

## **Required Documents for De registration**

The following is designed to help you prepare the documentary requirements that you should have at hand in order to complete the application form:

### 1. Business no longer making taxable supplies

- Cancellation of the license
- Cancelled Trade license copy, liquidation letter, Board resolution
- Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
- Letter from ministry of labour confirming the number of employees
- 

### Sale of license

- Old and amended sales contract or license
- Amended company set-up contract
- Financial turnover template (taxable income and expenses from the date of actual registration)
- Letter from ministry of labour confirming the number of employees
- 

### Natural person

- Document proving the proof of cessation of the business activities
- Financial turnover template (taxable income and expenses from the date of actual registration)
- Official letter and undertaking that the person acknowledges that he will not make any taxable supplies in the next 30 days
- 

The company is making supplies that are outside the scope of VAT or exempt

- Sample of invoices to confirm that the sales are out of scope

### 2. Business making taxable supplies below voluntary registration threshold limit of AED 187,500

•

#### Below the voluntary registration limit

- Financial turnover template (taxable income and expenses from the date of actual registration)
- Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
- Official declaration on company's letter head along with date and stamp confirming that the business shall not exceed the VAT registration threshold limit within the next 30 days
- 

The company is making supplies that are outside the scope of VAT or exempt

- Financial turnover template (taxable income and expenses from the date of actual registration)
- Latest financial statement of the business - Trail Balance, P&L statement, or Balance Sheet (Audited or Unaudited)
- Signed and sealed official letter acknowledging the absence of business within the UAE
- Revenues exceed the voluntary registration limit but below the mandatory registration limit
- Sample of invoices

### 3. Business making taxable supplies exceeding the voluntary registration threshold limit of AED 187,500

but below the mandatory registration threshold limit of AED 375,000

•

Revenues exceed the voluntary registration limit but below the mandatory registration limit

- Financial turnover template (taxable income and expenses from the date of actual registration)

- Official letter with date and stamp that the business shall not exceed the VAT registration threshold limit within the next 30 days

#### 4.Others

- 

#### Duplicate TRN

- Mention the TRN that is used
- Attach an official letter from the company stamped and signed stating that the returns will be submitted by the TRN used

- 

#### Branch

- TRN Certificate of Head Office business
- Attach an official letter from the company stamped and its website stating that the declarations will be submitted by the TRN of the parent company

- 

#### Individual institution

- An official letter signed and stamped (does not require a stamp in the event that the registration is a natural person)
- stating all the individual institutions registered in the VAT in addition to the TRNs if any and be sure to submit all the declaration

Financial turnover template (taxable income and expenses from the date of actual registration (Accepted file types are PDF, Excel, Docs, JPG, PNG and JPEG. The individual file size limit is 5 MB)