



EXCISE TAX RETURNS USER GUIDE

August 2019



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1. Brief overview of this user guide

This guide will help you navigate the e-Services portal from a systems perspective, and is designed to be read in conjunction with the Taxable Person Guide for Excise Tax, in order to file your Excise Tax Returns. It is intended to help you:

- understand the reporting requirements for filing Excise Tax Returns and the related declaration forms;
- understand the processes of declaring goods that require Customs clearance, declaring liabilities that do not require Customs clearance, declaring deductible Excise Tax and all other reporting related declaration forms; and
- understand the icons and symbols included in the forms.

This guide will also assist you in understanding the Excise Tax compliance obligations that a Taxable Person has to comply with, as part of filing his Excise Tax Returns. It provides an overview of the various declaration forms that need to be filed by Taxable Persons in the UAE and how each of these would impact the periodic Excise Tax Returns. It also provides an overview of the additional reporting obligations that Taxable Persons have to comply with and the various forms that need to be submitted on a periodic basis for reporting purposes.

The first section of this guide provides an overview of the Excise Tax Return and the various declaration forms that populate the Excise Tax Return, leading to the calculation of the Excise Tax liability. The other sections of the guide, provide a detailed explanation of each type of declaration form, separated into the ones which create liabilities, deductibles or simply for reporting purposes, and who, how and when should complete and submit each of them to the FTA.



2. Excise Tax Returns Overview

As a Taxable Person registered for Excise Tax, you are required to file your Excise Tax Returns on a **monthly** basis. The due date to file your Excise Tax Returns is the **15th** day of each month.

Generally, when a registered Taxable Person is required to account for Excise Tax, the Taxable Person should submit the Excise Tax Declaration and reporting forms on a transactional or monthly basis as the case may be.

In these forms, the value of the Excise goods and the Excise Tax is pre-populated based on a standard price list published by the FTA. In the event that the Taxable Person identifies that Excise Tax should be calculated based on a higher value (e.g. it is foreseeable that the average retail selling price of the goods in the market is higher than the price published by the FTA), such Taxable Person shall self-declare the tax based on the higher price.

The diagram below shows how your Excise Tax Returns are calculated and which declaration forms populate your Excise Tax return:

Excise Tax Returns form	Box number		Values from declarations/forms
Excise Tax due on the import of excise goods	Box 1	A	EX201 Excise Goods that require Customs clearance - Imports
Excise Tax due on the production of excise goods	Box 2	B	EX202B Producer Declaration
Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)	Box 3	C	EX202A Designated Zone Reporting - Release goods from DZ (where there is no customs check)
			EX202A Designated Zone Reporting - Consumption of goods within a Designated Zone
			EX203C Lost & Damaged Declaration when Approved without Waiver
Release of Excise Goods from a Designated Zone	Box 4	D	EX201 Excise goods that require Customs clearance - Release from Designated Zone (requiring customs clearance)
Excise Tax due on the stockpiling of excise goods	Box 5	E	As entered by user
Total Excise Tax due during the period		F=A+B+C+D+E	
Total Excise Tax deductible during the period	Box 7	G	EX202A Designated zone Reporting- Enter goods into a Designated Zone
			EX203 Deductible Form component against export, produce, local purchase or errors
Total Excise Tax payable		F-G	

In addition to the above, you will also need to report movements of Excise goods in and out of a Designated Zone ("DZ") that occur within the same tax period, by completing and submitting the forms shown below. However, please note that these forms do not impact your Excise Tax liability and are only requested for reporting purposes.

EX202A Designated Zone Reporting - Transfer of goods to another Designated Zone
EX202A Designated Zone Reporting - Transfer goods for export from a Designated Zone
Inventory - EX203A Import to Designated Zone (where there is no customs check)
Inventory- EX203C Transfer of Ownership Within Designated Zones

For easier reference, please find below a high level breakdown of the various types of excise forms that need to be filed in every tax period, depending on the nature of the activities of the Taxable Person and separated between what creates a tax liability, a deductible or the ones that are only for reporting purposes:



1. **Liabilities:** These are the forms that you will use for declaring tax liabilities. You will use these forms if you are an importer, a producer, a stockpiler of Excise goods, or someone who is releasing Excise goods into free circulation:
 - EX201 Excise goods that require customs clearance (Import Declaration)
 - EX202A Designated Zone Reporting – Release goods from DZ into free circulation (where there is no customs check)
 - EX202A Designated Zone Reporting – Consumption of goods within a Designated Zone
 - EX202B Producer Declaration
 - Inventory - EX203B Lost & Damaged Declaration Approved without waiver
 - Stockpiling – stockpilers should record the Excise Tax liability directly into the Excise Tax Return

2. **Deductibles:** You will use the following forms if you need to deduct any Excise Tax in your Excise Tax Return, in line with the respective legal requirements:
 - EX202A Designated Zone Reporting - Enter goods into a Designated Zone
 - EX203 Deductible Declaration

3. **Other Reporting Requirements**
 - EX202A Designated Zone Reporting - Transfer goods to another Designated Zone
 - EX202A Designated Zone Reporting - Transfer goods for export from a Designated Zone
 - EX202A Designated Zone Reporting - Import into a Designated Zone (where there is no customs check)
 - Inventory - EX203A Local Purchase Form
 - Inventory - EX203C Transfer of Ownership within Designated Zones

The next sections of this User Guide will help you understand the requirements to complete each of these declarations and forms and subsequently, your Excise Tax Return.

Note: Only products related to the category selected by you during your registration for Excise Tax can be added into the various declarations or forms that you will submit to the FTA. Therefore, if you would need to report additional types of Excise goods via your Excise Tax Return or the additional reporting forms, you should first amend your Excise Tax registration and add the new types of Excise goods before you would be able to report them on any of the forms.

Example: While registering for Excise Tax, if you have selected only “Tobacco and Tobacco Products” in the field “Which excise goods do you produce”, then you will only be able to add items registered under the “Tobacco and Tobacco Products” category from the published FTA products.



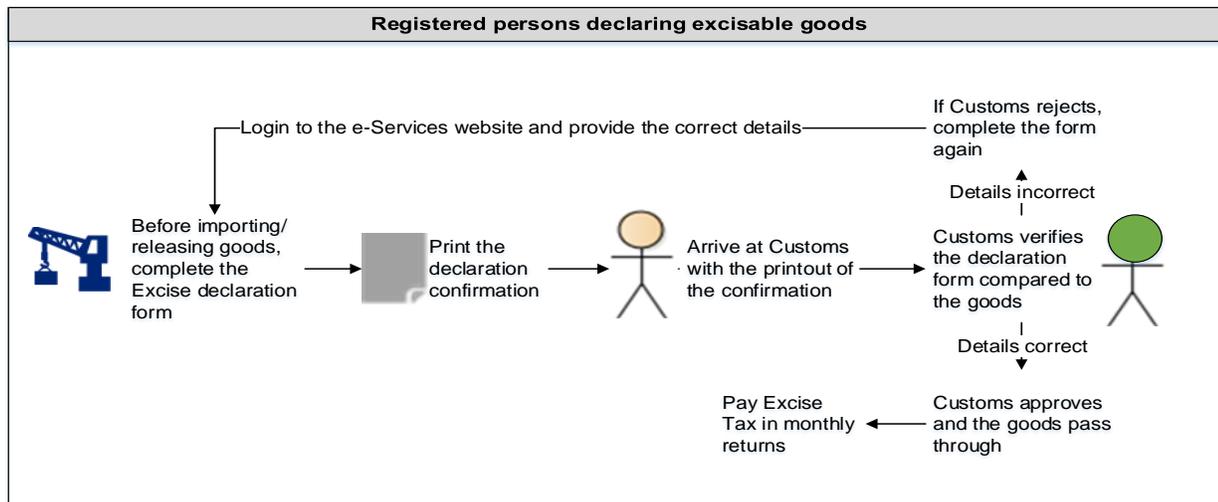
2.1 Liabilities

This section will assist you in how to fill and complete your Excise Tax liability declaration forms. You should use these forms to declare Excise goods that generate a tax liability within a tax period and pay the due tax in the monthly Excise Tax Returns.

2.1.1 EX201 Excise goods that require customs clearance (Import Declaration)

- **Used by: Importers, Taxable Persons who are importing or releasing goods from a Designated Zone requiring customs clearance**
- **Frequency: No Limit**
- **Impact: Positive Tax Liability (Box 1 or Box 4)**

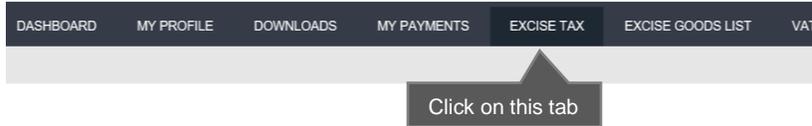
Below is the process that Taxable Persons who are registered for Excise Tax purposes should follow in order to declare their Excise goods and have them cleared at Customs. This process applies **every time** you import Excise goods or they are released from Designated Zones requiring Customs clearance. More detailed instructions are included in the “Excise Tax Importer Guide (Registered and Non-registered)” document which can be found on the FTA website (<http://www.tax.gov.ae>) in the Excise Tax section under Guides, References & Public Clarifications.



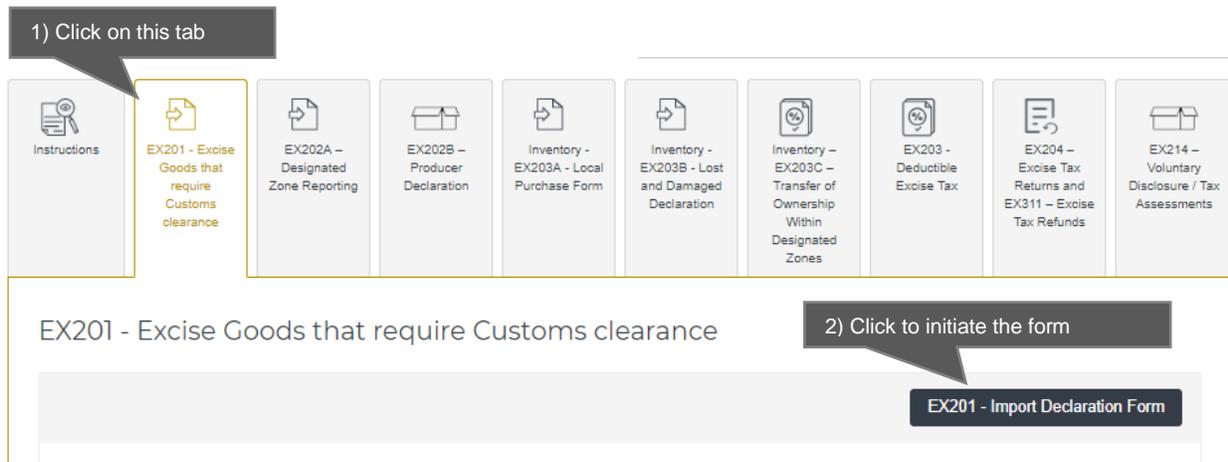


Follow the instructions below to complete your declaration and receive Customs clearance.

1) Navigate to the tab that displays “Excise Tax”



2) Initiate the form by clicking on the ‘EX201 – Import Declaration Form’ button shown below.



3) Complete the form

Excise Goods that require Customs clearance

Basic information

TRN
100000197200007

Legal name of entity (English)
Company XYZ

Legal name of entity (Arabic)
شركة XYZ

1) Select Emirate
Emirate Arriving to
Dubai

2) Select Expected date of import/release
Expected Date of Import / Release from Designated Zone*
04/07/2017

3) Select whether the declaration is for an import or a "release from a designated zone requiring customs clearance"
What is the Excise declaration related to? *
 Import Release from Designated Zone (requiring customs clearance)

4) Select the Port of Entry
Port of Entry*
Ducamz Customs Center, Dubai



Note: If you select option “Releasing from a Designated Zone (requiring customs clearance)”, you will be required to provide the Designated Zone Number.

