



## Excise Tax Scenarios: Importers

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

If you are.....	.... and you.....	....then....	Declaration*
A non-registered importer**	import excise goods into the UAE	you must submit: 1. an <b>import declaration</b> on or before import; and 2. <b>pay the excise tax</b> due at the <b>same time</b>	Import declaration <b>EX201</b> found under “Excise Goods that require Customs Clearance”
A registered importer	import excise goods into free circulation in the UAE	you must submit: 1. an <b>import declaration</b> on or before import; and 2. <b>pay the excise tax</b> due <b>at the point of filing</b> your excise tax return	Import declaration <b>EX201</b> found under “Excise Goods that require Customs Clearance”
A registered importer	import excise goods immediately into a designated zone without a Customs check***	the goods are <b>not treated as imported</b> into the UAE <b>until they leave the designated zone</b> , so no excise tax is due when the goods enter the zone	No declaration required on import



If you are.....	.... and you.....	....then.....	Declaration*
A registered importer	import excise goods immediately into a designated zone where Customs check the goods on entry	<p>you must:</p> <ol style="list-style-type: none"> <li>1. submit an <b>import declaration</b> on or before import;</li> <li>2. <b>declare the excise tax due at the point of filing</b> your excise tax return;</li> <li>3. submit a <b>Deductible Excise Tax form</b> mentioning that the goods have entered a designated zone at the time the goods are entered into the designated zone, stating the tax originally declared on the goods.</li> <li>4. upload the import declaration as proof of any claim for deductible excise tax, as well as any evidence provided by Customs if applicable.</li> </ol> <p><b>The tax originally paid will then be deducted</b> from your excise tax liability on your excise tax return in the period where the goods enter the designated zone.</p>	<p>Import declaration <b>EX201</b> found under “Excise Goods that require Customs Clearance”</p> <p>Deductible Excise Tax form <b>EX203</b></p>



If you are.....	.... and you.....	....then.....	Declaration*
A registered importer	import excise goods into the UAE (not a designated zone) which are moved in transit into a designated zone	<p>you must:</p> <ol style="list-style-type: none"> <li>1. submit an <b>import declaration</b> on or before import;</li> <li>2. <b>declare the excise tax due at the point of filing</b> your excise tax return;</li> <li>3. submit a <b>Deductible Excise Tax form</b> mentioning that the goods have entered a designated zone at the time the goods are entered into the designated zone, stating the tax originally declared on the goods.</li> <li>4. upload the import declaration as proof of any claim for deductible excise tax, as well as any evidence provided by Customs if applicable.</li> </ol> <p><b>The tax originally paid will then be deducted</b> from your excise tax liability on your excise tax return in the period where the goods enter the designated zone.</p>	<p>Import declaration <b>EX201</b> found under "Excise Goods that require Customs Clearance"</p> <p>Deductible Excise Tax form <b>EX203</b></p>



If you are.....	.... and you.....	....then.....	Declaration*
<p>An importer who has paid excise tax on excise goods &amp; have not previously deducted the excise tax paid</p>	<p>export the goods outside the UAE</p>	<p>You must submit:</p> <ol style="list-style-type: none"> <li>1. a <b>Deductible Excise Tax form</b> declaring the tax originally paid on the goods (e.g. on import);</li> <li>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.</li> </ol> <p><b>The tax originally paid will then be deducted</b> from your excise tax liability on your excise tax return.</p>	<p>Deductible Excise Tax form <b>EX203</b></p>
<p>An importer who has paid excise tax on excise goods &amp; has previously deducted the excise tax paid</p>	<p>release the goods from a designated zone intending to export the goods outside the UAE</p>	<p>You must:</p> <ol style="list-style-type: none"> <li>1. <u>EITHER</u> submit a <b>declaration form</b> 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 <b>release from Designated Zone not requiring customs clearance form</b> at the end of every month if the designated zone is one where there is not a check by the Customs department;</li> <li>2. <b>declare the excise tax due at the point of filing</b> your excise tax return;</li> <li>3. submit a <b>Deductible Excise Tax form</b> can then be filed mentioning</li> </ol>	<p><b><u>EITHER:</u></b> Import declaration <b>EX201</b> found under “Excise Goods that require Customs Clearance” <b><u>OR</u></b> Tax Liability on Release from Designated Zone not requiring Customs Clearance form <b>EX202C</b> found under “Excise Goods that do not require Customs Clearance”</p>



If you are.....	.... and you.....	....then....	Declaration*
		<p>that the goods have left the UAE and stating the tax originally declared on the goods;</p> <p>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> <p><b>The tax originally paid will then be deducted</b> from your excise tax liability on your excise tax return.</p>	<p>(depending on whether there is a customs check at the point of release from the designated zone)</p> <p>Deductible Excise Tax form <b>EX203</b></p>

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

**\*\*NOTE:** You may only import excise goods without being registered for excise tax if you are excepted from registration because you import on an irregular basis i.e. no more than once in a 6 month period, and no more than 3 times in a 24 month period.

**\*\*\*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.