



Excise Stock Movement Guide For Warehouse Keepers who are Registered for Excise Tax

December 2020



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1. Overview of this guide

This guide will help you navigate the e-Services portal from a systems perspective, and help you to understand your responsibilities as a Warehouse Keeper(WHK) of a Designated Zone(DZ) in the UAE. It is designed to help you:

- understand the process of declaring Excise Goods that belong to registered Excise taxpayers that are held in your Designated Zone as on 1st of January, 2021; and
- understand the icons and symbols included in the forms.

This guide will also assist you in understanding the Excise Tax compliance obligations that you as a Warehouse Keeper have to comply with. It provides an overview of the various declaration forms that need to be filed by the Warehouse Keeper of Designates Zones in the UAE.

The sections of the guide provide a detailed explanation of each type of declaration form and who, how and when a Warehouse Keeper should complete and submit each of them to the FTA.



2. Designated Stock Movement Overview

As a Warehouse Keeper of one or multiple Designated Zones in the UAE, you are required to declare the Excise Goods belonging to registered Excise Tax that you hold in the Designated Zones that you manage as on 1st January, 2021.

You will be allowed to submit the Opening Stock of registered Excise Taxpayers on the 1st of January, 2021 until 31st of January, 2021.

For easier reference, please find below a high level description of the form that you will need to complete for Excise Stock Movement activities as a Warehouse Keeper.

- EX204 - Opening Stock Declaration

The value of the Excise Goods and the Excise Tax will be pre-populated in the above forms based on a standard price list that is published by the FTA.

The next sections of this User Guide will help you understand the requirements to complete the declarations form.



3. Excise Stock Movement Form

This section will guide you through the process of completing the relevant form for declaring the Excise Goods that are stocked in your Designated Zone. As per Federal laws you will be able to submit these declaration forms starting on the 1st of January, 2021.

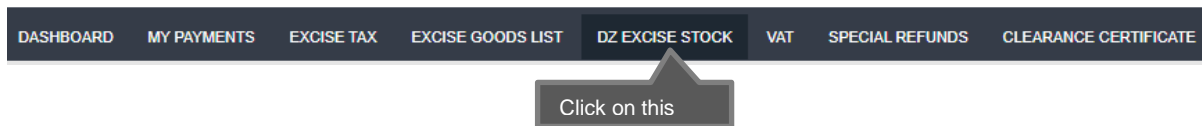
3.1. EX204 - Opening Stock Declaration

- **Used by:** Warehouse Keepers who will declare the opening stock of Excise Goods belonging to registered Excise Taxpayers
- **Frequency:** Once for each TRN holder
- **Impact:** No Tax liability.

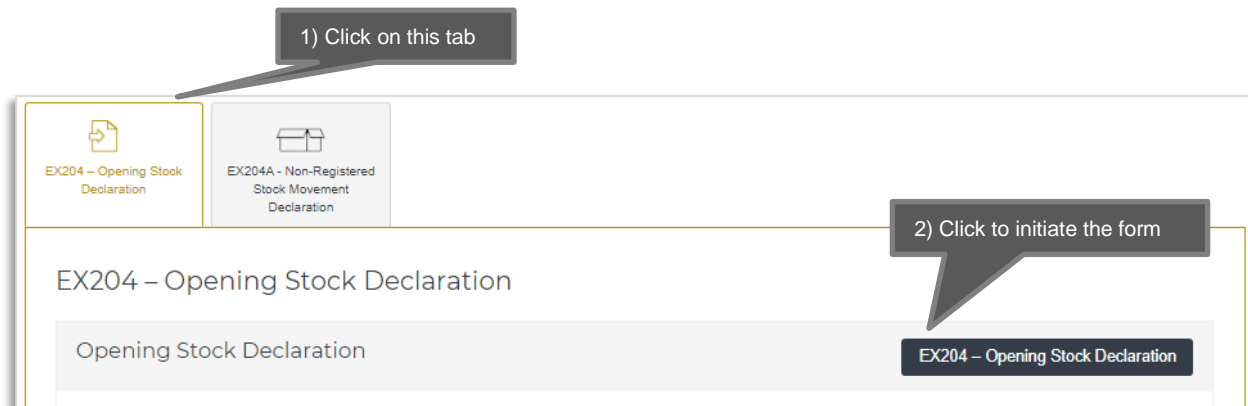
Note: You will be able to submit the Opening Stock Declaration only until 31st of January, 2021.

Follow the instructions below to complete your Opening Stock declaration.

1) Navigate to the tab that displays 'DZ Excise Stock' as shown below.



2) Initiate the form by clicking on the 'EX204 - Opening Stock Declaration' button shown below.



Complete the form as described in the sections below.

Note: You will be able to submit only one form per TRN. Please make sure that you have entered all the details correctly before submitting.



3) You will need to select the Designated Zone number for which you wish to submit the declaration from the drop down

4) On selecting the DZ number the name of the DZ in English and Arabic will be auto-populated

5) Next you will need to enter the TRN whose Excise Goods you wish to declare.

