VAT Import Declaration User Guide

January 2022

Contents

1. Brief Overview of this User Guide

This guide is prepared to help VAT importers understand the different scenarios and steps to be followed in terms of importing goods into the UAE, navigate through the Federal Tax Authority (FTA) website and successfully declare goods subject to VAT. It is designed to help you:

- **Understand the process** for declaring goods at Customs,
- **Navigate to the VAT declarations forms** to declare goods subject to VAT.
- **Provide accurate answers** to the questions on the VAT Declaration Import Forms by explaining what information you are required to provide.
- **Provide Customs with the appropriate proof** to validate the imports declaration and the VAT due; and
- **Understand the icons and symbols** included in the forms.

Setting up an e-Services account is similar to setting up the other online accounts that you hold. The VAT import declaration form is also designed to be straightforward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the VAT import declaration form, please contact us.

2. Summary of Scenarios for Registered Importers for VAT

As a VAT registered importer, you shall follow specific steps for each scenario to identify the declarations you will be required to file as follows:

- **Scenario 1:** Importing taxable goods into UAE mainland
- **Scenario 2:** Importing and then exporting the goods to another country

For scenarios 1-2, you must file your returns and pay the VAT due at the time of filing your VAT return. For details about the filing process for VAT, refer to the VAT returns user guide published on FTA portal.

- **Scenario 3:** A traveler importing goods valued up to AED 3000.
- **Scenario 4:** Importing returned goods (being certain exported goods which came back into UAE) into UAE mainland.
- **Scenario 5:** A UAE National living abroad or expat coming into the UAE for the first time importing used personal effects and household items.
- **Scenario 6:** The military and internal security forces Importing goods into UAE mainland.
- **Scenario 7:** Importing goods into a VAT designated zone.
- **Scenario 8:** Transferring goods from one VAT designated zone to another VAT designated zone.

For scenarios 3-8, VAT is not applicable. No further details are documented in this guide.

3. Summary of scenarios for Non-Registered Importers for VAT

Non-registered importers are those who import goods subject to VAT irregularly without being registered for VAT.
The document covers the following scenarios:

- **Scenario 1:** Import goods from outside UAE to UAE mainland

- **Scenario 2**: Import into UAE to export the goods outside the UAE to another country and it is not considered under customs duty suspension

- **Scenario 3:** Import to export the goods outside the UAE to a GCC Country that has implemented VAT and it is not considered under customs duty suspension

> For details on steps to be followed under **Scenarios 1-3** refer to **section 4.1** in this document.

- **Scenario 4:** Transfer goods from one VAT designated zone to another VAT designated zone

- **Scenario 5**: Import goods into the UAE under duty suspension

> For details on steps to be followed under **Scenarios 4-5** refer to **section 4.2** in this document.

4. VAT Scenarios details for Non-Registered Importers

Below are the steps which non-registered importers have to follow in order to prepare their customs declaration, pay their VAT and have their goods cleared at Customs.

4.1 Scenarios 1 – 3
The process below applies to the following scenarios:

- **Scenario 1:** Import goods into UAE mainland

- **Scenario 2:** Import goods into UAE to export the goods outside the UAE to another country and it is not considered to be under customs duty suspension

- **Scenario 3:** Import to export the goods outside the UAE to a GCC Country that has implemented VAT and it is not considered to be under customs suspension

4.1.1 Customs Declaration

The importer shall prepare and submit the customs declaration via standard procedures and do the following:
- Provide the necessary details about all the goods being imported;
- Submit Customs Declaration for processing by Customs.

Once the declaration is approved, it moves to a "Pending Tax Payment" status.

4.1.2 Await settlement by the Customs

The customs official shall validate the declaration details, settle and approve the declaration. The importer will receive the approval notification.

IMPORTANT: Once the declaration is sent to FTA, the customs system will not allow any further editing of the form. The only state that the declaration form can change to is either "approved" or "declined".

4.1.3 Create an e-Services account

Taxable persons who are not registered but are importing goods to the UAE will first have to create an e-Services account. The sign-up process includes the following steps:
- Sign up as a new user;
- Verify your e-Services account; and,
- Complete the verification by using your e-Services account.

For details on the steps above, please refer to the sign-up process documented within **Appendix A**.

