

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



Administrative Exceptions Excise Tax Guide | EGAE01

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Contents

1. Brief overview of this user guide	2
2. Purpose of the Excise Tax Administrative Exception Form	2
2.1 What is an Excise Tax Administrative Exception?	2
2.2 Who is eligible to make an Excise Tax Administrative Exception Request?	3
2.3 What are the circumstances in which an Excise Tax Administrative Exception may be requested?	3
2.4 How to make a Request?	5
2.5 Who can submit the Excise Tax Administrative Exception Form on your behalf?	5
3. What information will you need when completing the Excise Tax Administrative Exception Form?	5
4. Completing your Excise Tax Administrative Exception Form	6
5. Submitting the Excise Tax Administrative Exception Form	9
6. Response from the FTA on your Excise Tax Administrative Exception	9



1. Brief overview of this user guide

This guide is prepared to help you submit your Excise Tax Administrative Exception request (referred to as 'Exception Request') to the Federal Tax Authority (FTA) related to a specific case as detailed below. It provides you with:

- **an overview** of the category for which an Exception Request can be made.
- **an explanation of the icons and information** you might see or need to complete the form.

If you have additional questions on specific fields in the Excise Tax Administrative Exception Form, please contact us on info@tax.gov.ae.

2. Purpose of the Excise Tax Administrative Exception Form

2.1 What is an Excise Tax Administrative Exception?

An Excise Tax Administrative Exception is a mechanism which provides registrants with concessions / exceptions allowed by the Federal Decree-Law No. 7 of 2017 on Excise Tax ("Law") or Cabinet Decision No. 37 of 2017 on the Executive Regulations of the Federal Decree-Law No. 7 of 2017 on Excise Tax ("Executive Regulations") if difficult circumstances prevent them from following certain procedural aspects of the Law or the Executive Regulations.

Excise Tax Administrative Exceptions may only be made in relation to requests for alternative supporting evidence to confirm the export of excise goods from the UAE.

Details of the circumstances in which such a request may be made are documented in **section 2.3**.

NOTE: Excise Tax registration exceptions are not covered under this process.



2.2 Who is eligible to make an Excise Tax Administrative Exception Request?

The applicant must:

- be a registrant with the FTA;
- satisfy the requirements in respect of the relevant Exception Request, as outlined below; and
- provide all relevant supporting documentation.

2.3 What are the circumstances in which an Excise Tax Administrative Exception may be requested?

As stated above, an Exception Request can be made only in relation to requests for alternative supporting evidence to confirm the export of excise goods from the UAE. The underlying conditions for requesting such an exception along with references from the Law are set out below:



Category	Case/ scenario	Reference in the law	Conditions
<p>Supporting evidence to confirm the export of excise goods</p>	<p>A registrant may request permission to retain alternative evidence that goods have been exported from the UAE other than the commercial and official evidence required by Article 14(4) of the Executive Regulations.</p> <p>The FTA can approve the request for the registrant to retain alternative evidence to substantiate the fact that excise goods have left the UAE if the FTA has determined, after the supplier has applied in writing, that either of the following applies:</p> <ul style="list-style-type: none"> • Circumstances beyond the control of the registrant, where the registrant is unable to obtain official evidence of export. • Circumstances beyond the control of the registrant, where the registrant is unable to obtain commercial evidence of export. 	<p>Article 14(5) of the Executive Regulations</p>	<p>The registrant must provide the reasons / circumstances to explain why it is unable to obtain the official or the commercial evidence prescribed by the law.</p> <p>The registrant must be able to provide alternative evidence to substantiate the fact that the excise goods have been exported from the UAE.</p>



2.4 How to make a Request?

The registrant must submit the Excise Tax Administrative Exception Request by email to specialexceptions@tax.gov.ae. Refer to **section 5** for details on submission.

2.5 Who can submit the Excise Tax Administrative Exception Form on your behalf?

The following can submit the Excise Tax Administrative Exception request:

- The authorized signatory of the registrant;
- The registrant's appointed Tax Agent; or
- The registrant's appointed Legal Representative.

IMPORTANT: Tax Advisors (who are not registered Tax Agents) are not permitted to submit any Excise Tax Administrative Exception Requests on behalf of the registrant.

