VAT REGISTRATION USER GUIDE
September 2017
1. Brief overview of this user guide ............................................................................................................. 3
2. Creating and using your e-Services account ............................................................................................. 4
   2.1 Create an e-Services account (new users) ............................................................................................. 4
       2.1.1 Sign up ........................................................................................................................................ 4
       2.1.2 Verify your e-Services account .................................................................................................. 4
   2.2 Using your e-Services account (registered users) ............................................................................... 5
       2.2.1 Services available in your e-Services account ........................................................................... 5
3. Registering for VAT .................................................................................................................................... 6
   3.1.1 VAT Getting Started Guide ........................................................................................................... 6
   3.1.2 Steps for completing the VAT registration form .......................................................................... 6
   3.1.3 Saving your progress .................................................................................................................... 7
   3.1.4 Submitting your VAT registration application .............................................................................. 7
   3.1.5 Reviewing the progress of your VAT registration application ..................................................... 7
   3.1.6 Important on-screen tools and other tips ...................................................................................... 8
4. Completing your VAT registration application form ............................................................................... 9
1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Value Added Tax (VAT) registration form. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for VAT);
- **provide accurate answers** to the questions on your VAT registration form by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the registration form.

You should find that setting up an e-Services account is similar to setting up other online accounts. The VAT registration form is also designed to be straight-forward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the VAT registration form, please contact us.
2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either Sign up to the e-Services account service, or Login to an existing e-Services account.

2.1 Create an e-Services account (new users)

2.1.1 Sign up

To create an account, simply click on the Sign up button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (i.e. @, #, $, %, &, and *).

You must confirm that you are a genuine user by completing the alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the Sign up button.

2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.
Do this by clicking on the Click here to verify your email text in the body of the email that you have received.

Please verify your email address within 24 hours of requesting to create the e-Services account, otherwise the verification link will expire and you will have to re-register. Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

2.2 Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the Login button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.

To change your e-Services account password or security question/answer, click on the My Profile tab.

To exit from your account, click the Logout button at the top right hand corner of the screen.

2.2.1 Services available in your e-Services account

There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- **Dashboard** which displays key information relating to your VAT registration;
- **My Profile** which contains a range of information about your e-Services account;
- **Downloads** which contains more detailed guidance which is designed to help you understand and manage your day-to-day VAT obligations.
3. Registering for VAT

On logging into your e-Services account you will see a button inviting you to Register for VAT (you may also see another button inviting you to register for Excise Tax).

Click on “Register for VAT” to start the VAT registration process.

**IMPORTANT**: If you intend to register for both VAT and Excise Tax, please complete a registration form for only one first and await the outcome of that application. Once you have received your Tax Registration Number (TRN) for the first tax type you can then proceed with the second application.

3.1.1 VAT Getting Started Guide

You will see the guide as soon as you click the Register for VAT button.

The guide is designed to help you understand certain important requirements relating to VAT registration in the UAE. It is divided into a number of short sections which deal with various aspects of the registration process.

It also provides guidance on what information you should have to hand when you are completing the VAT registration form.

It is strongly recommended that you read each of the sections carefully. **Once you have done so, check the Click here box to confirm that you have read it in order to move forward.**

3.1.2 Steps for completing the VAT registration form

There are 8 sections that must be completed on the VAT registration form. Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark:
In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be filled out in order to move to the next section.

If you attempt to move to the next section without completing the mandatory information in the current section, you will receive a pop-up message under the relevant field indicating that additional details are required.

3.1.3 Saving your progress

It is recommended that you save your progress as you complete the form. Click on the Save as draft button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**

After completing all mandatory fields, click the Save and review button at the bottom right hand corner of the screen to proceed to the following section.

**Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.**

3.1.4 Submitting your VAT registration application

To submit the VAT registration form, carefully review all of the information entered on the form after clicking on Save and review.

Once you are certain that all of the information is correct, click on the Submit for Approval button at the bottom right hand corner of the screen.

The status of your application on the Dashboard will change to Pending and you will receive an email from us to confirm receipt of your application.