Excise Goods Item Search

Search by item code Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code: Contains

HS Code: Contains

Item Description: Contains

Product Description: All

Brand: Contains

2) Search for Item code

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

3) Copy Item code

1) Click here to search for your Item Codes

You will be required to enter the item codes of the Excise goods being imported/released.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) 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.

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

4971502 Search Product

Item code*

Country of origin*

Item Description*

Product Description*

Retail Selling Price as per the FTA published list*

Designated Price*

2) Price can be increased

HS Code*

Brand*

Unit of Measurement*

Excise tax (%)*

Quantity*

1) Quantity can be set in the unit of measurement

3) Click here to add product to list Add product to list



After clicking on “Add Product to list”, you will see the calculated Excise Tax due in a table on the declaration form, as below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	Item description	Carbonated drinks	Brand	Unit	3.00 AED	1.50 AED	No	

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

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

Authorised signatory

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

Once you have completed the form and declared all your excisable goods, click on the declaration as shown below to confirm that you agree to the declaration terms and conditions.

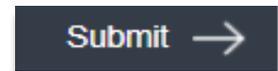
Declaration

I hereby agree to have read the requirements, obligations, terms and conditions

I declare that the information provided is accurate and complete

To submit the Excise 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.



To review the status of your Excise Tax declarations for your imports/release from a Designated Zone requiring Customs clearance, click on the *Excise Tax* tab and look next to *Status* on the “Excise goods that require Customs clearance” page.

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 the declaration form has been received by the FTA and the Customs department and needs to be verified with a transaction number by the Customs department;
- **Rejected** means the declaration form has been Rejected by the Customs department;
- **Approved** means the declaration form has been Approved by Customs and that your Excise Tax declared is Approved and will be included in your Tax Return filing;

4) Print the declaration confirmation

Once the form has been submitted, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes your TRN, Transaction Number, quantity of goods, and item details.

This confirmation should be printed out and presented to the Customs department upon entry for verification of the import declaration and Excise Tax payment.

Item Code	Brand	Item Description	Product Description	Retail Selling Price	Quantity
4971502				3.00 AED	1
Total Excise Tax				1.50 AED	إجمالي الضريبة الانتقائية

Once the Customs department approves the declaration confirmation, all the transaction details and the Excise Tax amount from your Approved declarations will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return.

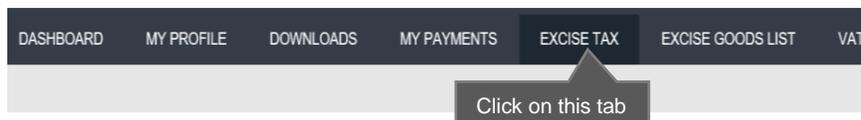


2.1.2 EX202A Designated Zone Reporting (Release goods from DZ into free circulation)

- **Used by:** Importers, Taxable Persons who are releasing goods from a DZ not requiring customs clearance into free circulation
- **Frequency:** No Limit
- **Impact:** Positive Tax Liability (Box 3)

Follow the instructions below to complete **EX202A-Designated Zone Reporting** form for the “Release goods from DZ into free circulation”.

1) Navigate to the tab that displays “Excise Tax”



2) Initiate the form

1) Click on this tab

EX202A – Designated Zone Reporting

2) Select the type

3) Click to initiate form for DZ reporting

Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete



Note: The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.

Complete the form as described in the sections below.

3) Enter the Origin DZ number

Movement Type

Release Goods from DZ into Free Circulation (that do not require customs clearance)

Origin Designated Zone Number *

1) Enter DZ number

Validate

The “Origin Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Origin Designated Zone Number” entered shall be auto-completed as shown below.

Movement Type

Release Goods from DZ into Free Circulation (that do not require customs clearance)

Origin Designated Zone Number *

100212001

Validate

Origin WHK and DZ details

Origin Designated Zone Number

100212001

Name of Origin Designated Zone (English)

Anshari

Name of Origin Designated Zone (Arabic)

عشري

Origin warehouse keeper registration number

1002120

Name of origin warehouse keeper (Business) (English)

Imaad

Name of origin warehouse keeper (Business) (Arabic)

عماد

4) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.



2) Select period of movement

Period of declaration*

Select period

From date*

To date*

5) Complete the form.

You will be required to enter the item codes of the Excise goods being released from the Designated Zone.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) 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.

Excise Goods
Item Search

Item Search

EX701 - Request to add product to the published FTA list

<p>Item code:</p> <p>Contains <input type="text"/></p> <p>Item Description:</p> <p>Contains <input type="text"/></p> <p>Brand:</p> <p>Contains <input type="text"/></p>	<p>HS Code:</p> <p>Contains <input type="text"/></p> <p>Product Description:</p> <p>All <input type="text"/></p>
---	--

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

1) Click here to search for your Item Codes

4) Paste Item code

2) Search for Item code

3) Copy Item code

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



4971502	Search Product
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 (%)* 50
Retail Selling Price as per the FTA published list* 3	Quantity* 1
Designated Price* 3	
Add product to list	

Add the below details:

- Quantity of the item for the movement – Enter the quantity of items being released from DZ into free circulation.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

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

You will see the calculated Excise Tax in a table on the form, as below.

Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
22/04/2019	20099090	5022609000248	1000	ROCHESTER PREMIUM DRY ELDERFLOWER 750ML	Carbonated drinks	ROCHESTER DICKENSIAN	Unit	9.00 AED	4,500.00 AED	N/A	No Declaration	

Total Excise Tax on Release and Consumption 4,500.00 AED



Once the form has been submitted, the calculated Excise Tax amount from the “Release from DZ into Free Circulation (where there is no customs check)” form, will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (where there is no customs check) in the Excise Tax Return.

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

Authorised signatory	
Name (English) Reece Harris	Name (Arabic) رييس هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be released from DZ into free circulation, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the DZ reporting 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 DZ reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page where the “Designated zone movement type” is “Release Goods from DZ into Free Circulation (that do not require customs clearance)”. You can also use the search filter for desired type of movement.



EX202A – Designated Zone Reporting

Release Goods from DZ into Free Circulation (that do not require cus Search EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
240719145013446	27/07/2019	130,000.00	100216101	N/A	June-2019	Release Goods from DZ into Free Circulation (that do not require customs clearance)	No	Pending	Edit

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

- **Drafted** means the Designated Zone Reporting form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted;
- **Approved** means the excise tax return of that period has been filed.

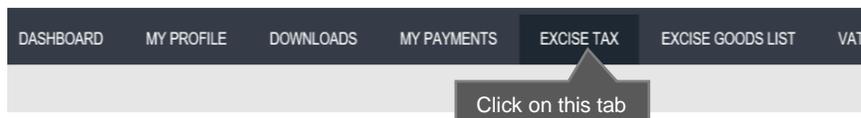
Note: This form can be edited or deleted in the draft state.

2.1.3 EX202A Designated Zone Reporting (Consumption of goods within DZ)

- **Used by:** Taxable Persons who have consumed goods inside a Designated Zone
- **Frequency:** No Limit
- **Impact:** Positive Tax Liability (Box 3)

Follow the instructions below to complete the **EX202A-Designated Zone Reporting** form for the “Consumption of goods within DZ”.

1) Navigate to the tab that displays “Excise Tax”



2) Initiate the form



1) Click on this tab

2) Select the type

EX202A Designated Zone Reporting

Please select

Please select

- Enter goods into a Designated Zone
- Release goods from DZ into free circulation (where there is no customs check)
- Transfer goods to another Designated Zone
- Transfer goods for export from a Designated Zone
- Consumption of goods within a Designated Zone
- Import to Designated Zone (where there is no customs check)

Search

EX202A – Designated Zone Reporting

Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete

Approval/Rejection

3) Click to initiate form for DZ reporting

Note: The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.

Complete the form as described in the sections below.

3) Enter DZ number where goods have been consumed.

Movement Type

Consumption of goods within a Designated Zone

2) Enter DZ number

Number of Designated Zone Where Goods Have Been Consumed *

Validate

The Designated Zone number where goods have been consumed will be validated and the information about the Warehouse Keeper and Designated Zone associated with the



Designated Zone number where goods have been consumed shall be auto-completed as shown below.

Movement Type

Consumption of goods within a Designated Zone

Number of Designated Zone Where Goods Have Been Consumed *

100206201

Validate

Origin Designated Zone Number

100212001

Name of Origin Designated Zone (English)

Anshari

Name of Origin Designated Zone (Arabic)

عشري

Origin warehouse keeper registration number

1002120

Name of origin warehouse keeper (Business) (English)

Imaad

Name of origin warehouse keeper (Business) (Arabic)

صناد

- 4) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

Period of declaration *

Select period

2) Select period of movement

From date *

To date *

- 5) Complete the form.

You will be required to enter the item codes of the Excise goods being consumed within the Designated Zone.



To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the “Item Code”.

Excise Goods Item Search

Search by item code Search Product

4) Paste Item code

Item Search EX701 - Request to add product to the published FTA list

Item code: HS Code:

Item Description: Product Description:

Brand:

Reset Search 2) Search for Item code

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

3) Copy Item code

1) Click here to search for your Item Codes

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

Search Product

Item code* HS Code*

Country of origin* Brand*

Item Description* Unit of Measurement*

Product Description* Excise tax (%)*

Retail Selling Price as per the FTA published list*

Designated Price* Quantity*

Add product to list



Add the below details:

- Quantity of the item for the consumed - Enter the quantity of items that have been consumed inside the DZ.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods were consumed within the Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

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

You will see the calculated Excise Tax in a table on the form, as shown below.

Date goods were consumed within the Designated Zone	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
16/07/2019	00110324	629110984286	100	1	100	Cherry/Mint Flavor 1kg	Tobacco products other than Cigarettes	DEBAJ	Kg	26.00 AED	2,600.00 AED	

Total Excise Tax on Release and Consumption 2,600.00 AED

Calculated Excise Tax amount from the “Consumption of goods within a Designated Zone” form will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance) (Box 3)” in the Excise Tax Return.

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



Authorised signatory

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

Once you have completed the form and included all your excisable goods that will be consumed inside the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Designated Zone reporting 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 Designated Zone reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Consumption of goods within a Designated Zone”. You can also use the search by type of movement.



EX202A – Designated Zone Reporting

1) Select type of movement

2) Click on search

3) Check status

Consumption of goods within a Designated Zone

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
	N/A	0.00	N/A	N/A	N/A	Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete
	N/A	0.00	N/A	N/A	N/A	Consumption of goods within a Designated Zone	No	Drafted	Edit Delete

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

- **Drafted** means the Designated Zone Reporting form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted;
- **Approved** means that the Excise Tax Return for the selected period has been submitted.

Note: The form can be deleted whilst in the draft status.

2.1.4 EX202B Producer Declaration

- **Used by: Taxable Persons who produce Excise goods**
- **Frequency: Once per tax period**
- **Impact: Positive Tax Liability (Box 2)**

Follow the instructions below to complete your **monthly EX202B - Producer Declaration** Producer Declaration if you **produce Excise goods**.

- 1) Navigate to the tab that displays “Excise Tax”

DASHBOARD MY PROFILE DOWNLOADS MY PAYMENTS **EXCISE TAX** EXCISE GOODS LIST VAT

Click on this tab

- 2) Initiate the form



1) Click on this tab

 Instructions	 EX201 - Excise Goods that require Customs clearance	 EX202A – Designated Zone Reporting	 EX202B – Producer Declaration	 Inventory - EX203A - Local Purchase Form	 Inventory - EX203B - Lost and Damaged Declaration	 Inventory – EX203C – Transfer of Ownership Within Designated Zones	 EX203 - Deductible Excise Tax	 EX204 – Excise Tax Returns and EX311 – Excise Tax Refunds	 EX214 – Voluntary Disclosure / Tax Assessments
------------------	---	--	-----------------------------------	--	---	--	-----------------------------------	---	--

EX202B – Producer Declaration

2) Click to initiate form for production

EX202B - Producer Declaration

3) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.



