

# ***UAE: VAT registration is now available through the FTA portal***

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## ***In brief***

The UAE Federal Tax Authority (FTA) has now opened its online portal to allow for taxpayers to register for VAT purposes. The FTA has also determined the deadlines for the application for VAT registration based on business turnover.

For larger companies VAT registration is required by 31 October 2017, and as such businesses should immediately consider the timeline requirement given their turnover profile and the other registration requirements.

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## ***In detail***

Businesses that are required to register for VAT will need to set up an online account on the FTA website and complete the VAT registration form.

The FTA has announced that a phased registration approach has been introduced. In particular, the businesses meeting the below criteria must comply with the relevant application dates for registration:

- Businesses with an annual turnover exceeding AED 150 million must apply for registration by 31 October 2017
- Businesses with an annual turnover exceeding AED 10 million must apply for registration by 30 November 2017
- Remaining businesses with an annual turnover exceed the mandatory registration threshold (expected to be AED 375,000) must apply for registration by 4 December 2017

Prior to the fulfilment of the VAT registration form, the FTA provides a “Getting Started Guide” that shares essential information that businesses should be aware of. This includes information on the registration criteria, registration of a VAT group, and necessity to register if only zero-rated supplies are made.

Additional details clarifying the VAT registration mechanism are found in the VAT registration guide, a document posted on FTA online portal under the “Advice” tab. This document captures the calculation of turnover for VAT purposes, a walk-through of VAT registration through the FTA registration portal, registration of a VAT group and types of books and records required to be held by a taxpayer to ensure accurate tax compliance.

## ***The takeaway***

It is advised for businesses to visit the FTA website and initiate their VAT registration application by their applicable deadline after having considered the guidance provided by the FTA and other advice as required (for instance VAT Grouping). Businesses should allow time to compile the required information for the VAT registration.

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