الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

United Arab Emirates

Excise Tax

Import Declaration User Guide | Registered and Non-Registered

August 2022

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1. Brief overview of this user guide

This guide is prepared to help registered and non-registered importers navigate through the Federal Tax Authority (FTA) e-Services portal and successfully declare excisable goods. It is designed to help you to:

- understand the process for declaring goods at Customs;
- create an e-Services account with the FTA to access the declaration forms if you are not registered with the FTA for Excise Tax;
- navigate to the Excise Tax declaration forms to declare excisable goods;
- provide accurate answers to the questions on the Import Declaration forms by explaining what information you are required to provide;
- provide Customs with the appropriate proof to validate the imports declaration and the Excise Tax due; and
- understand the icons and symbols included in the forms.

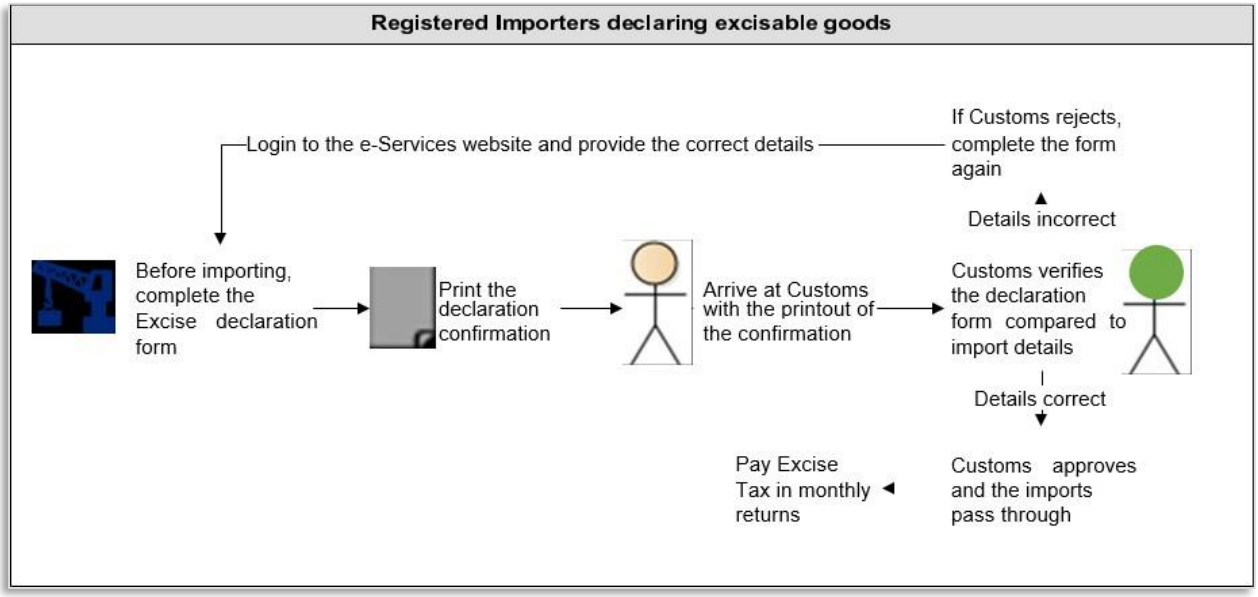
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Excise Declaration forms are also designed to be straightforward and wherever possible they will auto-populate information for you.

If you need help setting up your e-Services account, have questions on specific fields in the Import Declaration forms, or the validation process with Customs, please contact us.

2. Registered Importers for Excise Tax: Declaring Excisable Goods or Releasing Excisable Goods from a Designated Zone

Below is the process that importers who are registered for Excise Tax have to follow in order to declare excisable goods and have them cleared at Customs.

Note: The same process applies for taxable persons releasing excisable goods from Designated Zones requiring Customs clearance.

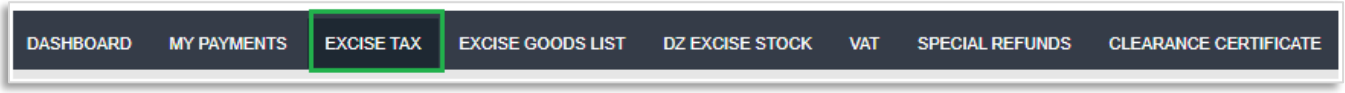


Taxable persons who are registered for Excise Tax and are importing excisable goods to the UAE already have an e-Services account can directly access the Excise Tax Dashboard and complete the EX201- Excise Goods that require customs clearance form.