EX202B – Producer Declaration

Basic Information

TRN

100280427400007

Legal name of entity (English)

Com

Legal name of entity (Arabic)

اسم

1) Select month of produce

Period of declaration*

June-2019

From date*

01/06/2019

To date*

30/06/2019

4) Complete the form

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

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

3) Copy Item code

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



To find out the item code for a product, click on “Item Search”. The Item Search page on the right will appear in a new tab. Search your product, copy the “Item Code” and paste it back in the search bar in the previous tab.

Once you have pasted your item code into the blue search bar, click on “Search Product”. Details of the product will be auto-completed as below.

After clicking on “Add Product in list”, you will see the calculated Excise Tax due in a table on the form, as below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	SPRITE ZERO 355M	Carbonated drinks	Brand	Unit	3.00 AED	1.50 AED	No	

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

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



Authorised signatory

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

Once you have completed the monthly forms and declared all of your Excise goods produced within the tax period, accept the 'Declaration' as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Producer Declaration, carefully review all of the information entered on the form after completing the mandatory fields and confirm the 'declaration'.

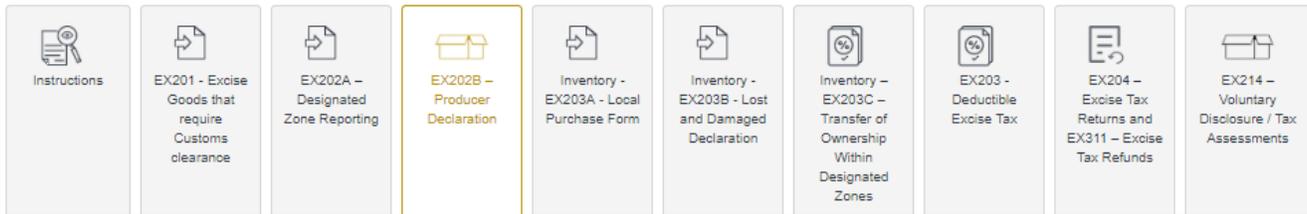
Once you are certain that all of the information is correct, click on the **Submit** button at the bottom right hand corner of the screen.

On clicking the **Submit** button, you will see the below message:

Please note, once you submit this Excise liability form, you will not be able to amend it

Please click on the **Ok** button to submit the Producer Declaration.

To review the status of your 'EX202B – Producer Declaration', click on the *Excise Tax* tab, and then click on the "EX202B – Producer Declaration" page. Once submitted, a monthly Producer Declaration can be cancelled (as long as you have not filed the Excise Tax Return for that tax period yet or selected this declaration in a Deductible Declaration) by clicking on the "Delete" button. You can also edit a form before it is **submitted**.



EX202B – Producer Declaration

EX202B - Producer Declaration						
Transaction Number	Date of submission	Excise Tax (in AED)	Status	Excise Tax Period	Type	Action
20719080350912	02/07/2019	250.00	Approved	May-2019	Production	
10719081603168	01/07/2019	1,438.56	Approved	April-2019	Production	
300819130804040	30/06/2019	1,108.89	Approved	March-2019	Production	

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

Note: Once EX203 – Deductible Excise Tax form has been submitted and deductible tax has been claimed against any item included in EX202B, the form EX202B will be locked, and you will not be able to cancel it.

You will be able to edit the EX203 – Deductible Excise Tax form only up the point where the Excise Tax Return for that period has not yet been submitted. Once the Excise Tax Return for that period is submitted, the EX203 – Deductible Excise Tax declaration form will also be locked, and you will not be able to amend it.

Once you submit your monthly Producer Declaration form, all the transaction details and the Excise Tax amount will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return (Box 2).

2.1.5 EX203B Lost & Damaged Declaration

- **Used by:** Taxable Persons whose Excise goods are lost or destroyed/damaged inside a Designated Zone
- **Frequency:** No limit
- **Impact:** Positive Tax Liability if Approved without Waiver (Box 3)

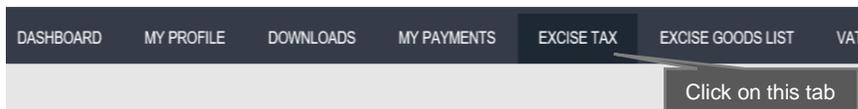


When the goods are stored inside a Designated Zone, in some instances deficiencies in stock or shortages in the quantity of goods might be identified by the Warehouse Keeper. In such instances and as an exception to such goods being considered as released for consumption, the Warehouse Keeper has to notify the FTA via the Taxable Person that such goods may have been lost or destroyed/damaged, within 30 days of discovering it. The notification is made by the submission of this declaration by the Taxable Person which the Warehouse Keeper will need to approve. Once approved the declaration form will subsequently be sent to the FTA. The FTA shall review such declarations and may or may not decide to consider such goods as being released for consumption and accordingly will decide whether to waive or not their Excise Tax liability.

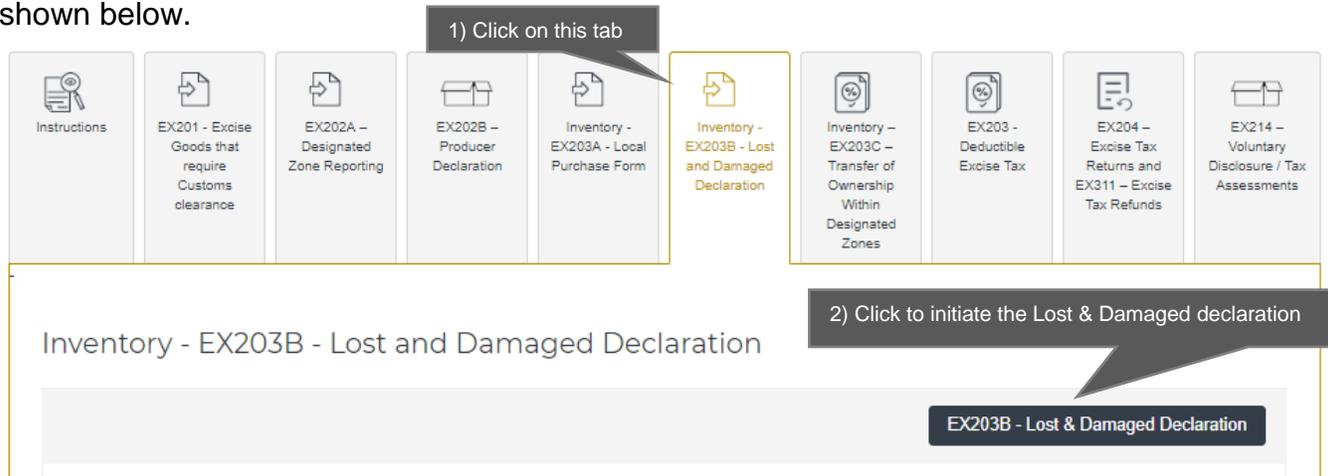
The Taxable Person can declare such goods by submitting the “EX203B - Lost & Damaged Declaration”.

Follow the instructions below to complete your **EX203B - Lost & Damaged Declaration**:

- 1) Navigate to the tab that displays “Excise Tax”.



- 2) Initiate the form by clicking on the **“EX203B -New Lost & Damaged Declaration”** button shown below.



- 3) Complete the form:

The basic information section of the form will be auto-completed from the respective details provided in your registration form. You will be asked to add a Designated Zone number. This DZ number will be a registered DZ on the e-Services portal. The DZ will be validated on clicking the **‘Validate’** button and the basic information of the DZ will be auto-completed.



Inventory - EX203B - Lost and Damaged Declaration

Basic Information

TRN

100387074600007

Legal name of entity (English)

Khalid Ali

Legal name of entity (Arabic)

خالد علي

Designated Zone Number *

100216101

Validate

Name of Designated Zone (English)

Orange Tree Warehouse

Name of Designated Zone (Arabic)

مستودع شجرة البرتقال

Warehouse keeper registration number

1002161

Name of Warehouse Keeper (Business) (English)

Lighthouse Technologies LLC

Name of Warehouse Keeper(Business) (Arabic)

مشاره تكنولوجيز د.م.م

You will then be required to enter the item codes of the Excise goods which you need to declare as Lost or Damaged.

To find out the item code for a product, click on “[Item Search](#)”. The Item Search page on the right will appear in a new tab. Search your product, copy the “Item Code” and paste it back in the search bar in the previous tab.



Excise Goods Item Search

Search by item code Search Product

1) Click here to search for your Item Codes

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code: HS Code:
 Contains Contains

Item Description: Product Description:
 Contains All

Brand:
 Contains

Reset Search

2) Search for Item code

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

3) Copy Item code

Once you have pasted your item code into the blue search bar, click on **“Search Product”**. Details of the product will be auto-completed as below.

Details of the product will be auto-completed as below.



Excise Goods Item Search

Search by item code Search Product

Item code* HS Code*

Country of origin* Brand*

Item Description* Unit of Measurement*

Product Description* Excise tax (%)*

Designated Price* Quantity*

Date when goods entered the Designated Zone* Date loss/deficiency was discovered*

Reason for loss/ deficiency*

Upload documentary evidence* Choose Files

Add product to list

1) Price can be increased

2) Quantity can be set in the unit of measurement

3) Select date. Cannot be a future date

4) Select date. Cannot be a future date

5) Enter the reason

6) Upload documentary proof

7) Click here to add product to list

After clicking on “Add Product in list”, you will see the calculated potential Excise Tax liability associated with the lost/Damaged Excise Tax due in a table on the form, as below.



Date when goods entered the Designated Zone	Date loss/deficiency was discovered	Reason for loss/ deficiency	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Total refund amount	Delete
01/05/2019	01/07/2019	Water clogging in the DZ	00110324	629911098425	1000	One kg Two Apple Bahraini	Tobacco products other than Cigarettes	Debaj	Kg	35.00 AED	35,000.00 AED	

Total Potential Excise Tax liability associated with the lost/ destroyed Excise Goods 35,000.00 AED

This process of adding goods to the lost & Damaged form can be repeated again to declare additional items and their quantities.

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

Authorised signatory

Name (English) Hamid Ali	Name (Arabic) حميد علي
Mobile country code United Arab Emirates (+971)	Mobile number 99999999
E-mail address reece.harris100@gmail.com	Date of submission (dd/mm/yyyy) 28/07/2019

Once you have completed the Lost & Damaged declaration, accept the 'Declaration' as shown below to confirm that you agree to the terms and conditions and the information provided by you is accurate.

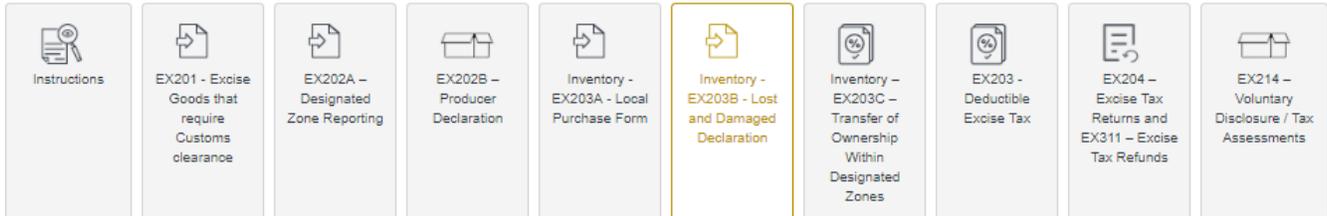
Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

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 Lost & Damaged declarations, click on the *Excise Tax* tab and look next to *Status* on the "Inventory - EX203B - Lost & Damaged Declaration" page:



Inventory - EX203B - Lost and Damaged Declaration

EX203B - Lost & Damaged Declaration							
Transaction Number	Requested Waiver Amount	Approved Amount	Excise Tax Period	Designated Zone Number	Under Inspection?	Status	Action
210819111333548	3,000.00	0.00	N/A	100212002	Under Inspection	Pending	
280719103126610	125.00	0.00	N/A	100206202	No Inspection	Resubmit	Edit
280719102825055	4.50	0.00	N/A	100206201	No Inspection	Resubmit	Edit

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 the declaration form has been received by the FTA and the action is pending from the FTA;
- **Rejected** means the declaration form has been Rejected by the FTA;
- **Resubmitted** means FTA has requested for more information from applicant;
- **Under Inspection** means FTA has initiated inspection of the goods declared;
- **Approved without Waiver** means the FTA has reviewed and Approved the declaration, but the Excise Tax liability has not been waived;
- **Approved with Waiver** means the FTA has reviewed and Approved the declaration and the Excise Tax liability has been waived;

Note:

1. EX203B cannot be edited once the form has been submitted to the FTA. However, if upon review the FTA requests for more information, then this form can be resubmitted with updated information.
2. Once the declaration is submitted or resubmitted, the FTA has 30 calendar days to take action on the declaration. If no action is taken by the FTA within 30 calendar days, then the submitted or resubmitted declaration will be auto-Approved with waiver (“Approved with Waiver”).



