

UAE VAT · CHECKLIST

UAE supplier verification checklist for VAT

Use this checklist to verify your suppliers and purchases before you deduct input VAT under FTA Decision No. 13 of 2026. Each item points to the article it comes from. Print it, or let us do the work for you.



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📅 Reviewed 12 October 2026

📖 7 min read

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1. Decide which suppliers are in scope

- ☐ List every supplier you bought from in the last 12 months, with the total value per supplier.
- ☐ Add what you expect to buy from each supplier over the next 12 months — the thresholds look both ways.
- ☐ Mark supplies below AED 10,000 excluding VAT: these may be disregarded, unless the supplier passes AED 100,000 over the previous or next 12 months (Art. 6).
- ☐ Mark suppliers above AED 375,000 over the previous or next 12 months: they need the extra checks in step 3 (Art. 3(4)).
- ☐ Note which suppliers were already verified in the previous 12 months: their supplier checks are not due again yet (Art. 5(1)).

Not sure how the amounts work? See **the thresholds explained**, or try the **free threshold checker**.

2. Check each supplier (Article 3)

Identity

- ☐ **Company:** incorporation verified in an official database, or a copy of the certificate of incorporation or trade licence — name, address and other details must match.
- ☐ **Company:** valid Emirates ID or passport of the director, agent or employee authorised to represent the supplier.
- ☐ **Individual:** valid Emirates ID or passport, and a meeting — in person or virtual — before the supply.

Place of business

- ☐ An actual place of business confirmed by appropriate electronic means or a site visit.
- ☐ The premises fit the supplier's activities (for example, a warehouse for a goods trader).

Risk indicators

- ☐ Address changed no more than twice in the previous 12 months.
- ☐ Key employees (managers or your contacts) changed no more than twice in the previous 12 months.
- ☐ No transactions disproportionate or unexpected for the supplier's size and history.
- ☐ Where an indicator applies: a clear, justified explanation on file, consistent with your evidence.

3. Extra checks above AED 375,000 (Article 3(4))

- ☐ Written confirmation from an authorised UAE bank that the supplier holds a bank account, without reservations or conditions.
- ☐ Review of publicly available reviews and media from reliable sources: consistent with the supplier's business, no signs of suspected tax evasion.
- ☐ Clients' recommendations reviewed, where available.

4. Check each supply (Article 4)

- ☐ A genuine commercial reason for the purchase and for this supplier's role (purchase order, contract or quotation).
- ☐ Paid electronically. Cash only with a documented reason, within the legal thresholds and easy to verify.
- ☐ A reasonable explanation where a third party paid or received payment, or the account was outside the supplier's country of incorporation.
- ☐ Price or margin in line with the market, or a clear reason why not.
- ☐ Within the supplier's ordinary and licensed activities.
- ☐ For goods: authenticity and origin, and the supplier's ownership or right to sell (delivery note, certificate of origin).
- ☐ For intermediaries: a clear commercial explanation for their role.

5. Records and policy (Article 5)

- ☐ The steps taken, who took them, the date and the conclusion — per supplier and per supply.
- ☐ Supporting documents kept together so they can be shown to the FTA.
- ☐ A written policy naming who implements, reviews and supervises the checks, with their responsibilities. See **what to include**.

6. Re-verification

- ☐ Diary the date 12 months after each supplier's verification: recurring suppliers need checking again once that period has passed (Art. 5(1)).
- ☐ Keep an eye on suppliers moving above AED 100,000 or AED 375,000 — the checks required change.
- ☐ Note expiry dates of trade licences and ask for renewed copies in time.

Who provides what

Usually from the supplier	Usually from your own records
Trade licence or certificate of incorporation	Purchase list with suppliers, TRNs, invoice numbers, dates and amounts
ID of the authorised signatory	Purchase orders, contracts or quotations
Answers on address and key-contact changes	Payment records and bank statement lines
UAE bank confirmation letter (above AED 375,000)	Explanations for cash, third-party or overseas payments
Delivery notes or origin documents for goods	Your verification policy

Rather not chase suppliers yourself?

With Next Horizons you upload your purchase list and we contact each supplier on your behalf — one secure request with everything we need, and two automatic reminders. You only provide what only you hold. Every package includes this. **See prices from AED 990.**

Sources

1. FTA Decision No. 13 of 2026 on Measures, Procedures and Conditions required by Taxable Persons for the Verification of the Validity and Integrity of the Supplies before Deduction of Input Tax (unofficial English translation) — Federal Tax Authority. Every checklist item refers to the article it implements.

Please note

This guide explains the rules in plain language, based on the Federal Tax Authority's unofficial English translation; the Arabic text published in the Official Gazette prevails. It is general information, not tax or legal advice.

Next Horizons carries out and documents supplier verification work. We are not a registered tax agent, we are not approved by the FTA, and we cannot guarantee that input VAT is recoverable — that decision stays with your business and its tax adviser.

Spotted something that needs correcting? Email rainier@nexthorizonsglobal.com.