2.1 Complete the EX201- Excise Goods that require customs clearance Form

2.1.1 Navigate to the Excise Tax Dashboard

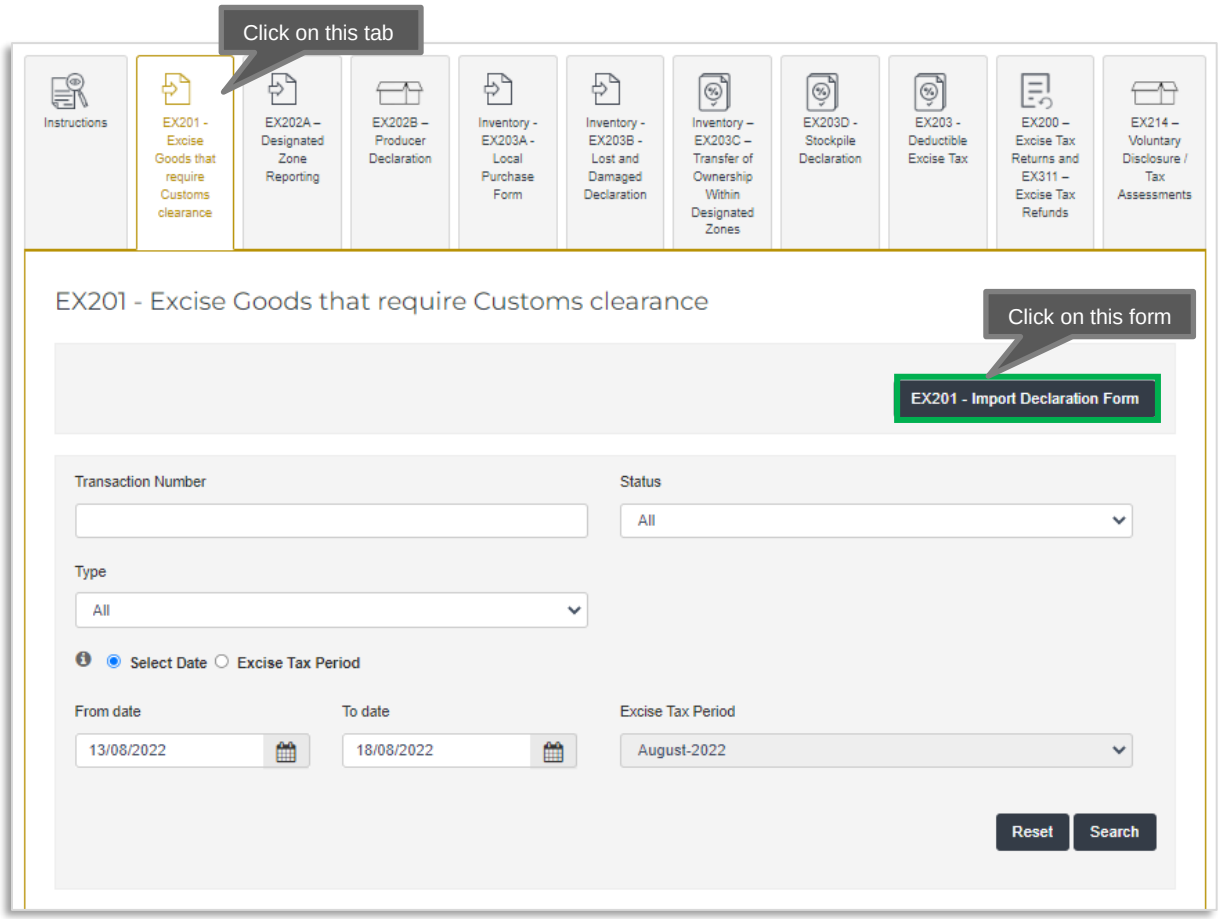
Navigate to the tab that displays *Excise Tax*, in order to access a new declaration form which allows you to declare imports and release of excise goods from Designated Zones.



2.1.2 Initiate the form

Follow the below steps to initiate the declaration form as indicated in the image below:

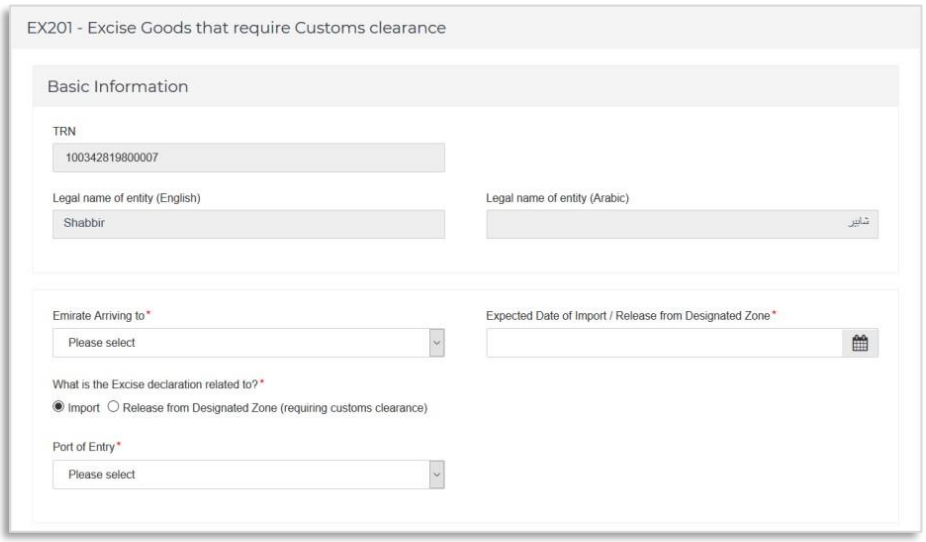
1. Select 'EX201 - Excise goods that require customs clearance' button
2. Select the tax period for which you are declaring goods for import
3. Click on the 'EX201-Import Declaration Form' button to open the declaration form