3. When the EX203B - Lost & Damaged Declaration has been “Approved without Waiver”, the tax liability will be populated under the “Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)” field of the Excise Tax Return of the period when the FTA has Approved the declaration.

4. The FTA can either waive off the full tax liability or partially, following the review of the EX203B - Lost & Damaged Declaration that has been submitted by the Taxable Person or an inspection carried out at the DZ, if required.

Once the form has been Approved without Waiver by the FTA, the calculated Excise Tax amount from the “Lost & Damaged Declaration” will be stored for the monthly Excise Tax Return filing of the tax period after the date of “Approval without Waiver” by the FTA. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)” in the Excise Tax Return.

2.2 Deductibles

This section will assist you in how to fill and complete your deductible declaration forms each tax period. If you meet the legal provisions with respect to deductible Excise Tax as indicated in the Excise Tax legislation, you should file a deductible declaration form to claim the respective deductible tax. In practice, you will be able file deductibles against any previous import, **release** from DZ, produce, local purchase or a release from DZ not requiring customs clearance declarations and this should automatically reflect in your periodic Excise Tax Return.

In order to file for deductible tax, you should file one of the below declaration forms.

2.2.1 EX202A Designated Zone Reporting (Enter goods into a Designated Zone)

- **Used By: Taxable Persons to claim a deductible tax for Excise goods where the tax has been previously paid and the goods have been placed inside a Designated Zone not requiring customs clearance**
- **Frequency: No limit**
- **Impact: Deductible (Box 7)**

1) Enter Destination Designated Zone

Movement Type
Enter goods into a Designated Zone

Destination Designated Zone Number*

1) Enter Destination DZ number

Validate



The “Destination Designated Zone” number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Destination Designated Zone” number entered shall be auto-completed. The Origin and Destination DZ numbers will be the same for “Enter goods into a Designated Zone” type of movement as shown below.

Movement Type <input type="text" value="Enter goods into a Designated Zone"/>		
Destination Designated Zone Number * <input type="text" value="100212001"/>	<input type="button" value="Validate"/>	
Origin Designated Zone Number <input type="text" value="100212001"/>	Origin WHK and DZ details	
Name of Origin Designated Zone (English) <input type="text" value="Anshari"/>		Name of Origin Designated Zone (Arabic) <input type="text" value="عشري"/>
Origin warehouse keeper registration number <input type="text" value="1002120"/>		
Name of origin warehouse keeper (Business) (English) <input type="text" value="Imaad"/>		Name of origin warehouse keeper (Business) (Arabic) <input type="text" value="عماد"/>
Destination Designated Zone Number <input type="text" value="100212001"/>		Destination WHK and DZ details
Name of Destination Designated Zone (English) <input type="text" value="Anshari"/>	Name of Destination Designated Zone (Arabic) <input type="text" value="عشري"/>	
Warehouse Keeper of DZ Moved To <input type="text" value="1002120"/>		
Name of destination warehouse keeper (Business) (English) <input type="text" value="Imaad"/>	Name of destination warehouse keeper (Business) (Arabic) <input type="text" value="عماد"/>	

- 2) Select the period of movement. This can be any period that has not been filed. This will include current period.



2) Select period of movement

Period of declaration*

Select period

From date*

To date*

3) Complete the form.

Excise Goods Item Search

Type
Import/Release from Designated Zone

Declaration Number
322163767

Item code
5022609000248(ROCHESTER PREMIUM DRY ELDERFLOWER ;

3) Select the type from the dropdown Import/Release from DZ, Produce or Local Purchase

4) Enter the Declaration number and click on show declarations

Show Declarations

5) Items for that declaration will be listed. Select the item from the dropdown for which the claim is being filed.

Add Item

Note: Only Approved or Pending EX201 for Imports/Release from Designated Zones (requiring Customs Clearance), Approved or Pending EX202B for Production and Submitted EX203A Local Purchase will be accepted.

On clicking "Add Item" the details of the item selected are displayed as below.



Item code *	5022609000248	HS Code *	20099090
Country of origin *	United Kingdom	Brand *	ROCHESTER DICKENSIAN
Item Description *	ROCHESTER PREMIUM DRY ELDERFLOWER 750ML	Unit of Measurement *	Unit
Product Description *	Carbonated drinks	Excise tax (%) *	50
Retail Selling Price as per the FTA published list *	9	Designated Price *	9
Quantity *	10	Date goods entered the Designated Zone *	

Add product to list

Add the below details:

- Quantity of the item for the movement - The quantity, after reduction of previous claims, movements between Designated Zones, or consumption in the past, will be prepopulated in the quantity field. You can reduce the quantity which is being moved.
- Price – This will be pre-populated from the price declared by you at the time of declaration. You can increase the price.
- Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

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

You will see the calculated Excise Tax in a table on the form, as below.



Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
25/07/2019	00110324	629110984071	5000	Kiwi Flavor 1kg	Tobacco products other than Cigarettes	DEBAJ	Each/Unit	26.70 AED	133,500.00 AED	812474054	Import	

Total Excise Tax Deductible on Entering Goods to DZ 133,500.00 AED

Once the Warehouse Keeper of the destination Designated Zone has Approved the form, calculated Excise Tax amount from “Enter goods to DZ” form will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Total Excise Tax deductible during the period” in the Excise Tax Return.

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

Authorised signatory

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

Once you have completed the form and included all your excisable goods that will enter the DZ selected, click on the form as shown below to confirm that you agree to the terms and conditions.

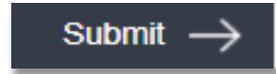
Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete



To submit the Designated Zone Reporting 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.



To review the status of your Designated Zone Reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Enter into a Designated Zone”. You can also use the search by type of movement.

EX202A – Designated Zone Reporting

1) Select type of

2) Click on search

3) Check status

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
30719084527400	03/07/2019	1.99	100210401	100210401	N/A	Enter goods into a Designated Zone	No	Approved	

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 the Designated Zone Reporting form has been submitted and is waiting for approval or has been Approved by the Warehouse Keeper of destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of destination Designated Zone and the Excise Tax Return for the “Period of Declaration” selected, has been filed.



Note:

1. This form can be edited or deleted in the draft state. This form can also be edited as long as it is not Approved by the destination Warehouse Keeper. Once it is Approved or Rejected this form cannot be edited.
2. The Warehouse Keeper of destination Designated Zone will be required to Approve/Reject requests for movements into or out of their Designated Zones. Refer to **section 2.4** for this process.

2.2.2 EX203 Deductible Excise Tax Form

- **Used by: Taxable Persons to claim deductible tax in situations that give rise to a deduction of the Excise Tax already paid (e.g. where tax is paid on goods which have been exported or which have become a component of another Excise Good which is, or will become, subject to Excise Tax) or for amounts of Excise Tax paid to the FTA in error**
- **Frequency: Once per tax period**
- **Impact: Deductible (Box 7)**

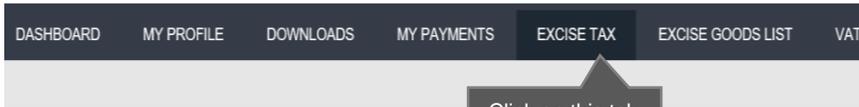
Where the goods are subsequently used in situations that give rise to a deduction of the Excise Tax already paid (e.g. where tax is paid on goods which have been exported or which have become a component of another Excise good which is, or will become, subject to Excise Tax) or for amounts of Excise Tax paid to the FTA in error, the Taxable Person may apply to the FTA to reclaim the tax via the **EX203 - Deductible Excise Tax**.

Deductibles can be claimed against the following Excise Tax already paid upon the:

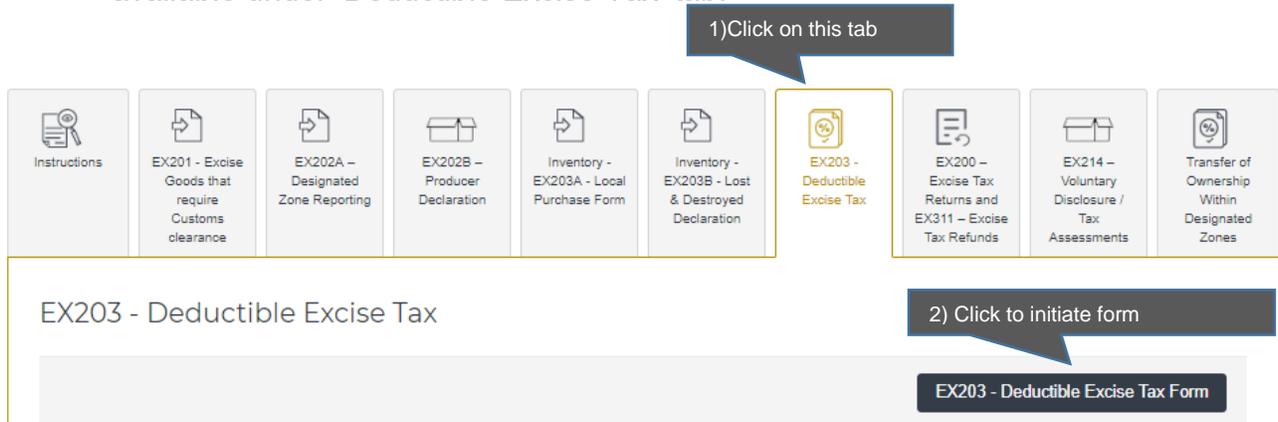
- Import or release from Designated Zones (requiring customs clearance) filed via **EX201 – Excise Goods that require Customs clearance**,
- Excise on Production filed via **EX202B – Producer Declaration**
- Excise on Local Purchase via **EX203A – Local Purchase Form**
- Excise on Release from Designated Zone not requiring customs clearance via **EX202A Designated Zone Reporting – Release Goods from Designated Zone (where there is no customs check)**.

Follow the instructions below to complete your monthly **EX203 - Deductible Excise Tax Form**.

- 1) **Navigate to the tab that displays “Excise Tax”**



2) Initiate the form by clicking on the 'EX203 - Deductible Excise Tax Form' button available under 'Deductible Excise Tax' tab.



3) Complete the form:

- a. The basic information section of the form will be pre-populated from the respective details provided in your registration form, where applicable. You will also be asked to select the month for which you are claiming the deductibles for.

Deductible Excise Tax Form

Basic information

TRN
100000105500007

Legal name of entity (English)
aafsa

Legal name of entity (Arabic)
أفزا

1) Select month

Tax period for which you are claiming deduction
October

From date *
01/10/2017

To date *
31/10/2017

- b. You will need to select the type of declaration against which you are filing this Deductible Excise Tax Form (i.e. Import/Release from Designated Zone, Produce, Local Purchase or Release Goods from DZ) and enter the



declaration number as well. You will then be required to search and select a product that was declared via the declaration forms EX201, EX202A, EX202B and EX203A, as described above. Please refer to steps in the screen shot below.

