

UAE VAT Filing Checklist

Everything to check before you submit a VAT 201 return via EmaraTax

Use this before every VAT return. The VAT 201 return and any payment are both due within 28 days of the end of your tax period. If the 28th falls on a UAE weekend or public holiday, the deadline moves to the next working day. Your assigned tax period (monthly or quarterly) is shown on your VAT certificate and in your EmaraTax dashboard — always treat that as the final reference.

Before you start

- Confirm your exact tax period and deadline in the EmaraTax dashboard.
- Check the period covered matches your bookkeeping records exactly.
- Make sure all sales and purchase invoices for the period are posted.
- Reconcile the bank to the ledger so nothing is missing or duplicated.

Output tax (sales)

- Standard-rated supplies (5%) recorded against the correct emirate.
- Zero-rated supplies (exports, qualifying services) classified correctly.
- Exempt supplies separated out and not treated as zero-rated.
- Reverse charge output on imported services entered where it applies.
- Any credit notes and adjustments for the period reflected.

Input tax (purchases)

- Only reclaim input tax where you hold a valid tax invoice.
- Blocked input tax (entertainment, certain motor vehicles) excluded.
- Reverse charge input on imports entered to match the output side.
- Apportion input tax correctly if you make exempt supplies.
- Import VAT figures agree to your customs / FTA import records.

Common error traps

- Claiming reverse charge input without the matching output entry — the most common trigger for FTA scrutiny.
- Filing a period late because EmaraTax was slow — a technical delay is not an accepted excuse. File two to three days early.
- Forgetting a nil return — if you hold a TRN you must file even with zero activity, or face the same late-filing penalty.
- Emirate allocation errors on standard-rated sales.

Before you submit

- Review every box against your figures one final time.
- Confirm the net VAT payable or refundable looks right for the period.
- Allow for bank processing time so payment clears by the deadline.
- Save the submission confirmation and acknowledgement.

Key facts at a glance

- Filing and payment deadline: 28 days after the tax period ends.
- Late filing penalty: AED 1,000 first time; AED 2,000 if repeated within 24 months.
- VAT records must be kept for at least 5 years (longer for real estate).
- Corrections: use a voluntary disclosure (Form 211) where required.

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This checklist is general guidance based on published FTA / HMRC rules current at the time of writing and is not a substitute for advice on your specific circumstances. Rules, thresholds and deadlines change. Always confirm against the official portal.