Once you click on 'Validate' the details of the TRN will be auto-populated as shown below.



Taxable Person Details

Tax Registration Number (TRN) *

Entity Name (English) *

Entity Name (Arabic) *

6) For the next step, add the Excise Goods that are stored in the DZ. There are two ways of doing this:

A) Upload the items in an Excel

B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link 'Download Sample File'. You can add your items and quantities into the Excel. Once you are done you can upload the file using the button 'Upload Items via Excel' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#)

You can continue to add further products using option B if so required.

Note: You will be able to use the option to upload the Excel on or after the 25th of December but the form cannot be submitted before 1st of January, 2021.

B) You can select the items one by one from the FTA published list of Excise Goods as shown below.

You will be required to enter the item codes of the Excise goods being stored.



To find out the item code for a product, click on “Item Search”. The Item Search page (as shown below) will appear in a new tab. Search for your product and once found copy the “Item Code” and paste it back in the search bar in the original tab.

The screenshot shows the 'Excise Goods' page with an 'Item Search' button. A callout '1) Click here to search for your Item Codes' points to the button. Below is a search form with fields for 'Item code', 'HS Code', 'Item Description', 'Product Description', and 'Brand'. A callout '2) Search for Item code' points to the 'Search' button. Below the form is a table with one row of data. A callout '3) Copy Item code' points to the 'Item code' column. A callout '4) Paste Item code' points to the 'Search by item code' input field.

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

Once you have pasted your item code into the “Search Product”, the details of the product will be auto-populated as below.

The screenshot shows a form with the following fields and values:

- Item code *: 4971502
- HS Code *: 22 02 10 21
- Country of origin *: United Arab Emirates
- Brand *: Brand name
- Item Description *: Item Description
- Unit of Measurement *: Unit
- Product Description *: Carbonated drinks
- Excise Tax Rate *: 50
- Retail Selling Price *: 2.75
- Opening Stock as of 1st January 2021 *: 100

An 'Add product to list' button is located at the bottom right.



Add the below details:

- Retail Selling Price - This will be pre-populated with the price as published by FTA. This price cannot be changed.
- Opening Stock as of 1st January 2021 - Enter the quantity of items held in the Designated Zone as on 1st January 2021.

Once you have entered the information, click on **Add product to list**

This process of adding products to the form can be repeated again to declare additional items and their quantities.

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 3.4 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is yet no tax liability since the goods have not been released for consumption and they are inside a Designated Zone.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Excise Tax Rate	Opening Stock as of 1st January 2021	Excise Tax Amount Due If Released / Consumed	Delete
22 02 10 21	4971502	Carbonated drinks	Brand name	Item Description	Unit	2.75 AED	50.00	100	137.50 AED	

7) The Authorised signatory section will be pre-populated based on the information entered in your Designated Zone registration and these details are not editable from the declaration.

Authorised signatory

Name (English) <input type="text" value="Reece Harris"/>	Name (Arabic) <input type="text" value="رييس هاريس"/>
Mobile country code <input type="text" value="United Arab Emirates (+971)"/>	Mobile number <input type="text" value="11223344"/>
E-mail address <input type="text" value="reece.harris@gmail.com"/>	Date of submission (dd/mm/yyyy) <input type="text" value="24/07/2019"/>

Once you have completed the form and included all the excisable goods that you hold for the selected TRN holder in the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.



Declaration

- I have read the requirements, obligations, terms and conditions for this declaration
- I declare that the information provided is accurate and complete
- I understand that this form will not reflect until it has been approved by the TRN holder mentioned above (if applicable)

To submit the Opening Stock Declaration form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is correct, click on the '*Submit*' button at the bottom right hand corner of the screen.

Submit →



To review the status of your Opening Stock Declaration form, click on the ‘**DZ Excise Stock**’ tab and look next to *Status* on the ‘EX204-Opening Stock Declaration’ page.

Transaction Number	Date of submission	Tax Registration Number (TRN)	Opening Stock Declaration	Total Excise Tax payable	Designated Zone Number	Designated Zone Name (English)	Designated Zone Name (Arabic)	Status	Action
	N/A	N/A	0	0.00	N/A	N/A	N/A	Drafted	Edit
201309153840313	13/09/2020	100203234800007	2000	10,400.00	100299701	Zone One	المنطقة الأولى	Pending	

The form can be viewed by clicking on the “Transaction Number”.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means that the declaration has been submitted and is waiting for approval from the TRN holder;
- **Approved** means that the Opening Stock Declaration has been approved by the TRN holder;
- **Rejected** means that the Opening Stock Declaration has been rejected by the TRN holder.

Note:

1. The form can be edited in the draft status.
2. The TRN holder who owns the stock in the Designated Zone will be required to Approve/Reject the opening stock declaration as declared by the Warehouse Keeper of the Designated Zone. Refer to section 3.3 for this process.
3. In case the TRN holder Rejects the declaration, you can submit another one.

