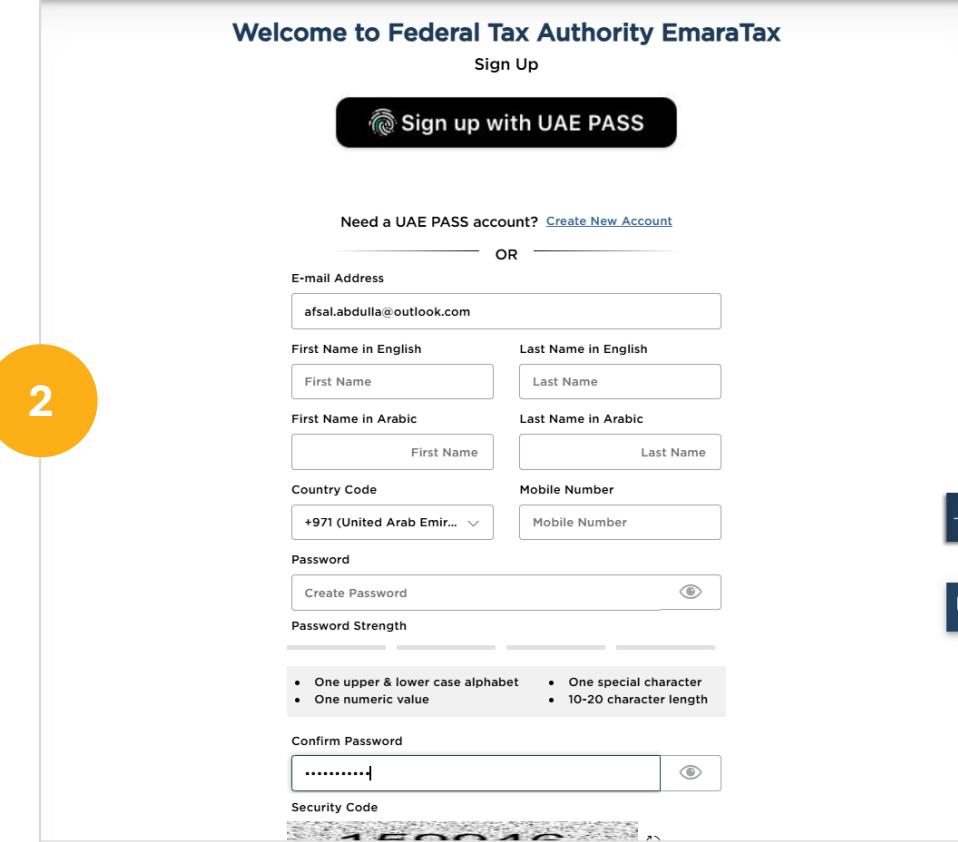
- › Ensure trade licenses, Emirates IDs, and passports are valid and clearly scanned.
- › Business names, license numbers, and ownership details must be consistent throughout.
- › Avoid delays or rejections by filling in every required section.
- › Use PDF or image formats; avoid blurry or incomplete 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.



1


 A screenshot of the "Sign Up" page for EmaraTax. The title is "Welcome to Federal Tax Authority EmaraTax" and "Sign Up". It features a "Sign up with UAE PASS" button. Below it, a message says "Need a UAE PASS account? [Create New Account](#)". The form includes fields for "E-mail Address" (containing "afsal.abdulla@outlook.com"), "First Name in English" and "Last Name in English" (both with placeholder "First Name" and "Last Name"), "First Name in Arabic" and "Last Name in Arabic" (both with placeholder "First Name" and "Last Name"), "Country Code" (set to "+971 (United Arab Emir...)" with a dropdown arrow), "Mobile Number" (placeholder "Mobile Number"), "Password" (placeholder "Create Password" with an eye icon), "Password Strength" (radio buttons for "One upper & lower case alphabet", "One numeric value", "One special character", and "10-20 character length"), "Confirm Password" (placeholder "....." with an eye icon), and "Security Code" (a CAPTCHA field with the code "150046"). There are also "Next Step" and "Cancel" buttons on the right side.

