



UAE VAT SUPPLIER VERIFICATION · ILLUSTRATIVE SAMPLE DELIVERABLE

Supplier Verification Sample Report

Illustrative example using fictional data · Shows how we record supplier checks, evidence, findings and open actions

DOCUMENT CONTROL

Document status	Illustrative sample
Data classification	Fictional data only
Client	Example Trading LLC (fictional)
Review period	1 July 2025 to 30 June 2026
Report status	Delivered with open actions (see section 01)
Version	1.0
Issue date	October 2026
Prepared by	Rainier van Dam, CAMS: Founder, Next Horizons
Intended audience	Finance team and tax adviser

This document shows how Next Horizons records supplier verification work for a UAE business. It is not based on a real client. All companies, people, documents, amounts and findings are fictional and do not relate to any real business.

It is not tax advice. Decisions on VAT treatment and input tax remain with the client and its tax adviser. Next Horizons provides the operational verification work and the supporting records.

Questions about this sample or your own supplier base: rainier@nexthorizonsglobal.com · nexthorizonsglobal.com/uae/vat-verification/businesses



01 SUMMARY

Scope and outcome

The agreed scope covered the suppliers that were active in the review period and the purchase invoices received from them. Suppliers above AED 375,000 over twelve months received enhanced checks.

24 Suppliers in scope	212 Purchase invoices reviewed	22 Suppliers cleared	2 Suppliers with open actions	3 of 3 Enhanced checks completed
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Of the 22 cleared suppliers, 19 were cleared without exceptions and 3 were cleared with a documented rationale. The review is complete for 22 of 24 suppliers; the two open items are listed below.

SCOPE AND SOURCES

Supplier population	24 suppliers with purchases in the review period, from the accounts-payable export
Purchases	212 purchase invoices with payment records
Enhanced checks	3 suppliers above AED 375,000 over twelve months: bank confirmation and public-source review
Sources	Supplier list and accounts-payable export, supplier documents provided by the client, supplier responses, public sources
Excluded	Salaries, bank charges, government fees and transfers between own accounts

OPEN ACTIONS

ID	Supplier	Action needed	Owner	Due	Status
OA-01	Bluewater Facility Support LLC	Payments for two invoices went to an account in a different name. Obtain written confirmation from the supplier and a bank letter.	Client finance team (request); Next Horizons (review)	24 Oct 2026	Awaiting evidence
OA-02	Northgate Equipment Trading LLC	Trade licence expired during the review period. Obtain the renewed licence covering the invoice dates.	Client finance team (supplier contact)	31 Oct 2026	Evidence requested
FU-01	Crescent Technical Services LLC	Scheduled follow-up: obtain the renewed trade licence after 30 Nov 2026. Does not affect the outcome.	Client finance team (supplier contact)	7 Dec 2026	Follow-up scheduled

FOR YOUR TAX ADVISER

One item referred for a decision. Invoice NG-0419 from Northgate Equipment Trading LLC (AED 155,400) is well above the supplier's other invoices. We documented the facts and the supporting documents. How this affects the VAT treatment is for the tax adviser to decide.



02 SUPPLIER FILE

Crescent Technical Services LLC

Supplier ID SUP-00417 · Enhanced verification · Last reviewed 19 Aug 2026

Cleared with rationale

Follow-up scheduled

SUPPLIER DETAILS

Legal name	Crescent Technical Services LLC
Trade licence	CN-0000417 (fictional), valid to 30 Nov 2026
Licensed activities	Technical maintenance services; electromechanical installation
Registered address	Office 000, Example Tower, Dubai (fictional)
Tax registration number	100000000000417 (fictional)
Authorised signatory	Verified against power of attorney
12-month purchases	AED 428,500 (above AED 375,000)
Invoices in scope	14

CHECKS PERFORMED

Legal entity	Verified
Trade licence	Verified
Licence status	Active
Business activity	Reviewed
Authorised representative	Verified
Business location	On file
Bank confirmation	On file
Public-source review	Completed
Address changes	No material issue
Key contact changes	1 change recorded
Purchase profile	Review completed
Payments to supplier account	Matched

DOCUMENTS REVIEWED (EVIDENCE REGISTER)

Ref	Document	Source	Date	Used for
E-01	Trade licence record	Issuing authority portal	12 Aug 2026	Legal entity, licence status, activities
E-02	Certificate of incorporation and memorandum	Supplier	12 Aug 2026	Legal entity, ownership
E-03	Power of attorney for authorised signatory	Supplier	13 Aug 2026	Authorised representative
E-04	Tenancy contract for business premises	Supplier	13 Aug 2026	Business location
E-05	Bank confirmation letter	UAE bank, via supplier	15 Aug 2026	Enhanced check: account holder
E-06	Invoices INV-2207, INV-2231 and payment records	Client	16 Aug 2026	Purchase review, payment match
E-07	Public-source search log	Next Horizons	16 Aug 2026	Enhanced check: public information
E-08	Licence appendix (additional activity)	Supplier	18 Aug 2026	Finding F-01



03 FINDINGS AND FOLLOW-UP

What we found and what happens next

FINDING F-01 · CRESCENT TECHNICAL SERVICES LLC

Resolved

Invoice description required activity clarification

What we saw	The service description on two invoices (INV-2207, INV-2231) did not clearly match the primary activity on the initial licence record.
What we did	Requested the full licence record from the supplier and compared the listed activities with the invoiced services.
Evidence	E-01 Trade licence record; E-08 Licence appendix, received 18 Aug 2026
Conclusion	The appendix confirms an additional licensed activity that covers the invoiced services. No further verification item remains open for this point.
Reviewed by	Compliance analyst; senior review (QA) completed 19 Aug 2026

FOLLOW-UP FU-01 · CRESCENT TECHNICAL SERVICES LLC

Follow-up scheduled

Obtain the renewed trade licence

Why	The current licence expires on 30 Nov 2026. It was valid on all invoice dates reviewed, so the outcome above stands.
Owner	Client finance team (supplier contact)
Due	7 Dec 2026

EXCEPTION LOG (ALL SUPPLIERS IN SCOPE)

ID	Supplier	Issue	Value	Outcome
EX-0258	Crescent Technical Services LLC	Activity clarification	AED 47,200	Resolved
EX-0261	Bluewater Facility Support LLC	Payment to an account in a different name	AED 84,300	Awaiting evidence
EX-0262	Atlas Business Services FZE	Activity clarification	AED 23,750	Resolved
EX-0263	Northgate Equipment Trading LLC	Unusual invoice value	AED 155,400	Referred to tax adviser
EX-0264	Northgate Equipment Trading LLC	Expired trade licence	n/a	Evidence requested
EX-0266	Palm Line Logistics FZE	Change of registered address	n/a	Resolved

WHO DOES WHAT

NEXT HORIZONS

Verification work within the agreed scope, evidence collection and follow-up, documented findings, quality review and this report.

CLIENT AND TAX ADVISER

VAT advice, decisions on input tax, VAT returns, contact with the FTA, and decisions on items referred above.