



# VAT Registration Now Open for All Businesses







No registration fee

Simplified process

Online registration

## After completing the first phase of registration, the Federal Tax Authority (FTA) invites all businesses to register for VAT before January 1st, 2018.

The simplified VAT registration procedure is free of charge and can be completed online via the e-Services portal on the FTA website: eservices.tax.gov.ae

#### **Registration Requirements:**

- Applicant details (Entity and Activity Details, Trade License(s) and Manager Details)
- Contact Information (company's address, contact details)
- Authorized Signatory documents (including scanned copies of his/her Emirates ID and Passport)

### A business must register if:

• The total value of its taxable supplies made within the UAE exceeds the mandatory registration threshold of AED 375,000 over the previous 12-month period.

#### What are taxable supplies?

Taxable supplies include the following:

- All supplies that are made in the UAE (whether subject to 5% or zero-rated tax under Article (45) of the Federal Decree Law No (8) of 2017), excluding supplies exempted under Article (46) of the Federal Decree Law No (8) of 2017.
- All goods or services imported from abroad.

A "supply" is any supply of goods or services in the UAE for consideration by any person in the course of conducting business.

All businesses must submit an application for registration as soon as possible to avoid the risk of missing the January 1, 2018, deadline, which would entail the Administrative Penalties stipulated in Cabinet Decision No. (40) of 2017 on Administrative Penalties for Violations of Tax Laws in the UAE. For more information, please consult the FTA's official website.

#### www.tax.gov.ae

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