VAT Import Declarion User Guide
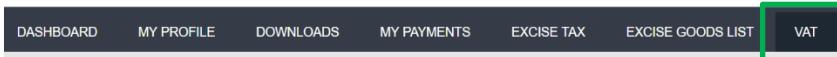
4.1.4 Login to FTA portal and make the Payment for VAT due
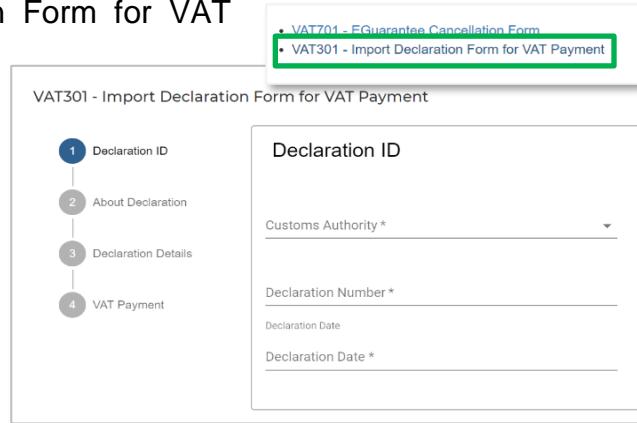
Non-registered importers have to pay the applicable taxes before clearing the goods. Import VAT is calculated on the value of the goods inclusive of any customs duty and excise tax that may also be due.

The importer shall log in to the FTA e-Services portal to proceed with and confirm the payment. To do so, go to the VAT tab as per the following screenshot and then follow the following steps:

| DASHBOARD | MY PROFILE | DOWNLOADS | MY PAYMENTS | EXCISE TAX | EXCISE GOODS LIST | VAT |

a. Click on 'VAT301 – Import Declaration Form for VAT Payment'.

• VAT701 - EGuarantee Cancellation Form
• VAT301 - Import Declaration Form for VAT Payment

b. Fill in the Customs Authority, Declaration Number and Declaration Date. Then click on Next button that appears at the right side of the end of the page.

VAT301 - Import Declaration Form for VAT Payment

1 Declaration ID
2 About Declaration
3 Declaration Details
4 VAT Payment

Declaration ID

Customs Authority *

Declaration Number *

Declaration Date

Declaration Date *

c. The screen 'About Declaration' will open and the declaration details (TRN number, import date, destination…etc.) will be automatically retrieved. Click on 'Next' button that appears at the right side of the end of the page.

d. The screen 'Declaration Details' will open and the declaration details (e.g. HS Code, Import Value, Customs Duty, CIF Value…etc.) will be automatically retrieved. Click on 'Next' button that appears at the right side of the end of the page to proceed to payment screen.

VAT Payment

Pay VAT through eDirham

Pay VAT

Settle VAT As Part Of VAT Returns

e. Click on 'Pay VAT' button which will direct you to the e-Dirham gateway.

f. Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card.

e-dirham الدرهم الإلكتروني

Payment Methods Types
Please select one of the payment methods
+ eDirham G2 Cards
+ Non-eDirham Cards
+ eD-Wallet
Confirm   Cancel

Verified by VISA   MasterCard SecureCode   Trustwave
learn more   learn more

g. Once the payment is processed successfully, a confirmation message will appear on the screen and you will receive an email confirmation that the payments has been successfully completed. After which the customs clearance process can be completed.

4.2 Scenarios 4 – 5

The process below applies to the following scenarios:

- **Scenario 4:** Transfer of goods from one VAT designated zone to another VAT designated zone;
- **Scenario 5:** Import goods into the UAE under duty suspension.

4.2.1 Customs Declaration

The importer shall prepare and submit the customs declaration via standard procedures and do the following:

- Provide the necessary details about all the goods being imported;
- Submit Customs Declaration for processing by Customs.

Once the declaration is approved, it moves to a "Pending Tax Payment" status.

4.2.2 Obtain e-Guarantee (Financial Security)

- Obtain an e-Guarantee equal to the value of VAT due from your Bank.
- Obtain the reference number of the e-Guarantee.

IMPORTANT: Once the declaration is sent to the FTA, the customs system will not allow any further editing of the form. The only state that the declaration form can change to is "approved" or "declined".

Alternatively, cash deposit can be paid via e-dirham as mentioned under step 4 below.

4.2.3 Create an e-Services account
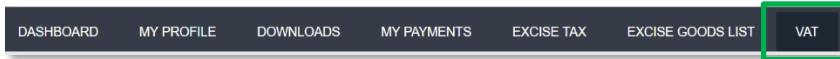
Taxable persons who are not registered but are importing goods to the UAE will first have to create an e-Services account. The sign up process includes the following steps:

- Sign up as a new user;
- Verify your e-Services account; and
- Complete the verification by using your e-Services account.
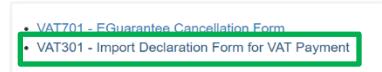
For details on the steps above, please refer to the sign-up process documented within **Appendix A**.