2

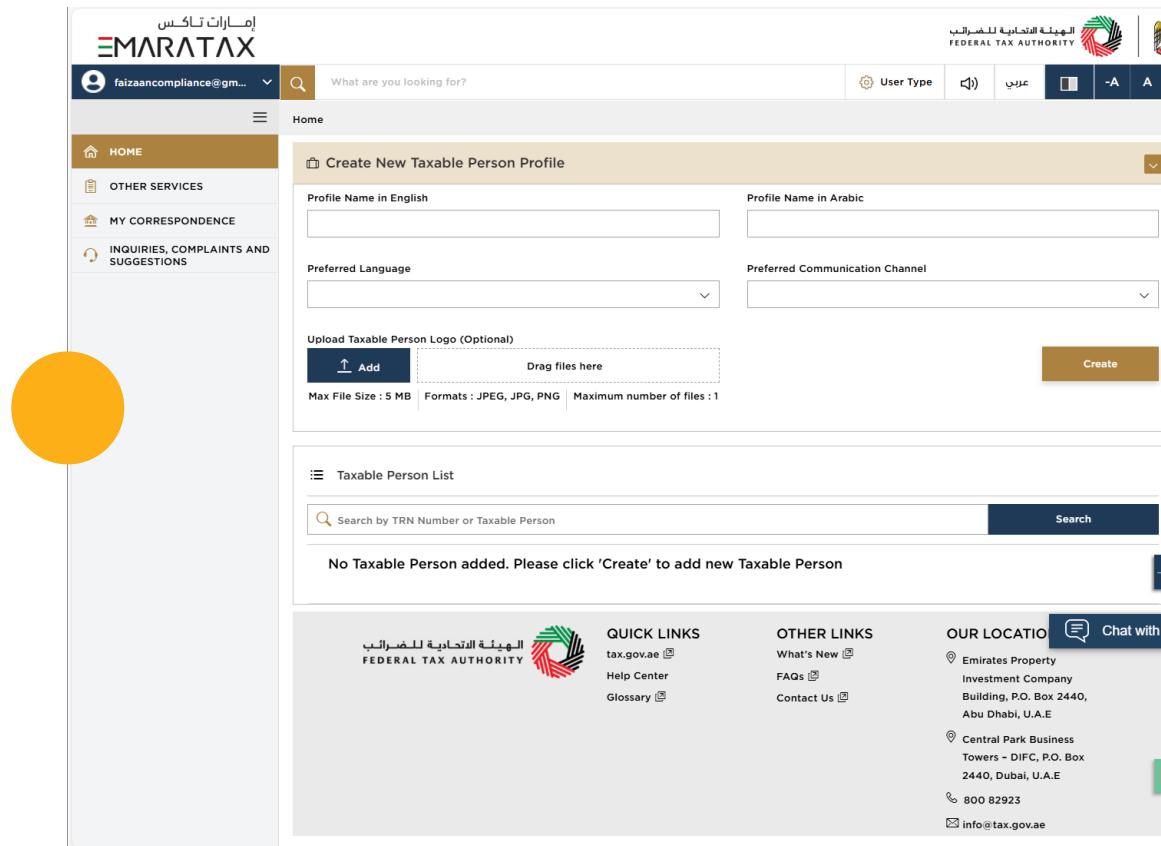
- › Visit www.tax.gov.ae
- › Click "Signup Here"
- › Create EmaraTax credentials or choose UAE PASS
- › Complete Personal Profile Setup with details

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*):

