# FTA Excise Business Advisory Group Meeting

## Meeting Details:

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| **Meeting Subject** | **FTA Tax Business Advisory Group- Excise BAG Meeting** |
| **Meeting No.** | **001/2025** |
| **Date** | **16 September 2025** |
| **Time** | **11:00 am - 12:00 pm** |
| **Location** | **Federal Tax Authority** |

## Details of the Attendees:

| No. | Attendees from the Federal Tax Authority: | |
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| | Name | Job Title |
| 1 | H.E. Khalid Al Bustani | Director General of the Federal Tax Authority |
| 2 | Sara AlHabshi | Tax Compliance Executive Director |
| 3 | Saida Kaddoumi Osman | Policy Advisor |
| 4 | Zahra Al Dahmani | Director of Taxpayer Services Department |
| 5 | Dr. Ibrahim Ali Abdulla Mohammed | Director of Tax Operations Department |
| 6 | Ahmed Al-Ali | Director of Digital Business Alignment Department |
| 7 | Ahmad Saleh Alshehhi | Head of SME Services Section |
| 8 | Philippe Norre | Taxpayer Services Senior Expert |
| 9 | Mahmood Abu Ghueleh | Tax Policy Expert |
| 10 | Khadija Allengawi | Government Sector and LTP Services Specialist |
| 11 | Slim Arous | Taxpayer Services Expert |
| 12 | Nawaf Almarzooqi | Head of the Tax Registration Section |
| 13 | Maryam Wahbi Alzaki | Tax Registration Supervisor |
| 14 | Fatima Alshaikh | Director of Tax Policies and Legislations Department (MOF) |
| 15 | Rasha Haj Hussain | Tax Policies and Legislations Expert (MOF) |

| No. | Attendees from Other Entities | | |
|---|---|---|---|
| | Name | Job Title | Entity Name |
| 1 | Umang Shah | General Manager, International Tax – Group Tax | Al-Futtaim Group |
| 2 | Muna Safar | Taxation Manager | Emirates |
| 3 | Pritam Datar | Taxation Manager - Indirect Taxation | Emirates |
| 4 | Midhun Yesodharan | FP&A Manager | Aujan Coca-Cola Beverages Company |
| 5 | Hussein Elfiqi | Finance Director | Aujan Coca-Cola Beverages Company |
| 6 | Saeed AlShaikh | Tax Manager | Dubai Refreshment P.J.S.C |
| 7 | Mohamed Ghazala | Head of Tax | Coca-Cola Al Ahlia Beverages Co |
| 8 | Jojo Sebastian | Assistant Tax Manager | Aujan Coca-Cola Beverages Company |
| 9 | Noman Nasi | VP & CFO | Pepsi |
| 10 | Sultan Qasim | Director of Financial Operations | Pepsi |
| 11 | Nitin Agarwal | Director, Indirect Tax Operations | Majid Alfuttaim |

## Meeting Agenda:

| Topic No. | Topics of the Agenda |
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| 1 | Opening Statement |
| 2 | FTA Topics |
| 3 | Closing Statement |

## Discussions, Recommendations & Meeting Outcomes:

| Topic No. 1 (Opening Statement) | |
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| Discussions | His Excellency, the FTA Director-General welcomed the members present at the first Business Advisory Group meeting for Excise Tax in 2025, and reiterated the importance of holding such regular meetings to understand the concerns - and suggestions to address these - of the business community on Excise tax.<br><br>The Members to introduced themselves, followed by the FTA Officers present introducing themselves. |
| Decisions & Recommendations | The FTA continues to encourage the members to represent their business community and to interact with the FTA by raising suggestions, concerns and points of attention that are a matter of interest to all. |
| Person in Charge | Excise BAG Members |
| Due Date | Upon receiving additional input from the concerned Excise BAG Member |

| Topic No. 2 (FTA Topics) | |
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| Discussions | FTA Officers gave an overview on several aspects related to the upcoming introduction of a Tier-Volumetric Excise Tax system for sweetened drinks, including the upcoming amendments to the legislation and the recently published Public Clarification EXTP012. The points covered were:<br>- Transition to a tiered-volumetric model for the calculation of Excise Tax on Sweetened Drinks.<br>- Definition and classification of Sweetened Drinks.<br>- Exclusions from the definition of Sweetened drinks.<br>- Sweetened Drinks Tiers (Tax Brackets).<br>- Determining the amount of sugar and other sweeteners.<br>The FTA also encouraged businesses to start preparing for the upcoming changes, also highlighted that more guidance will be published once the legislations are issued. |
| Decisions & Recommendations | N/A |
| Person in Charge | N/A |
| Due Date | N/A |

| Topic No.3 (Other queries) | |
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| Discussions | A question was tabled by a member on the date of publishing the amendment of UAE Excise Tax Legislation. The FTA Officer clarified that the Excise law would be published soon (probably by the end of September 2025) and other legislation will follow, also it was highlighted that the upcoming changes may come into forces as soon as 1 January 2026.<br><br>A second question was raised on how to determine the amount of added sugar in the sweetened drinks, because it seems to be difficult to split an analysis exactly between natural sugars and added sugars. The FTA clarified that Excise Tax will be calculated based on the total sugar content (natural sugar, added sugar, and other sweeteners) in a Sweetened Drink if there has been any added sugar. The FTA encouraged all members to refer to the Public Clarification (EXTP012) published on the FTA's website that includes all details related to scope and calculations.<br><br>The FTA emphasized the importance of obtaining a certification from an authorized laboratory in the UAE of the total content of sugar in the products. The Ministry of Industry and Advanced Technology ("MOIAT") will publish a list of accredited labs for this purpose. If the drink would fall in the high sugar category, no such report will be required.<br><br>A member asked about the transitional rules related to stockpiling. The FTA responded that the applicable "rules" were already specified in the Excise Tax legislation.<br><br>A member highlighted challenges encountered with Dubai Emirate Customs Authority in regards to classifying the product code. The member explained that the Dubai Customs Authority has its own classification, different from the one adopted by the FTA. An additional concern is on the delay in approving the product listing in the system. |

| Topic No. 3 (Other queries) | |
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| Discussions | H.E. clarified that it is the Customs Authority's mandate to check and inspect the products. H.E. noted as well that this matter can be raised by the FTA with the respective Customs Authorities and requested the member to provide an outline of the facts for the cases.<br><br>A further query was raised on the SKU registration and the GTIN, given the upcoming amendments, when cancelling the product or changing the sugar level in the product. The FTA clarified that the GTIN is a unique number of each product and if any changes made in the content, a new lab report to be obtained and a new GTIN need to be registered with the FTA.<br><br>A final query about Concentrates and their tax treatment was raised. The FTA referred to EXTP012 which clarifies the expected tax treatment of Concentrates. |
| Decisions & Recommendations | N/A |
| Person in Charge | Excise BAG Members. |
| Due Date | |

| Topic No.4 (Closing Statement) | |
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| Discussions | H.E. concluded the meeting & thanked the members who attended either in person or virtually for their attendance and contributions.<br><br>The members welcomed the meeting conducted by the FTA and expressed appreciation for the positivity of the meetings. |
| Decisions & Recommendations | N/A |
| Person in Charge | N/A |
| Due Date | N/A |

## Approved By:

| Details | Meeting Head - FTA | Meeting Head - Other Entity | Meeting Organizer |
|---|---|---|---|
| Name | H.E. Khalid Al Bustani | N/A | Khadija Allengawi |
| Job Title | Director General of the Federal Tax Authority | N/A | Government Sector and LTP Services Specialist |
| Date | | N/A | 17 September 2025 |
| Signature | | N/A | |