2.1.3 Complete the form

The form will display your TRN as well as the name of your business. You will first be required to provide the details as shown below:

1. Date of import/release from Designated Zone
2. Emirate and port of entry of the import
3. Select if it is an **import or a release from Designated Zone requiring customs clearance**



Note: If you are releasing excisable goods from a Designated Zone, you will be required to provide the Designated Zone Number.

The next section allows you to add the items you are importing and their quantity in order to declare all of your excisable goods and calculate the Excise Tax due.

You can add a product to your declaration by using the **Item Code of the product**. To find the Item Code, click on 'Item Search'. A new tab will open, with a list of all the excisable goods and their details. You can search for the Item Code of your good using the HS Code, Product Description, Item Description or Brand. Once you have found the Item Code, **copy it and paste it** back into your declaration form in the blue box below and click 'Search Product'. The product details will be auto-completed. You will have the option of increasing the price per unit if these goods are sold at a higher selling price, and will be able to select the quantity of the item you are importing in the unit of measurement.

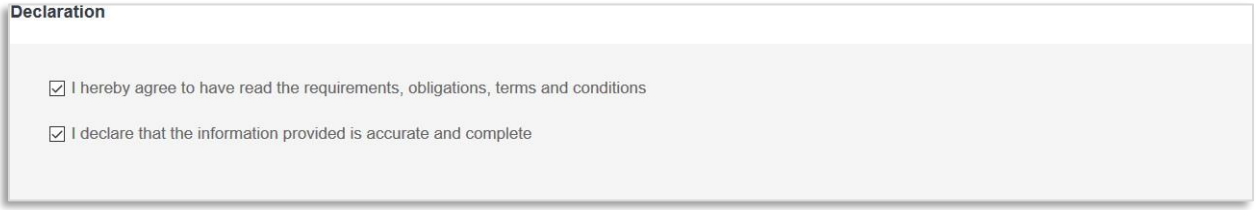
To add a new product to the FTA list of excise products, click on the 'Item Search' button. Once the new tab opens, click on the 'Request to Add Product to the FTA list' button. Upon selecting this option, you will be redirected to the 'Product Registration Portal'. You will then be able to submit a request to add a new product or edit an existing product to the Retail Selling Price ("RSP") list. After submitting your request, the FTA will review the details of the requested product, and decide whether the product should be added to the RSP list of excise products.

After adding your products to the declaration, click on 'Add Product in list'. This will enable the calculations of the Excise Tax due on the declaration as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Will the goods be transferred immediately into a designated zone	Designated Zone Number	Delete
00110324	62911098612	100	Grape / Mint 50 gms	Tobacco products other than Cigarettes	Debaj	Unit	1.99 AED	199.00 AED	No	N/A	

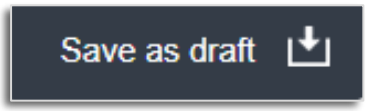
This process can be repeated again to declare additional items and their quantities.

Once you have completed the form and declared all your excisable goods, click on the declaration as shown below to confirm that you agree to the declaration terms and conditions.



2.1.4 Save your progress

It is recommended that you save your progress as you complete the form. Click on the 'Save as draft' button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



Your application will not be submitted at this point; you will have an opportunity to edit your answers before submission.

2.1.5 Submit your EX201-Import Declaration Form

To submit the EX201-Import Declaration Form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

2.1.6 Reviewing the progress of your Excise Tax declaration

To review the status of your Excise Tax declaration for your imports/release from a Designated Zone requiring Customs clearance, click on the *Excise Tax* tab. Then click on "EX201 - Excise Goods that require customs clearance" and look next to *Status*:

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the declaration form has been received by the FTA and needs to be verified with a transaction number at Customs;
- **Rejected** means the declaration form has been rejected;
- **Approved** means the declaration form has been approved by Customs and that your Import Declaration Form will be used in your Excise Tax return filing (in the case of registered taxable persons);

2.2 Print the declaration confirmation

Once the form has been submitted, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes your TRN, Transaction Number, quantity of goods, and item details.

This confirmation should be printed out and presented to the Customs authority upon entry for verification of the import declaration and Excise Tax paid.

