



Excise Tax Scenarios: Producers

You should use the table below if you are a producer of excise goods in order to identify the declarations you will be required to file in certain scenarios.

Excise Tax declaration forms can be found at the following link.

If you are..... and you.....then....	Declaration*
A producer	produce excise goods in free circulation	You must: <ol style="list-style-type: none"> 1. submit a Production declaration declaring everything which has been produced during that month, at the end of every month; and 2. pay the excise tax due at the point of filing your excise tax return 	Tax liability on Production Form EX202B found under “Excise Goods that do not require Customs Clearance”
A producer	produce excise goods within a designated zone**	The goods are not subject to excise tax until the point they are released from the designated zone.	<u>Upon release, EITHER:</u> Declaration EX201 found under “Excise Goods that require Customs Clearance” <u>OR</u> Tax Liability on Release from Designated Zone not requiring Customs Clearance form EX202C found under “Excise Goods that do not require Customs



If you are..... and you.....then....	Declaration*
			Clearance” (depending on whether there is a customs check at the point of release from the designated zone)
A producer who has paid excise tax on excise goods	export the goods outside the UAE	<p>You must:</p> <ol style="list-style-type: none"> 1. submit a Deductible Excise Tax form declaring the tax originally paid on the goods (e.g. on production) 2. upload evidence the tax was paid (e.g. production declaration) as proof of any claim for deductible excise tax, as well as any evidence provided by Customs if applicable <p>The tax originally paid will then be deducted from your excise tax liability on your excise tax return.</p>	Deductible Excise Tax form EX203
A producer who has paid excise tax on excise goods	use the goods to produce another excise good and have paid excise tax on the new excise good	<p>You must:</p> <ol style="list-style-type: none"> 1. submit a Deductible Excise Tax form declaring the tax originally paid on the goods which were used to produce another excise good; 2. upload evidence the tax was paid (e.g. import declaration) as proof of any claim for deductible excise tax, as well as any 	Deductible Excise Tax form EX203



If you are..... and you.....then....	Declaration*
		evidence provided by Customs if applicable. The tax originally paid will then be deducted from your excise tax liability on your excise tax return.	

***NOTE:** Declarations are found within 'Excise Tax Returns and Declarations' on the E-Services portal.

****NOTE:** A Freezone is not automatically a designated zone. A Designated Zone must be approved by the FTA and appointed with a Warehouse Keeper and may include a fenced freezone or another approved area. A Designated Zone can be identified by requesting its Designated Zone reference number.