3. What information will you need when completing the Excise Tax Administrative Exception Form?

You are required to submit the below information along with the form:

- a detailed description of why you are making an Excise Tax Administrative Exception Request as per the criteria outlined above; and
- any documentary proof to support the factual and legal grounds on which the request is based (e.g. sample invoices, contracts, payment slips or others).

IMPORTANT: If you are a Tax Agent, you must send the Excise Tax Administrative Exception Form from the email address you used to register with the FTA as a Tax Agent (i.e. your online user account) and which is linked to the taxable person. Any emails sent from other email addresses by a Tax Agent will be disregarded and **no response will be sent out by the FTA.**



4. Completing your Excise Tax Administrative Exception Form

Please fill in the form field by field. Any questions that are marked with an asterisk (*) are mandatory and must be completed in order to submit the form. You do not need to input anything for the boxes where document uploads are requested; instead, you should include the information and relevant documents as supporting documentation on the email to be sent to the designated email address, along with the Excise Tax Administrative Exception Form.

You must fill out the form electronically. Handwriting is not accepted.

The following guidance is designed to help you understand the questions that the Excise Tax Administrative Exception Form asks for in order to complete the form accurately.

1. About the Applicant	
Name of the Applicant*	Please input the full name under which you are registered with the FTA.
Tax Registration Number (TRN)	Please input the TRN for Excise Tax.
Tax Agent Approval Number (TAAN)	If you are a Tax Agent applying on behalf of the registrant, please input the TAAN here.
2. Contact Details of the Applicant	
Mobile number and email address etc.*	Please provide your contact details here.



3. About the Request for Excise Tax Administrative Exception

<p>Have you previously requested an Excise Tax Administrative Exception from the FTA?*</p>	<p>Inform the FTA if you have previously requested an Excise Tax Administrative Exception from the FTA.</p> <p>Note: You should not make the same Excise Tax Administrative Exception Request if your situation is identical to a previously rejected Exception Request submitted to the FTA. Your new request will be rejected.</p>
<p>If yes, please provide the decision number related to your previous request</p>	<p>Please do not submit duplicate requests - you should provide the FTA with the complete, relevant and accurate information necessary to assess the application.</p> <p>In case you have similar and/or additional requests which are relevant to a previous request, please enter the decision number related to your previous request.</p>

4. Reasons for Excise Tax Administrative Exception

<p>Please provide a detailed description for why you are requesting an Excise Tax Administrative Exception to use alternative supporting evidence to confirm the export of excise goods from the UAE*</p>	<p>Please provide your input in no more than 500 words.</p>
<p>Please provide any documentary proof to support the factual and legal grounds on which the request is based (e.g. sample invoices, contracts, payment slips or others)*</p>	<p>You may attach the relevant supporting documents to facilitate the processing of your request. You may hide certain information that is commercially sensitive when submitting the document(s).</p>



5. Authorized Signatory

<p>Title Name* E-mail* Phone number with country code* etc.</p>	<p>The signatory must be authorized to do so. That is, where a Request is being submitted for an Excise Tax Administrative Exception, the signatory must be authorized by the Registered Business to do so.</p> <p>Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.</p>
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Declaration

Using this checklist will help you to make sure that you have completed the form correctly. Include any other forms and documents which we have asked you to send.



5. Submitting the Excise Tax Administrative Exception Form

Once you have completed the Excise Tax Administrative Exception Form, please send the soft copy (in editable PDF format) to the following email address along with the supporting documents.

specialexceptions@tax.gov.ae

Excise Tax Administrative Exception Requests sent to other FTA email addresses will **not receive a reply**.

Accepted file types are PDF, JPG, PNG and JPEG. The total file size limit is **10 MB**.

6. Response from the FTA on your Excise Tax Administrative Exception

It may take the FTA up to **40 business days** to decide on your Excise Tax Administrative Exception request.

Note: If your application is incomplete, or additional information is required, the FTA will ask you to provide the required / additional documentation. After re-submitting the complete application, it may take the FTA a further 40 business days to respond to your updated request for an Excise Tax Administrative Exception.

The Approval or Rejection provided by the FTA is based on the facts provided by you at the time the Excise Tax Administrative Exception Form is submitted.

The final response to your Excise Tax Administrative Exception request will be in a decision format and you will receive it as an attachment in an email within 5 business days of the decision being made.