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

إقرار استيراد سلع خاضعة للضريبة الانتقائية الى الامارات العربية المتحدة
Declaration for Import of Excise Taxable goods into the United Arab Emirates

TRN	100000038800007	رقم التسجيل الضريبي
Transaction Number	296374671	رقم المعاملة
Full Arabic legal name	[redacted]	الاسم القانوني الكامل باللغة العربية
Full English legal name	[redacted]	الاسم القانوني الكامل باللغة الانجليزية
Port of Entry	Al Hamriyyah Free Zone, Sharjah	منفذ الدخول
Emirate Arriving to	Sharjah	الإمارة التي ستصل السلع إليها
Date of Import	10/11/2017	تاريخ الاستيراد

Item Code	Brand	Item Description	Product Description	Retail Selling Price	Quantity
4971502	SPRITE	SPRITE ZERO 355M	Carbonated drinks	3.00 AED	1

Total Excise Tax 1.50 AED إجمالي الضريبة الانتقائية

2.3 Make the Excise Tax Payment at the time of filing your Excise Tax return

As a registered taxable person for Excise Tax, you are required to pay for Excise Tax due as part of filing your Excise Tax return. For details about filing Excise Tax returns and making the Excise Tax payment, please refer to the Excise Tax Returns User Guide published on the FTA website.

2.4 Customs Declaration

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

- Provide the necessary details about all the goods being imported including the Import Declaration Form ID. The import declaration should match the excisable goods being declared with customs;
- Submit Customs Declaration for processing by Customs.

The customs official shall validate the import declaration details (including quantities) and approve the declaration. The importer will receive the approval notification.

2.5 Make the Payment due for VAT

2.5.1 If you are Registered for VAT

As a registered taxable person for VAT, you are required to pay for VAT due at the time of filing your return. For details about filing VAT return and making the VAT payment, please refer to VAT Return User Guide published on the FTA website.

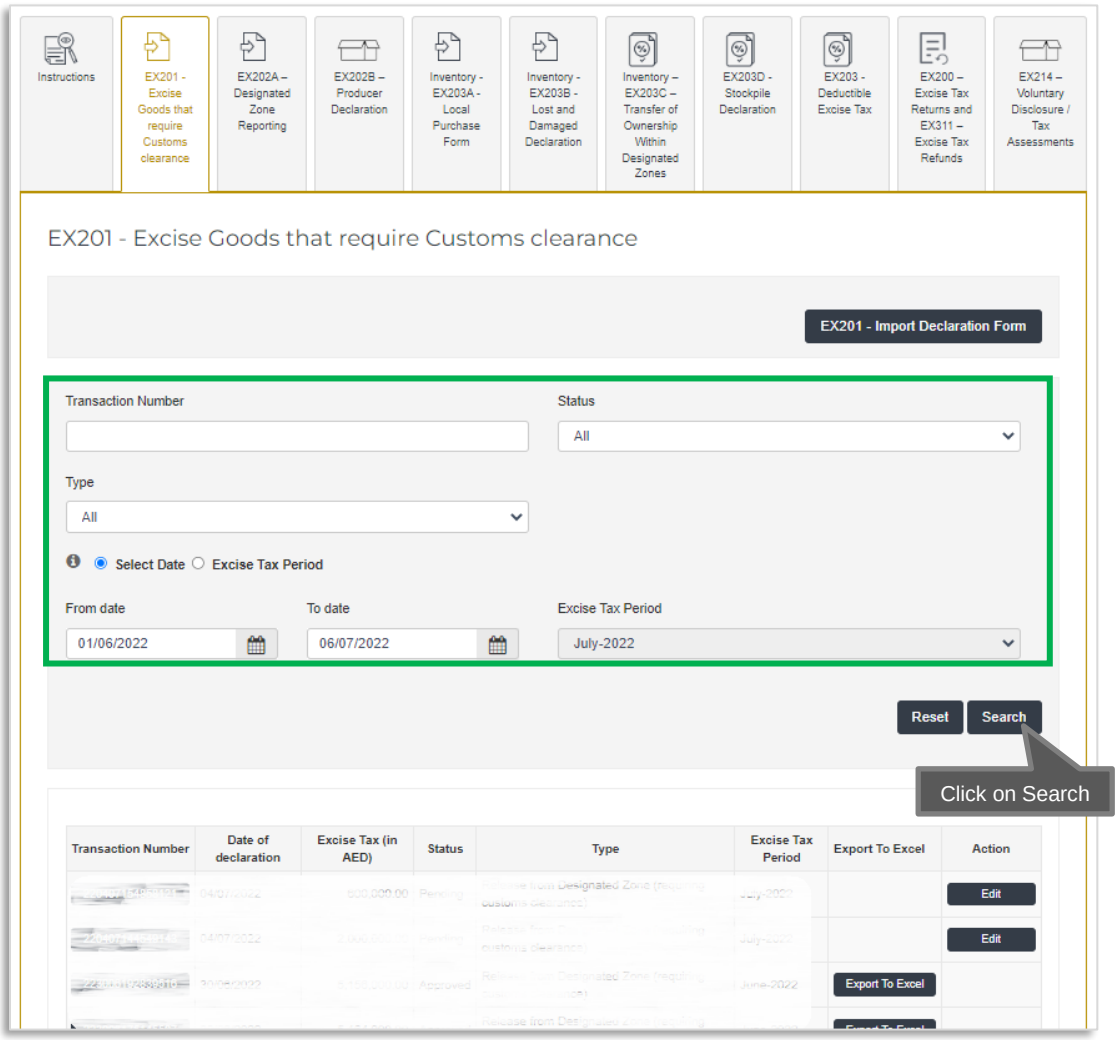
2.5.2 If you are non-registered for VAT

The importer shall log in to the FTA e-Services portal to proceed with and confirm the payment. To do so, please refer to the Section 4 of the VAT Importer Guide (Registered and Non-registered) published on the FTA website.

