



# Administrative Exceptions Excise Tax Guide | EGAE01

June 2023



## Contents

1. Brief overview of this guide .....	2
2. Purpose of the Excise Tax Administrative Exception Request .....	2
2.1 What is an Excise Tax Administrative Exception?.....	2
2.2 Who is eligible to make an Excise Tax Administrative Exception Request? .....	3
2.3 What are the circumstances in which an Excise Tax Administrative Exception may be requested? .....	3
2.4 How to make a Request?.....	4
2.5 Who can submit the Excise Tax Administrative Exception Form on your behalf? .....	4
3. What information will you need when completing the Excise Tax Administrative Exception Form? .....	4
4. Completing your Excise Tax Administrative Exception Form.....	5
5. Submitting the Excise Tax Administrative Exception Form.....	7
6. Response from the FTA on your Excise Tax Administrative Exception request .....	7
7. Updates and Amendments .....	8



## 1. Brief overview of this guide

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

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

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

## 2. Purpose of the Excise Tax Administrative Exception Request

### 2.1 What is an Excise Tax Administrative Exception?

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

Excise Tax Administrative Exceptions may only be granted in relation to requests to use alternative forms of evidence to confirm the export of excise goods from the UAE, according to the nature of the export or the goods being exported.

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

**NOTE:** Excise Tax registration exceptions are not covered under this process. Exceptions related to Excise Tax registration can be done through the relevant process and form.



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

The applicant must:

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

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

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

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



## 2.4 How to make a Request?

An Excise Tax Administrative Exception Request must be submitted via the concerned person's Emaratax portal on the FTA's website. Please refer to the relevant Emaratax user guide for more information on the process to submit the application.

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

The following can submit the Excise Tax Administrative Exception Request:

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

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

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

The following guidance is designed to assist applicants to understand the questions in the Excise Tax Administrative Exception application form in order to complete the form accurately. Further information on the actual process of submitting the exception request via Emaratax is provided in a separate Emaratax user guide.

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

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

Accepted file types are PDF, DOC, XLS, XLSX, JPG, PNG and JPEG. The total file size limit is **15 MB**.



## 4. Completing your Excise Tax Administrative Exception Form

Please fill in the form field by field, as all fields are mandatory and must be completed in order to submit the form. You do not need to input anything in the boxes that are automatically auto populated by the system, as shown below. Instead, you should include the information and relevant documents as supporting documentation in the Excise Tax Administrative Exception Application Form. The following guidance is designed to help you understand the questions that the Excise Tax Administrative Exception Form asks for in order to complete the form accurately.

### 1. Applicant Details

**Note that this section will be prepopulated based on the user profile created or registrant's taxpayer record.**

<b>Tax Registration Number (TRN), Name and Address of the Applicant</b>	Please review the prepopulated data and note that: <ul style="list-style-type: none"> <li>- If the request relates to a company, the name of the company should be reflected and not the name of the natural person submitting the request.</li> </ul>
<b>Tax Agent Approval Number (TAAN)</b>	If the request is submitted by a tax agent on behalf of a client, the TAAN will be prepopulated based on the tax agent's profile.

### 2. Administrative Exceptions Details

<b>Detailed description for why you are requesting an Administrative Exception</b>	Please provide description of why you are making an Excise Tax Administrative Exception Request.
<b>Attach the relevant supporting documents to facilitate the processing of your request.</b>	<p>Please upload the supporting letter and documentary proof to facilitate the processing of your request. This could, for example, include alternative documents, sample invoices, contracts, payment slips or other documents.</p> <p>You may hide certain information that is commercially sensitive when submitting the document(s).</p>



### 3. Review and Declaration

<b>Summary of fields previously completed</b>	Review the details, pre-populated based on information provided in the application form.
<b>Authorized signatory</b>	Pre-populated based on registrant's data.
<b>Declaration</b>	Please confirm that all the information provided is correct, all relevant supporting documents are uploaded, that you have considered the relevant tax legislation and other guidance provided by the FTA and that you agree to provide further information if requested by the FTA.



## 5. Submitting the Excise Tax Administrative Exception Form

Once you have completed the Excise Tax Administrative Exception Form, you will be able to view the status, as this will be updated, of your application (i.e. in review, approved, rejected, or additional information is requested) on the Emaratax portal.

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

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

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

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

The final response to your Excise Tax Administrative Exception request will be in a decision format and you will receive an email notification (that the decision in PDF form is available in Emaratax) within 5 business days of the decision being made.

Kindly note that Excise Tax Administrative Exception Requests sent to the previous email: [specialexceptions@tax.gov.ae](mailto:specialexceptions@tax.gov.ae), or to other FTA email addresses will no longer **receive a reply**.





## 7. Updates and Amendments

Date of amendment	Amendments made
June 2023	<ul style="list-style-type: none"><li>• Revised the whole guide for simplification and amendment of content in light of recent updates.</li><li>• Removed references to eServices.</li><li>• Updated descriptions of fields in Administrative Exception application as per Emaratax.</li></ul>