

UAE VAT Deregistration



WHO:

The Business and Individuals who are registered Under UAE FTA can Deregister UAE Tax Registration Number (TRN).

WHEN:

Business 'or' Individuals required to Deregister below circumstances:

- ✓ Stops making taxable supplies
- ✓ Does not expect any taxable supply over next 12 months
- ✓ Preceding 12-month taxable supply less than AED. 187,500/-

TIME:

Registrant may apply for VAT Deregistration within 20 Business working days from occurrence any above circumstances.

PROCESS:

FTA VAT Deregistration is an online process.

Sign in to your FTA VAT portal → On the dashboard, against the VAT registration, click on the 'De-Register' button → Taxable Person Details are pre-populated in the de-registration application → Reasons for VAT de-registration. Select from the drop-down list that on what basis you are de-registering for VAT → Effective date from which the Taxable Person is required or eligible to de-register depends based on the de-registration → Upload all the relevant supporting documents by clicking on 'Choose Files' → Review and confirm the authorized signatory and declaration section of the application form before submission & Submit → Applicant will receive SMS from FTA → FTA Analysis application, collect pending balances if any and approve for Deregistration (VAT registration will be cancelled).

OTHERS:

- ✓ The late VAT Deregistration penalty will be AED 10,000.
- ✓ Person who has voluntarily registered under VAT cannot apply for de-registration in the 12 months following the date of registration.
- ✓ Companies that are getting closed must have a company liquidation letter from the government authorities to apply for VAT Deregistration.

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