4.2.4 Login to FTA portal and complete the VAT Import Declaration form
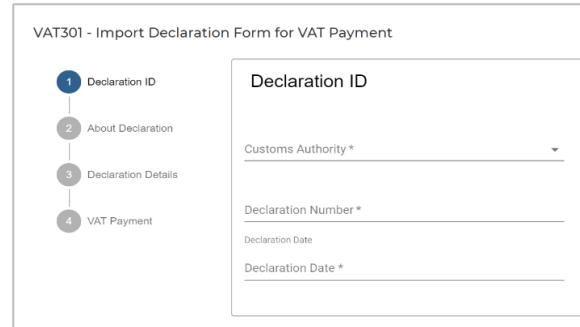
The importer shall log in to the FTA e-Services portal to submit the e-Guarantee number. To do so, go to VAT tab as per the following screenshot and then follow the following steps:
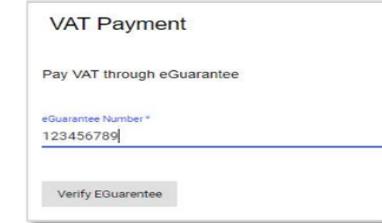
| DASHBOARD | MY PROFILE | DOWNLOADS | MY PAYMENTS | EXCISE TAX | EXCISE GOODS LIST | VAT |

a. Click on 'VAT301 – Import Declaration Form for VAT Payment'.

- VAT701 - EGuarantee Cancellation Form
- VAT301 - Import Declaration Form for VAT Payment

b. Fill in the Customs Authority, Declaration Number and Declaration Date. Then click on Next button that appears at the right side of the end of the page.

c. The screen 'About Declaration' will open and the declaration details (TRN number, import date, destination, etc.) will be automatically retrieved. Click on 'Next' button that appears at the right side of the end of the page.

VAT301 - Import Declaration Form for VAT Payment

1. Declaration ID
2. About Declaration
3. Declaration Details
4. VAT Payment

Declaration ID

Customs Authority *

Declaration Number *

Declaration Date

Declaration Date *

d. The screen 'Declaration Details' will open and the declaration details (e.g. HS Code, Import Value, Customs Duty, CIF Value, etc.) will be automatically retrieved. Click on 'Next' button that appears at the right side of the end of the page to proceed to payment screen.

e. Select payment type and proceed as follows:
- If payment type selected is 'e-guarantee':
  1. Fill in the e-Guarantee number and Click on 'Verify e-Guarantee' button.
  2. Once the submission of the e-Guarantee is processed successfully, a confirmation message will appear on the screen providing the transaction ID and the amount.
- If payment type selected is 'e-dirham deposit':

VAT Payment

Pay VAT through eGuarantee

eGuarantee Number *
123456789

Verify EGuarentee

Complete the payment as per instructions in payment user guide published online.

Further, you will receive an email confirmation that the e-Guarantee has been successfully submitted.

After which the customs clearance process can be completed.

VAT Payment		
Paid		
Successful Payments		
Payment Type	Transaction Id	Amount
EGUARANTEE	2017000000000216	11.10
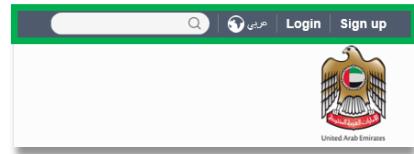
4.3 Upon leaving the UAE/ exporting the goods

Please refer to VAT 702 user guide published online on how to submit e-Guarantee cancellation request or cash deposit refund.

Appendix A: Overview of the sign-up process

When you arrive at the FTA website, you will notice in the top right-hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.

1.   Create an e-Services account (new users)

1.1.   Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (@, #, $, %, &, *).

You must confirm that you are a genuine user by completing the CAPTCHA or alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the *Sign up* button.

1.2.   Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.

Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.
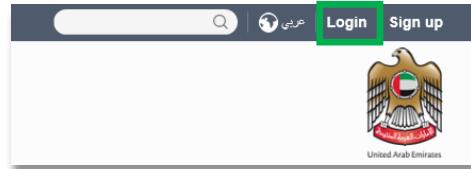
Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again. Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

1.3. Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification.

To change your e-Services account password or security question/answer, click on the *My Profile* tab.
To exit from your account, click the *Logout* button at the top right hand corner of the screen.

1.4. Services available in your e-Services account

There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:
- *Dashboard* which displays key information relating to your registration;
- *My Profile* which contains a range of information about your e-Services account;
- *Downloads* which contains more detailed guidance which is designed to help you understand and manage your day-to-day obligations.

Appendix B: Important On-Screen Tips

You can change the language of the form from Arabic to English. Click on the icon at the top right-hand side of the screen to do so.

For some fields you will see a small icon with an "i" next to the field. Hover the cursor over the icon to read additional information relevant to the completion of the field.

To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.