



# Excise Tax User Guide | Returns

April 2021



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## 1. Brief overview of this user guide

This guide will help you navigate the e-Services portal from a systems perspective, and is designed to be read in conjunction with the Taxable Person Guide for Excise Tax, in order to file your Excise Tax Returns. It is intended to help you:

- **understand the reporting requirements** for filing Excise Tax Returns and the related declaration forms;
- **understand the processes of declaring goods** that require Customs clearance, declaring liabilities that do not require Customs clearance, declaring deductible Excise Tax and all other reporting related declaration forms; and
- **understand the icons and symbols** included in the forms.

This guide will also assist you in understanding the Excise Tax compliance obligations that a Taxable Person has to comply with, as part of filing his Excise Tax Returns. It provides an overview of the various declaration forms that need to be filed by Taxable Persons in the UAE and how each of these would impact the periodic Excise Tax Returns. It also provides an overview of the additional reporting obligations that Taxable Persons have to comply with and the various forms that need to be submitted on a periodic basis for reporting purposes.

The first section of this guide provides an overview of the Excise Tax Return and the various declaration forms that populate the Excise Tax Return, leading to the calculation of the Excise Tax liability. The other sections of the guide, provide a detailed explanation of each type of declaration form, separated into the ones which create liabilities, deductibles or simply for reporting purposes, and who, how and when should complete and submit each of them to the FTA.



## 2. Excise Tax Returns Overview

As a Taxable Person registered for Excise Tax, you are required to file your Excise Tax Returns on a **monthly** basis. The due date to file your Excise Tax Returns is the **15<sup>th</sup> day of each month**.

Generally, when a registered Taxable Person is required to account for Excise Tax, the Taxable Person should submit the Excise Tax Declaration and reporting forms on a transactional or monthly basis as the case may be.

In these forms, the value of the Excise goods and the Excise Tax is pre-populated based on a standard price list published by the FTA. In the event that the Taxable Person identifies that Excise Tax should be calculated based on a higher value (e.g. it is foreseeable that the average retail selling price of the goods in the market is higher than the price published by the FTA), such Taxable Person shall self-declare the tax based on the higher price.

The diagram below shows how your Excise Tax Returns are calculated and which declaration forms populate your Excise Tax return:

Excise Tax Returns form	Box number		Values from declarations/forms
Excise Tax due on the import of excise goods	Box 1	A	EX201 Excise Goods that require Customs clearance - Imports
Excise Tax due on the production of excise goods	Box 2	B	EX202B Producer Declaration
Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)	Box 3	C	EX202A Designated Zone Reporting - Release goods from DZ (where there is no customs check) EX202A Designated Zone Reporting - Consumption of goods within a Designated Zone EX203B Lost & Damaged Declaration when Approved without Waiver
Release of Excise Goods from a Designated Zone	Box 4	D	EX201 Excise goods that require Customs clearance - Release from Designated Zone (requiring customs clearance)
Excise Tax due on the stockpiling of excise goods	Box 5	E	EX203D Stockpile Declaration
Total Excise Tax due during the period		F=A+B+C+D+E	
Total Excise Tax deductible during the period	Box 7	G	EX202A Designated zone Reporting- Enter goods into a Designated Zone EX203 Deductible Form component against export, produce, local purchase or errors
Total Excise Tax payable		F-G	

In addition to the above, you will also need to report movements of Excise goods in and out of a Designated Zone ("DZ") that occur within the same tax period, by completing and submitting the forms shown below. However, please note that these forms do not impact your Excise Tax liability and are only requested for reporting purposes.

EX202A Designated Zone Reporting - Transfer of goods to another Designated Zone
EX202A Designated Zone Reporting - Transfer goods for export from a Designated Zone
EX202A Designated Zone Reporting - Import to Designated Zone (where there is no customs check)
EX202A Designated Zone Reporting - Production within a Designated Zone
Inventory- EX203A Local Purchase Form
Inventory- EX203C Transfer of Ownership Within Designated Zones



For easier reference, please find below a high level breakdown of the various types of excise forms that need to be filed in every tax period, depending on the nature of the activities of the Taxable Person and separated between what creates a tax liability, a deductible or the ones that are only for reporting purposes:

### 1. Liabilities:

These are the forms that you will use for declaring tax liabilities. You will use these forms if you are an importer, a producer, a stockpiler of Excise goods, or someone who is releasing Excise goods into free circulation:

- EX201 Excise goods that require customs clearance (Import Declaration)
- EX202A Designated Zone Reporting – Release goods from DZ into free circulation (where there is no customs check)
- EX202A Designated Zone Reporting – Consumption of goods within a Designated Zone
- EX202B Producer Declaration
- Inventory – EX203B Lost & Damaged Declaration Approved without waiver
- Inventory – EX203D Stockpile Declaration

### 2. Deductibles:

You will use the following forms if you need to deduct any Excise Tax in your Excise Tax Return, in line with the respective legal requirements:

- EX202A Designated Zone Reporting - Enter goods into a Designated Zone
- EX203 Deductible Declaration

### 3. Other Reporting Requirements

- EX202A Designated Zone Reporting - Transfer goods to another Designated Zone
- EX202A Designated Zone Reporting - Transfer goods for export from a Designated Zone
- EX202A Designated Zone Reporting - Import into a Designated Zone (where there is no customs check)
- EX202A Designated Zone Reporting – Production within a Designated Zone
- Inventory - EX203A Local Purchase Form
- Inventory - EX203C Transfer of Ownership within Designated Zones



The next sections of this User Guide will help you understand the requirements to complete each of these declarations and forms and subsequently, your Excise Tax Return.

**Note:** Only products related to the category selected by you during your registration for Excise Tax can be added into the various declarations or forms that you will submit to the FTA. Therefore, if you would need to report additional types of Excise goods via your Excise Tax Return or the additional reporting forms, you should first amend your Excise Tax registration and add the new types of Excise goods before you would be able to report them on any of the forms.

**Example:** While registering for Excise Tax, if you have selected only “Tobacco and Tobacco Products” in the field “Which excise goods do you produce”, then you will only be able to add items registered under the “Tobacco and Tobacco Products” category from the published FTA products.



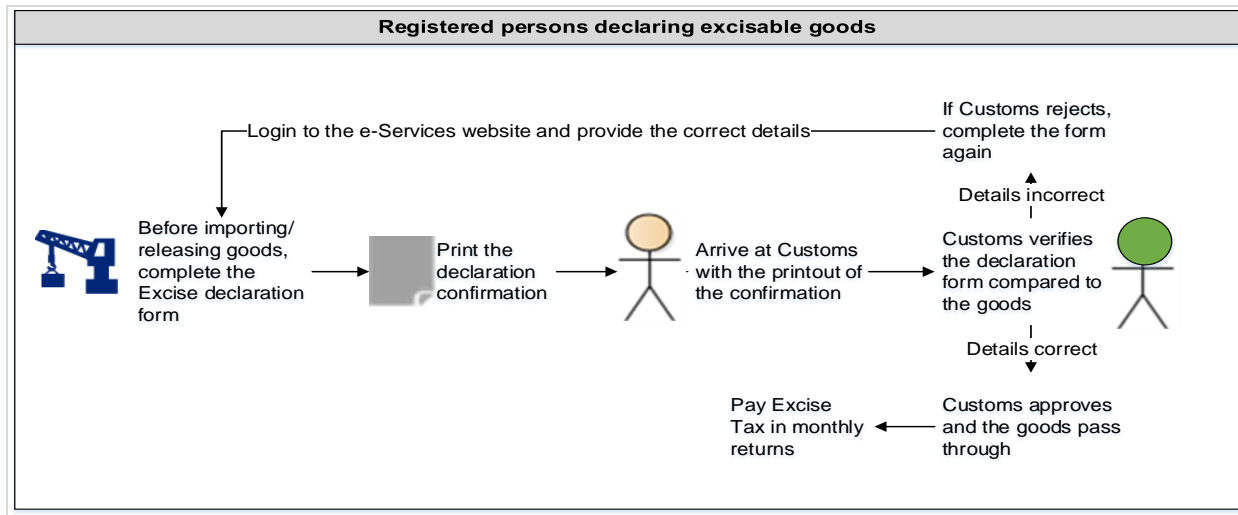
## 2.1 Liabilities

This section will assist you in how to fill and complete your Excise Tax liability declaration forms. You should use these forms to declare Excise goods that generate a tax liability within a tax period and pay the due tax in the monthly Excise Tax Returns.