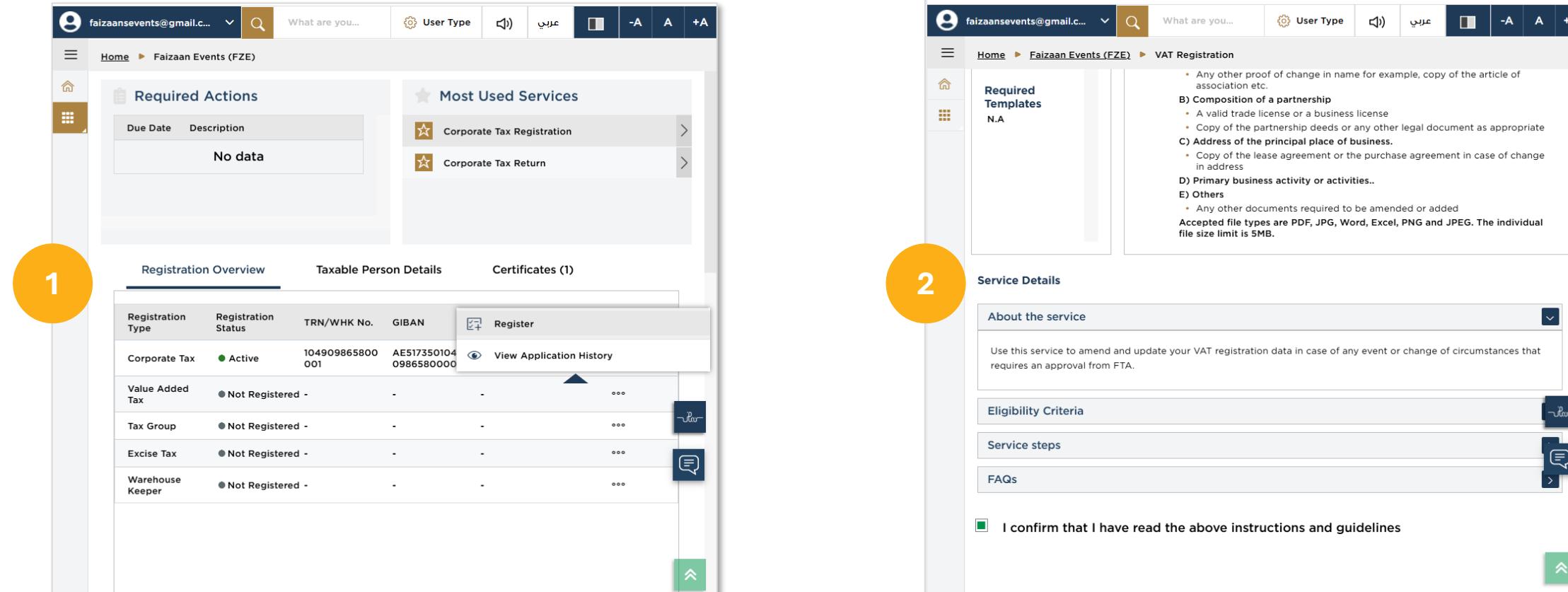
1. Natural Persons - Individuals conducting Business or Business Activities in the UAE
2. Juridical Persons - Companies and legal entities incorporated or effectively managed in the UAE
3. Non-Resident Persons - Foreign entities with a Permanent Establishment or earning State Sourced Income in the UAE



- › Begin by logging into the EmaraTax portal via 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



The image consists of two side-by-side screenshots of a web-based application interface. Both screenshots have a top navigation bar with user information, search, and settings icons.

Screenshot 1 (Left): Registration Overview

- The main title is "Home > Faizaan Events (FZE)".
- A sidebar on the left shows "Required Actions" and "Most Used Services".
- The central area has tabs: "Registration Overview", "Taxable Person Details", and "Certificates (1)".
- In the "Registration Overview" tab, there's a table with rows for Corporate Tax, Value Added Tax, Tax Group, Excise Tax, and Warehouse Keeper. The first row (Corporate Tax) has a status of "Active".
- An orange circle labeled "1" is positioned over the "Register" button in the "Action" column of the Corporate Tax row.
- Below the table, there are "View Application History" and "Start" buttons.