The screenshot shows the 'Excise Goods' search interface. It includes a search bar, a dropdown for 'Type' (set to 'Import'), a text input for 'Declaration Number' (356126318), and a dropdown for 'Item code' (629110982466(Energy Drink Flavor 250gm)). There are buttons for 'Item Search', 'Show Declarations', and 'Add Item'. Three callouts provide instructions: 1) Select the type from the dropdown Import/Release from DZ, Produce or Local Purchase; 2) Enter the Declaration number and click on show declarations; 3) Items for that declaration will be listed. Select the item from the dropdown for which the claim is being filed.

Note: Only Approved or Pending EX201 for Imports, Approved or Pending EX202B for Produce, Approved EX202A for Release Goods from DZ and Submitted EX203A for Local Purchase forms will be accepted for the deductibles.

The details of the item selected are displayed as below.

The screenshot shows the item details form with the following fields:

- Item code *: 629110982466
- HS Code *: 00110324
- Country of origin *: United Arab Emirates
- Brand *: DEBAJ
- Item Description *: Energy Drink Flavor 250gm
- Unit of Measurement *: Kg
- Product Description *: Tobacco products other than Cigarettes
- Excise tax (%) *: 100
- Retail Selling Price as per the FTA published list *: 9.99

In the next section, please enter the details for the credit claim. The quantity and price will be limited to those declared in the respective declaration form. The following fields need to be completed:

3. Select the reason for the credit claim from the dropdown. The options are as follows:



- Export
- Tax paid on Excise goods which have become a component of another excise good which is, or will become subject to tax
- Amounts paid to the authority in error
- Other

Reason for Credit Claim* Quantity* 50

Please select Designated Zone/production/local ⓘ

Export

Tax paid on excise goods which have become a component of another excise good which is, or will become, subject to tax ⓘ

Amounts paid to the authority in error

Other

Choose Files

Add product to list

4. Add the below details:

- a. Quantity of the item for the claim - The claimable quantity, after reduction of previous claims, will be prepopulated in the quantity field. You can reduce the quantity for which the deductible is being claimed
- b. Date of import/release from Designated Zone/production/local purchase/release from DZ not requiring customs clearance – Select the respective date
- c. Price at time of import/release from Designated Zone/production/local purchase/release from DZ not requiring customs clearance – This will be prepopulated from either the RSP prevailing at the time of declaration or the price declared by you at the time of declaration. You can reduce the price for which the deductible is being claimed
- d. Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component – The date on which the deductible activity is being performed
- e. Upload the Documentary proof – Documentary evidence to support the deductible claim



1) Provide reason for credit claim as either export, or component of another excise good, amounts paid in error, other

2) Set the quantity in the unit of

3) Select

4) Price can be revised

5) Provide proof for credit

6) Click here to add product to list

Reason for Credit Claim*
Please select

Quantity*
500

Date of import/release from Designated Zone/production*
[Calendar icon]

Price at time of import/release from Designated Zone/production*
10

Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component*
[Calendar icon]

Choose Files

Add product to list

f. Click the **Add product to list** button

Note: Quantity and Price at time of import/release from Designated Zone/production is pre-populated from the Declaration. The quantity and the price for the credit claim cannot be more than that in the declaration. In case of partial claims in the past, the quantity will be populated with the total in the declaration less the quantity already claimed in the past.

You will see the calculated Deductible Excise Tax due in a table on the form, as below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Price at time of import/release from Designated Zone/production	Deductible Excise Tax	Date of import/release from Designated Zone/production	Reason for Credit Claim	Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component	Delete
22 02 10 21	5449000001481	1000	Sprite Can 330ml	Carb Brand drink	SPRITE	Unit	2.00 AED	1000.00 AED	25/10/2017	Tax paid on excise goods which have been exported	30/10/2017	

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

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



Authorised signatory

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

Once you have completed the form and declared all your excisable goods, click on the declaration as shown below to confirm that you agree to the declaration terms and conditions.

Declaration

- I have read the requirements, obligations, terms and conditions for Excise Tax.
- I declare that the information provided is accurate and complete.

To submit the EX203 - Deductible Excise Tax 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 'Submit'.

To review the status of your Deductible Excise Tax form, click on the *Excise Tax* tab, and then the "Deductible Excise Tax" page. Once submitted, a monthly Deductible Excise form can be cancelled by clicking . You can also edit a form before it is submitted.

Once you submit your monthly Deductible Excise Tax, all the transaction details and the deductible amount will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return.



2.3 Other Reporting Requirements

This section explains how you will report the movement of Excise goods into and out of Excise Tax Designated Zones. There are no tax implications for reporting these movements but are simply required for reporting purposes.

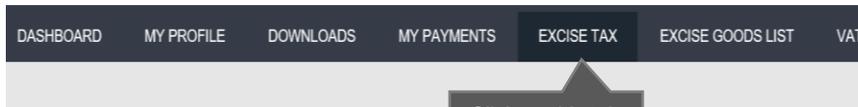
The following section also explains how you will report purchase of Excise goods from the local market and how you will report sale of Excisable goods within Designated Zones.

2.3.1 EX202A Designated Zone Reporting (Transfer Goods to another Designated Zone)

- **Used by: Taxable Persons who will move goods from one Designated Zone to another Designated Zone**
- **Frequency: No Limit (needs to be filed every time a movement occurs)**
- **Impact: No impact**

Follow the instructions below to complete the **EX202A-Designated Zone Reporting** form for the “Transfer Goods to another DZ” type of movement of Excise goods between Designated Zones.

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Initiate the form



1) Click on this tab

EX202A – Designated Zone Reporting

2) Select the type of DZ movement

3) Click to initiate form for reporting DZ movement

EX202A – Designated Zone Reporting

Please select

Search

EX202A – Designated Zone Reporting

Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete

Approval/Rejection

Note: The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.

Complete the form as described in the sections below.

1) Enter Origin DZ

Movement Type

Transfer goods to another Designated Zone

Origin Designated Zone Number *

1) Enter origin DZ number

Destination Designated Zone Number *

Validate

1) Enter destination DZ number



The “Origin Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Origin Designated Zone Number” entered shall be auto-completed as shown below.

Origin Designated Zone Number	
<input type="text" value="100212001"/>	
Name of Origin Designated Zone (English)	Name of Origin Designated Zone (Arabic)
<input type="text" value="Anshari"/>	<input type="text" value="عربي"/>
Origin warehouse keeper registration number	
<input type="text" value="1002120"/>	
Name of origin warehouse keeper (Business) (English)	Name of origin warehouse keeper (Business) (Arabic)
<input type="text" value="Imaad"/>	<input type="text" value="صمد"/>

2) Enter the Destination DZ

The “Destination Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the destination Designated Zone number entered shall be auto-completed as shown below.

The destination Designated Zone number must be different from the origin Designated Zone number for “Transfer Goods to another Designated Zone” type of movement.

Destination Designated Zone Number *	<input type="text" value="100206201"/>	<input type="button" value="Validate"/>
Destination Designated Zone Number	<input type="text" value="100206201"/>	
Name of Destination Designated Zone (English)	Name of Destination Designated Zone (Arabic)	
<input type="text" value="Orange Zone"/>	<input type="text" value="منطقة البرتقال"/>	
Warehouse Keeper of DZ Moved To		
<input type="text" value="1002062"/>		
Name of destination warehouse keeper (Business) (English)	Name of destination warehouse keeper (Business) (Arabic)	
<input type="text" value="Anthony"/>	<input type="text" value="أنتوني"/>	



- 3) Select the period of movement. This can be any period that has not been filed. This will include current period.

1) Select period

Period of declaration*

Select period ▼

From date*

To date*

- 4) Complete the form.

You will be required to enter the item codes of the Excise goods being released from the Designated Zone.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) 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.

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

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

3) Copy Item code

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



Item code <input type="text" value="4971502"/>	<input type="button" value="Search Product"/>
Item code* <input type="text" value="4971502"/>	HS Code* <input type="text" value="22 02 10 21"/>
Country of origin* <input type="text" value="United Arab Emirates"/>	Brand* <input type="text" value="SPRITE"/>
Item Description* <input type="text" value="SPRITE ZERO 355M"/>	Unit of Measurement* <input type="text" value="3"/>
Product Description* <input type="text" value="Carbonated drinks"/>	Excise tax (%)* <input type="text" value="50"/>
Retail Selling Price as per the FTA published list* <input type="text" value="2.75"/>	Designated Price* <input type="text" value="2.75"/>
Quantity* <input type="text" value="0"/>	Date goods entered the Designated Zone* <input type="text" value=""/>

Add the below details:

- a. Quantity of the item for the movement – Enter the quantity of items being transferred to another DZ.
- b. Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- c. Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

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

You will see the calculated Excise Tax in a table on the form as shown below, however, this tax will not reflect in the Excise Tax Returns as the goods have not been released for consumption yet (i.e. they are moved from one DZ to another).



Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
11/03/2019	20099090	5022609000248	5000	ROCHESTER PREMIUM DRY ELDERFLOWER 750ML	Carbonated drinks	ROCHESTER DICKENSIAN	Unit	9.00 AED	22,500.00 AED	N/A	No Declaration	

Total Excise Tax 22,500.00 AED

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

Authorised signatory

<p>Name (English)</p> <input style="width: 90%;" type="text" value="Reece Harris"/>	<p>Name (Arabic)</p> <input style="width: 90%;" type="text" value="رييس هاريس"/>
<p>Mobile country code</p> <input style="width: 90%;" type="text" value="United Arab Emirates (+971)"/>	<p>Mobile number</p> <input style="width: 90%;" type="text" value="11223344"/>
<p>E-mail address</p> <input style="width: 90%;" type="text" value="reece.harris@gmail.com"/>	<p>Date of submission (dd/mm/yyyy)</p> <input style="width: 90%;" type="text" value="24/07/2019"/>

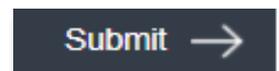
Once you have completed the form and included all your excisable goods that will be transferred to another DZ, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.





To review the status of your Designated Zone Reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Transfer Goods to another DZ”. You can also use the search filter for desired type of movement.

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
DZM2508181048421048	25/06/2019	750.00	100205401	100211201	N/A	Transfer goods to another Designated Zone	No	Approved	

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 the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the origin or destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the destination Designated Zone.

Note:

1. This form can be edited or deleted in the draft state. This form can also be edited as long as it is not Approved by the origin Warehouse Keeper. Once it is Approved or Rejected this form cannot be edited.
2. The Warehouse Keeper of both the origin and destination Designated Zones will be required to Approve/Reject requests for movements into or out of their Designated Zones. Refer to **section 2.4** for this process.



2.3.2 EX202A Designated Zone Reporting (Transfer goods for export from a Designated Zone)

- **Used by:** Taxable Persons who export goods outside of the UAE from a Designated Zone without going through UAE mainland
- **Frequency:** No Limit
- **Impact:** No impact

You will need to use this form if Excise goods that are kept in the Designated Zone are being exported outside of the UAE. It is important to note that this form should only be used when your goods will be exported from the Designated Zone directly and do not have to enter UAE mainland.

Follow the instructions below to fill your 'EX202A-Designated Zone Reporting' form for transferring goods for export:

1) Enter Origin Designated Zone

The origin Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the Designated Zone number entered shall be auto-completed as shown below.



- 2) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

1) Select period

Period of declaration*

Select period ▼

From date*

To date*

You will be required to enter the item codes of the Excise goods being released from the Designated Zone.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the “Item Code

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

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

3) Copy Item code

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



Item code

4971502

Search Product

Item code *

4971502

HS Code *

22 02 10 21

Country of origin *

United Arab Emirates

Brand *

SPRITE

Item Description *

SPRITE ZERO 355M

Unit of Measurement *

3

Product Description *

Carbonated drinks

Excise tax (%) *

50

Retail Selling Price as per the FTA published list *

2.75

Designated Price *

2.75

Quantity *

1000

Date goods were exported from the Designated Zone *

10/06/2019

Export To *

Seychelles

Add product to list

Add the below details:

- d. Quantity of the item for the movement - Enter the quantity of items being transferred for export from DZ.
- a. Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- b. Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.
- c. Export to - Select the country that the goods are being exported to.