### 2.1.1 EX201 Excise goods that require customs clearance (Import Declaration)

- **Used by:** Importers, Taxable Persons who are importing or releasing goods from a Designated Zone requiring customs clearance
- **Frequency:** No Limit
- **Impact:** Positive Tax Liability (Box 1 or Box 4)

Below is the process that Taxable Persons who are registered for Excise Tax purposes should follow in order to declare their Excise goods and have them cleared at Customs. This process applies **every time** you import Excise goods or they are released from Designated Zones requiring Customs clearance. More detailed instructions are included in the “Excise Tax Importer Guide (Registered and Non-registered)” document which can be found on the FTA website (<http://www.tax.gov.ae>) in the Excise Tax section under Guides, References & Public Clarifications.

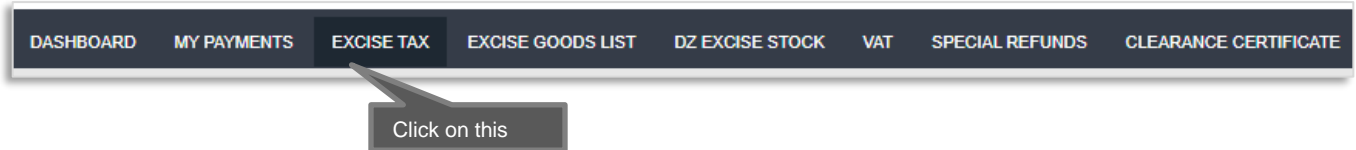




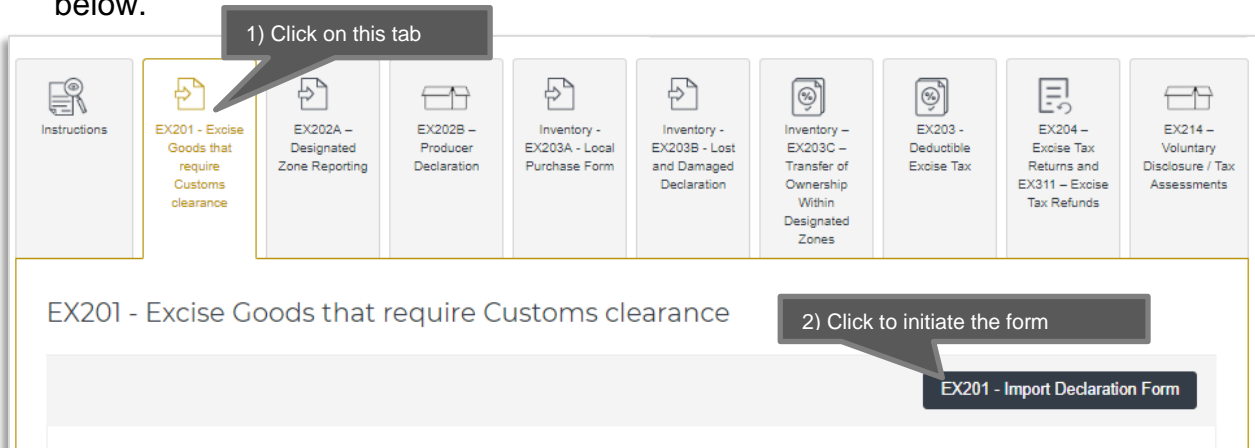


Follow the instructions below to complete your declaration and receive Customs clearance.

1) Navigate to the tab that displays “Excise Tax”.



2) Initiate the form by clicking on the ‘EX201 – Import Declaration Form’ button shown below.



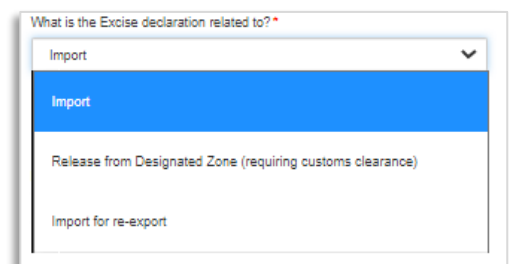
3) Add the information related to your import

The information that you need to fill in the form will depend on your answer to the question “What is the Excise declaration related to”. The three possible options for this are:

- I. **Import**
- II. **Release from Designated Zone**
- III. **Import for Re-export**

Each of these options is explained below.

#### I. **Import**



**Note:** In case you need to import Excise Goods from categories that require Digital Tax Stamps then you will need to obtain the Shipment ID from De La Rue before you fill the import declaration.

You will no longer be allowed to manually add any product from a DTS category on this declaration.



## Importing products from the DTS categories

Emirate Arriving to \*  
Ajman

Expected Date of Import / Release from Designated Zone \*  
02/02/2021

What is the Excise declaration related to? \*  
Import

Shipment ID  
shipId2

Port of Entry \*  
Please select

Excise Goods

HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise Price	Excise Tax
24022010	25100E038	1000	1	1000	Item description	Cigarettes	Brand	Unit	2.50	800.00 AED

Add the following details:

- Emirate Arriving to – select the Emirate from the dropdown;
- Expected Date of Import / Release from Designated Zone – select the date;
- What is the Excise declaration related to – select Import;
- Shipment ID – Your unused Shipment IDs will be available in the drop down. Select the Shipment ID from the drop down. You will be asked to confirm your selection. Once you confirm the selection, the items and their quantities that are part of the Shipment ID will be auto-populated in the item grid. You will be able to increase the Excise Price.

Shipment ID

Please select

Please select

shipId2

TestShipId

**Note:** You will not be able to add anymore items to this form. The items will be auto-populated from the shipment ID

- Port of Entry – select the port of entry;

You can continue to the Authorised Signatory section and complete the rest of the form.

## Importing products from Non-DTS categories

For declaring products that are from non-DTS categories, you will not need to select any Shipment ID.



Emirate Arriving to *	Expected Date of Import / Release from Designated Zone *
Umm Al-Quwain	05/01/2021
What is the Excise declaration related to? *	Shipment ID
Import	Please select
Port of Entry *	
Um Al Quwain Port	

Add the following details:

- Emirate Arriving to – select the Emirate from the dropdown;
- Expected Date of Import / Release from Designated Zone – select the date;
- What is the Excise declaration related to – select 'Import';
- Shipment ID – do not select any Shipment ID, leave it as 'Please select';
- Port of Entry – select the port of entry;

You can continue to Add items to the grid as usual from the non-DTS categories and complete the rest of the form.

## II. Release from a Designated Zone (requiring customs clearance)

**Note:** If you select option “Releasing from a Designated Zone (requiring customs clearance)”, you will be required to provide the Designated Zone Number.

Emirate Arriving to *	Expected Date of Import / Release from Designated Zone *
Dubai	02/02/2021
What is the Excise declaration related to? *	
Release from Designated Zone (requiring customs clearance)	
Designated Zone Number *	Validate
100300301	
Name of Designated Zone (English)	Name of Designated Zone (Arabic)
Zone One	المنطقة الأولى
Warehouse keeper registration number	
1003003	
Name of Warehouse Keeper (Business) (English)	Name of Warehouse Keeper(Business) (Arabic)
Orange Trading	أورانج للتجارة



Add the following details:

- Emirate Arriving to – select the Emirate from the dropdown;
- Expected Date of Import / Release from Designated Zone – select the date;
- What is the Excise declaration related to – select 'Release from Designated Zone (requiring customs clearance)';
- Designated Zone number – Enter the number of the Designated Zone and click on 'Validate'. The details of the Designated Zone and the Warehouse Keeper shall be pre-populated as shown in the screenshot above.

You can continue to Add Items to the grid section as usual and complete the rest of the form.

### III. Import for Re-export

You will need to select this option if the Excise Goods that you need to import are not for consumption or free circulation in the UAE. You will need to agree to an additional statement in the Declaration section which states this condition.

Emirate Arriving to \*

Ajman

Expected Date of Import / Release from Designated Zone \*

09/02/2021

What is the Excise declaration related to? \*

Import for re-export

Port of Entry \*

Ajman Port

Add the following details:

- Emirate Arriving to – select the Emirate from the dropdown;
- Expected Date of Import / Release from Designated Zone – select the date;
- What is the Excise declaration related to – select 'Import for re-export';
- Port of Entry – select the port of entry;

You can continue to Add items to the grid as usual and complete the rest of the form.

#### 4) Add items to the grid

You will be required to enter the item codes of the Excise goods being imported/released. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.



## A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price and quantities into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

## B) You can select the items one by one from the FTA published list of Excise Goods as shown below.

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code



To find out the item code for a product, click on **Item Search**. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the “Item Code” and paste it back in the search bar in the original tab.

Once you have pasted your item code into the “Search Product”, the details of the product will be auto-completed as below.

After clicking on **Add Product to list**, you will see the calculated Excise Tax due in a table on the declaration form, as below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	Item description	Carbonated drinks	Brand	Unit	3.00 AED	1.50 AED	No	

**This process of adding products to the declaration can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

5) The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.



Authorised signatory

Name (English)	Name (Arabic)
<input type="text" value="Reece Harris"/>	<input type="text" value="رييس هاريس"/>
Mobile country code	Mobile number
<input type="text" value="United Arab Emirates (+971)"/>	<input type="text" value="11223344"/>
E-mail address	Date of submission (dd/mm/yyyy)
<input type="text" value="reece.harris@gmail.com"/>	<input type="text" value="24/07/2019"/>

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.