Screenshot 2 (Right): VAT Registration

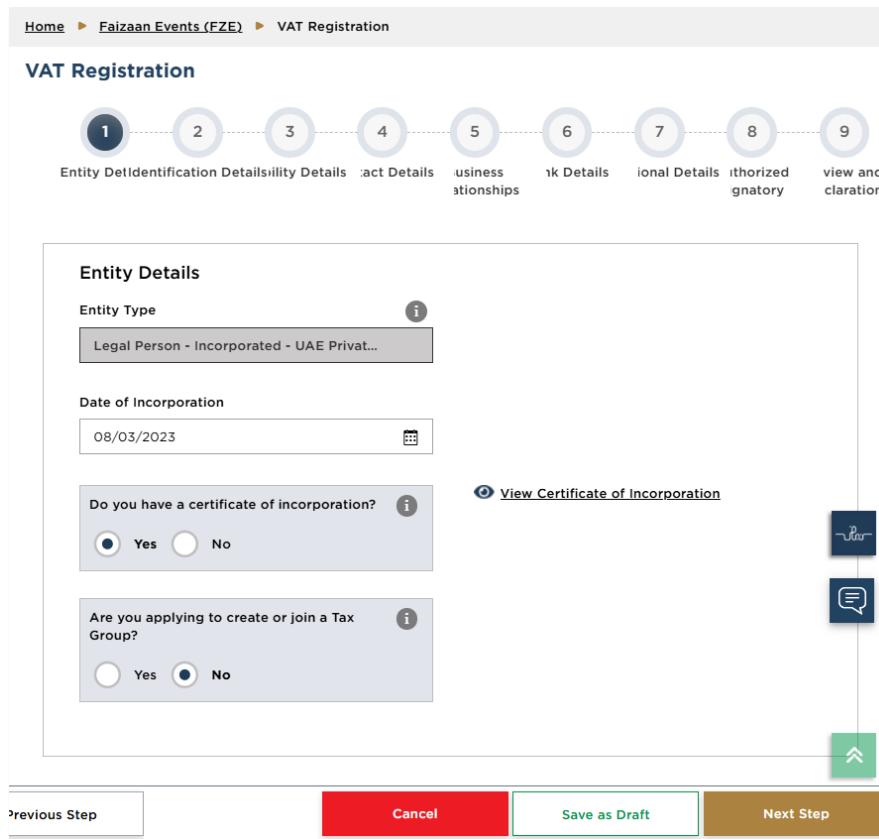
- The main title is "Home > Faizaan Events (FZE) > VAT Registration".
- The sidebar shows "Required Templates" with "N.A.".
- The central area is titled "Service Details" and contains sections for "About the service", "Eligibility Criteria", "Service steps", and "FAQs".
- A large text block details required documents for VAT registration, including proof of name change, trade license, partnership deeds, lease agreements, and purchase agreements.
- An orange circle labeled "2" is positioned over the "I confirm that I have read the above instructions and guidelines" checkbox.
- At the bottom right, there's a "Start" button.

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 'Entity Details' step of a VAT registration process. The top navigation bar includes 'Home', 'Faizaan Events (FZE)', and 'VAT Registration'. A progress bar at the top indicates steps 1 through 9. The main form contains the following fields:

- Entity Type:** Legal Person - Incorporated - UAE Private...
- Date of Incorporation:** 08/03/2023
- Do you have a certificate of incorporation?** Yes (radio button selected)
- Are you applying to create or join a Tax Group?** No (radio button selected)

At the bottom of the form are buttons for 'Previous Step', 'Cancel', 'Save as Draft', and '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

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](#)

VAT Registration

Entity Identification **2** Eligibility Details **3** Business Details **4** Legal Details **5** General Details **6** Authorised **7** View and **8** Declaration **9** View and **10** Clarification

Identification Details

Do you have a Trade License in the UAE? Yes No

Main License Details

Trade License Issuing Authority	Trade License Number
Sharjah Research Technology and Innovation...	3521

License Issue Date	License Expiry Date
08/03/2025	07/03/2026

Legal Name in English	Legal Name in Arabic
Faizaan Events (FZE)	فایزان ایونٹس (فیز)

Trade Name in English (Optional)	Trade Name in Arabic (Optional)
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[Previous Step](#) [Cancel](#) [Save as Draft](#) [Next Step](#)

[Home](#) > [Faizaan Events \(FZE\)](#) > [VAT Registration](#)

VAT Registration

[View copy of your Trade License](#)

