UAE VAT Amendments 2026: Federal Law and Compliance Training

AGILE LEADERS
Training Center

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Course Overview:

VAT in UAE: Federal Amendments 2026 is a practical UAE VAT Training Course designed for professionals responsible for tax, accounting, finance, audit, compliance, procurement, and business operations. The course explains the UAE VAT Amendments 2026 introduced through UAE VAT Federal Decree-Law No. 16 of 2025 and the related UAE Tax Procedures Amendments 2026 under Federal Decree-Law No. 17 of 2025, both effective from 1 January 2026.

The programme focuses on the main UAE VAT Law Changes 2026 affecting reverse charge transactions, input tax recovery, supplier due diligence, excess recoverable input tax, VAT refund applications, credit balances, voluntary disclosures, and tax audit limitation periods. Participants will examine the removal of self-invoicing for certain reverse charge transactions, the five-year limitation for excess recoverable input tax, and the risk of input tax denial where a business knew or should have known that a transaction was connected to tax evasion.

The course also covers UAE VAT registration and deregistration training, VAT return filing, error correction, administrative penalties, tax invoices, credit notes, record keeping, audit preparation, and UAE e-invoicing readiness. Participants will learn how to translate the UAE Federal VAT Amendments into practical controls, improved documentation, stronger supplier checks, and clear compliance actions for VAT in UAE 2026.

Target Audience:

- Tax and VAT Managers
- Finance Directors and Financial Controllers
- Accountants and Senior Accountants
- Internal and External Auditors
- Compliance and Risk Professionals
- Accounts Payable and Accounts Receivable Teams
- Procurement and Supply Chain Professionals
- Legal and Contract Management Professionals
- ERP and Finance Systems Specialists
- Business Owners and General Managers
- Tax Consultants and Tax Agents

Targeted Organizational Departments:

- Tax and VAT
- Finance and Accounting
- Accounts Payable and Receivable
- Internal Audit
- Compliance and Risk
- Procurement and Supply Chain
- Legal and Contracts
- Treasury
- IT and ERP
- Corporate Governance

Targeted Industries:

- Banking and financial services
- Government and public sector
- Oil, gas, and energy
- Construction and real estate
- Manufacturing
- Retail and e-commerce
- Logistics and transportation
- Telecommunications and technology
- Healthcare
- Hospitality and tourism
- Professional services
- Free-zone and multinational businesses

Course Offerings:

By the end of this course, participants will be able to:

- Explain the UAE VAT Amendments 2026.
- Interpret UAE VAT Federal Decree-Law No. 16 of 2025.
- Understand the UAE Tax Procedures Amendments 2026.
- Apply UAE VAT reverse charge mechanism changes.
- Assess input tax recovery and supplier due diligence.
- Apply the UAE VAT Input Tax Limitation Period.
- Manage UAE VAT refund and credit balance rules.
- Complete VAT returns and correct reporting errors.
- Determine when a voluntary disclosure is required.
- Apply UAE VAT registration and deregistration requirements.
- Review UAE VAT tax invoice and credit note requirements.
- Assess UAE E-Invoicing Compliance 2026 readiness.
- Prepare for FTA tax audits.
- Reduce exposure to UAE VAT Administrative Penalties.
- Develop a practical VAT compliance action plan.

Training Methodology:

The training combines short technical explanations with practical workplace applications. The facilitator will explain each major amendment, its effective date, and its impact on VAT-registered businesses.

Participants will review cases involving imported goods and services, reverse charge accounting, supplier validation, recoverable input tax, excess VAT credits, refund applications, voluntary disclosures, tax invoices, credit notes, and VAT return errors. Group activities will require participants to determine the correct VAT treatment and identify the supporting evidence required.

The course uses amendment-comparison exercises to show the difference between previous requirements and UAE VAT Regulations 2026. Participants will complete VAT return reconciliations, review supplier files, identify tax-evasion warning signs, and assess invoice compliance.

Interactive discussions will examine how the amendments affect finance, procurement, audit, compliance, legal, and ERP teams. An e-invoicing readiness exercise will help participants evaluate invoice data, system controls, record keeping, and digital workflows.

Each day concludes with a Reflection & Review session to reinforce the main learning points and connect them to the participant’s organizational responsibilities.

Course Toolbox:

The course provides insights and examples of relevant tools. Commercial software, operational systems, and subscriptions are not provided.

- UAE VAT 2026 amendments summary
- VAT Law comparison matrix
- VAT registration and deregistration checklist
- Reverse charge review checklist
- Input tax recovery checklist
- Supplier due-diligence checklist
- VAT refund deadline tracker
- VAT return reconciliation example
- Voluntary disclosure decision guide
- Tax invoice compliance checklist
- Credit note review checklist
- E-invoicing readiness checklist
- VAT audit preparation checklist
- VAT risk register example
- Record-keeping requirements matrix
- VAT compliance action-plan template

Course Agenda

Day 1: UAE VAT Framework and Federal Amendments 2026

- **Topic 1:** UAE VAT Legislative Framework and Regulatory Hierarchy
- **Topic 2:** UAE VAT Federal Decree-Law No. 16 of 2025
- **Topic 3:** UAE Tax Procedures Amendments under Federal Decree-Law No. 17 of 2025
- **Topic 4:** Key UAE VAT Law Changes Effective January 2026
- **Topic 5:** Classification of Standard-Rated, Zero-Rated, Exempt, and Deemed Supplies
- **Topic 6:** UAE VAT Registration, Deregistration, and Tax Record Updates
- **Reflection & Review:** Map the 2026 legislative changes to the organization's VAT responsibilities and affected processes.

