



UAE VAT Compliance Starts with Knowing Your Suppliers

Don't just check the box. Know the Counterparty.

MINTZ
GROUP

Clarity in a complex world

UAE VAT Compliance Starts with Knowing Your Suppliers

→ What to Know

From 1 October 2026, new UAE VAT verification requirements will increase the importance of understanding who you are doing business with - and being able to evidence the checks performed.

Under FTA Decision No. 13 of 2026, taxable persons seeking to deduct Input Tax must undertake prescribed verification procedures relating to the validity and integrity of supplies, document the verification steps performed and retain supporting records.

The Decision implements Article 54(bis) of the UAE VAT Law, under which Input Tax recovery may be denied where a supply forms part of a supply or supply chain connected with tax evasion and the taxable person knew – or should reasonably have known – of that connection.

The practical implication is significant: supplier and supply verification are becoming increasingly important VAT controls.

→ A New VAT Requirement. A New supplier-risk Challenge.

For organisations with large, complex or rapidly changing supplier populations, the challenge is not simply performing prescribed checks.

It is performing them consistently, identifying where further scrutiny may be warranted, responding proportionately to potential risk and maintaining evidence of the process.

Supplier circumstances can also change. Ownership, management, business activities and payment arrangements may evolve. New information may emerge. Transactions or supply-chain relationships may raise questions that were not apparent when a supplier was first onboarded.

While not every supplier requires the same level of scrutiny, organisations need a practical way to determine where additional diligence may be appropriate and how concerns should be escalated and resolved.

That turns supplier due diligence into an important component of the VAT control environment.

→ Is your Supplier Due Diligence Ready? 1 October 2026 is Approaching.

Organisations should be considering:

1. Do we know who we are really doing business with?
2. Can we identify potential warning signs that warrant further review?
3. Can we respond proportionately when supplier or transaction risk increases?
4. Can we demonstrate the verification and diligence behind our decisions?

→ A Practical Response: Verify at Scale. Investigate by Risk. Evidence the Process.

Mintz Group can help organisations operationalise supplier verification and integrity controls at scale.

By combining Mintz Group's proprietary Verity AI platform and global investigative capabilities, organisations can establish a scalable, technology-enabled and risk-based supplier integrity programme that supports their wider VAT control environment. Together, Verity AI and Mintz Group investigators give organisations a practical way to move from basic supplier checks to a defensible supplier integrity programme: screen broadly, investigate selectively and preserve the evidence behind every decision.

→ Our approach follows the lifecycle of supplier risk:

1. Verify 2. Identify 3. Investigate 4. Monitor 5. Evidence

1. Verify: Know who is behind the supplier

Establish and verify key information about the counterparty, including corporate identity, legal status, ownership, management, authorised representatives, business presence and activities.

2. Identify: Surface potential warning signs

Apply risk-based screening to identify information that may warrant further review, including adverse media, sanctions and watchlist exposure, corporate changes, reputational concerns and other relevant risk indicators.

3. Investigate: Go deeper where risk demands it

Where potential red flags or inconsistencies emerge, Mintz Group's investigators can conduct enhanced due diligence and targeted enquiries into counterparties, intermediaries, unusual transactions, payment arrangements and supply-chain relationships.

This allows organisations to focus investigative resources where the circumstances warrant greater scrutiny.

4. Monitor:

Identify material changes

Supplier risk does not end at onboarding.

Periodic re-verification and risk-based monitoring can help organisations identify material changes and emerging concerns throughout the supplier relationship, allowing the level of diligence to evolve as circumstances change.

5. Evidence:

Maintain the record behind the decision

All Mintz Group deliverables can be hosted on our MintzOne client portal, to help organisations maintain structured verification outputs, reports and supporting documentation in one place.

Our blend of technology and investigative know-how helps clients create a consistent and auditable record of checks, findings, escalation and review.

The Result

Screen broadly | Investigate selectively | Monitor proportionately | Evidence consistently

For Tax, Finance, Procurement, Compliance and Third-Party Risk teams, the objective is the same: create a supplier verification process that is scalable, proportionate and defensible.

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About Us

Mintz Group is an integrated risk advisory and disputes consultancy with a unified mission to keep its clients on the right side of history. For more than 30 years, Mintz Group has gathered and analyzed information for corporations, law firms, investment firms, charitable foundations, sovereign entities, and other organizations, to help them assess risks, protect reputations, and win disputes. Our approach to fact gathering is transparent, ethical, and practical, yielding information that will stand up to the toughest scrutiny in the boardroom or the courtroom.

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