Business Activity Details

Primary Activity	Industry	Main Group	Subgroup	Activity	Sub-Activity	Activity Code	Actions
Administrative and support service activities	Office administrative, office support and other business support activities	Organization of conventions and trade shows	Organization of conventions and trade shows	Organization And Event Management	8230	...	Edit

Owners List

Owner Type	Owner name in English	Owner name in Arabic	ID Number	Shareholding Percentage	Actions
Natural Person	FAIZAN SAEED NAJAM UL SAEED NAJMI	فیضان سعید نجم العجمی	784-1988-7136138-6	100.00	Edit

Local Branch Details

[Previous Step](#) [Cancel](#) [Save as Draft](#) [Next Step](#)

[Home](#) > [Faizaan Events \(FZE\)](#) > [VAT Registration](#)

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							Edit

Property Details

Do you own any Property? Yes No

[Add Property](#)

Land/Property Issuing Authority	Land/Property Number	Property Name in English	Property Name in Arabic	Address	Title deed	Construction date	Action
No data							Edit

[Previous Step](#) [Cancel](#) [Save as Draft](#) [Next Step](#)

1

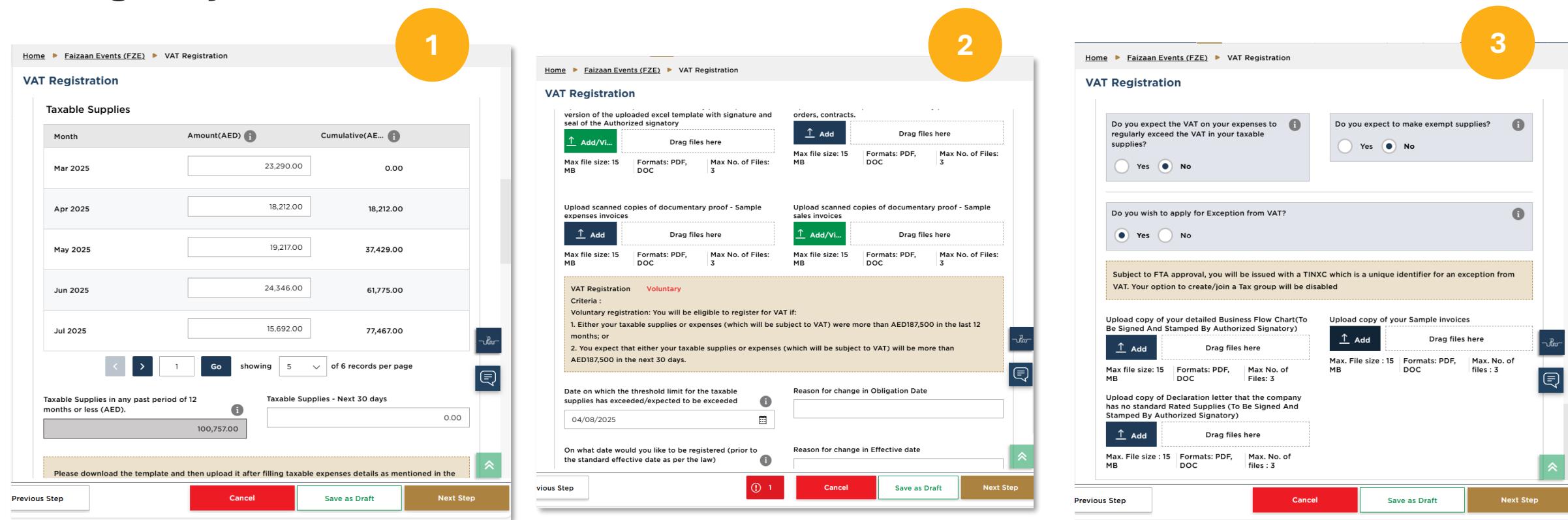
2

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



The image consists of three screenshots of a VAT registration application interface, each labeled with a large orange circle containing a number (1, 2, or 3).