Declaration

☒ I hereby agree to have read the requirements, obligations, terms and conditions

☒ I declare that the information provided is accurate and complete

**Note:** If you have selected “Import for re-export” then you will need to confirm and agree on a third condition as shown in the screenshot below.

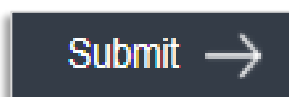
Declaration

☐ I hereby agree to have read the requirements, obligations, terms and conditions

☐ I declare that the information provided is accurate and complete

☐ The Excise Goods declared do not have Digital Tax Stamps and are not for consumption or free circulation in the UAE

To submit the Excise 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.

To review the status of your Excise Tax declarations for your imports/release from a Designated Zone requiring Customs clearance, click on the “Excise Tax” tab and look next to Status on the



“Excise goods that require Customs clearance” page.

EX201 - Excise Goods that require Customs clearance

EX201 - Import Declaration Form

Transaction Number	Date of declaration	Excise Tax (in AED)	Status	Type	Excise Tax Period	Export To Excel	Action
211201162821718	05/01/2021	800.00	Pending	Import	January-2021		Edit
201911124052596	08/07/2020	390.00	Approved	Import	July-2020	Export To Excel	

The form can be viewed by clicking on the 'Transaction Number'. Approved Import declarations can be downloaded using the 'Export to Excel' button.

- **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 the Customs department and needs to be verified with a transaction number by the Customs department;

**Note:** If there are any Pending imports at the time of filing your Excise Returns, they will be auto-approved on submitting the return.

- **Rejected** means the declaration form has been Rejected by the Customs department;
- **Approved** means the declaration form has been Approved by Customs and that your Excise Tax declared is Approved and will be included in your Tax Return filing.

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 department upon entry for verification of the import declaration and Excise Tax payment.

الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

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

رقم التسجيل الضريبي: 100000038800007  
رقم المعاملة: 296324671  
الاسم القانوني الكامل باللغة العربية:   
الاسم القانوني الكامل باللغة الإنجليزية:   
مكتب الدخول:   
الإمارة التي ستصل السلع إليها:   
تاريخ الاستيراد: 10/11/2017

Port of Entry: Al Hamriyah Free Zone, Sharjah  
Emirate Arriving to: Sharjah  
Date of Import: 10/11/2017

Item Code	Brand	Item Description	Product Description	Retail Selling Price	Quantity
4971502				3.00 AED	1

Total Excise Tax: 1.50 AED  
إجمالي الضريبة الانتقائية: 1.50 AED





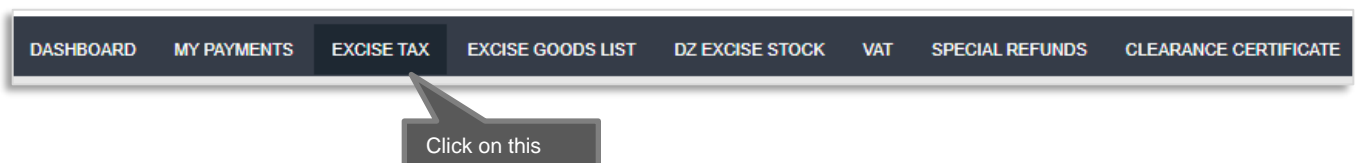
Once the Customs department approves the declaration confirmation, all the transaction details and the Excise Tax amount from your Approved declarations will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return.

## 2.1.2 EX202A Designated Zone Reporting (Release goods from DZ into free circulation)

- **Used by:** Importers, Taxable Persons who are releasing goods from a DZ not requiring customs clearance into free circulation
- **Frequency:** No Limit
- **Impact:** Positive Tax Liability (Box 3)

Follow the instructions below to complete EX202A-Designated Zone Reporting form for the "Release goods from DZ into free circulation".

1) Navigate to the tab that displays "Excise Tax"



2) Initiate the form

1) Click on this tab

EX202A – Designated Zone Reporting

2) Select the type

3) Click to initiate form for DZ reporting

designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	<a href="#">Edit</a> <a href="#">Delete</a>

Approval/Rejection



**Note:** The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.

Complete the form as described in the sections below.

3) Enter the Origin DZ number

The “Origin Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Origin Designated Zone Number” entered shall be auto-completed as shown below.



- 4) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

2) Select period of movement

Period of declaration \*

Select period ▼

From date \*

To date \*

- 5) Complete the form.

You will be required to enter the item codes of the Excise goods being released from the Designated Zone. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price and quantities into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**



To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code" and paste it back in the search bar in the original tab.

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

Once you have pasted your item code into the "Search Product", the details of the product will be auto-completed as below.

4971502

Search Product

Item code \*

4971502

HS Code \*

22 02 10 21

Country of origin \*

United Arab Emirates

Brand \*

Brand Name

Item Description \*

Item Description

Unit of Measurement \*

Unit

Product Description \*

Carbonated drinks

Excise tax (%) \*

50

Retail Selling Price as per the FTA published list \*

3

Designated Price \*

3

Quantity \*

1

Add product to list



Add the below details:

- Quantity of the item for the movement – Enter the quantity of items being released from DZ into free circulation.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below.

Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
22/04/2019	20099090	5022609000248	1000	ROCHESTER PREMIUM DRY ELDERFLOWER 750ML	Carbonated drinks	ROCHESTER DICKENSIAN	Unit	9.00 AED	4,500.00 AED	N/A	No Declaration	
Total Excise Tax on Release and Consumption 4,500.00 AED												

Once the form has been submitted, the calculated Excise Tax amount from the “Release from DZ into Free Circulation (where there is no customs check)” form, will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (where there is no customs check) in the Excise Tax Return.

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.



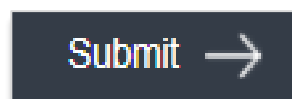
Authorised signatory	
Name (English) Reece Harris	Name (Arabic) رييس هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be released from DZ into free circulation, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions
<input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

To submit the DZ reporting 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.



To review the status of your DZ reporting form, click on the “Excise Tax” tab and look next to Status on the “EX202A-Designated Zone Reporting” page where the “Designated zone movement type” is “Release Goods from DZ into Free Circulation (that do not require customs clearance)”. You can also use the search filter for desired type of movement.



## EX202A – Designated Zone Reporting

Release goods from DZ into free circulation (where there is no customs check) Search EX202A – Designated Zone Reporting

201110113939485	11/10/2020	1,560.00	100300301	N/A	August-2020	Release goods from DZ into free circulation (where there is no customs check)	No	Pending	
200510225210528	05/10/2020	209.25	100299702	N/A	June-2020	Release goods from DZ into free circulation (where there is no customs check)	No	Approved	<span>Export To Excel</span>

The form can be viewed by clicking on the 'Transaction Number'. Approved declarations can be downloaded using the 'Export to Excel' button.

- **Drafted** means the Designated Zone Reporting form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted;
- **Approved** means the excise tax return of that period has been filed.

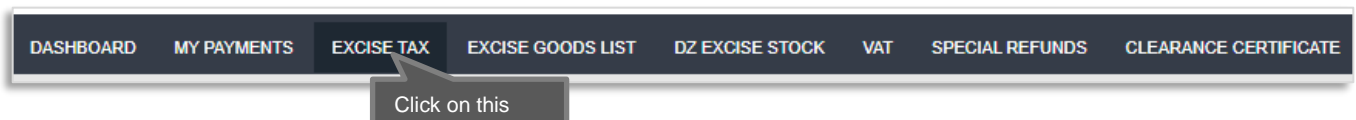
**Note:** This form can be edited or deleted in the draft state.

### 2.1.3 EX202A Designated Zone Reporting (Consumption of goods within DZ)

- **Used by:** Taxable Persons who have consumed goods inside a Designated Zone
- **Frequency:** No Limit
- **Impact:** Positive Tax Liability (Box 3)

Follow the instructions below to complete the EX202A-Designated Zone Reporting form for the "Consumption of goods within DZ".

1) Navigate to the tab that displays "Excise Tax"



2) Initiate the form



1) Click on this tab

EX202A – Designated Zone Reporting

3) Click to initiate form for DZ reporting

EX202A – Designated Zone Reporting

Please select

Please select

Enter goods into a Designated Zone

Release goods from DZ into free circulation (where there is no customs check)

Transfer goods to another Designated Zone

Transfer goods for export from a Designated Zone

Consumption of goods within a Designated Zone

Import to Designated Zone (where there is no customs check)

Search

EX202A – Designated Zone Reporting

Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete

Approval/Rejection

**Note:** The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.

Complete the form as described in the sections below.

3) Enter DZ number where goods have been consumed.

