

Supplier and supply verification checklist

Built only from the Decision text. Tick, attach the evidence reference, and date each item.

SUPPLIER

PREPARED BY

REVIEWED BY

DATE

A Scope and exception

ARTICLES 2 AND 6

- ☐ We are a Taxable Person deducting input tax on a supply we received.
- ☐ Exception checked: consideration under AED 10,000 (excl. VAT) and supplies from this supplier not over AED 100,000 in the previous or next 12 months. Record the result.

B Supplier checks: first dealing, or not verified in the previous 12 months

ARTICLES 3(1)–3(3) AND 5(1)

- ☐ Legal person: incorporation verified via official databases, or certificate copy obtained; details valid and matching name, address and employees.
- ☐ Legal person: valid ID (Emirates ID or passport) of the director, agent or employee authorised to represent the supplier.
- ☐ Natural person: valid ID obtained, and supplier met in person or virtually before the supply.
- ☐ Actual place of business confirmed by electronic means or a field visit, and compatible with the supplier's activities.
- ☐ Risk indicators screened: address changed more than twice, or key employees changed more than twice, in the previous 12 months; disproportionate or unexpected transactions.
- ☐ Where an indicator applies: clear, justified explanation retained for the FTA on request.

C Higher-value supplier: over AED 375,000 in the previous 12 months or expected next 12

ARTICLE 3(4)

- ☐ Written confirmation from an authorised UAE bank that the supplier has an account, without relevant reservations or conditions.
- ☐ Clients' recommendations reviewed, where available.
- ☐ Public reviews and media from reliable sources reviewed: consistent with the business; no indicators of suspected tax evasion.

D Each supply

ARTICLE 4

- ☐ General assessment done; genuine commercial reason for the supplier's engagement.
- ☐ Payment method and terms justified; any third-party payer or payee, or account outside the supplier's country of incorporation, explained.
- ☐ Paid electronically, or cash with a documented reason, within legal thresholds and easily verifiable.
- ☐ Price or margin not unjustifiable or significantly off-market without clear reason.
- ☐ Supply within the supplier's ordinary and licensed activities.
- ☐ Goods: authenticity, origin and the supplier's ownership or right to dispose verified. Intermediary: clear commercial explanation of its role.

E Records and policy

ARTICLES 5(3)–5(4)

- ☐ Verification steps documented; supporting documents and records retained.
- ☐ Documented policy names who implements, reviews and supervises, with powers and responsibilities, kept with the required documents.

◇ Human decision

Record the outcome, the approver and the date, and when the supplier is next due for re-verification (12 months after the last check, on recurrent dealings).