

2026 CHECKLIST

# UAE VAT Registration Required Documents Checklist

Use this interactive checklist if your UAE business has crossed the mandatory VAT threshold, expects to cross it soon, or wants to register voluntarily

## Quick VAT facts

Mandatory threshold (Sales):	AED 375,000
Voluntary threshold (Sales/Expenses):	*AED 187,500+
Registration window	30 days
Late registration penalty	AED 10,000
Standard VAT rate	5%

\*Voluntary registration can be triggered by crossing AED 187,500 in either taxable sales OR business expenses over the last 12 months

### Business details

Company name

Contact person

Business email

Estimated taxable turnover

### REQUIRED FOR MOST BUSINESSES

## Core documents to prepare

These are usually needed for a VAT registration application. Prepare clear digital copies before you start.

#### Trade license

- Valid and active UAE trade license for the business and related branches.

#### Passport copies

- Passport copies for owners, partners, directors, and authorised signatories.

#### Emirates ID copies

- Emirates ID copies for owners, partners, directors, and authorised signatories.

#### MOA or Articles of Association

- Company ownership details, structure, and business activities.

#### Office tenancy contract or Ejari

- Proof of your registered UAE business address.

#### Bank account details with IBAN

- UAE bank account details used for business transactions.

#### Bank validation letter

- A bank issued letter confirming account details, where available.

#### Business email and UAE mobile

- A verified email and UAE mobile number for EmaraTax access and updates.

**FINANCIAL PROOF**

## Documents that support your VAT position

The FTA may review your taxable turnover and business activity before issuing the TRN.

- 12 month financial statements**  
 Audited statements if available. Management accounts may be used where suitable.
- Turnover declaration**  
 Summary of taxable turnover for the last 12 months.
- Proof of turnover**  
 Invoices, purchase orders, contracts, or audit reports showing business activity.
- Sample invoices issued**  
 Examples of invoices sent to customers or clients.
- Sample invoices received**  
 Purchase documents that support business expenses.

**IF APPLICABLE**

## Extra details that may be requested

These are not needed for every business, but prepare them if they apply to your setup.

- FTA signatory authorisation**  
 Board resolution, Power of Attorney, or proof of authorised signatory.
- Company establishment contract**  
 Required in some cases depending on the business structure.
- Company stamp specimen**  
 Only where used by the business or requested.
- Office location proof**  
 Utility bill, rental agreement, or related address proof.
- Expected revenue forecast**  
 Useful for voluntary registration or expected threshold cases.
- Related entities or branches**  
 Details of connected entities, branches, or group relationships.
- UAE business relationships**  
 Required where tax grouping or related party details need to be disclosed.
- Customs registration number**  
 For businesses that import or export goods.

**BEFORE YOU SUBMIT**

# Final checks before VAT registration

Use these reminders to reduce delays and keep your application clean.

**Valid documents**

- Expired licenses, IDs, or outdated statements can delay the application.

**Clear scanned copies**

- Upload high quality copies that are readable and complete.

**EmaraTax account ready**

- Create your account, verify your email, and set up two factor authentication.

**Related entities disclosed**

- Share group relationships, branches, and business links where relevant.

**Record retention**

- Keep VAT records, invoices, receipts, and returns for at least 5 years.

**Electronic invoicing readiness**

- Review your accounting system early as UAE electronic invoicing is being introduced in phases.

**APPLICATION PROCESS**

# Track your VAT registration steps

1

**Create EmaraTax account**

Use your business email and verify account access.

2

**Complete verification**

Set up two factor authentication and confirm contact details.

3

**Start VAT registration**

Open the VAT registration application and add business details.

4

**Upload documents**

Use this checklist to upload all required files.

5

**Declare relationships**

Add related entities, branches, or business relationships where relevant.

6

**Review and submit**

Check all details before submitting the application.

7

**Receive TRN**

Typical timing is 5 to 10 business days after a complete submission, subject to FTA review.

ADVISOR REVIEW

# Use this page during your VAT review call

Add missing documents, open questions, and any notes your advisor should check before submission

## Missing documents

## Questions for Alpha Pro

## Advisor notes



### Need help with VAT registration?

Alpha Pro can review your documents and guide your VAT registration through EmaraTax.

[Book a VAT review](#)

## Prepared by Alpha Pro Partners

This checklist is based on common UAE VAT registration document requirements. Always check the latest FTA guidance or speak with a qualified tax advisor before submission.