2) Select the type

Movement Type

Consumption of goods within a Designated Zone

2) Enter DZ number

Number of Designated Zone Where Goods Have Been Consumed \*

Validate

The Designated Zone number where goods have been consumed will be validated and the information about the Warehouse Keeper and Designated Zone associated with the Designated Zone number where goods have been consumed shall be auto-completed as shown below.





Movement Type

Consumption of goods within a Designated Zone

Number of Designated Zone Where Goods Have Been Consumed \*

100206201

Validate

Origin Designated Zone Number

100212001

Name of Origin Designated Zone (English)

Anshari

Name of Origin Designated Zone (Arabic)

عنبري

Origin warehouse keeper registration number

1002120

Name of origin warehouse keeper (Business) (English)

Imaad

Name of origin warehouse keeper (Business) (Arabic)

عصا

- 4) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

Period of declaration \*

Select period

2) Select period of movement

From date \*

To date \*

- 5) Complete the form.

You will be required to enter the item codes of the Excise goods being consumed within the Designated Zone. There are two ways of doing this:

**A) Upload the items in an Excel**

**B) Select the items from the FTA published list of Excise Goods**

You can follow the steps mentioned below to add the items.

**A) Upload the items in an Excel**



You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link 'Download Sample File'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button 'Upload Items via Excel' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code".

Excise Goods

Item Search

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

1) Click here to search for your Item Codes



Once you have pasted your item code into the “Search Product”, the details of the product will be auto-completed as below.

<input type="text" value="4971502"/>		<input type="button" value="Search Product"/>
Item code*	<input type="text" value="4971502"/>	HS Code* <input type="text" value="22 02 10 21"/>
Country of origin*	<input type="text" value="United Arab Emirates"/>	Brand* <input type="text" value="Brand Name"/>
Item Description*	<input type="text" value="Item Description"/>	Unit of Measurement* <input type="text" value="Unit"/>
Product Description*	<input type="text" value="Carbonated drinks"/>	Excise tax (%)* <input type="text" value="50"/>
Retail Selling Price as per the FTA published list* <input type="text" value="3"/>		
Designated Price* <input type="text" value="3"/>	Quantity* <input type="text" value="1"/>	
		<input type="button" value="Add product to list"/>

Add the below details:

- Quantity of the item for the consumed - Enter the quantity of items that have been consumed inside the DZ.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods were consumed within the Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as shown below.



Date goods were consumed within the Designated Zone	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
16/07/2019	00110324	629110984286	100	1	100	Cherry/Mint Flavor 1kg	Tobacco products other than Cigarettes	DEBAJ	Kg	26.00 AED	2,600.00 AED	

Total Excise Tax on Release and Consumption 2,600.00 AED

Calculated Excise Tax amount from the “Consumption of goods within a Designated Zone” form will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance) (Box 3)” in the Excise Tax Return.

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory

Name (English)

Reece Harris

Name (Arabic)

رييس هاريس

Mobile country code

United Arab Emirates (+971)

Mobile number

11223344

E-mail address

reece.harris@gmail.com

Date of submission (dd/mm/yyyy)

24/07/2019

Once you have completed the form and included all your excisable goods that will be consumed inside the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.

#### Declaration

- ☒ I hereby agree to have read the requirements, obligations, terms and conditions
- ☒ I declare that the information provided is accurate and complete

To submit the Designated Zone reporting 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.

Submit →

To review the status of your Designated Zone reporting form, click on the "Excise Tax" tab and look next to Status on the "EX202A-Designated Zone Reporting" page and the "Designated zone movement type" is "Consumption of goods within a Designated Zone". You can also use the search by type of movement.

1) Select type of movement

2) Click on search

EX202A – Designated Zone Reporting

Consumption of goods within a Designated Zone

Search

EX202A – Designated Zone Reporting

3) Check status

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Actions
201011160137037	10/11/2020	114.40	100300301	N/A	November-2020	Consumption of goods within a Designated Zone	No	Pending	Edit
	02/11/2020	1,144.00	100300301	N/A	November-2020	Consumption of goods within a Designated Zone	No	Drafted	Edit Delete

The form can be viewed by clicking on the 'Transaction Number'. Approved declarations can be downloaded using the 'Export to Excel' button.

- **Drafted** means the Designated Zone Reporting form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted;
- **Approved** means that the Excise Tax Return for the selected period has been submitted.

**Note:** The form can be deleted whilst in the draft status.

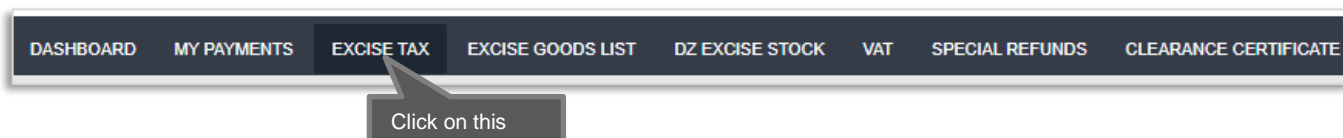
#### 2.1.4 EX202B Producer Declaration

- **Used by:** Excise Returns guide
- **Frequency:** Once per tax period
- **Impact:** Positive Tax Liability (Box 2)

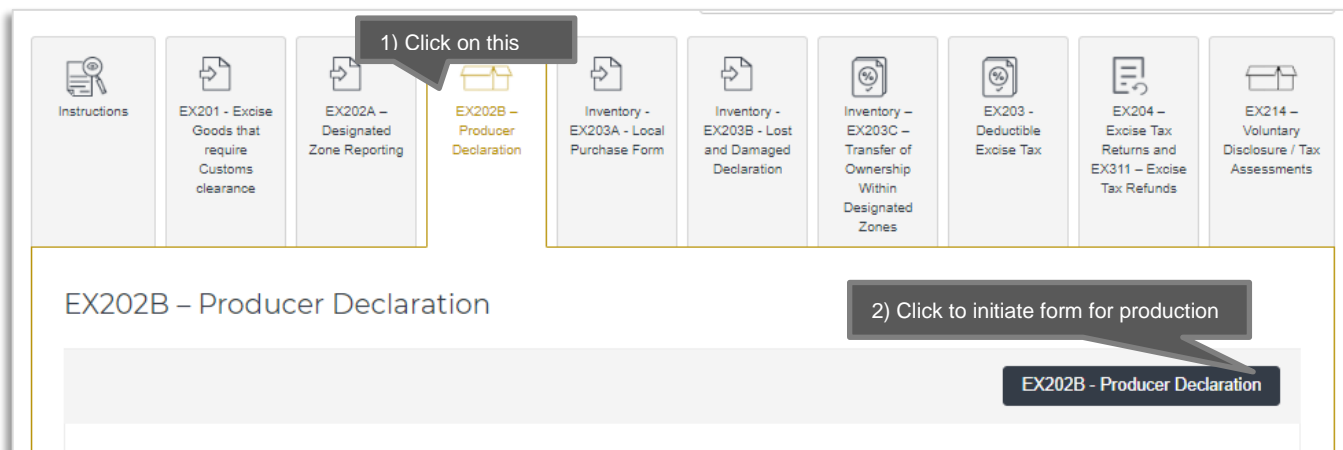
Follow the instructions below to complete your **monthly** EX202B - Producer Declaration Producer Declaration if you **produce Excise goods**.



1) Navigate to the tab that displays “Excise Tax”



2) Initiate the form



3) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

EX202B – Producer Declaration

Basic Information

TRN  
100280427400007

Legal name of entity (English)  
Company

Legal name of entity (Arabic)  
اسم

Period of declaration \*  
June-2019

From date \*  
01/06/2019

To date \*  
30/06/2019

1) Select month of produce

4) Complete the form

You will then be required to enter the item codes of the Excise goods being produced. There are two ways of doing this:



### A) Upload the items in an Excel

### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be repopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**



Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

To find out the item code for a product, click on 'Item Search'. The Item Search page on the right will appear in a new tab. Search your product, copy the "Item Code" and paste it back in the search bar in the previous tab.

Once you have pasted your item code into the blue search bar, click on 'Search Product'. Details of the product will be auto-completed as below.

4971502

Search Product

Item code \*

4971502

HS Code \*

22 02 10 21

Country of origin \*

United Arab Emirates

Brand \*

Brand Name

Item Description \*

Description

Unit of Measurement \*

Unit

Product Description \*

Carbonated drinks

Excise tax (%) \*

50

Retail Selling Price as per the FTA published list \*

3

Designated Price \*

3

1

2) Quantity can be set in the unit of measurement

1) Price can be increased

3) Click here to add product

Add product to list

After clicking on 'Add Product in list', you will see the calculated Excise Tax due in a table on the form, as below.





HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	SPRITE ZERO 355M	Carbonated drinks	Brand : Unit		3.00 AED	1.50 AED	No	

**This process of adding goods to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory

Name (English)

Reece Harris

Name (Arabic)

رييس هاريس

Mobile country code

United Arab Emirates (+971)

Mobile number

11223344

E-mail address

reece.harris@gmail.com

Date of submission (dd/mm/yyyy)

24/07/2019

Once you have completed the monthly forms and declared all of your Excise goods produced within the tax period, accept the 'Declaration' as shown below to confirm that you agree to the terms and conditions.

Declaration

☒ I hereby agree to have read the requirements, obligations, terms and conditions

☒ I declare that the information provided is accurate and complete

To submit the Producer Declaration, carefully review all of the information entered on the form after completing the mandatory fields and confirm 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.

Submit →

On clicking the 'Submit' button, you will see the below message:



Please note, once you submit this Excise liability form, you will not be able to amend it

OK

Cancel

Please click on the 'OK' button to submit the Producer Declaration.

To review the status of your 'EX202B – Producer Declaration', click on the "Excise Tax" tab, and then click on the "EX202B – Producer Declaration" page. Once submitted, a monthly Producer Declaration can be cancelled (as long as you have not filed the Excise Tax Return for that tax period yet or selected this declaration in a Deductible Declaration) by clicking on the 'Delete' button. You can also edit a form before it is **submitted**.

#### EX202B – Producer Declaration

##### EX202B - Producer Declaration

Transaction Number	Date of submission	Excise Tax (in AED)	Status	Excise Tax Period	Type	Export To Excel	Action
211201170456429	12/01/2021	400.00	Approved	July-2020	Production	Export To Excel	
211201170312791	12/01/2021	572.00	Pending	October-2020	Production		Delete

The form can be viewed by clicking on the 'Transaction Number'. Approved declarations can be downloaded using the 'Export to Excel' button.

**Note:** Once EX203 – Deductible Excise Tax form has been submitted and deductible tax has been claimed against any item included in EX202B, the form EX202B will be locked, and you will not be able to cancel it.

You will be able to edit the EX203 – Deductible Excise Tax form only up the point where the Excise Tax Return for that period has not yet been submitted. Once the Excise Tax Return for that period is submitted, the EX203 – Deductible Excise Tax declaration form will also be locked, and you will not be able to amend it.

**Once you submit your monthly Producer Declaration form, all the transaction details and the Excise Tax amount will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return (Box 2).**



## 2.1.5 EX203B Lost & Damaged Declaration

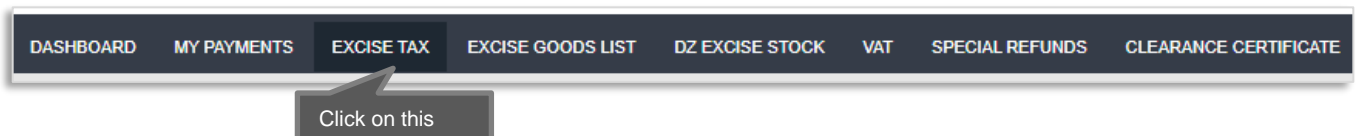
- **Used by:** Taxable Persons whose Excise goods are lost or destroyed/damaged inside a Designated Zone
- **Frequency:** This form can be submitted multiple times but if FTA requests for Destruction Certificate for any Lost & Damaged form, then you will not be allowed to submit a new Lost & Damaged declaration until the process of Destruction Certificate is completed.
- **Impact:** Positive Tax Liability if Approved without Waiver (Box 3)

When the goods are stored inside a Designated Zone, in some instances deficiencies in stock or shortages in the quantity of goods might be identified by the Warehouse Keeper. In such instances and as an exception to such goods being considered as released for consumption, the Warehouse Keeper has to notify the FTA via the Taxable Person that such goods may have been lost or destroyed/damaged, within 30 days of discovering it. The notification is made by the submission of this declaration by the Taxable Person which the Warehouse Keeper will need to approve. Once approved the declaration form will subsequently be sent to the FTA. The FTA shall review such declarations and may or may not decide to consider such goods as being released for consumption and accordingly will decide whether to waive or not their Excise Tax liability.

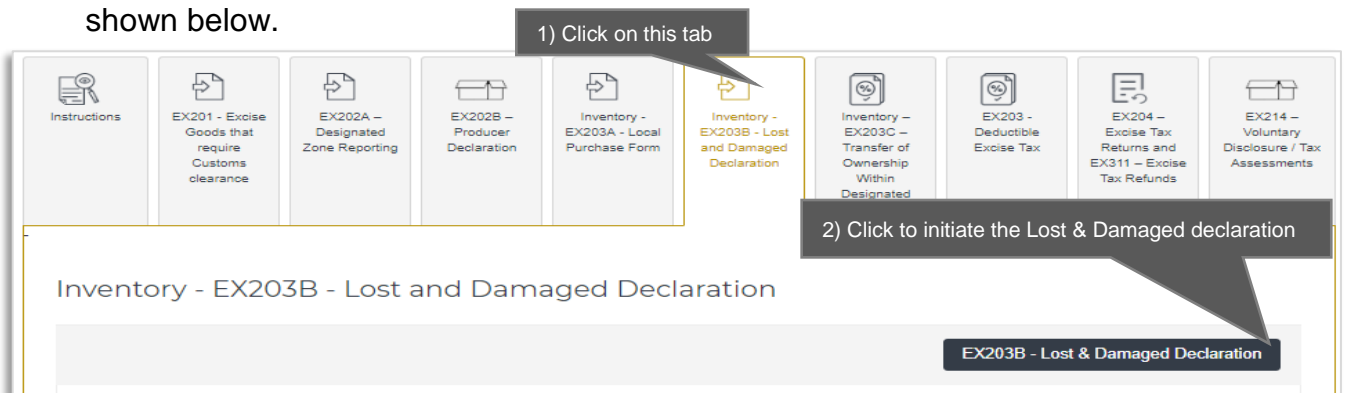
The Taxable Person can declare such goods by submitting the “EX203B - Lost & Damaged Declaration”.

Follow the instructions below to complete your EX203B - Lost & Damaged Declaration:

- 1) Navigate to the tab that displays “Excise Tax”.



- 2) Initiate the form by clicking on the ‘EX203B -New Lost & Damaged Declaration’ button shown below.





### 3) Complete the form

The basic information section of the form will be auto-completed from the respective details provided in your registration form. You will be asked to add a Designated Zone number. This DZ number will be a registered DZ on the e-Services portal. The DZ will be validated on clicking the **Validate** button and the basic information of the DZ will be auto-completed.

Inventory - EX203B - Lost and Damaged Declaration

Basic Information

TRN  
100387074600007

Legal name of entity (English)  
Khalid Ali

Legal name of entity (Arabic)  
خالد علي

Designated Zone Number\*  
100216101

1) Enter DZ number

Validate

2) Click this button

Name of Designated Zone (English)  
Orange Tree Warehouse

Name of Designated Zone (Arabic)  
مستودع شجرة البرتقال

Warehouse keeper registration number  
1002161

Name of Warehouse Keeper (Business) (English)  
Lighthouse Technologies LLC

Name of Warehouse Keeper(Business) (Arabic)  
مشاره تكنولوجيز د.م.م

You will then be required to enter the item codes of the Excise goods which you need to declare as Lost or Damaged.

To find out the item code for a product, click on **Item Search**. The Item Search page on the right will appear in a new tab. Search your product, copy the "Item Code" and paste it back in the search bar in the previous tab.



Excise Goods

Item Search

Search by Item code

Search Product

1) Click here to search for your Item Codes

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

3) Copy Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	000000000000000000	0	0000000	Energy drinks	0	Unit	0.00

Once you have pasted your item code into the blue search bar, click on 'Search Product'. Details of the product will be auto-completed as below.



Excise Goods Item Search

Search by item code Search Product

Item code\* 629911098425 HS Code\* 00110324

Country of origin\* United Arab Emirates Brand\* Debaj

Item Description\* One kg Two Apple Bahraini Unit of Measurement\* Kg

Product Description\* Tobacco products other than Cigarettes Excise tax (%)\* 100

Designated Price\* 34.99 1) Price can be increased

Quantity\* 1 2) Quantity can be set in the unit of measurement

Date when goods entered the Designated Zone\* 3) Select date. Cannot be a future date

Date loss/deficiency was discovered\* 4) Select date. Cannot be a future date

Reason for loss/ deficiency\* 5) Enter the reason

Upload documentary evidence\* 6) Upload documentary proof

Choose files to upload Choose Files

Add product to list 7) Click here to add product to list

After clicking on 'Add Product to list', you will see the calculated potential Excise Tax liability associated with the Lost & Damaged excise goods in the Excise Tax column in a table on the form, as below.

