

UAE VAT Registration Guide

Thresholds, deadlines, documents and a step-by-step walkthrough of FTA registration on EmaraTax.

Value Added Tax (VAT) has applied in the UAE since 1 January 2018 at a standard rate of 5%. This guide explains when your business must register, what you need to prepare and how to apply through the Federal Tax Authority (FTA) EmaraTax portal.

1. Do you need to register?

Registration type	When it applies
Mandatory	Taxable supplies and imports exceeded AED 375,000 in the previous 12 months, or are expected to exceed AED 375,000 in the next 30 days.
Voluntary	Taxable supplies and imports, or taxable expenses, exceeded AED 187,500 in the previous 12 months or are expected to in the next 30 days.
Exception from registration	A business making only zero-rated supplies may apply for an exception (approval required).

Apply within 30 days of becoming required to register. Late registration attracts an administrative penalty of AED 10,000.

2. Documents to prepare

- ☐ Valid trade licence (all licences if more than one)
- ☐ Memorandum / Articles of Association or partnership agreement
- ☐ Passport and Emirates ID copies of owners and authorised signatory
- ☐ Proof of authority of the signatory (e.g. power of attorney)
- ☐ Bank account details (IBAN letter or recent statement)
- ☐ Turnover evidence for the last 12 months (financial statements, sales register or self-prepared declaration)
- ☐ Expected turnover for the next 30 days (if registering on expected supplies)
- ☐ Customs registration number (if importing or exporting)
- ☐ Business contact details and registered address

3. How to register on EmaraTax

- 1 Create or sign in to your EmaraTax account and open (or create) the taxable person profile.
- 2 Choose VAT registration and complete the entity, licence, owner and business-activity sections.
- 3 Enter turnover figures and the date you exceeded (or expect to exceed) the threshold.
- 4 Upload supporting documents and add the authorised signatory.
- 5 Review and submit. The FTA may ask for more information before approving.
- 6 Once approved, download your VAT registration certificate showing your Tax Registration Number (TRN).

4. After registration

- Show your TRN on every tax invoice and credit note.
- Charge VAT at the correct rate and keep invoices for at least five years.
- File returns and pay any VAT due within 28 days of the end of each tax period (usually quarterly).
- Monitor turnover: if it falls below the voluntary threshold you may need to deregister.

Need help applying this to your business?

Aequora Auditing supports UAE companies with audit, accounting, VAT, corporate tax and e-invoicing. Visit our website to request a quote.