2.6 Search for Import Declaration

Note: By default, when the page loads it will display Import Declarations up to (5) days in the grid. The limit period to select dates (from-to) should be up to (180) days per search attempt.

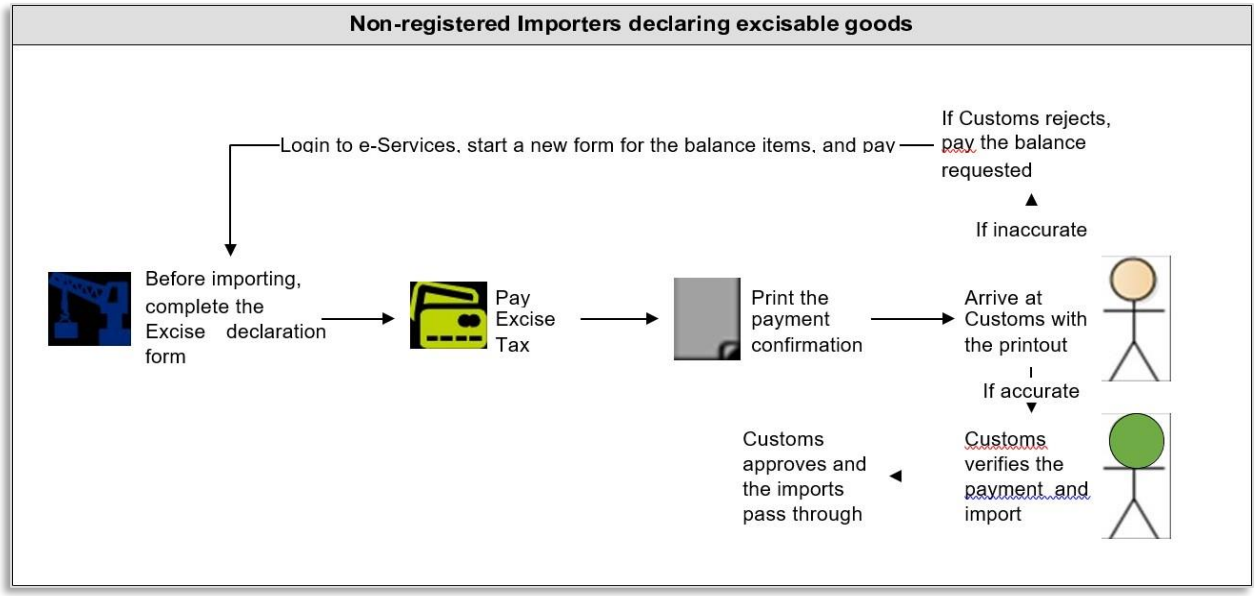
You can search for specific Import Declarations by using the search filters available at the top of the screen, and click on 'search' button. The system will display the records based on the search criteria.



3. Unregistered Importers for Excise Tax: Declaring Excisable Goods

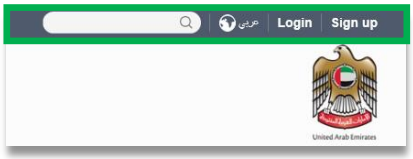
Below is the process that importers who are not registered for Excise Tax purposes have to follow in order to declare their goods, pay their Excise Tax due and have their goods cleared at Customs. Furthermore, this process includes completing the VAT payment due on the excise goods imported.

Note: If you anticipate to import excisable goods more than once in a six-month period or three times in a 24-month period, you will be required to register with the FTA for Excise Tax.



Persons who are not registered for Excise Tax but are importing goods to the UAE will first have to create an e-Services account. This includes tourists bringing in excisable goods with an import value of above AED 3,000.

3.1 How to Create and use your e-Services account



When you are into the FTA website you will need to click on the 'e-Services' button which will automatically direct you to the FTA e-Services portal. When you arrive at the FTA e-Services portal, 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.

3.1.1 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 (e.g. @, #, $, %, &, and *).

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.

3.1.2 Use your e-Services account

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 a CAPTCHA or 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 corner of the screen.