Date when goods entered the Designated Zone	Date loss/deficiency was discovered	Reason for loss/ deficiency	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Total refund amount	Delete
01/05/2019	01/07/2019	Water clogging in the DZ	00110324	629911098425	1000	One kg Two Apple Bahraini	Tobacco products other than Cigarettes	Debaj	Kg	35.00 AED	35,000.00 AED	

Total Potential Excise Tax liability associated with the lost/ destroyed Excise Goods 35,000.00 AED



**This process of adding goods to the lost & Damaged form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

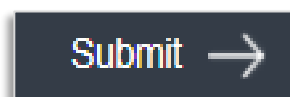
The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory	
Name (English) Hamid Ali	Name (Arabic) حميد علي
Mobile country code United Arab Emirates (+971)	Mobile number 99999999
E-mail address reece.harris100@gmail.com	Date of submission (dd/mm/yyyy) 28/07/2019

Once you have completed the Lost & Damaged declaration, accept the 'Declaration' as shown below to confirm that you agree to the terms and conditions and the information provided by you is accurate.

Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions <input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

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.





To review the status of your Lost & Damaged declarations, click on the “Excise Tax” tab and look next to Status on the “Inventory - EX203B - Lost & Damaged Declaration” page:

Instructions

EX201 - Excise Goods that require Customs clearance

EX202A – Designated Zone Reporting

EX202B – Producer Declaration

Inventory - EX203A - Local Purchase Form

Inventory - EX203B - Lost and Damaged Declaration

Inventory – EX203C – Transfer of Ownership Within Designated Zones

EX203 - Deductible Excise Tax

EX204 – Excise Tax Returns and EX311 – Excise Tax Refunds

EX214 – Voluntary Disclosure / Tax Assessments

### Inventory - EX203B - Lost and Damaged Declaration

EX203B - Lost & Damaged Declaration

Transaction Number	Requested Waiver Amount	Approved Amount	Excise Tax Period	Designated Zone Number	Under Inspection?	Status	Action
210819111333548	3,000.00	0.00	N/A	100212002	Under Inspection	Pending	
280719103126610	125.00	0.00	N/A	100206202	No Inspection	Resubmit	<a href="#">Edit</a>
280719102825055	4.50	0.00	N/A	100206201	No Inspection	Resubmit	<a href="#">Edit</a>

The form can be viewed by clicking on the ‘Transaction Number’.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Submitted** means the declaration is waiting to be approved by the WHK of the Designated Zone;
- **Pending** means the declaration form has been received by the FTA and the action is pending from the FTA;
- **Rejected** means the declaration form has been Rejected by the WHK or the FTA;
- **Resubmitted** means FTA has requested for more information from applicant;
- **Under Inspection** means FTA has initiated inspection of the goods declared;
- **Approved without Waiver** means the FTA has reviewed and Approved the declaration, but the Excise Tax liability has not been waived;
- **Approved with Waiver** means the FTA has reviewed and Approved the declaration and the Excise Tax liability has been waived;
- **Destruction Certificate Required** means that the FTA has reviewed the declaration and has requested you to submit the Destruction Certificate for the items as requested in the Lost & Damaged declaration. You must submit the Destruction Certificate and it must match the items in your Lost and Damaged form to get a tax waiver on those items.





**Note:**

1. EX203B cannot be edited once the form has been submitted to the FTA. However, if upon review the FTA requests for more information, then this form can be resubmitted with updated information.
2. Once the declaration is submitted or resubmitted, the FTA has 30 calendar days to take action on the declaration. If no action is taken by the FTA within 30 calendar days, then the submitted or resubmitted declaration will be auto-Approved with waiver ("Approved with Waiver").
3. When the EX203B - Lost & Damaged Declaration has been "Approved without Waiver", the tax liability will be populated under the "Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)" field of the Excise Tax Return of the period when the FTA has Approved the declaration.
4. The FTA can either waive off the full tax liability or partially, following the review of the EX203B - Lost & Damaged Declaration that has been submitted by the Taxable Person or an inspection carried out at the DZ, if required or once the Destruction Certificate is reviewed.



### 2.1.5.1 Destruction Certificate Required

When a Lost & Damaged declaration is reviewed, the FTA can request you to submit the Destruction Certificate. You will need to upload a copy of the Destruction Certificate. If the items in the Destruction Certificate are more than the items in the Lost & Damaged declaration for which Destruction Certificate is required, then you must add the extra items in the new form that opens on clicking 'Upload Destruction Certificate' button. Once the Destruction Certificate is submitted, the Warehouse Keeper will need to approve it. The process is explained in detail below.

**Note:** Once Destruction Certificate Required is requested by the FTA, you will not be able to submit a new Lost & Damaged Declaration until the Destruction Certificate process is complete.

#### 1) Initiate the form

You will see a button 'Upload Destruction Certificate' next to the Lost & Damaged declaration as shown below. Click on the button to open the Destruction Certificate form.

Transaction Number	Requested Waiver Amount	Approved Amount	Excise Tax Period	Designated Zone Number	Under Inspection?	Status	Declaration Type	Date of submission	Action
192012083627798	25.48	25.48	December-2019	100206202	No Inspection	Destruction Certificate Required	Lost and Damage	20/12/2019	<a href="#">Upload Destruction Certificate</a>
011019115400448-1	57.50	57.50	December-2019	100206201	No Inspection	Approved Without Waiver	Destruction	20/12/2019	

#### 2) Complete the form

Your basic information will be auto completed from your previous Lost & Damaged form. You will also see the items from the linked Lost & Damaged form. These items, however, will not be editable.



Legal name of entity (English) Excise Tax Percentage	Legal name of entity (Arabic) الضريبة على السلع
Designated Zone Number* 100236901	
Name of Designated Zone (English) WH Renewal One	Name of Designated Zone (Arabic) التراس
Warehouse keeper registration number 1002369	
Name of Warehouse Keeper (Business) (English) WH Renewal One	Name of Warehouse Keeper(Business) (Arabic) 87465132465

You will also see the items from the linked Lost & Damaged form. These items, however, will not be editable.

Lost and Damaged Item details												
Requested Waiver Amount 412.97 AED						Approved Amount 412.97 AED						
Date when goods entered the Designated Zone	Date loss/deficiency was discovered	Reason for loss/deficiency and where the goods will be destroyed (if applicable)	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price
17/06/2019	13/08/2019	lost and	20 09	8008520346040	189	1	189	WILDBERRY SPARKLING GRAPE	Carbonated	DONELLI	Unit	4.71

3) You will need to upload the copy of the Destruction Certificate.

Destruction Certificate	
Upload Destruction Certificate*	<input type="text" value="Choose files to upload"/> <input type="button" value="Choose Files"/>

4) In the next section, you will be able to add new items to the Destruction Certificate declaration, if any.



Excise Goods Item Search

Search Product

Date when goods entered the Designated Zone	Date loss/deficiency was discovered	Reason for loss/deficiency and where the goods will be destroyed (if applicable)	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Requested Waiver Amount	Del
No product found														

To find out the item code for a product, click on 'Item Search'. The Item Search page on the right will appear in a new tab. Search your product, copy the "Item Code" and paste it back in the search bar in the previous tab.

Excise Goods Item Search

Search Product

1) Click here to search for your Item Codes

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code: 
HS Code:

Item Description: 
Product Description:

Brand:

Reset
Search

2) Search for Item code

3) Copy Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000	0	0000000	Energy drinks	0	Unit	0.00



Once you have pasted your item code into the blue search bar, click on 'Search Product'. Details of the product will be auto-completed as below.

Excise Goods Item Search

Search by item code Search Product

Item code\* HS Code\*

629911098425 00110324

Country of origin\* Brand\*

United Arab Emirates Debaj

Item Description\* Unit of Measurement\*

One kg Two Apple Bahraini Kg

Product Description\* Excise tax (%)\*

Tobacco products other than Cigarettes 100

Retail Selling Price as per the FTA published list\*

34.99 2) Quantity can be set in the unit of measurement

Designated Price\* Quantity\*

34.99 1

3) Select date. Cannot be a future date 4) Select date. Cannot be a future date

Date when goods entered the Designated Zone\* Date loss/deficiency was discovered\*

Upload documentary evidence\*

Reason for loss/ deficiency\* Choose files to upload

Choose Files

6) Upload documentary proof

5) Enter the reason Add product to list

7) Click here to add product to list

After clicking on 'Add Product to list', you will see the calculated potential Excise Tax liability associated with the Lost & Damaged excise goods in the Excise Tax column in a table on the form, as below.



Item	Reason for loss/deficiency and where the goods will be destroyed (if applicable)	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Requested Waiver Amount	Delete
19	Fire	00110324	629110982824	100	1	100	Grape Fruit Flavor	Tobacco products other than	DEBAJ	Kg	9.99 AED	979.02 AED	

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

To review the status of your Destruction Certificate form, click on the “Excise Tax” tab and look next to Status for Declaration Type ‘Destruction’ on the “EX203B- Lost & Damaged Declarations” page.

