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TAX GUIDE




UAE VAT

Low complexity

UAE VAT for businesses based in the United States

How US software companies selling into the UAE handle VAT registration, invoicing and filing.

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AT A GLANCE

Your obligations

Regime	**UAE VAT**
Based in	**United States**
Selling into	**United Arab Emirates**
Registration threshold	**No threshold**
Threshold note	**Non-resident suppliers generally register from their first taxable supply in the UAE.**
Compliance complexity	**Low**
Reverse charge	**Applies to B2B**

BY CUSTOMER

How tax applies to who you sell to

Businesses (B2B)	UAE VAT-registered businesses generally account for VAT themselves under reverse charge, so you typically do not charge VAT on the invoice.
Consumers (B2C)	Non-resident suppliers selling digital services to UAE consumers generally register for VAT and charge 5% VAT.
Government (B2G)	Treatment depends on whether the government body is VAT-registered. Confirm the buyer's status before invoicing.

STEP BY STEP

What to do, in order

1 Assess your UAE VAT obligations

Confirm whether your supplies are taxable in the UAE and how B2B and B2C sales are treated.

HOW ANTEI HELPS

Maps your UAE sales by customer type and obligation.

2 Decide on structure and representation

Choose whether to register directly, set up a local entity or work through a tax agent.

HOW ANTEI HELPS

Organises entity details and agent records.

3 Register with the Federal Tax Authority

Apply for VAT registration before you start charging tax.

HOW ANTEI HELPS

Tracks your registration status and documents.

4 Charge VAT and issue tax invoices

Charge VAT at the correct rate and issue tax invoices that meet UAE requirements.

HOW ANTEI HELPS

Calculates VAT and generates compliant invoices.

5 Handle reverse charge for B2B

For business customers, confirm where the customer accounts for VAT under reverse charge.

HOW ANTEI HELPS

Applies reverse charge treatment automatically for B2B sales.

6 File returns and pay VAT

File VAT returns for each period and pay the tax due on time.

HOW ANTEI HELPS

Prepares, files and remits returns on schedule.

7 Prepare for e-invoicing

Plan for the UAE's phased e-invoicing requirements.

HOW ANTEI HELPS

Issues e-invoices in the formats authorities require.

CHECKLIST

Are you ready?

- [ ] Confirm where you have nexus or a registration obligation, and from which date.
- [ ] Register with each tax authority before you start charging tax.
- [ ] Set the right tax treatment for business, consumer and government customers.
- [ ] Show tax correctly on invoices and keep tax ID evidence for exempt sales.
- [ ] File returns and pay on time, at the frequency each authority sets.
- [ ] Assign owners for rule changes, notices and reconciliations.

Get this done with Antei

Antei monitors thresholds, registers, calculates, files and reconciles indirect tax across every market you sell into. Book a demo at antei.com.

This guide is general information, reviewed 20 October 2026. Rules change and depend on your facts, so confirm your position with Antei or your tax adviser before acting.