3.1.3 Services available in your e-Services account

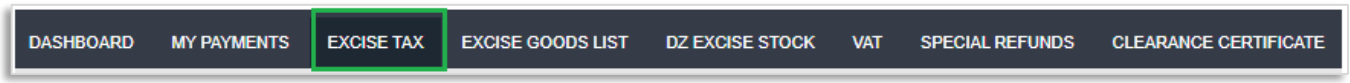
There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- **Dashboard** which displays key information relating to your Excise Tax registration;
- **My Profile** which contains a range of information about your e-Services account;
- **Downloads** which contain more detailed guidance which is designed to help you understand and manage your day-to-day Excise Tax obligations.

3.2 Complete the EX201- Excise Goods that require customs clearance Form

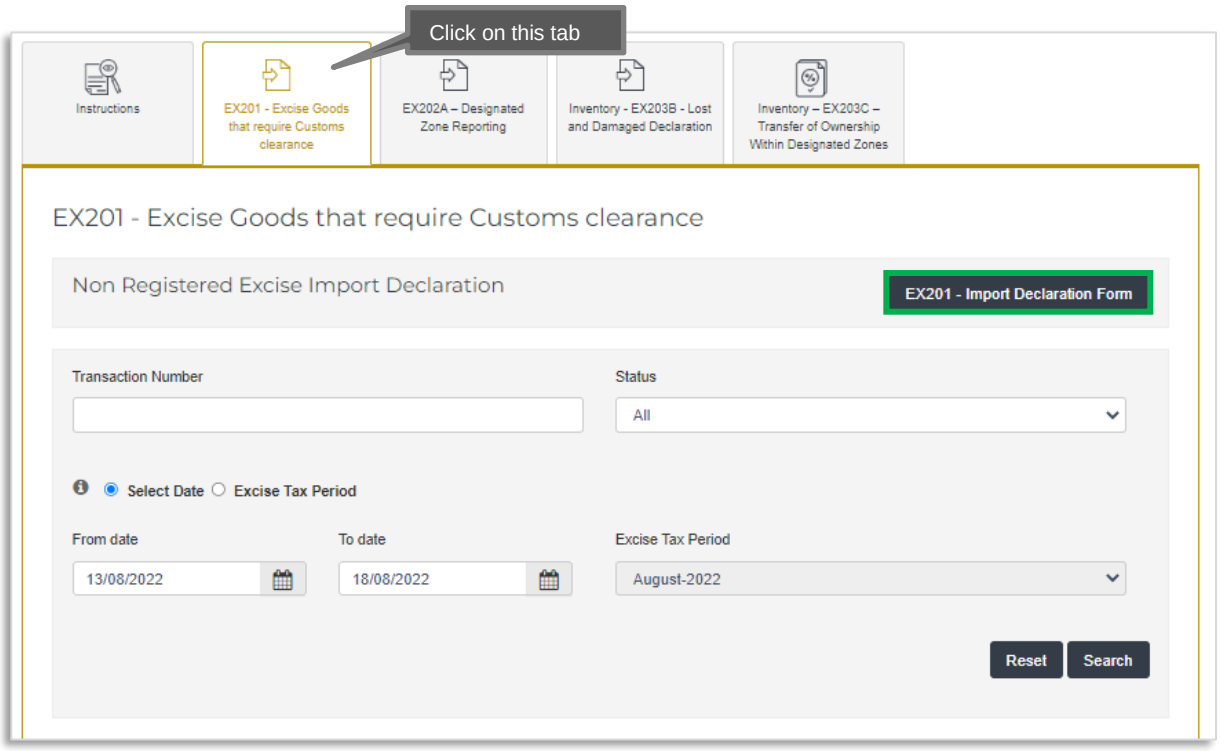
3.2.1 Navigate to the Excise Tax Dashboard

Once you have access to e-Services navigate to the tab that displays “Excise Tax” to access the Import declaration form.



3.2.2 Initiate the form

Click on the ‘EX201-Import Declaration Form’ button to open the declaration form as indicated in the image below:



3.2.3 Complete the form

The first section of the form requires you to identify as a Legal or Natural Person. A legal person is someone capable of entering into contracts in its own name e.g. a company, as opposed to a natural person who is not. As a Natural Person, you have to provide the following details:

1) Name and contact details;

2) Passport and Emirates ID details;
3) Details of import including port, emirate, and date of entry.

If you identify as a Legal Person, you have to provide the following:

1) Legal name, contact details, and certificate of incorporation/business license of the entity;
2) Details of import including port and date of entry.

The next section allows you to add the items you are importing and their quantity in order to declare all your excisable goods and calculate the Excise Tax due.
You can add a product to your declaration by using the **Item Code of the product**. To find the Item Code, click on 'Item Search'. A new tab will open, with a list of all the excisable goods and their details. You can search for the Item Code of your good using the HS Code, Product Description, Item Description or Brand. Once you have found the Item Code, **copy it and paste it** back into your declaration form in the blue box below and click 'Search Product'. The product details will be auto-completed. You will have the option of increasing the price per unit if these goods are sold at a higher selling price, and will be able to select the quantity of the item you are importing in the unit of measurement.