If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

3.1.5 Reviewing the progress of your VAT registration application

To review the status of your VAT registration application, click on the Dashboard tab and look next to Status:
• **Drafted** means the registration form has not been completed or submitted by the applicant;
• **Pending** means the registration form has been received by us and is under processing or that we are awaiting further information from you;
• **Issued** means we have provided to you a Tax Identification Number (TIN) for either your application for registration for a Tax group or confirmation of your exception from VAT. The TIN for your application for registration for a Tax group will be suffixed with the letters ‘VG’. The TIN for confirmation of exception from VAT will be suffixed with the letters ‘XC’;
• **Suspended** means your registration form for VAT has been suspended and that your registration for a Tax group has been approved by us and you have received a TRN;
• **Rejected** means the registration form has been rejected by us; and
• **Approved** means the registration form has been approved by us and that you are successfully registered for VAT.

3.1.6 Important on-screen tools and other tips

You can change the language of the form from English to Arabic. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

To upload a file, click the **Choose Files** button, select the file on your desktop and click the **Open** button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.
4. Completing your VAT registration application form

The VAT registration form captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

1. About the Applicant

**On what basis are you applying for registration?**

You should register the person that is operating a business, not the business itself.

A person can be an individual (i.e. operating as a sole trader), or a legal person (e.g. an incorporated business, a company) or another form of entity (e.g. an unincorporated body such as a charity or a club, a partnership or a trust).

Generally, a VAT registration covers ALL of the business activities undertaken by the registered person.

**Natural person** is simply an individual operating in their personal capacity (i.e. they are not incorporated as a company. The definition covers individuals, individuals operating in partnership where the partnership itself does not have a specific legal form (e.g. LLP’s) and similar).

**Legal person** is an entity with legal personality formed under the relevant laws that is capable of entering into contracts in its own name. For VAT registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form (e.g. LLP’s); clubs, charities or associations; Federal UAE Government entities; Emirate UAE Government entities; foreign government representations (e.g. diplomatic missions) and international organisations; and other entities with similar circumstances.
Please note, **branches** are not legally distinct from the wider entity to which they belong. Therefore, registration will not be made in the name of a branch but in the name of the parent where it meets the relevant criteria. Even if you are operating via branches in more than one Emirate, only one VAT registration is required.

<table>
<thead>
<tr>
<th>If other, please specify</th>
</tr>
</thead>
<tbody>
<tr>
<td>You must specify the type of the person you are registering if you select either of the option “Natural person - other” or “Legal person - other”. It is not mandatory for you to provide further details in other situations.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Do you hold a Trade License in the UAE?</th>
</tr>
</thead>
<tbody>
<tr>
<td>In the UAE, the term Trade License is often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone.</td>
</tr>
<tr>
<td>If you hold one or more Trade Licenses, you must select “Yes” for this question and complete the additional information requested. Otherwise, please select “No” (this includes instances where a non-established business is required to register in the UAE).</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Are you registering mandatorily or voluntarily?</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>For businesses resident in the GCC and UAE Federal and Emirate Government bodies</strong></td>
</tr>
</tbody>
</table>
| **Mandatory Registration:** You will be required to register if you are a business that is resident in the GCC and you are making supplies of goods or services in the UAE and either:  
1. Your turnover was more than AED 375,000 in the last 12 months; or  
2. You expect your turnover to be more than AED 375,000 in the next 30 days. |
| **Voluntary Registration:** If you are not required to register, you will be eligible to apply for registration if: |
1. Either your turnover or expenses (which were subject to VAT) were more than AED 187,500 in the last 12 months; or
2. You expect that either your turnover or expenses (which were subject to VAT) to be more than AED 187,500 in the next 30 days.

Turnover is calculated based on the total value of taxable supplies (this includes zero rated supplies and excludes exempt supplies). Expenses are calculated based on the total value of purchase which is subject to VAT.

For a more detailed explanation of what can be and/or should not be included when calculating the turnover/expenses, please refer to the Taxable Person Guide for VAT”

All Designated Government Bodies must register for VAT purposes

A Designated Government Body is a government entity that has been so designated by a decision of the Cabinet and is required to register for VAT purposes (irrespective of the registration threshold).

A Designated Government Body may not apply to cancel its VAT registration unless by way of a Cabinet Decision permitting it to do so.

For businesses resident outside the GCC states implementing VAT

You are required to register if you are making or expect to make supplies of goods or services in the UAE and there is no other person who is required to account for the VAT due in the UAE on your behalf (e.g. where your customers are private individuals).