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



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 the goods have not been released for consumption in the UAE (i.e. they are exported outside the UAE).

Date goods were exported from the Designated Zone	Export To	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
10/06/2019	Seychelles	22 02 10 21	4971502	1000	1	1000	SPRITE ZERO 355M	Carbonated drinks	SPRITE	Unit	2.75 AED	1,375.00 AED	

Total Excise Tax 1,375.00 AED

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

Authorised signatory

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

Once you have completed the form and included all your excisable goods that will be transferred from the Designated Zone for export, click on the form as shown below to confirm that you agree to the terms and conditions.

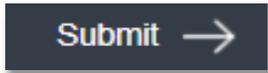
Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.



To review the status of your Designated Zone Reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Transfer goods for export from a Designated Zone”. You can also use the search by type of movement.

EX202A – Designated

1) Select type of movement

2) Click on search

Transfer goods for export from a Designated Zone

Search

EX202A – Designated Zone Reporting

3) Check status

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
DZM2506191016372705	25/06/2019	780.00	100205401	N/A	N/A	Transfer goods for export from a Designated Zone	No	Submitted	

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;
- **Submitted** means the Designated Zone Reporting form has been submitted by the applicant;

Note: This form can be edited or deleted in the draft state.

2.3.3 EX202A Designated Zone Reporting (Import to Designated Zones where there is no customs check)

- **Used by:** Taxable Persons who will import goods directly into Designated Zones that do not require customs clearance
- **Frequency:** No Limit
- **Impact:** No impact

Follow the instructions below to complete the ‘EX202A-Designated Zone Reporting’ form for the “Import to Designated Zones (where there is no customs check)” type of movement of Excise goods.



1) Enter DZ number where goods will be entered.

Movement Type
Import to Designated Zone (where there is no customs check)

Destination Designated Zone Number *

1) Enter DZ number

The “Destination Designated Zone” number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Destination Designated Zone” number entered shall be auto-completed as shown below.

Movement Type
Import to Designated Zone (where there is no customs check)

Destination Designated Zone Number *

100212001

Validate

Destination WHK and DZ details

Destination Designated Zone Number
100212001

Name of Destination Designated Zone (English)
Anshari

Name of Destination Designated Zone (Arabic)
انشري

Warehouse Keeper of DZ Moved To
1002120

Name of destination warehouse keeper (Business) (English)
Imaad

Name of destination warehouse keeper (Business) (Arabic)
عماد

3) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

2) Select period of movement

Period of declaration *

Select period

From date *

To date *

4) Complete the form.



You will be required to enter the item codes of the Excise goods being imported into the DZ.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the “Item Code”.

The screenshot shows the 'Excise Goods' interface. At the top right, there is an 'Item Search' button. A callout '1) Click here to search for your Item Codes' points to this button. Below the header is a search bar with the placeholder 'Search by item code' and a 'Search Product' button. A callout '4) Paste Item code' points to the search bar. Below the search bar is the 'Item Search' section. It contains a link 'EX701 - Request to add product to the published FTA list'. There are four search criteria: 'Item code:', 'HS Code:', 'Item Description:', and 'Product Description:'. Each has a dropdown menu set to 'Contains' and an input field. Below these is a 'Brand:' dropdown set to 'Contains' and an input field. At the bottom left of the search section are 'Reset' and 'Search' buttons. A callout '2) Search for Item code' points to the 'Search' button. Below the search section is a table with the following data:

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

A callout '3) Copy Item code' points to the 'Item code' field in the table.

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



Item code 4971502	Search Product
Item code* 4971502	HS Code* 22 02 10 21
Country of origin* United Arab Emirates	Brand* SPRITE
Item Description* SPRITE ZERO 355M	Unit of Measurement* 3
Product Description* Carbonated drinks	Excise tax (%)* 50
Retail Selling Price as per the FTA published list* 2.75	Designated Price* 2.75
Quantity* 0	Date of Import* <input type="text"/>

Add product to list

Add the below details:

- Quantity of the - Enter the quantity of items that will be imported into the Designated Zone.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date of Import – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

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

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 immediately entered into a Designated Zone.



Date of Import	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
11/08/2018	22 02 10 21	4971502	1000	1	1000	SPRITE ZERO 355M	Carbonated drinks	SPRITE	Unit	2.75 AED	1,375.00 AED	

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

Authorised signatory

<p>Name (English)</p> <input style="width: 90%;" type="text" value="Reece Harris"/>	<p>Name (Arabic)</p> <input style="width: 90%;" type="text" value="رييس هاريس"/>
<p>Mobile country code</p> <input style="width: 90%;" type="text" value="United Arab Emirates (+971)"/>	<p>Mobile number</p> <input style="width: 90%;" type="text" value="11223344"/>
<p>E-mail address</p> <input style="width: 90%;" type="text" value="reece.harris@gmail.com"/>	<p>Date of submission (dd/mm/yyyy)</p> <input style="width: 90%;" type="text" value="24/07/2019"/>

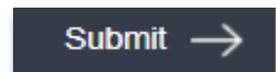
Once you have completed the form and included all your excisable goods that will be imported into the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.



To review the status of your Designated Zone Reporting form, click on the *Excise Tax* tab and look next to *Status* on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Import to designated zones where there is no customs check”. You can also use the search by type of movement.



EX202A – Designated Zone Reporting

1) Select type of movement

2) Click on search

3) Check status here

Import to Designated Zone (where there is no customs check) Search EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
	N/A	0.00	N/A	N/A	N/A	Import to Designated Zone (where there is no customs check)	No	Drafted	<input type="button" value="Edit"/> <input type="button" value="Delete"/>

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;
- **Submitted** means that the declaration for the selected period has been submitted.

Note: The form can be edited or deleted in the draft status.

2.3.4 Inventory- EX203A Local Purchase Form

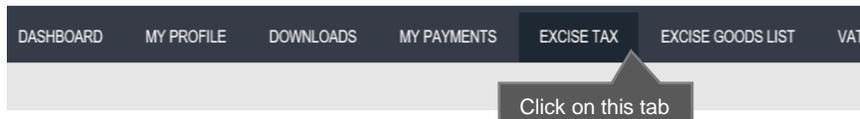
- **Used by:** Taxable Persons who have purchased Excisable goods from the local market where tax has already been paid
- **Frequency:** No Limit (every time a purchase has occurred)
- **Impact:** No impact



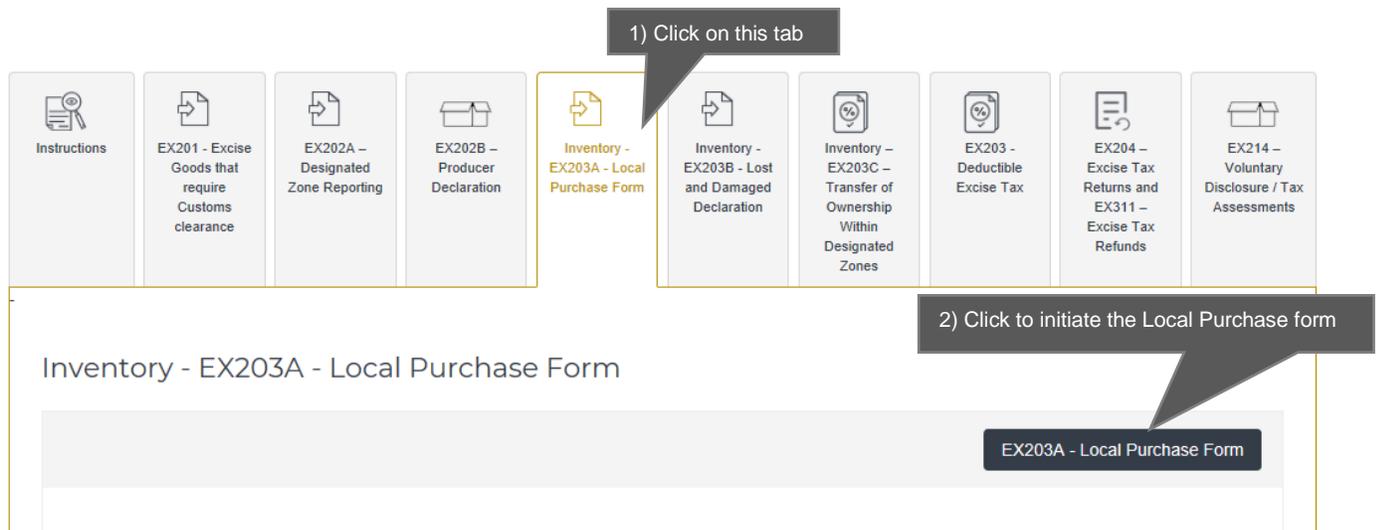
You will need to complete an EX203A – Local Purchase Form if you purchase any Excise goods from the UAE where Excise Tax has already been paid on the Excise goods. The same form needs to be completed every time a local purchase is made. It should be noted however, that this form is completed and submitted by the purchaser of the goods.

Follow the instructions below to complete your **Inventory - EX203A – Local Purchase Form**.

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Initiate the form by clicking on the **EX203A – Local Purchase Form** button shown below.



- 3) Complete relevant form

The basic information section of the form will be auto-completed from the respective details provided in your registration form, where applicable.

If you know the ‘Seller TRN’ you can enter it. This TRN will be of the registered Taxable Person from whom you have purchased the goods. The TRN will be validated on clicking the **Validate** button and the basic information of the seller will be auto-completed.

You will then be required to upload the documents related to the purchase.



EX203A - Local Purchase Form

Basic Information

TRN
100342819800007

Legal name of entity (English)
Shabbir

Legal name of entity (Arabic)
شابير

Seller TRN

Documentary Proof*

Choose files to upload

Choose Files

Validate

1) Enter TRN of the seller

2) Click this button

3) Upload documents

You will then be required to enter the item codes of the Excise goods purchased.

To find out the item code for a product, click on “Item Search”. The Item Search page on the right will appear in a new tab. Search your product, copy the “Item Code” and paste it back in the search bar in the previous tab.

Excise Goods

Item Search

Search by item code

Search Product

4) Paste Item code

1) Click here to search for your Item Codes

EX701 - Request to add product to the published FTA list

Item code:
Contains

HS Code:
Contains

Item Description:
Contains

Product Description:
All

Brand:
Contains

Reset

Search

2) Search for Item code

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

3) Copy Item code



Once you have pasted your item code into the blue search bar, click on “**Search Product**”. Details of the product will be auto-completed as below.

4971502 **Search Product**

Item code* 4971502 HS Code* 22 02 10 21

Country of origin* United Arab Emirates Brand* Brand Name

Item Description* Description Unit of Measurement* Unit

Product Description* Carbonated drinks Excise tax (%)* 50

Retail Selling Price as per the FTA published list* 3

Designated Price* 3 Quantity* 1

1) Price can be increased 2) Quantity can be set in the unit of measurement 3) Click here to add product to list **Add product to list**

After clicking on “Add Product in list”, you will see the calculated Excise Tax due in a table on the purchase form, as below, however this tax will not reflect in the Excise Returns as there is no tax liability or tax deductible position for “Local Purchase Form”.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	SPRITE ZERO 355M	Carbonated drinks	Brand	Unit	3.00 AED	1.50 AED	No	

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

Once you have completed the Local purchase form, accept the ‘Declaration’ as shown below to confirm that you agree to the terms and conditions and the information provided by you is accurate.

Declaration

- I have read the requirements, obligations, terms and conditions for Excise Local Purchase Declarations.
- I declare that the information provided is accurate and complete.



