PRACTICAL SME PLANNING TOOL

# UAE Tax and Accounting Provider Directory



Clear decisions. Observable evidence. Practical actions.

- Record what matters
- Verify before approving
- Plan the next action

# Welcome — Make the Next Decision

Use this practical guide to organize decisions about uae tax and accounting provider directory and record evidence before approving actions.

## WHY THIS GUIDE MATTERS

Small businesses need a visible baseline, a named decision owner and proof that important conditions are satisfied. Example entries are prompts only, not verified facts.

## HOW RESOURCES CONNECT

| Resource | Practical use |
|---|---|
| 71 | Review the previous decisions and signed evidence. |
| 72 | Capture the current decision, owner, evidence and approval. |

## IMPORTANT LIMIT

This is an independent SME planning aid. It does not replace professional, regulatory, legal, accounting, tax or security advice. Verify current UAE requirements and all supplier claims before reliance.

# How to Use the Linked Tracker

Editable cells record your evidence. Calculated indicators are reminders, not independent approval.

| Step | Worksheet | Action |
|---|---|---|
| 01 | Read Me | Read the limits and choose a review owner. |
| 02 | Checks | Replace illustrative starter checks with actual obligations. |
| 03 | Evidence | Attach dated proof and identify its custodian. |
| 04 | Risks | Record critical blockers, likelihood and mitigation. |
| 05 | Actions | Assign responsible people and due dates. |
| 06 | Costs | Add user-supplied AED estimates and actual costs. |
| 07 | Decisions | Record changes and decision authority. |
| 08 | Review | Review the eight chapter-level conditions. |
| 09 | Dashboard | Check open critical gates and other indicators. |
| 10 | Glossary | Confirm definitions, status choices and source notes. |

**DECISION RULE / A numerical indicator cannot override missing proof, critical risks or legal requirements.**

CHAPTER 01

01

# Purpose & Coverage



Ask. Verify. Decide.

# Purpose & Coverage

Use these five questions to decide how to manage tax and accounting service category.

01 / QUESTION

### What business decision requires reliable Tax and accounting service category?

Evidence or next action: _____

02 / QUESTION

### Who is accountable for defining and reviewing Tax and accounting service category?

Evidence or next action: _____

03 / QUESTION

### Which current evidence establishes the starting position for Tax and accounting service category?

Evidence or next action: _____

04 / QUESTION

### What is deliberately excluded from Tax and accounting service category at this stage?

Evidence or next action: _____

05 / QUESTION

### What measurable result would justify approving Tax and accounting service category?

Evidence or next action: _____

# Decision Worksheet — Purpose & Coverage

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____ _____ |
| Owner and affected people | _____ _____ |
| Evidence and source date | _____ _____ |
| Critical exception or dependency | _____ _____ |
| Next decision and approval | _____ _____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 02

02

# Providers & Sources



Ask. Verify. Decide.

# Providers & Sources

Use these five questions to decide how to manage uae licence and qualifications.

06 / QUESTION

### Which customer, team or supplier is most affected by UAE licence and qualifications?

Evidence or next action: _____

07 / QUESTION

### Who owns the data and operational authority for UAE licence and qualifications?

Evidence or next action: _____

08 / QUESTION

### Which dependencies must exist before UAE licence and qualifications can be trusted?

Evidence or next action: _____

09 / QUESTION

### What would a failed or incomplete UAE licence and qualifications look like?

Evidence or next action: _____

10 / QUESTION

### Who can independently confirm the evidence for UAE licence and qualifications?

Evidence or next action: _____

# Decision Worksheet — Providers & Sources

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____<br>_____ |
| Owner and affected people | _____<br>_____ |
| Evidence and source date | _____<br>_____ |
| Critical exception or dependency | _____<br>_____ |
| Next decision and approval | _____<br>_____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 03

03

# Eligibility & Fit



Ask. Verify. Decide.

# Eligibility & Fit

Use these five questions to decide how to manage provider location and scope.

11 / QUESTION

### What source record or observation supports Provider location and scope?

Evidence or next action: _____

12 / QUESTION

### How will evidence for Provider location and scope be dated and retained?

Evidence or next action: _____

13 / QUESTION

### Which inputs are unknown or based on assumptions?

Evidence or next action: _____

14 / QUESTION

### How will conflicting records or missing data be reconciled?

Evidence or next action: _____

15 / QUESTION

### What test would make Provider location and scope demonstrably acceptable?

Evidence or next action: _____

# Decision Worksheet — Eligibility & Fit

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____ _____ |
| Owner and affected people | _____ _____ |
| Evidence and source date | _____ _____ |
| Critical exception or dependency | _____ _____ |
| Next decision and approval | _____ _____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 04

04

# Costs & Terms



Ask. Verify. Decide.

# Costs & Terms

Use these five questions to decide how to manage cloud and reporting tools.

