



# REGISTERING FOR VAT

## HOW DO I REGISTER FOR VAT?

To register:

1. Go to [www.tax.gov.ae](http://www.tax.gov.ae).
2. Select E-SERVICES.
3. Create an account by clicking on Sign up.
4. Once the email has been verified, log in and register your business.



## HOW LONG WILL IT TAKE ME TO REGISTER?

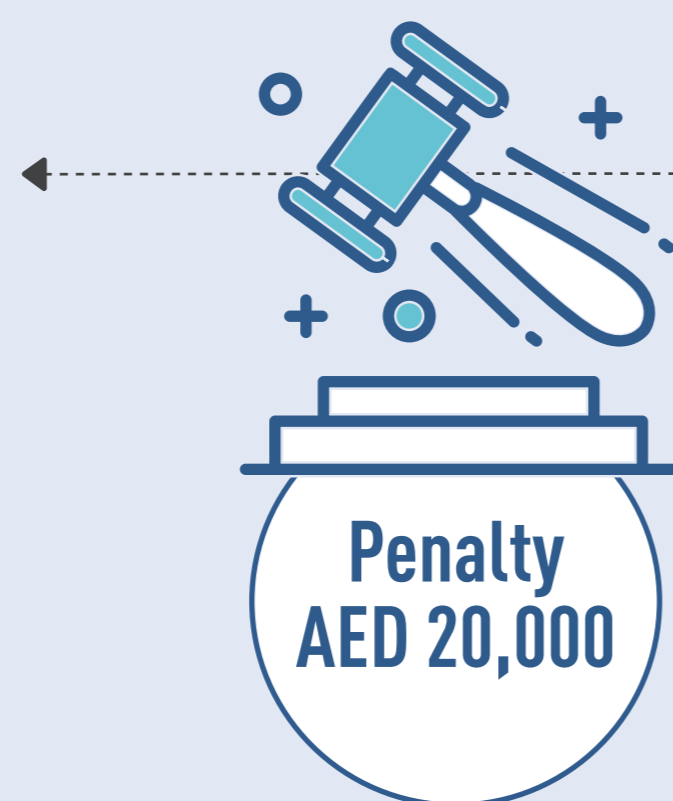
Completing the online registration application if all documents are readily available should take you no more than 15-20 minutes.

If you do not have the documents to hand, you can save your application form at any point and come back to it later.

## WILL THERE BE PENALTIES IF I DO NOT REGISTER ON TIME?

By not registering within the timeframe announced, a taxable person shall be subject to an administrative penalty of AED 20,000 according to Cabinet Decision no. (40) of 2017 on Administrative Penalties for Violations of Tax Laws in the UAE.

A taxable person for VAT is every person who is registered or obligated to be registered for the purposes of VAT.



## HOW DO I REGISTER A TAX GROUP FOR VAT?

Persons intending to register as a Tax Group need to nominate a representative member who shall apply to register the tax group.

The representative member applies first by completing a VAT registration application stating that the intention is to be part of a tax group.

After the representative member is issued with a Tax Identification Number (TIN), the additional members of the group may be added through the Tax Group Registration, this can be by adding members who have separately registered or not. After this process is completed and the application to add members has been submitted, a TRN will be issued for the whole Group.

More information can be found in the Guides section on the FTA website.

## 1 DO I HAVE TO REGISTER FOR VAT?

A natural or legal person in business will have to register for VAT if the taxable supplies made by that person exceed AED 375,000 over the previous 12 months.

Taxable supplies are all supplies of goods and services made by a person that are not exempt supplies, i.e. none of the following:

- Exempt financial services
- Bare land
- Residential buildings
- Domestic passenger transport.



## 2

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## WHAT DOCUMENTS DO I NEED TO REGISTER FOR VAT?

In order to register, you need to have scanned copies of the following:

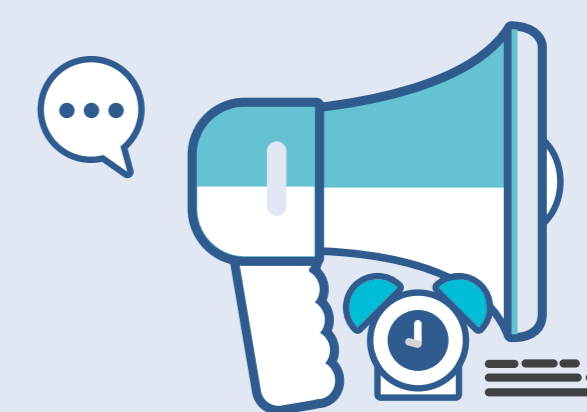
1. Business or Trade licence
2. Passport/Emirates ID (if resident in UAE) of Manager/Owner.
3. Passport copy/Emirates ID (if resident in UAE) of authorised signatory (if different from Manager).
4. Proof of authorising manager/authorised signatory (e.g. articles of association, power of attorney attested by notary).

## 4

## 5 HOW LONG WILL THE FTA NEED TO PROCESS MY APPLICATION?

In order to have your application processed and a Tax Registration Number (TRN) issued before the beginning of January, the FTA needs you to complete your registration by 4 December 2017.

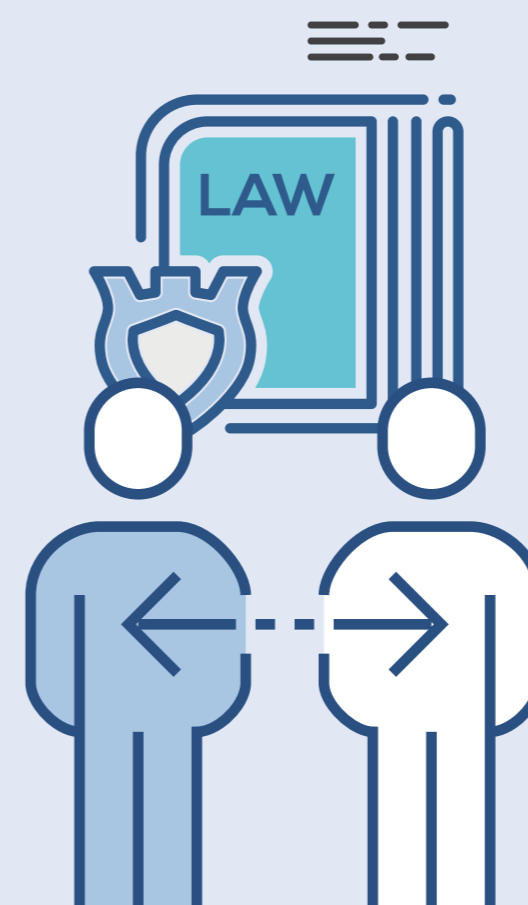
Where an application is received after 4 December 2017, it will be processed as soon as possible, but there is no guarantee that the TRN will be issued by 1 January 2018 in this case.



## 6

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## AM I ELIGIBLE FOR REGISTERING AS A TAX GROUP?

Two or more legal persons conducting business may apply for Tax Registration as a Tax Group if:

- Each has a place of establishment or fixed establishment in the UAE.
- The persons are related parties, i.e. they are not separated in economic, financial or regulatory aspects.
- One or more persons conducting business in a partnership control the others.

For more information on Tax Groups, please refer to the legislation and guides on the FTA website.