All the submitted Local Purchase forms will be listed under the tab “Inventory – EX203A – Local Purchase form”.

Inventory - EX203A - Local Purchase Form

EX203A - New Local Purchase Form						
Transaction Number	Total Excise Tax	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Status	Action
280719062451711	10,000.00	100209778800007	Abraham	عبراهيم	Submitted	

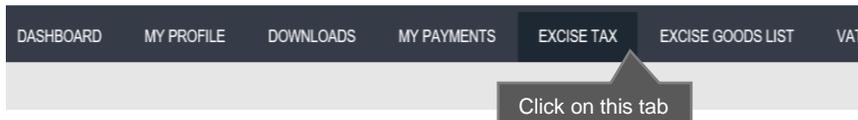
The form can be viewed by clicking on the “Transaction Number”.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Submitted** means the Local Purchase form has been submitted by the applicant.

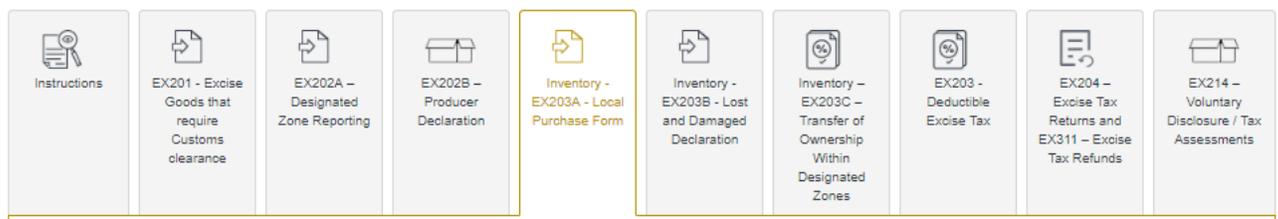
Note: The form can be edited or deleted in the Draft status.

The Local Purchase form is also visible to the seller of the goods. To view the form, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Go to the “Inventory – EX203A Local Purchase Form” tab.



- 3) Scroll down to the “Goods Sold Locally” section



4) Click on the “Transaction Number” to view the detailed form.

Goods Sold Locally				
Transaction Number	Total Excise Tax	Declarant TRN	Declarant Name (English)	Declarant Name(Arabic)
110719113813699	26.00	100209778800007	Abraham	عربي

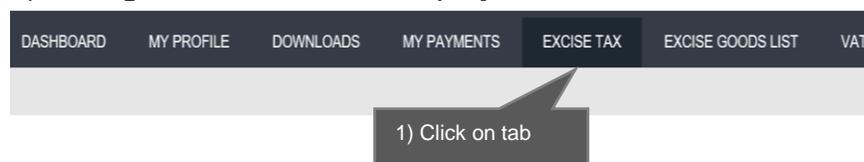
2.3.5 Inventory - EX203C - Transfer of Ownership within Designated Zones

- **Used by: Taxable Persons who have sold Excise goods kept inside Designated Zones that do not require customs clearance to another registered Taxable Person (i.e. TRN holder)**
- **Frequency: No Limit**
- **Impact: No impact**

You will need to fill the EX202A-Transfer of Ownership within Designated Zones if any of your Excise goods that are stored within a Designated Zone are sold to another Taxable Person. The same form needs to be completed if the Excise goods will move to a different Designated Zone after the sale is done. It should be noted that this form is completed and submitted by the seller of the goods, however, both the purchaser of the goods as well as the Warehouse Keeper of the Origin and Destination Designated Zones (if applicable) need to approve this request.

Follow the instructions below to complete your ‘Inventory-EX203-Transfer of Ownership within Designated Zones’ form.

1) Navigate to the tab that displays “Excise Tax”





- 2) Initiate the form by clicking on the 'Inventory - EX203 - Transfer of Ownership Within Designated Zones' button shown below.

- 3) You will be required to enter the 'Purchaser TRN'. This TRN will be of the registered user who has purchased the goods from you. The TRN will be validated on clicking the 'Validate' button and the basic information of the purchaser will be auto-completed.

Basic Information

TRN
100280427400007

Legal name of entity (English)
Company Eight

Legal name of entity (Arabic)
شركة ثمانية

Purchaser TRN*
100377755200007

Validate

Purchaser's legal name of entity (English)
Anthony

Purchaser's legal name of entity (Arabic)
أنتوني

1) Enter Purchaser TRN

2) Click on Validate button



- 4) You will then be required to enter the “Date of Sale” and upload the related documentary proof. The “Date of Sale” should be same as the date in the document provided.

You will also need to answer if the goods sold are going to be kept in the same DZ or will be shifted to another DZ.

1) Enter date of sale

Date of Sale*
28/07/2019

2) Upload documentary proof

Documentary Proof*
Choose files to upload Choose Files

3) Select Yes or No

Are the goods being kept in the same Designated Zone? *
 Yes No

- 5) Complete the form

If “No” is selected for the question “Are the goods being kept in the same Designated Zone” then you will be required to enter the Origin and Destination Designated Zone number where the sold goods will be moved.

The destination Designated Zone number must be different from the origin Designated Zone number for Transfer of Ownership within Designated Zones when goods are being moved to another Designated Zone.

- 6) Enter the Origin Designated Zone

Are the goods being kept in the same Designated Zone? *

Yes No

1) Enter origin DZ number

Origin Designated Zone Number*
[Text Input Field]

2) Click on Validate

Validate

3) Enter destination DZ number

Destination Designated Zone Number*
[Text Input Field]

4) Click on Validate

Validate

Date goods will be transferred *

[Date Picker]

5) Select Date

On clicking the **Validate** button, the origin Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the origin Designated Zone number entered shall be pre-populated as shown below.



Origin Designated Zone Number *

Origin Designated Zone Number

Name of Origin Designated Zone (English)

Name of Origin Designated Zone (Arabic)

Origin warehouse keeper registration number

Name of origin warehouse keeper (Business) (English)

Name of origin warehouse keeper (Business) (Arabic)

7) Enter the destination Designated Zone

On clicking the **Validate** button, the destination Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the destination Designated Zone number entered shall be auto-completed as shown below.

Destination Designated Zone Number *

Destination Designated Zone Number

Name of Destination Designated Zone (English)

Name of Destination Designated Zone (Arabic)

Warehouse Keeper of DZ Moved To

Name of destination warehouse keeper (Business) (English)

Name of destination warehouse keeper (Business) (Arabic)



- 8) Select the “Date goods will be transferred”. This date should be on or after the “Date of Sale”.

Date goods will be transferred*



5) Select Date

- 9) Complete the rest of the form

You will be required to enter the item codes of the Excise goods being released from the Designated Zone.

To find out the item code for a product, click on “Item Search”. The Item Search page (as pictured on the right) 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.

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

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

3) Copy Item code

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



Item code *	6194019802244	HS Code *	20093190
Country of origin *	Tunisia	Brand *	BOGA
Item Description *	BOGA LIME 330ML	Unit of Measurement *	Each/Unit
Product Description *	Carbonated drinks	Excise tax (%) *	50
Retail Selling Price as per the FTA published list *	1.5	Quantity *	1
Designated Price *	1.5		

Add product to list

Add the below details:

- a. Quantity of the item for the transfer of ownership - You can add the quantity which is being sold.

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

You will see the items in a table on the form as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Delete
20093190	6194019802244	1000	BOGA LIME 330ML	Carbonated drinks	BOGA	Unit	

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



Authorised signatory

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

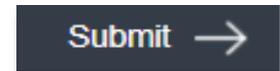
Once you have completed the form and included all your excisable goods that will be transferred to the purchaser, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

- I hereby agree to have read the requirements, obligations, terms and conditions
- I declare that the information provided is accurate and complete

To submit the Transfer of Ownership within Designated Zone 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.



To review the status of your Transfer of Ownership within Designated Zone form, click on the *Excise Tax* tab and look next to *Status* on the 'EX203C- Transfer of Ownership within Designated Zones' page.



Inventory – EX203C – Transfer of Ownership Within Designated Zones

EX203C - Transfer of Ownership Within Designated Zones

Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719112326877	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Pending	Awaiting Approval at Origin DZ	
300719102430034	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Approved	Approved by purchaser	
290719082934336	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Reject	Rejected by Destination DZ	

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 the Transfer of Ownership within Designated Zone form has been submitted and is waiting for approval by the Purchaser or the Warehouse Keeper of the origin or destination Designated Zone.
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Purchaser or by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Purchaser, if the goods are being held at the same Designated Zone or the form has been Approved by the Warehouse Keeper of the destination Designated Zone if the goods are being transferred to another Designated Zone.

You will get more information about the status of your declaration in the Current Stage column as follows:

- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;



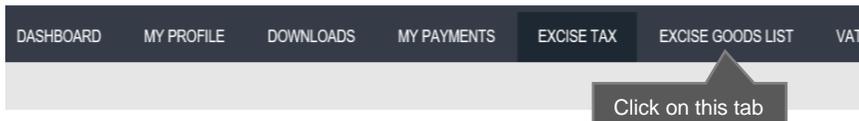
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.
- **Rejected by destination DZ** means that the form has been Rejected by the destination Designated Zone

Note: This form can be edited or deleted in the draft state.

2.3.5.1 Approval/Rejection of Transfer of Ownership within Designated Zones by Purchaser

The Purchaser of the Excise goods will be required to Approve/Reject requests for transfer of Ownership. To view the “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser” section, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Go to the “EX203C-Transfer of Ownership within Designated Zones” tab.

- a. Excise TRN holders will be able to find the tab as below.



Scroll down to the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser” as shown below.



EX203C - Transfer of Ownership Within Designated Zones

Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
040819130141164	100377755200007	TRN DZ	خرسي	N/A	N/A	Approved	Approved by purchaser	
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	Edit Delete
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	Edit Delete

Scroll down to this section

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719072212414	100217125200007	payment	1	N/A	N/A	Pending	Awaiting Approval at Origin DZ	

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

b. Non Excise TRN holders can find the tab as below



Instructions

EX201 - Excite Goods that require Customs clearance

EX202A – Designated Zone Reporting

Inventory – EX203C – Transfer of Ownership Within Designated Zones

Inventory – EX203C – Transfer of Ownership Within Designated Zones

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found								

In the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser”, option to Approve or Reject the requests will be available wherever applicable.

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719072212414	100217125200007	payment	1	N/A	N/A	Pending	Awaiting approval at Purchaser	<div style="display: flex; justify-content: space-around; align-items: center;"> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #007bff; color: white;">Approve</div> <div style="border: 1px solid #ccc; padding: 2px 5px; background-color: #dc3545; color: white;">Reject</div> </div>

Click to Approve

Click to Reject

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

- **Pending** means the Transfer of Ownership within Designated Zone form is waiting for approval or rejection by you as the Purchaser;
- **Approved** means Transfer of Ownership within Designated Zone form has been Approved by you as the Purchaser;
- **Rejected** means Transfer of Ownership within Designated Zone form has been Rejected by you as the Purchaser or by the Warehouse Keeper of the Origin or Destination Designated Zone.

