

Supplier Verification — Executive Summary

SAMPLE REPORT: all companies, people, numbers and findings in this document are fictional and shown for illustration only.

Customer and scope

Customer	Example Trading LLC (fictional)
Project	NHV-2026-00000 — UAE VAT supplier verification
Period reviewed	2025-10-01 to 2026-09-30
Methodology	FTA-D13-2026 v1.0.0 — FTA Decision No. 13 of 2026, Art. 54(bis) VAT Law
Final review approved	2026-10-20
Package approved by	Reviewer name (Next Horizons)

Review summary

18 Suppliers in scope	15 Completed without exceptions	2 With exceptions / rationale	1 Could not be verified
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All applicable checks were concluded. 15 suppliers were verified without exceptions, 2 with documented exceptions or rationale, and 1 could not be fully verified. See the exceptions register for items requiring attention.

Suppliers (extract)

Supplier	TRN	Level	12-month spend	Outcome
Crescent Technical Services LLC	1000000000000001	enhanced	AED 428,500	Completed with exceptions
Desert Logistics FZE	1000000000000002	standard	AED 96,200	Verification completed
Marina Catering Services LLC	1000000000000003	standard	AED 45,000	Verification completed
Small Stationery Est.	—	exception applied	AED 6,000	Not required (low-value exception)

Supplier file — Crescent Technical Services LLC

Risk indicator	Medium
Verification level	Enhanced (supplies above AED 375,000)
Checks completed	12 of 12
Documents reviewed	8
Exceptions	1 resolved (address change explained and documented)
Status	Cleared with rationale · follow-up scheduled

Check	Outcome	Evidence / source
Incorporation and registration (Art. 3(1)(b)(1))	Satisfied	Trade licence; registry check on issuing authority portal
Authorised representative (Art. 3(1)(b)(2))	Satisfied	Passport of managing director (held securely in portal)
Actual place of business (Art. 3(2))	Satisfied	Video walkthrough and address records



Check	Outcome	Evidence / source
Risk indicators (Art. 3(3))	Satisfied with rationale	Two address changes in 12 months explained by relocation
UAE bank confirmation (Art. 3(4)(a))	Satisfied	Bank letter without reservations
Public information review (Art. 3(4)(b))	Satisfied	Media search: no adverse indicators

Limitations

- This package documents the verification steps performed by Next Horizons for the agreed scope, using the information and documents available at the review dates shown. It is not tax advice and does not guarantee recovery of input VAT; decisions on input tax deduction remain with the taxable person and its tax adviser.
- Next Horizons is not a registered tax agent and does not represent the customer before the Federal Tax Authority.
- Documents received from the customer or suppliers are recorded as received; only items marked "independently verified" were checked against an independent source, as described for each item.
- AI-assisted processing, where used, only produced drafts and suggestions. All conclusions were recorded and approved by named Next Horizons reviewers.
- The control library is an interpretation of FTA Decision No. 13 of 2026 (unofficial English translation; the Arabic text prevails) and should be validated by a qualified UAE tax professional before reliance.