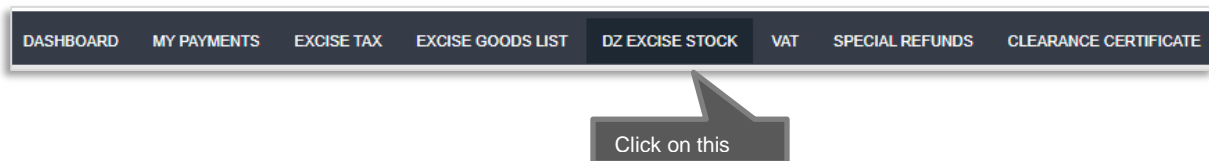


3.2. Approval/Rejection of Opening Stock Declaration by TRN holder

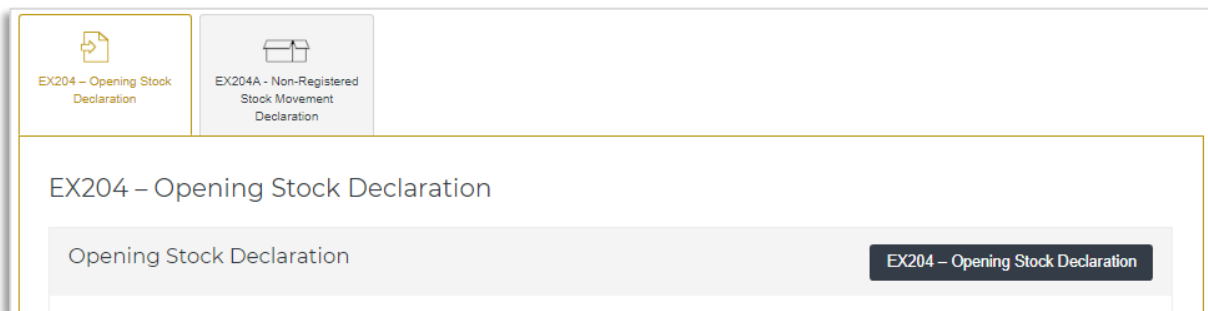
If you are the TRN holder for whom the Opening Stock Declaration has been submitted by the Warehouse Keeper of the Designated Zone, then you will be required to Approve/Reject the opening stock declared using “EX204 – Opening Stock Declaration”.

To view the “Opening Stock Declarations Waiting for Approval/Rejection” section, follow the below steps:

1) Navigate to the ‘DZ Excise Stock’ tab.

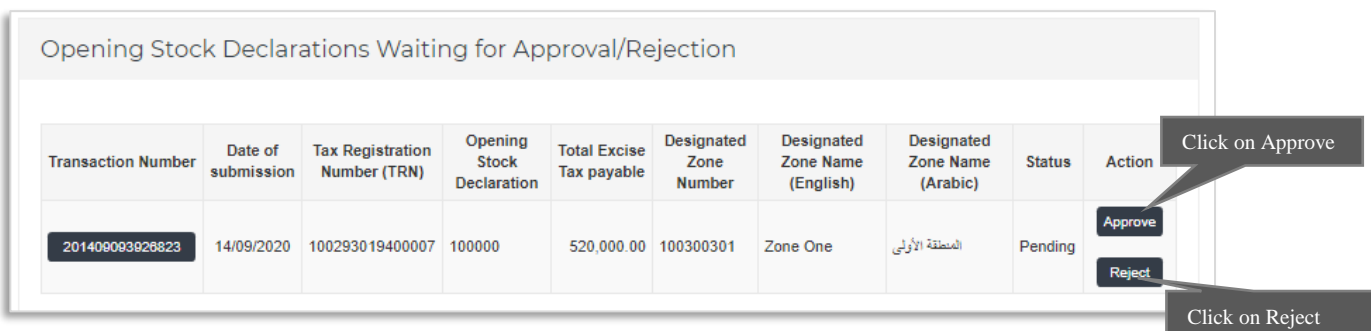


2) Go to the ‘EX204 - Opening Stock Declaration’ tab.



Scroll down to the section titled ‘Opening Stock Declarations waiting for Approval/Rejection’ as shown below.

An option to Approve or Reject the requests will be available wherever applicable.



The form can be viewed by clicking on “Transaction Number”



- **Pending** means the Opening Stock Declaration form has been submitted and is waiting for approval from the TRN holder who owns the stock;
- **Rejected** means the Opening Stock Declaration has been Rejected by the TRN holder who owns the stock;
- **Approved** means the Opening Stock Declaration has been Approved by the TRN holder who owns the stock.

Note: The Opening Stock Declaration will need to be approved no later than 31st of January, 2021 as declarations cannot be submitted or approved after this date.

3.3. Request to add a product to the FTA list

If your product is not on the published list, you can request to add a product to the FTA list of excise products on the “Excise Goods List” page, by clicking on the **Request to add products to the published FTA list** button. On clicking the button, you will be redirected to the ‘Product Registration Portal’. You will be able to submit a request to add a new product or edit an existing product. After submitting, the FTA will review the details of the requested product, and decide whether the product should be added to the FTA list of excise products.

Request to add product to the published FTA list