You will get more information about the status of your declaration in the Current Stage column as follows:

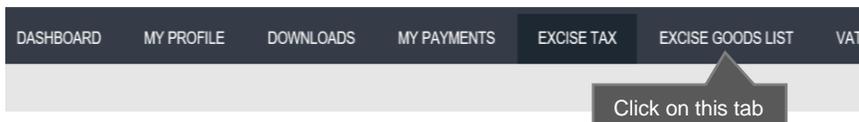


- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.
- **Rejected by destination DZ** means that the form has been Rejected by the destination Designated Zone

2.3.5.2 Approval/Rejection of Transfer of Ownership within Designated Zones by Warehouse Keeper

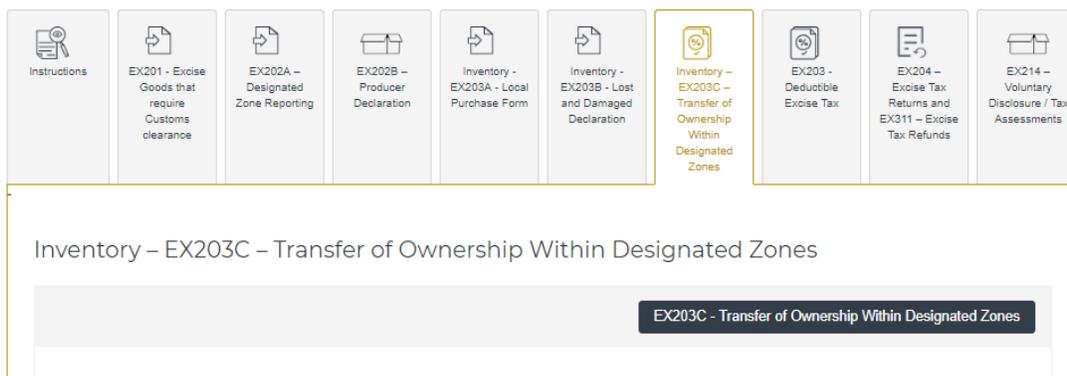
The Warehouse Keeper of Designated Zones will be required to Approve/Reject requests for **Transfer of Ownership within Designated Zones where the goods are being moved to another Designated Zone**, into or out of their Designated Zones. To view the “**Transfer of Ownership within DZ Requests for Approval/Rejection by Warehouse Keeper**” section, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Go to the “EX203C-Transfer of Ownership within Designated Zones” tab.

- a. Excise TRN holders will be able to find the tab as below.





Scroll down to the section titled “Transfer of Ownership within DZ Requests for Approval/Rejection by Warehouse Keeper” as shown below.

EX203C - Transfer of Ownership Within Designated Zones

Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
040819130141164	100377756200007	TRN DZ	حريسي	N/A	N/A	Approved	Approved by purchaser	
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	Edit Delete
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	Edit Delete

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719072212414	100217125200007	payment	1	N/A	N/A	Pending	Awaiting Approval at Origin DZ	

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

Scroll to this section

b. Non Excise TRN holders can find the tab as below



Instructions



EX201 - Exise Goods that require Customs clearance



EX202A - Designated Zone Reporting



Inventory - EX203C - Transfer of Ownership Within Designated Zones

Inventory - EX203C - Transfer of Ownership Within Designated Zones

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found								

Scroll to this section

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

In the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper”, option to Approve or Reject the requests will be available wherever applicable.

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719112326877	100377755200007	100265661700007	100222901	100222902	Pending	Awaiting Approval at Origin DZ	<input type="button" value="Approve"/> <input type="button" value="Reject"/>

Click to Approve

Click to Reject

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

- **Pending** means the Transfer of Ownership within Designated Zone form is waiting for approval or rejection by the Purchaser or waiting for approval or rejection by you as the Origin or Destination Warehouse Keeper;



- **Approved** means Transfer of Ownership within Designated Zone form has been Approved by you as the Origin or Destination Warehouse Keeper.
- **Rejected** means Transfer of Ownership within Designated Zone form has been Rejected by the Purchaser or Rejected by you as the Origin or Destination Warehouse Keeper.

You will get more information about the status of your declaration in the Current Stage column as follows:

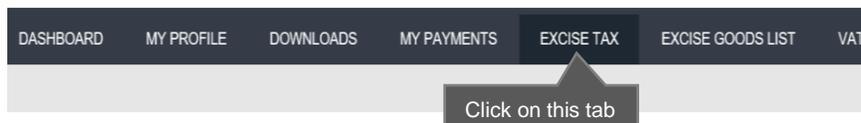
- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.

Rejected by destination DZ means that the form has been Rejected by the destination Designated Zone.

2.4 Approval/Rejection of Designated Zone Reporting form

If you are the Warehouse Keeper of Designated Zones, then you will be required to Approve/Reject requests for movements into or out of your Designated Zones that are declared using “EX202A-Designated Zone Reporting – Enter to DZ” and “EX202A-Designated Zone Reporting – Transfer Goods to another DZ”. To view the “Designated Zone Movement Requests Waiting for Approval/Rejection” section, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”



- 2) Go to the “EX202A Designated Zone Reporting” tab.
 - a. Excise TRN holders will be able to find the tab as below.



Instructions	EX201 - Excise Goods that require Customs clearance	EX202A – Designated Zone Reporting	EX202B – Producer Declaration	Inventory - EX203A - Local Purchase Form	Inventory - EX203B - Lost and Damaged Declaration	Inventory – EX203C – Transfer of Ownership Within Designated Zones	EX203 - Deductible Excise Tax	EX204 – Excise Tax Returns and EX311 – Excise Tax Refunds	EX214 – Voluntary Disclosure / Tax Assessments
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EX202A – Designated Zone Reporting

Please select Search **EX202A – Designated Zone Reporting**

Scroll down to the section titled “Designated Zone Movement Requests Waiting for Approval/Rejection” as shown below.

EX202A – Designated Zone Reporting

Please select Search **EX202A – Designated Zone Reporting**

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
	N/A	0.00	N/A	N/A	N/A	Release Goods from DZ into Free Circulation (that do not require customs clearance)	No	Drafted	Edit Delete

Scroll down to this section

Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
No record found									

b. Non Excise TRN holders can find the tab as below



Instructions

EX201 - Excise Goods that require Customs clearance

EX202A – Designated Zone Reporting

Inventory - EX202A- Transfer of Ownership Within Designated Zones

EX202A – Designated Zone Reporting

Please select ▼

Search

Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
No record found									

In the section titled “Designated Zone Movement Requests Waiting for Approval/Rejection” option to Approve or Reject the requests will be available wherever applicable.

Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
280719030750958	28/07/2019	2,600.00	100212001	100206201	March-2019	Transfer Goods to another DZ	No	Pending	<div style="display: flex; justify-content: center; gap: 5px;"> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Approve</div> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Reject</div> </div>
240719063916705	24/07/2019	30.00	100212001	100212001	February-2019	Enter Goods into DZ	Yes	Approved	
230719133152362	23/07/2019	350.00	100212001	100212002	February-2019	Transfer Goods to another DZ	No	Pending	<div style="display: flex; justify-content: center; gap: 5px;"> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Approve</div> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Reject</div> </div>
230719132939000	23/07/2019	3,000.00	100212001	100212002	January-2019	Transfer Goods to another DZ	No	Pending	<div style="display: flex; justify-content: center; gap: 5px;"> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Approve</div> <div style="background-color: #333; color: white; padding: 2px 5px; border-radius: 3px;">Reject</div> </div>

Click on Approve

Click on Reject

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

- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the origin or destination Designated Zone;



- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the destination Designated Zone and it will be included in the Excise Tax Return for the “Period of Declaration” selected.



2.5 Excise Tax Return

Once you have completed your Excise Tax Declaration, Liability, and Deductible forms (as relevant to your business activities), you will be required to complete your monthly Excise Tax Return as shown below.

Basic information

TRN
100000105500007

Legal name of entity (English)
Name

Legal name of entity (Arabic)
الاسم

Excise Tax Return Period

Excise Tax Return Period*
October-2017

1) Select the period for which you are filing returns

Calculation of Excise Tax due

	Value of Excise Goods (in AED)	Excise Tax due (in AED)	
Excise Tax due on the import of excise goods	1500.00	800.00	Box 1
Excise Tax due on the production of excise goods	1600.00	1000.00	Box 2
Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)	200.00	100.00	Box 3
Excise Tax due on the release of excise goods from a Designated Zone (requiring Customs clearance)	800.00	800.00	Box 4
Excise Tax due on the stockpiling of excise goods*			Box 5
Total Excise Tax due during the period	4100.00	2700.00	
Total Excise Tax deductible during the period		300.00	Box 7
Total Excise Tax payable		2400.00	

2) Enter values if you stockpile Excise goods

The Excise tax declarations, liabilities, and deductibles previously submitted will be pre-populated into the form. The only amount to be entered in this form is the value of stockpiled Excise goods and excise tax due on stockpiling.



The authorised signatory details will be pre-populated; however, the “E-mail address” can be edited by the user as shown below.

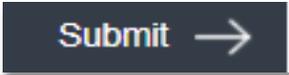
Authorised Signatory

<p>Job Title Warehouse Manager</p> <p>Name in English Reece Harris</p> <p>Nationality as shown on Passport India ▼</p> <p>Expiry date of the passport (dd/mm/yyyy) 30/07/2026</p> <p>Emirates ID number 333-3333-3333333-3</p> <p>Phone/Mobile country code United Arab Emirates (+971) ▼</p> <p>Date of submission (dd/mm/yyyy) 28/07/2019</p>	<p>Position </p> <p>Name in Arabic رييس هاريس</p> <p>Passport number M5673729</p> <p>Expiry date of the Emirates ID (dd/mm/yyyy) 25/09/2019</p> <p>Phone/Mobile number 11223344</p> <p>E-mail address * reece.harris@gmail.com</p>
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1) Enter email address

To submit the Excise Tax Returns 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.



the

Note: Once the Excise Tax Return is filed for any period, other forms related to that return are locked. The locked forms include:

- EX202B and EX202C forms for Produce or release from Designated Zones
- EX203 – Deductible Excise Tax

If an error is discovered or additional information is brought to light after the Excise Tax return has been filed, you should submit a Voluntary Disclosure against that return to update the information in your tax return, assuming that the conditions to file a Voluntary Disclosure are met.

Please refer to the “VOLUNTARY DISCLOSURE USER GUIDE” for more details regarding Voluntary Disclosures.



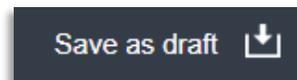
To review your Excise Tax Returns filed, click on the *Excise Tax* tab. The page “Tax Returns-Excise Tax” will list all your past Excise Tax Returns, along with the **associated penalties to each tax return**.

2.6 Save your Progress

In order to save as draft or submit any form, all mandatory elements must be completed. Any field that is marked with a red asterisk (*) is **mandatory** as shown on the right, and must be filled out in order to save or submit a form.

If you attempt to save or submit a form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.

It is recommended that you save your progress as you complete a form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



Your form will not be submitted at this point; you will have an opportunity to edit your answers before submission.

2.7 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





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.

Note: Only products related to the category selected by the user during registration for Excise Tax can be added by them in the various declarations or forms submitted by them for Excise Tax.

Example: While registering for Excise Tax, a user has selected only "Tobacco and Tobacco Products" in the field "Which excise goods do you produce" or "Which excise goods do you import?", then that user will only be able to add items registered under the "Tobacco and Tobacco Products" category from the published FTA products.

3. Paying Excise Tax

For details on the payment, please refer to the payment guide online.

4. View Historical Forms

The previous excise forms will still be available to view in the same location. Any old forms that are in a 'draft' state at the time of go live will remain viewable as they were initially, however, all action buttons will be removed.

EX201 - Excise Goods that require Customs clearance

EX201 - Import Declaration Form

Transaction Number	Date of declaration	Excise Tax (in AED)	Status	Type	Excise Tax Period	
357882710	01/01/2019	3,000.00	Approved	Import	January-2019	
828748403	10/01/2019	20,000.00	Approved	Release from Designated Zone (requiring customs clearance)	January-2019	
	01/02/2019	5,000.00	Drafted	Import	February-2019	View
183579887	10/04/2019	750.00	Approved	Import	April-2019	

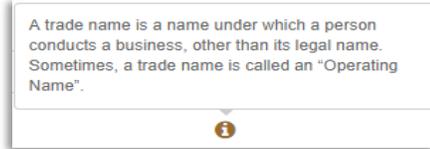
Drafted forms can be viewed



Appendix 1: Important on-screen tools and other tips

You can change the language of the forms from English to Arabic. Click on the  icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the field completion.



To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.



To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.



To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date the calendar. The date will then appear in the field in dd/mm/yyyy form.