16 / QUESTION

### What resource, budget or capacity is needed for Cloud and reporting tools?

Evidence or next action: _____

17 / QUESTION

### Which direct and recurring costs belong to Cloud and reporting tools?

Evidence or next action: _____

18 / QUESTION

### What is the fallback if Cloud and reporting tools exceeds available resources?

Evidence or next action: _____

19 / QUESTION

### Who verifies estimates, commitments and approvals?

Evidence or next action: _____

20 / QUESTION

### Which decision must be delayed pending cost evidence?

Evidence or next action: _____

# Decision Worksheet — Costs & Terms

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____ _____ |
| Owner and affected people | _____ _____ |
| Evidence and source date | _____ _____ |
| Critical exception or dependency | _____ _____ |
| Next decision and approval | _____ _____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 05

05

# Evidence & Verification



Ask. Verify. Decide.

# Evidence & Verification

Use these five questions to decide how to manage pricing and contract terms.

21 / QUESTION

### Which failure scenario could stop Pricing and contract terms from meeting its goal?

Evidence or next action: _____

22 / QUESTION

### How severe could the business impact of that failure be?

Evidence or next action: _____

23 / QUESTION

### What mitigation is assigned to a named owner?

Evidence or next action: _____

24 / QUESTION

### What escalation threshold requires immediate review?

Evidence or next action: _____

25 / QUESTION

### Which residual risk must be accepted in writing?

Evidence or next action: _____

# Decision Worksheet — Evidence & Verification

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____ _____ |
| Owner and affected people | _____ _____ |
| Evidence and source date | _____ _____ |
| Critical exception or dependency | _____ _____ |
| Next decision and approval | _____ _____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 06

06

# Data & Risk



Ask. Verify. Decide.

# Data & Risk

Use these five questions to decide how to manage data security and confidentiality.

26 / QUESTION

### What formal change may alter Data security and confidentiality or its requirements?

Evidence or next action: _____

27 / QUESTION

### How will change impacts on cost, time and controls be documented?

Evidence or next action: _____

28 / QUESTION

### What evidence supports a requested exception?

Evidence or next action: _____

29 / QUESTION

### Who approves an exception and records the rationale?

Evidence or next action: _____

30 / QUESTION

### How will users and suppliers be informed of the decision?

Evidence or next action: _____

# Decision Worksheet — Data & Risk

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____ _____ |
| Owner and affected people | _____ _____ |
| Evidence and source date | _____ _____ |
| Critical exception or dependency | _____ _____ |
| Next decision and approval | _____ _____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 07

07

# Comparison & Review



Ask. Verify. Decide.

# Comparison & Review

Use these five questions to decide how to manage references and conflict check.

31 / QUESTION

### Which acceptance test must References and conflict check pass?

Evidence or next action: _____

32 / QUESTION

### What observed result counts as a failure, not a pass?

Evidence or next action: _____

33 / QUESTION

### Which stakeholder reviews the results and evidence links?

Evidence or next action: _____

34 / QUESTION

### What is the recurring review frequency for References and conflict check?

Evidence or next action: _____

35 / QUESTION

### What improvement will be prioritized after learning from the results?

Evidence or next action: _____

# Decision Worksheet — Comparison & Review

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____<br>_____ |
| Owner and affected people | _____<br>_____ |
| Evidence and source date | _____<br>_____ |
| Critical exception or dependency | _____<br>_____ |
| Next decision and approval | _____<br>_____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

CHAPTER 08

08

# Shortlist & Next Steps

Ask. Verify. Decide.



# Shortlist & Next Steps

Use these five questions to decide how to manage verified shortlist date.

36 / QUESTION

### What exact evidence must exist before sign-off of Verified shortlist date?

Evidence or next action: _____

37 / QUESTION

### Who holds final approval authority and backup responsibility?

Evidence or next action: _____

38 / QUESTION

### Which unresolved issues prevent acceptance or launch?

Evidence or next action: _____

39 / QUESTION

### Where are records, handover files and contacts stored?

Evidence or next action: _____

40 / QUESTION

### What date and owner are assigned for the next decision review?

Evidence or next action: _____

# Decision Worksheet — Shortlist & Next Steps

Record the choice and supporting facts. Keep unknowns visible until investigated.

| QUESTION / DECISION | YOUR NOTES & EVIDENCE |
|---|---|
| Scope and required result | _____<br>_____ |
| Owner and affected people | _____<br>_____ |
| Evidence and source date | _____<br>_____ |
| Critical exception or dependency | _____<br>_____ |
| Next decision and approval | _____<br>_____ |

## TOP ACTIONS BEFORE APPROVING THIS CHAPTER

| Priority | Action / proof | Owner / due |
|---|---|---|
| 1 | Confirm the evidence with the responsible person | _____ |
| 2 | Record the most important open question | _____ |
| 3 | Decide or assign a dated follow-up action | _____ |

REVIEW / Business owner: _____ Date: _____ Decision / open risk: _____

DECISION SUMMARY / EVIDENCE FIRST

# Eight-Part Evidence Review

Use this summary to challenge the strongest assumptions before approval.

| Chapter | Critical focus | Evidence / decision |
|---|---|---|
| 01 | Tax and accounting service category | _____ |
| 02 | UAE licence and qualifications | _____ |
| 03 | Provider location and scope | _____ |
| 04 | Cloud and reporting tools | _____ |
| 05 | Pricing and contract terms | _____ |
| 06 | Data security and confidentiality | _____ |
| 07 | References and conflict check | _____ |
| 08 | Verified shortlist date | _____ |

## REVIEW QUESTIONS

Which assumptions lack evidence? Which critical dependencies are unresolved? What could fail after sign-off? Who accepts each remaining risk?