- Screenshot 1:** Shows the 'VAT Registration' step. It displays a table of 'Taxable Supplies' for months from March to July 2025. The table includes columns for Month, Amount(AED), and Cumulative(AE...). Below the table, there are fields for 'Taxable Supplies in any past period of 12 months or less (AED)' and 'Taxable Supplies - Next 30 days'. A note at the bottom says: 'Please download the template and then upload it after filling taxable expenses details as mentioned in the'.
- Screenshot 2:** Shows the 'VAT Registration' step. It includes sections for uploading scanned copies of documentary proof (orders, contracts, invoices) and voluntary VAT registration criteria. It also asks for the date when the threshold was exceeded and the reason for change in obligation date.
- Screenshot 3:** Shows the 'VAT Registration' step. It includes questions about VAT expectations (regularly exceeding VAT in taxable supplies) and VAT exception applications. It also includes sections for uploading business flow charts, sample invoices, and declaration letters.

- 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.

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	Building Name & Number
United Arab Emirates	Block B
Street	Area
B18	093
City	Emirates
Sharjah	Sharjah
Country Code	Mobile Number
+971 (United ...	525174646
Country Code	Landline Number
+971 (United ...	52517464
Email ID	P.O. Box
faizaanevents@gmail.com	

[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 DeIdentification Eligibility D Contact D Busines Relationsl Bank Details onal Details thorized gnatory view and claratio

Business Relationships

Designation: Manager
 First Name in English: Faizan Last Name in English: Saeed Najam UI Saeed Najmi
 First Name in Arabic: فیضان Last Name in Arabic: سعید نجم السعید نجمی
 Are you a Resident of UAE?
 Yes No
 Emirates ID: 784-1988-7136138-6

[Previous Step](#) [Cancel](#) [Save as Draft](#) [Next Step](#)

[Home](#) > [Faizaan Events \(FZE\)](#) > [VAT Registration](#)

VAT Registration

1 2

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
 Emirates ID Expiry Date: 25/09/2026
 Country of Nationality: Pakistan
 Passport Number: CY5978492 Please upload copy of Passport
 Max. File size : 15 MB Formats: PDF, DOC Max. No. of files : 3
 Max file size: 15 MB Formats: PDF, DOC Max No. of files: 3
 Passport Issuing Country: Pakistan Passport Expiry Date: 09/10/2025
 + Add Relationships
 ||| Customize C... Search
 Relationship Name in English Name in Arabic ID Number Resident of UAE Nationality Actions
 No data

[Previous Step](#) [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

VAT Registration



Bank Details (Optional)

Country:

Bank Name: Branch Name:

Account Holder's Name: Account Number:

Eligible Currency for Refund:

Upload Copy of Bank Validation Letter:
 Max file size: 15 MB Formats: PDF, DOC Max No. of Files: 3

Previous Step Next Step

7. Additional Details

VAT Registration

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 Next Step

8. Auth.Sign Details

VAT Registration



Authorized Signatory

Authorized Signatory list

Customize ... Search

Name in English	Name in Arabic	ID Number	Email	Actions
FAIZAN SAEED NAJAM UL SAEED NAJMI	فیضان سعید نجمی	784-1988-7136138-6	FAIZAANEVENTS@GMAIL.COM	...

Previous Step 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

Name in English	Name in Arabic	ID Number	Email
FAIZAN SAEED NAJAM UL SAEED NAJMI	فیضان سعید نجم السعید نجمی	784-1988-7136138-6	FAIZAANSEVENTS@G MAIL.COM

Declaration

First Name in English	First Name in Arabic
FAIZAN	فیضان
Last Name in English	Last Name in Arabic
SAEED	نجم
Country Code	Mobile Number
+971 (United...)	525174646
Submission Date	Email
04/08/2025	faizaanevents@gmail.com

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

[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

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Key Terms & Definitions:

- | | |
|---|---|
| › TRN (Tax Registration Number): Unique number assigned upon VAT registration. | financial or educational services). |
| › Taxable Supplies: Goods or services subject to VAT at standard or zero rate. | › Input VAT: VAT paid on purchases and expenses. |
| › Exempt Supplies: Goods or services not subject to VAT (e.g., certain | › Output VAT: VAT collected on sales. |
| | › VAT Return: Periodic report submitted to FTA detailing VAT collected and paid. |