To add a new product to FTA list of excise products, click on the 'Item Search' button. Once the new tab that opens, click on the 'Request to Add Product to the FTA list' button. On clicking the button, the user will be redirected to the 'Product Registration Portal'. You will then be able to submit a request to add a new product or edit an existing product to the Retail Selling Price ("RSP") list. After submitting your request, the FTA will review the details of the requested product, and decide whether the product should be added to the RSP list of excise products.

After adding your products to the declaration, click on 'Add Product in list'. This will enable the calculations of the Excise Tax due on the declaration as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Will the goods be transferred immediately into a designated zone	Designated Zone Number	Delete
00110324	62911098612	100	Grape / Mint 50 gms	Tobacco products other than Cigarettes	Debaj	Unit	1.99 AED	199.00 AED	No	N/A	

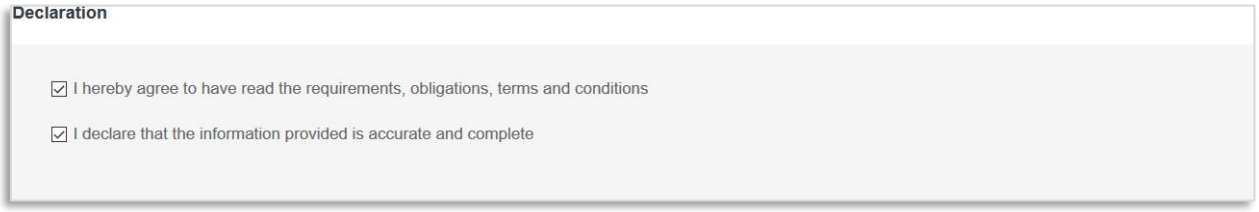
This process can be repeated again to declare additional items and their quantities.

Once you have completed the form and declared all your excisable goods, click on the declaration as shown below to confirm that you agree to the declaration terms and conditions.

In order to save as draft or submit and pay, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be filled

out in order to save the form or submit it.

If you attempt to save or submit the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.



3.2.4 Save your progress

It is recommended that you save your progress as you complete the form. Click on the 'Save as draft' button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**

Your application will not be submitted at this point; you will have an opportunity to edit your answers before submission.

3.2.5 Submit your EX201- Excise Goods that require customs clearance Form

To submit the Import Declaration form and make the excise payment, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is correct, click on the 'Submit and Pay' button at the bottom right hand corner of the screen.

3.2.6 Reviewing the progress of your Import declaration

To review the status of your Import declaration for your imports, click on the *Excise Tax* tab. Then click on "EX201-Ecise Goods that require customs clearance" and look next to *Status*:

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending for approval** means the declaration form and payment has been received by us and needs to be verified with a transaction number at Customs;
- **Rejected** means the declaration form and payment has been rejected;

- **Approved** means the declaration form and payment has been approved and that your goods can pass through;
- **Cancelled** means that the declaration has been cancelled by clicking the 'Cancel' button on the dashboard;
- **Awaiting Payment** means that the declaration form has been submitted and the excise payment has yet to be made.

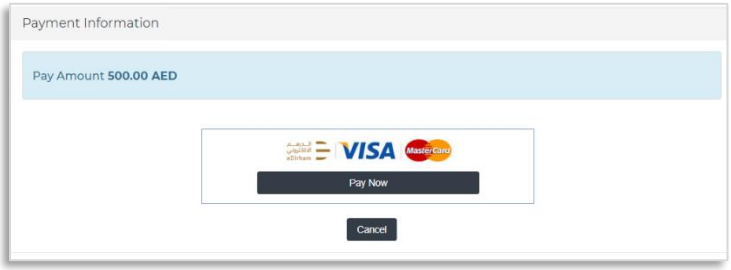
3.3 Make the Payment for Excise Tax due

Important Note: Importers are required to complete the payment of Taxes on Excisable goods before approaching customs.

3.3.1 View the declaration on the dashboard

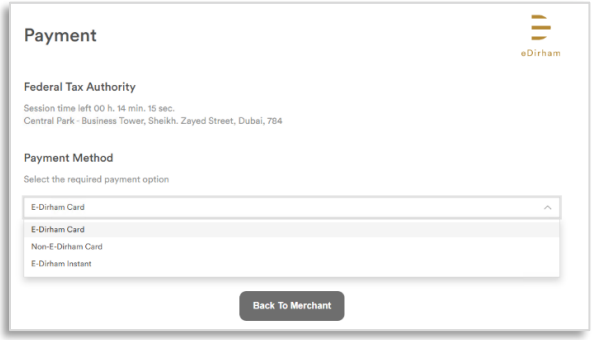
Once you click " Submit and Pay" on the Import Declaration form, you will be redirected to the "Excise Tax" page as shown below.

To make the payment for the submitted Import declaration, click on the 'Pay Now' button.