Day 2: Reverse Charge, Input Tax Recovery, and Supplier Due Diligence

- **Topic 1:** UAE Reverse Charge Mechanism for Imported Goods and Services
- **Topic 2:** Removal of Reverse Charge Self-Invoicing Requirements
- **Topic 3:** UAE Input Tax Recovery Conditions and Supporting Evidence
- **Topic 4:** Five-Year Limitation for Excess Recoverable Input Tax
- **Topic 5:** Input Tax Denial in Tax-Evasion-Linked Supply Chains
- **Topic 6:** Supplier Verification, TRN Checks, and Transaction Due Diligence
- **Reflection & Review:** Evaluate a supplier transaction and determine whether the input tax claim is valid and adequately supported.

Day 3: VAT Returns, Error Correction, and Voluntary Disclosures

- **Topic 1:** UAE VAT Return Preparation and Filing Requirements
- **Topic 2:** VAT Ledger Reconciliation and Transaction Validation
- **Topic 3:** UAE VAT Error Correction Rules
- **Topic 4:** Mandatory and Optional Voluntary Disclosures
- **Topic 5:** Correcting Errors with No Impact on Tax Due
- **Topic 6:** Voluntary Disclosure Penalties and Compliance Exposure
- **Reflection & Review:** Assess sample VAT errors and decide whether to correct them through a return or voluntary disclosure.

Day 4: VAT Refunds, Credit Balances, and Electronic Invoicing

- **Topic 1:** UAE VAT Refund Eligibility and Application Procedures
- **Topic 2:** Five-Year VAT Refund Time Limit
- **Topic 3:** UAE VAT Credit Balance Allocation Rules
- **Topic 4:** Transitional Refund Rules and the January 2027 Deadline
- **Topic 5:** UAE VAT Tax Invoice and Credit Note Requirements
- **Topic 6:** UAE Electronic Invoicing Readiness and Digital Record Controls
- **Reflection & Review:** Review a VAT refund case and identify the required deadlines, evidence, and digital controls.

Day 5: VAT Audits, Penalties, and Compliance Implementation

- **Topic 1:** UAE VAT Tax Audit Rules and FTA Powers
- **Topic 2:** Audit Notification, Evidence Requests, and Taxpayer Rights
- **Topic 3:** Five-Year Audit and Assessment Limitation Periods
- **Topic 4:** UAE VAT Record-Keeping and Document-Retention Requirements
- **Topic 5:** UAE VAT Administrative Penalties and Tax-Evasion Risks
- **Topic 6:** VAT Compliance Controls and 90-Day Implementation Plan
- **Reflection & Review:** Develop a prioritized action plan covering VAT controls, records, supplier checks, refunds, disclosures, and audit readiness.

FAQ:

What specific qualifications or prerequisites are needed for participants before enrolling in the course?

No formal tax qualification is required. Basic knowledge of accounting, finance, invoicing, tax, audit, or business operations is useful. The course is suitable for experienced VAT professionals and employees who support VAT compliance activities.

How long is each day's session, and is there a total number of hours required for the entire course?

Each day's session is generally structured to last around 4-5 hours, with breaks and interactive activities included. The total course duration spans five days, approximately 20-25 hours of instruction.

What are the most important UAE VAT changes effective from January 2026?

The main changes include removing self-invoicing for relevant reverse charge imports, introducing a five-year limit for excess recoverable input tax, strengthening input tax due-diligence requirements, updating refund and credit-balance rules, clarifying voluntary disclosure procedures, and aligning audit limitation rules with the amended Tax Procedures Law.

How This Course is Different from Other VAT in UAE Courses:

VAT in UAE: Federal Amendments 2026 focuses directly on the VAT and Tax Procedures changes effective from 1 January 2026. It goes beyond a general overview of VAT rates, registration, invoices, and returns.

The course examines UAE VAT Federal Decree-Law No. 16 of 2025 and Federal Decree-Law No. 17 of 2025 in a practical business context. Participants learn how the amendments affect reverse charge accounting, input tax recovery, supplier due diligence, refund applications, credit balances, voluntary disclosures, audit limitation periods, and compliance controls.

Unlike theory-based VAT courses, the programme uses transaction reviews, VAT return exercises, supplier checks, refund scenarios, audit-readiness activities, and e-invoicing discussions. Participants learn how to apply the legal changes to daily finance and tax operations.

The course also addresses the responsibilities of multiple departments, including tax, finance, procurement, audit, compliance, legal, and IT. This cross-functional approach helps organizations identify control gaps and assign clear responsibilities.

Participants complete the programme with practical knowledge of the UAE VAT Regulations 2026 and a structured action plan for improving VAT processes, documentation, supplier verification, electronic invoicing readiness, and audit preparation.

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- IT Security Training & IT Training Courses
- Leadership and Management Training Courses
- Legal Training, Procurement and Contracting Courses
- Maintenance Training and Engineering Training Courses
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