Are you also applying to create or join a Tax group?

You can create a Tax group between two or more legal persons (each of which must be resident in the UAE) that are associated and which meet specific control criteria.
Please select this option if you intend to create or join a Tax group. For more details, please refer to the Tax Groups Guidance Note.

2. Details of the Applicant

<table>
<thead>
<tr>
<th>Name of the Applicant</th>
</tr>
</thead>
</table>

**Existing TRN for Excise Tax**  
You do not need to input any information here. If you have already obtained a TRN for Excise Tax and now you are registering for VAT, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.

**Legal name of the entity (English)**  
If you are a natural person, this is your full name.

If you are a legal person, this is the name under which you have been incorporated or which you are known by.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.

**IMPORTANT**: This information, together with your trade name (if applicable), will appear on your VAT registration certificate. It is important that you enter the details accurately.

**Legal name of the entity (Arabic)**  
You must provide the legal name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator for this.

**IMPORTANT**: The Federal Tax Authority cannot assist you with the translation of any information on the application form.

**Do you have a trade name that differs from the above?**  
A trade name is a name under which a person conducts business, other than its legal name.
Sometimes, a trade name is called an “Operating Name”.

If you have a UAE Trade License you will find your trade name (if you have one) shown on the license.

<table>
<thead>
<tr>
<th>Enter trade name (English)</th>
<th>IMPORTANT: This information, together with your legal name, will appear on your VAT registration certificate. It is important that you enter the details accurately. You must provide the trade name of the entity in Arabic and English. You may need to seek the assistance of a recognized translator to assist you.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Enter trade name (Arabic)</td>
<td></td>
</tr>
</tbody>
</table>

**Identification of the Applicant**

**Trade License**

<table>
<thead>
<tr>
<th>Select the name of the authority that issued the Trade License</th>
<th>A list of UAE Trade Licensing authorities is provided as a drop-down list on the form. Select the relevant authority.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Trade License number</td>
<td>You will find this on your Trade License. In some cases, it is shown as the &quot;Registered number&quot;.</td>
</tr>
<tr>
<td>Select Trade License expiry date</td>
<td>Enter the expiry date shown on your Trade License.</td>
</tr>
<tr>
<td>Upload scanned copy of Trade License</td>
<td>Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.</td>
</tr>
<tr>
<td>Save Trade License</td>
<td><strong>IMPORTANT:</strong> Ensure you include all Trade Licenses registered under the legal name of the entity.</td>
</tr>
<tr>
<td>Add owner details (Only shows once a Trade License is saved)</td>
<td>You must ensure that the information about each and every owner is included. Evidence should be provided for verification by the FTA.</td>
</tr>
<tr>
<td></td>
<td>If your Trade License(s) do not include information of ALL your owners, you must submit additional</td>
</tr>
</tbody>
</table>
supporting documents by answering the next 2 questions.

**Do you have a Certificate of Incorporation?**
A Certificate of Incorporation is a legal document relating to the formation of an entity which has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

**Upload a copy of the Certificate of Incorporation**
Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Upload other relevant documents**
In some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.

It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or Certificate of Incorporation.

Depending on the basis on which you are registering, other relevant documents may include:

- Articles of Association
- Partnership Agreement
- Similar documents which show ownership information of the business
- Club, charity or association registration documents and supporting evidence (applicable if you selected “Legal person – Club, Charity or Association”)
- A copy of the Decree (applicable if you selected “Legal person – Federal UAE Government Entity” or “Legal person – Emirate UAE Government Entity”)
- Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)
- A scanned copy of the Emirates ID of the owner or a scanned copy of the passport of the owner
(applicable if you selected “Natural person – Other”)

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

<table>
<thead>
<tr>
<th>Details of the Manager of the business (CEO or equivalent)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Enter name of manager (English and Arabic)</strong></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Is the manager resident in the UAE?</th>
<th>Please answer “Yes” or “No”</th>
</tr>
</thead>
</table>

3. **Contact Details of the Applicant**

<table>
<thead>
<tr>
<th>Business contact details</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Building name and number</strong></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>
4. Banking Details of the Applicant