3.3.2 Make the Payment through e-Dirham gateway

The screen below will show once you click on the 'Pay now' button on the dashboard. It displays the amount due for Excise Tax. To proceed with the payment, click on the 'Pay now' button on the bottom right; this will direct you to the e-Dirham payment gateway off the screen where you can enter you card details and make the payment.



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. After confirming the transaction, once the payment is processed successfully, you will be redirected to the FTA website.

3.4 Print the declaration confirmation

Once the payment has been made, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes the Transaction number, quantity of goods, and item details.

This confirmation should be printed out and presented to the Customs authority upon entry for verification of the import declaration and Excise Tax paid.

3.5 Customs declaration

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

- Provide the necessary details about all the goods being imported including the Import Declaration Form ID. The import declaration should match the excisable goods being declared with customs;
- Submit Customs Declaration for processing by Customs.

The customs official shall validate the import declaration details (including quantities) and approve the declaration. The importer will receive the approval notification.

3.6 Make the Payment for VAT Tax due

3.6.1 If you are registered for VAT

As a registered taxable person for VAT, you are required to pay for VAT due at the time of filing your return. For details about filing VAT return and making the VAT payment, please refer to VAT Return guide published on FTA portal.

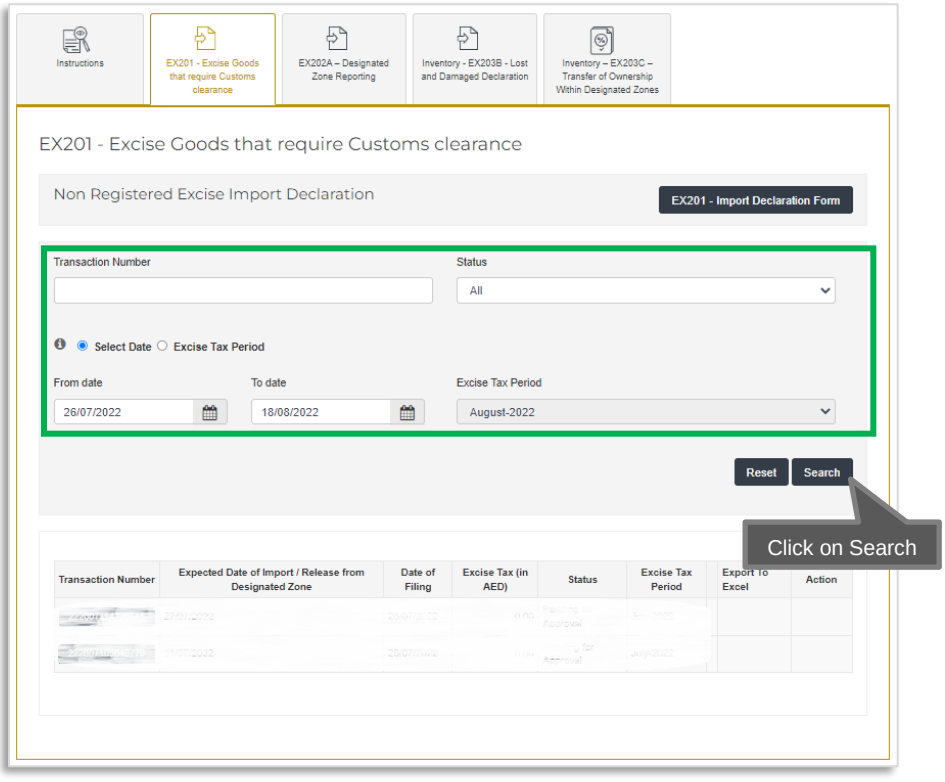
3.6.2 If you are non-registered for VAT

The importer shall log in to the FTA e- Services portal to proceed with and confirm the payment. Please refer to VAT Import Declaration User Guide.

2.7 Search for Import Declaration

Note: By default, when the page loads it will display Import Declarations up to (5) days in the grid. The limit period to select dates (from-to) should be up to (180) days per search attempt.

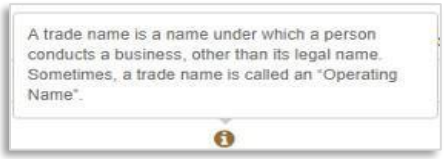
You can search for specific Import Declarations by using the search filters available at the top of the screen, and click on 'search' button. The system will display the records based on the search criteria.



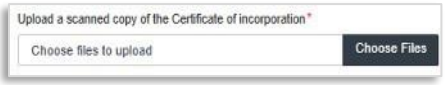
Appendix A: Important On-Screen Tips

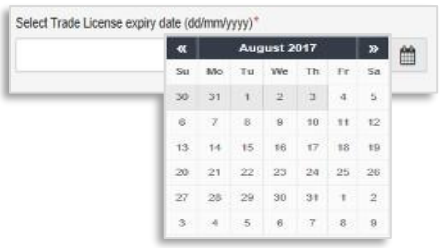
You can change the language of the form from Arabic to English. Click on the icon at the top right-hand side of the screen to do so.

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.