



Excise Tax Scenarios: Release from a Designated Zone

You should use the table below if you are a person releasing excise goods from a designated zone in order to identify the declarations you will be required to file in certain scenarios.

If you are.....	.... and you.....	....then....	Declaration*
A person releasing goods from a designated zone where there is a check by the Customs department**	release excise goods into free circulation in the UAE	You must: <ol style="list-style-type: none"> 1. submit a declaration form at the point the goods are released from the designated zone; 2. pay the excise tax due at the point of filing your excise tax return 	Import declaration EX201 found under "Excise Goods that require Customs Clearance"
A person releasing goods from a designated zone where there is not a check by the Customs department**	release excise goods into free circulation in the UAE (this includes consumption of excise goods within the designated zone)	You must: <ol style="list-style-type: none"> 1. submit a release from Designated Zone not requiring customs clearance form at the end of every month; 2. pay the excise tax due at the point of filing your excise tax return 	Tax Liability on Release from Designated Zone not requiring Customs Clearance form EX202C found under "Excise Goods that do not require Customs Clearance"



If you are.....	.... and you.....	....then....	Declaration*
<p>A person releasing goods from a designated zone</p>	<p>transfer goods to another designated zone</p>	<p>You must:</p> <ol style="list-style-type: none"> 1. <u>EITHER</u> submit a declaration form at the point of release of the goods if the designated zone is one where there is a check by the customs department <u>OR</u> submit a release from Designated Zone not requiring customs clearance form at the end of every month if the designated zone is one where there is not a check by the Customs department; 2. declare the excise tax due at the point of filing your excise tax return. 3. submit a Deductible Excise Tax form mentioning that the goods have entered a designated zone and stating the tax originally declared on the goods. 4. upload evidence the tax was paid (e.g. import 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>	<p><u>EITHER:</u> Import 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 Clearance” (depending on whether there is a customs check at the point of release from the designated zone)</p> <p>Deductible Excise Tax form EX203</p>



If you are.....	.... and you.....	....then....	Declaration*
<p>A person releasing goods from a designated zone</p>	<p>transfer the goods to the border for export</p>	<p>You must:</p> <ol style="list-style-type: none"> 1. <u>EITHER</u> submit a declaration form at the point of release of the goods if the designated zone is one where there is a check by the customs department OR submit a release from Designated Zone not requiring customs clearance form at the end of every month if the designated zone is one where there is not a check by the Customs department; 2. declare the excise tax due at the point of filing your excise tax return; 3. submit a Deductible Excise Tax form can then be submitted mentioning that the goods have been exported; 4. upload evidence the tax was paid (e.g. import 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>	<p><u>EITHER:</u> Import declaration EX201 found under “Excise Goods that require Customs Clearance” OR Tax Liability on Release from Designated Zone not requiring Customs Clearance form EX202C found under “Excise Goods that do not require Customs Clearance” (depending on whether there is a customs check at the point of release from the designated zone)</p> <p>Deductible Excise Tax form EX203</p>



If you are.....	.... and you.....	....then....	Declaration*
A registered person 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 import or production) 2. upload evidence the tax was paid (e.g. import 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



If you are.....	.... and you.....	....then....	Declaration*
<p>A person releasing goods from a designated zone</p>	<p>own goods in the designated zone which are found to be deficient or there is a shortage in their quantity</p>	<p>the goods will be considered to be released for consumption and you must submit <u>EITHER</u>:</p> <ol style="list-style-type: none"> 1. a declaration form at the point of release of the goods if the designated zone is one where there is a check by the customs department <u>OR</u> submit a release from Designated Zone not requiring customs clearance form at the end of every month if the designated zone is one where there is not a check by the Customs department; <p>In the event the Warehouse Keeper notifies the FTA of the deficiency/shortage within 30 days of discovery and the FTA is satisfied with the reason for the deficiency, this will not be treated as a release. The FTA should be notified.</p>	<p><u>EITHER:</u> Import 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 Clearance” (depending on whether there is a customs check at the point of release from the designated zone)</p> <p>To report deficient goods to the FTA visit the Contact Us section of the FTA website.</p>

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



***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.