Bank Details

<table>
<thead>
<tr>
<th>Bank name</th>
<th>IBAN</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>This</strong> must be an account held with a bank established in the UAE. The account name must match the legal name of the entity you are registering with the FTA. You must also ensure that you enter the relevant details accurately.</td>
<td></td>
</tr>
<tr>
<td>If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.</td>
<td></td>
</tr>
<tr>
<td>e-Dirham is currently the only option available</td>
<td></td>
</tr>
<tr>
<td><strong>IMPORTANT</strong>: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.</td>
<td></td>
</tr>
</tbody>
</table>

5. Business relationships of the Applicant

Senior Management Relationships

| Are you (or any of the directors or partners of the applicant), currently involved in (or in the past 5 years been involved in) any other business resident in the UAE, either individually or as a director or partner in that business? |
| The details of any senior management relationships with businesses applying for registration should be entered here. |
| If you are a natural person, enter the details of those entities you were involved in on a personal basis. Otherwise, enter the details of those entities with which the directors or partners of the applicant have been involved. |
If the applicant who is registering is part of a corporate group, you only need to enter the details of the ultimate holding company.

### Partner/ Director details

| Name of the partner/director etc. | Please enter the relevant details of the individual partner/director as required. |

**Details of the business with which the applicant (or the partner/director of the applicant) is/was involved with and has a relationship with**

| Enter the legal name of the business the relationship is (or was) with | You must provide the legal name of the entity. You may need to seek the assistance of a recognized translator for this. |
| Is the business still trading? | If the business is still trading, select “Yes”, otherwise select “No”. We may request evidence to support your answer. |
| Enter TRN (if available) | Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority. |

**Upload scanned copies of Trade License(s)**

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Save and add more relationships**

Include the details of additional senior management relationships here.

### 6. About the VAT Registration

**Business Activities of the applicant**

| Select the primary activity of the business (primary and secondary) | Please choose from the drop down list of items that best describes your current or intended main business activities. |
| Add any other activities (or proposed activities) | Please include other activities from the drop down list of activities. |
Actual or estimated financial transaction values

Turnover for the past 12 months

When calculating this figure, you must include the following:

1) Taxable Supplies
   - Standard rated supplies
   - Zero-rated supplies
   - Deemed supplies

**IMPORTANT:** Do not include the value of exempt supplies.

2) Imported goods and services

**IMPORTANT:** Do not include the value of imports if you are not a resident in the UAE and your customer is responsible for accounting for VAT under the reverse charge.

3) If you have purchased all or part of a business, Taxable Supplies made by the acquired whole or part of the Business.

The figure must only be reported in UAE Dirhams (AED).

Upload scanned copy of documentary proof

Accepted evidence generally include:

- Audit report, audited or non-audited financial statement;
- Self-prepared calculation sheet which may include details to calculate the taxable/zero rated supplies based on financial records;
- Revenue forecast.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB

Expected turnover in the next 30 days

The figure must only be reported in UAE Dirhams (AED).
**Expected expenses (subject to VAT) for the last 12 months.**

Only those expenses that are subject to VAT can be included.

**Include** purchases of goods and services which are:
- Subject to UAE VAT at 5%; or
- Subject to VAT at the zero-rate (0%) in the UAE.

**Exclude** purchases of goods and services which are:
- Exempted from UAE VAT; or
- Out of scope of UAE VAT.

The figures must only be reported in UAE Dirhams (AED).

**Upload scanned copy of documentary proof**

Accepted evidence generally include:
- Audit report, audited or non-audited financial statement;
- Expense budget report.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Expected expenses (subject to VAT) in the next 30 days**

If you are registering on a mandatory basis, you are not required to provide this information.

The figures must only be reported in UAE Dirhams (AED).

**Do you expect the VAT on your expenses to regularly exceed the VAT in your taxable supplies?**

This information allows us to understand whether or not you will generally be in a position for VAT payment or VAT refund.