DECISION CONTROL / SIGN-OFF

# Scope, Exceptions and Final Decision

Do not treat examples as approved business obligations.

| Decision item | Notes / evidence |
|---|---|
| Approved business outcome | _____ _____ |
| Evidence-backed commitments | _____ _____ |
| Explicitly excluded work | _____ _____ |
| Cost and capacity boundaries | _____ _____ |
| Unresolved critical risks | _____ _____ |
| Named final decision owner | _____ _____ |

**DECISION: [ ] APPROVED [ ] REVISE [ ] REJECTED | Owner _____ Date _____**

IMPLEMENTATION / REVIEW GATES

# Practical Review Plan & Acceptance Gates

Use conditional checkpoints, not unsupported delivery guarantees.

| Stage | Expected proof | Owner / review |
|---|---|---|
| Baseline | Scope and owner recorded | _____ |
| Evidence | Source records verified | _____ |
| Decision | Exceptions reviewed | _____ |
| Follow-up | Owner and review date assigned | _____ |

## CRITICAL DEPENDENCIES

| Question | Notes & evidence |
|---|---|
| Missing required source or approval | _____ |
| Internal or external decision owner | _____ |
| Next review date or contingency | _____ |

BUDGET / ESTIMATES NOT QUOTES

# Resources, Costs and Trade-offs

Record user-supplied figures in AED. Never assume fixed UAE prices.

| Cost item | Estimated AED | Evidence / source |
|---|---|---|
| Setup or implementation | _____ | _____ |
| Recurring subscriptions | _____ | _____ |
| Staff time and support | _____ | _____ |
| Training and quality checks | _____ | _____ |
| External professional review | _____ | _____ |
| Contingency reserve | _____ | _____ |
| Total estimate (manual check) | _____ | _____ |

## DECISION QUESTION

If uae tax and accounting provider directory costs more or takes longer than expected, which noncritical tasks can be delayed without weakening essential outcomes?

# Acceptance, Review and Handover

Approval should depend on observable evidence and accountability.

| Acceptance gate | Pass / review | Evidence / owner |
|---|---|---|
| Business result and scope confirmed | [ ] PASS [ ] REVIEW | _____ |
| Critical checklist evidence attached | [ ] PASS [ ] REVIEW | _____ |
| Open issues and assumptions reviewed | [ ] PASS [ ] REVIEW | _____ |
| Risk owner and contingency recorded | [ ] PASS [ ] REVIEW | _____ |
| Cost and capacity constraints reviewed | [ ] PASS [ ] REVIEW | _____ |
| Records and access handed over | [ ] PASS [ ] REVIEW | _____ |
| Business owner signs decision | [ ] PASS [ ] REVIEW | _____ |

**IMPORTANT / This example checklist is not a certified regulatory or security audit.**

# 90-Day Decision and Improvement Plan

The periods are illustrative planning windows, not commitments.

| Period | Focus | Evidence / action |
|---|---|---|
| Days 1–30 | Establish the baseline | Interview owners, assemble source evidence |
| Days 31–60 | Validate and prioritize | Test claims, compare costs, resolve blockers |
| Days 61–90 | Approve and improve | Document sign-off, owners and next reviews |

## TOP THREE COMMITMENTS

| Priority | Action / evidence | Owner / due |
|---|---|---|
| 1 | Resolve the highest-impact unanswered question | _____ |
| 2 | Approve the smallest usable plan | _____ |
| 3 | Schedule the next evidence-based review | _____ |

# Methods, Source Checks and Interpretation

Resources and obligations may change. Confirm authoritative source documents.

### UAE Government Portal

https://u.ae/en

### UAE Federal Legislation Platform

https://uaelegislation.gov.ae/en

### SME Compass Hub

https://smecompasshub.com

## HOW TO INTERPRET THIS GUIDE

Checklists and sample workflows do not establish that a supplier, website, financial projection or government requirement has been verified. Use current source evidence and appropriate independent advisers.

## NEXT STEP

Complete the Excel evidence tracker, review unresolved critical gates and obtain documented approval before acting.

PRACTICAL SME PLANNING TOOL

# Decide clearly. Build confidently.



Keep evidence, review assumptions and approve consciously.