**Do you also expect to make exempt supplies?**

Exempt supplies include the following:
- Supplies of certain financial services;
- Supplies of residential buildings other than the first sale;
- The supply of bare land; and
- The supply of local passenger transport.
<table>
<thead>
<tr>
<th>Imports and Exports</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Do you intend to import goods or services?</strong></td>
<td>Import goods or services from abroad includes other GCC countries.</td>
</tr>
<tr>
<td><strong>Will any of these imports be from other GCC States?</strong></td>
<td>Other GCC countries are:</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Bahrain</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Saudi Arabia</td>
</tr>
<tr>
<td></td>
<td>• Sultanate of Oman</td>
</tr>
<tr>
<td></td>
<td>• State of Qatar</td>
</tr>
<tr>
<td></td>
<td>• State of Kuwait</td>
</tr>
<tr>
<td><strong>Do you intend to export goods or services?</strong></td>
<td>Please select “Yes” if you intend to provide goods or services from UAE to overseas. Otherwise, please select “No”.</td>
</tr>
<tr>
<td><strong>Will any of these exports be to other GCC States?</strong></td>
<td>Other GCC countries are:</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Bahrain</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Saudi Arabia</td>
</tr>
<tr>
<td></td>
<td>• Sultanate of Oman</td>
</tr>
<tr>
<td></td>
<td>• State of Qatar</td>
</tr>
<tr>
<td></td>
<td>• State of Kuwait</td>
</tr>
<tr>
<td><strong>GCC activities</strong></td>
<td>If your answer is “Yes” to either of the above questions in “About GCC - imports and exports”, you are required to provide information for the below form fields.</td>
</tr>
<tr>
<td><strong>Select the name of the GCC Member State</strong></td>
<td>GCC Member States are:</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Bahrain</td>
</tr>
<tr>
<td></td>
<td>• Kingdom of Saudi Arabia</td>
</tr>
<tr>
<td></td>
<td>• Sultanate of Oman</td>
</tr>
<tr>
<td></td>
<td>• State of Qatar</td>
</tr>
<tr>
<td></td>
<td>• State of Kuwait</td>
</tr>
<tr>
<td><strong>Enter TRN (if available)</strong></td>
<td>Please enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for VAT purposes with the respective tax authority in the different Member State.</td>
</tr>
<tr>
<td><strong>Estimated value of imports</strong></td>
<td>Please enter the value of goods you expect to import in the 12 months following the date of registration.</td>
</tr>
</tbody>
</table>
Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

**Estimated value of exports**
Please enter the value of goods you expect to sell in the 12 months following your date of registration.

Do not include the value of any services unless they are directly related to moving goods (e.g. commission, and freight insurance etc.).

**Save and add more**
If you intend to import from and/or export to another GCC Member State, you must click this button to provide the relevant details.

**Customs Registration Information**
If you are registered with any of the Customs Departments in the UAE, please enter the details here.

The information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.

**Do you have a Customs number?**
A Customs number is a registration number issued by the relevant Customs department.

**Emirate in which you have a Customs registration**
Please select from the following:
- Abu Dhabi
- Dubai
- Sharjah
- Ajman
- Umm Al-Quwain
- Ras Al-Khaimah
- Fujairah

**Customs number**
You are required to provide the Customs number if you choose “Yes” for the above question “Do you have a Customs code?”
**If yes, upload a scanned copy of Customs number issued by Customs authority**

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Save and add more**

If you are registered with more than one Customs Department, you must click this button to include the relevant details.

**Exception from VAT Registration**

**IMPORTANT:** You may apply for exception from VAT registration if you only make zero-rated supplies. You are not eligible for exception from VAT registration if you make zero-rated supplies along with standard rated supplies.

**Do you wish to apply for an Exception from VAT Registration based on the above?**

The following supplies are eligible for zero-rating:
- Exports;
- Certain international transportation services;
- Certain aircraft or vessels;
- Certain investment precious metals;
- First supply of certain buildings.
- Crude oil and natural gas;
- Certain educational services; and
- Certain healthcare services.

You are still required to complete the remaining information on the VAT registration application form.

### 7. Declaration

**Authorized Signatory**

**Title**

**Name in English**

**Name in Arabic**

The Authorized Signatory details must be for a person who is authorized to legally bind the entity. In many cases this is a director of a company.

In the case of a natural person it is the person themselves.

**Proof of Authorization**

Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.
## Communication Preferences

<table>
<thead>
<tr>
<th>Preferred channel of communication</th>
<th>Please specify the preferred channel of communication, i.e. either email or telephone.</th>
</tr>
</thead>
<tbody>
<tr>
<td>Preferred language of communication</td>
<td>Please specify the preferred language of communication, i.e. either Arabic or English.</td>
</tr>
</tbody>
</table>

### Checklist for Completion

Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.