#### Inventory - EX203B - Lost and Damaged Declaration

Transaction Number	Requested Waiver Amount	Approved Amount	Excise Tax Period	Designated Zone Number	Under Inspection?	Status	Declaration Type	Date of submission	Action
192012083627798-1	979.02	0.00	N/A	100206202	No Inspection	Submitted	Destruction	22/12/2019	
192012083627798	25.48	25.48	December-2019	100206202	No Inspection	Destruction Certificate Required	Lost and Damage	20/12/2019	
011019115400448-1	57.50	57.50	December-2019	100206201	No Inspection	Approved Without Waiver	Destruction	20/12/2019	

You will see that the Destruction Certificate form has the same number as the Lost & Damaged against which Destruction Certificate was required, followed by a suffix ‘-1’.

**Extra items added, if any, will be approved without waiver by FTA and the calculated Excise Tax amount from the “Destruction Certificate Form” will be stored for the monthly Excise Tax Return filing of the tax period after the date of “Approval without Waiver” by the FTA. The amount will be pre-populated in “Excise Tax due on the release of excise goods from a Designated Zone (not requiring customs clearance)” in the Excise Tax Return.**



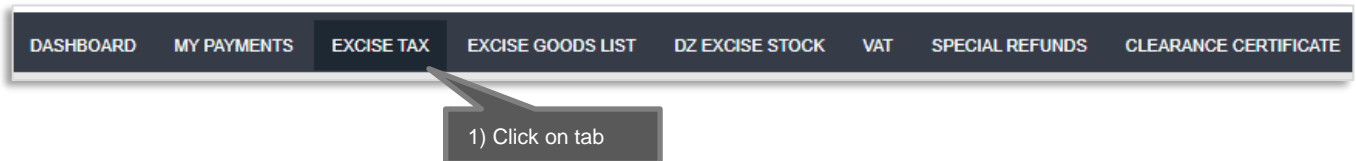
## 2.1.6 EX203D Stockpile Declaration

- **Used by:** Taxable Persons to declare the stockpile of excisable goods
- **Frequency:** Once per tax period
- **Impact:** Positive liability (Box 5)

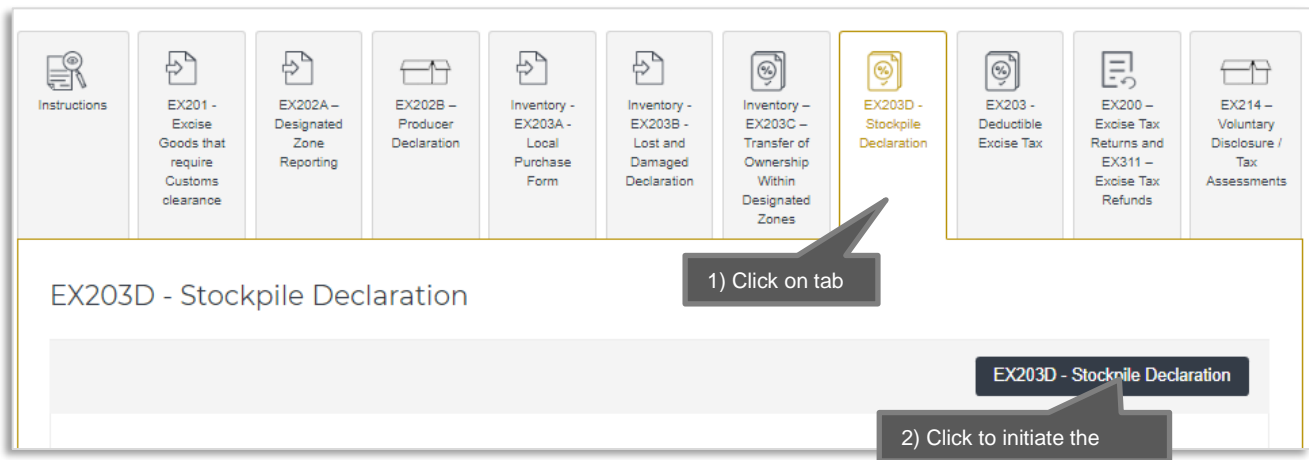
**Note:** Box 5 in the Excise Tax Return will no longer be editable. The calculated tax amount from your Stockpile declarations will be prepopulated in Box 5 as applicable.

Follow the instructions below to complete the EX203D-Stockpile Declaration form for declaring the excess excisable goods that are in your stock.

1) Navigate to the tab that displays “Excise Tax”.



2) Initiate the form by clicking on the “Inventory - EX203D – Stockpile Declaration” tab as shown below.



3) Complete the relevant information.

The basic information will be auto completed as shown below.



Basic Information

TRN

100342819800007

Legal name of entity (English)

Shabbir

Legal name of entity (Arabic)

شبيب

4) Select the period for which you are filing the stockpile declaration.

Period of declaration \*

Select period ▼

5) You can enter the excess stock that you hold of the listed RSP items in the first section under Excise Goods called 'Listed RSP Items' as shown below

Excise Goods

Item Search

Listed RSP Items

Search by item code

Search Product

There are two ways of doing this:

**A) Upload the items in an Excel**

**B) Select the items from the FTA published list of Excise Goods**

You can follow the steps mentioned below to add the items.

**A) Upload the items in an Excel**

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Listed Items Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Listed RSP Line Items Excel Import](#)' and the items will be prepopulated in the grid.





Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

Listed Items Sample File

Listed RSP Line Items Excel Import

Non Listed Items Sample File

Non Listed RSP Line Items Excel Import

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code".

Excise Goods Item Search

Listed RSP Items

Search by item code Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

GTIN: Contains  Item code: Contains

HS Code: Contains  Item Description: Contains

Product Description: All  Brand: Contains

Reset Search 2) Search for Item 3) Copy Item Code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000	0	000000	Energy drinks	0	Unit	0.00



Once you have pasted your item code into the “Search Product”, the details of the product will be auto-completed as below.

Item code *	HS Code *
4971502	22 02 10 21
Country of origin *	Brand *
United Arab Emirates	SPRITE
Item Description *	Unit of Measurement *
SPRITE ZERO 355M	Unit
Product Description *	Excise tax (%) *
Carbonated drinks	45
Retail Selling Price as per the FTA published list *	
2.75	

1) Click here to search for your Item Codes

#### 6) Add more information about the item as below

Designated Price *	Excess Excise Goods Quantity *
2.75	1
Closing Stock as of 30th November 2019 *	Average monthly stock level from (1 Dec 2018 – 30 Nov 2019) *
0	0
Two months average sales from (1 Dec 2018 – 30 Nov 2019) *	
0	

Add product to list

- Designated Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Excess Excise Goods Quantity - Enter the excess quantity of items that are in stock at the time of submitting this declaration.
- Closing stock as of 30th November 2019 – Enter the quantity of items that were in stock on 30th November 2019.
- Average monthly stock level from (1 Dec 2018 – 30 Nov 2019) – Enter the monthly average quantity of this item that was in your stock from 1 Dec., 2018 to 30th November, 2019.
- Two months average sales from (1 Dec 2018 – 30 Nov 2019) – Enter the two-month



average quantity of this particular item that you sold between 1 Dec., 2018 and 30th November, 2019.

Once you have completed the above fields, click on **Add Product to List**. The item added will appear in the table below.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process. In the meantime, you may submit the non-listed RSP items in the second section of the Stockpile Declaration as explained below.

You will see the calculated Excise Tax in a table on the form, as below. This tax will be included in box 5 of the Excise Tax Return.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Closing Stock as of 30th November 2019	Average monthly stock level from (1 Dec 2018 – 30 Nov 2019)	Two months average sales from (1 Dec 2018 – 30 Nov 2019)	Excess Excise Goods Quantity	Excise Tax	
22 02 10 21	4971502	Carbonated drinks	SPRITE	SPRITE ZERO 355M	Unit	2.75 AED	10000	20000	20000	5000	6,187.50 AED	

You can enter the excess stock that you hold of the non-listed RSP/Change in Minimum Excise Price items in the second section under Excise Goods called 'Non Listed RSP Items/Change in Minimum Excise Price' as shown below. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Manually add the Non-listed RSP items one by one

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link **Non Listed Items Sample File**. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button **Non Listed RSP Items Excel Upload** and the items will be prepopulated in the grid.



Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

Listed Items Sample File

Listed RSP Line Items Excel Import

Non Listed Items Sample File

Non Listed RSP Line Items Excel Import

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

## B) Manually add the Non-listed RSP items one by one

Non Listed RSP Items / Change in Minimum Excise Price

Item code *	HS Code *
<input type="text"/>	<input type="text"/>
Brand *	Item Description *
<input type="text"/>	<input type="text"/>
Unit of Measurement *	Product Description *
Please select	Please select
Excise tax (%) *	Retail Selling Price / Difference in Minimum Excise *
<input type="text"/>	<input type="text"/>
Excess Excise Goods Quantity *	Closing Stock as of 30th November 2019 *
<input type="text"/>	<input type="text"/>
Average monthly stock level from (1 Dec 2018 – 30 Nov 2019) *	Two months average sales from (1 Dec 2018 – 30 Nov 2019) *
<input type="text"/>	<input type="text"/>
<input type="button" value="Add product to list"/>	

You will be required to enter the following information about each item in your stock that is not on the FTA published list.

- Item Code - Enter the Item code.
- HS Code – Enter the HS Code.
- Brand – Enter the brand name.
- Item Description – Enter a brief description of the item.
- Unit of Measurement – This will be a drop down. Select the appropriate unit of measurement for the item.
- Product Description – This will be a drop down. Select the product category of the item from the available options. The Excise Tax % will depend on the category selected. Please make sure you select the correct category.
- Excise Tax % - The Excise Tax % will be auto completed depending on the product



description selected.

- h) Average monthly stock level from (1 Dec 2018 – 30 Nov 2019) – Enter the monthly average quantity of items that was in your stock from 1 Dec. 2018 to 30th November 2019.
- i) Excess Excise Goods Quantity - Enter the excess quantity of this item that is in your stock at the time of submitting this declaration.
- j) Two months average sales from (1 Dec 2018 – 30 Nov 2019) – Enter the two-month average quantity of this particular item that you sold between 1 Dec. 2018 and 30th November 2019.
- k) Closing stock as of 30th November 2019 – Enter the quantity of items that was in your stock on 30th November 2019.
- l) Retail Selling Price/Difference in minimum excise price – This will be the retail selling price of the item or the difference in the minimum excise price of the item as per Cabinet Decision No. 55 of 2019.

Once you have completed the above fields, click on **'Add Product to List'**. The item added will appear in the table below.

**This process of adding products to the non-listed RSP products can be repeated again to declare additional items and their quantities.**

You will see the calculated Excise Tax in a table on the form, as below. This tax will be included in your Excise Tax Return.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price / Difference in Minimum Excise Price	Closing Stock as of 30th November 2019	Average monthly stock level from (1 Dec 2018 – 30 Nov 2019)	Two months average sales from (1 Dec 2018 – 30 Nov 2019)	Excess Excise Goods Quantity	Excise Tax	
2010234	6573892200	Sweetend Drinks	Naturals	Mango juice 300 ml	ml	2.50 AED	500	500	1000	1000	450.00 AED	

**The calculated Excise Tax amount from the “Stockpile Declaration” will be saved for the monthly Excise Tax Return filing of the tax period selected. The amount will be pre-populated in Box 5 of the Excise Tax Return.**

The Authorized signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.



Authorised signatory

Name (English)	Name (Arabic)
<input type="text" value="Reece Harris"/>	<input type="text" value="ريس هاريس"/>
Mobile country code	Mobile number
<input type="text" value="United Arab Emirates (+971)"/>	<input type="text" value="11223344"/>
E-mail address	Date of submission (dd/mm/yyyy)
<input type="text" value="reece.harris@gmail.com"/>	<input type="text" value="24/07/2019"/>

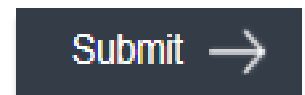
Once you have completed the form and included all your excisable goods that are in stock, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration

☒ I hereby agree to have read the requirements, obligations, terms and conditions

☒ I declare that the information provided is accurate and complete

To submit the Stockpile 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.

To review the status of your Stockpile Declaration form, click on the "Excise Tax" tab and look next to Status on the "EX203D- Stockpile Declaration" page.

EX203D - Stockpile Declaration

1) Check status

EX203D - Stockpile Declaration

Transaction Number	Excise Tax Period	Date of Filing	Excise Tax (in AED)	Status	Export To Excel	Action
<a href="#">201111152804019</a>	June-2020	11/11/2020	5,720.00	Approved	<a href="#">Export To Excel</a>	
	N/A	N/A	0.00	Drafted		<a href="#">Edit</a>

The form can be viewed by clicking on the "Transaction Number". Approved declarations can be downloaded using the 'Export to Excel' button.

- **Drafted** means the declaration form has not been completed or submitted by the



applicant;

- **Submitted** means that the declaration has been submitted.
- **Approved** means that this declaration has been included in the Excise Return filed.

**Note:** You may Edit the submitted form until as long as you have not filed the Excise Tax Return for that tax period yet or selected this declaration in a Deductible Declaration.

## 2.2 Deductibles

This section will assist you in how to fill and complete your deductible declaration forms each tax period. If you meet the legal provisions with respect to deductible Excise Tax as indicated in the Excise Tax legislation, you should file a deductible declaration form to claim the respective deductible tax. In practice, you will be able file deductibles against any previous import, **release** from DZ, produce, local purchase or a stockpile declaration not requiring customs clearance declarations and this should automatically reflect in your periodic Excise Tax Return.

In order to file for deductible tax, you should file one of the below declaration forms.

### 2.2.1 EX202A Designated Zone Reporting (Enter goods into a Designated Zone)

- **Used By:** Taxable Persons to claim a deductible tax for Excise goods where the tax has been previously paid and the goods have been placed inside a Designated Zone not requiring customs clearance
- **Frequency:** No limit
- **Impact:** Deductible (Box 7)

#### 1) Enter Destination Designated Zone

The “Destination Designated Zone” number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Destination Designated Zone” number entered shall be auto-completed. The Origin and Destination DZ numbers will be the same for “Enter goods into a Designated Zone” type of movement as shown below.



**Movement Type**  
Enter goods into a Designated Zone

**Destination Designated Zone Number \***  
100212001

**Validate**

**Origin WHK and DZ details**

**Origin Designated Zone Number**  
100212001

**Name of Origin Designated Zone (English)**  
Anshari

**Name of Origin Designated Zone (Arabic)**  
عشري

**Origin warehouse keeper registration number**  
1002120

**Name of origin warehouse keeper (Business) (English)**  
Imaad

**Name of origin warehouse keeper (Business) (Arabic)**  
عمااد

**Destination Designated Zone Number**  
100212001

**Name of Destination Designated Zone (English)**  
Anshari

**Name of Destination Designated Zone (Arabic)**  
عشري

**Warehouse Keeper of DZ Moved To**  
1002120

**Name of destination warehouse keeper (Business) (English)**  
Imaad

**Name of destination warehouse keeper (Business) (Arabic)**  
عمااد

**Destination WHK and DZ details**

- 2) Select the period of movement. This can be any period that has not been filed. This will include current period.

**Period of declaration \***  
Select period

**2) Select period of movement**

**From date \***

**To date \***





### 3) Complete the form.

You will need to add the items that you need to Enter into the DZ. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**



Excise Goods

Type  
Import/Release from Designated Zone

Declaration Number  
322163767

Item code  
5022609000248(ROCHESTER PREMIUM DRY ELDERFLOWER 750ML)

Item Search

3) Select the type from the dropdown Import/Release from DZ, Produce or Local Purchase

4) Enter the Declaration number and click on show declarations

Show Declarations

5) Items for that declaration will be listed. Select the item from the dropdown for which the claim is being filed.

Add Item

**Note:** Only Approved EX201 for Imports/Release from Designated Zones (requiring Customs Clearance), Approved or Pending EX202B for Production and Submitted EX203A Local Purchase will be accepted.

On clicking 'Add Item' the details of the item selected are displayed as below.

Item code\*  
5022609000248

Country of origin\*  
United Kingdom

Item Description\*  
ROCHESTER PREMIUM DRY ELDERFLOWER 750ML

Product Description\*  
Carbonated drinks

Retail Selling Price as per the FTA published list\*  
9

Quantity\*  
10

HS Code\*  
20099090

Brand\*  
ROCHESTER DICKENSAN

Unit of Measurement\*  
Unit

Excise tax (%)\*  
50

Designated Price\*  
9

Date goods entered the Designated Zone\*  
[Calendar icon]

Add product to list

Add the below details:

- Quantity of the item for the movement - The quantity, after reduction of previous claims, movements between Designated Zones, or consumption in the past, will be prepopulated in the quantity field. You can reduce the quantity which is being moved.
- Price – This will be pre-populated from the price declared by you at the time of



declaration. You can increase the price.

- c) Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below.

Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
25/07/2019	00110324	629110984071	5000	Kiwi Flavor 1kg	Tobacco products other than Cigarettes	DEBAJ	Each/Unit	26.70 AED	133,500.00 AED	812474054	Import	

Total Excise Tax Deductible on Entering Goods to DZ 133,500.00 AED

Once the Warehouse Keeper of the destination Designated Zone has Approved the form, calculated Excise Tax amount from “Enter goods to DZ” form will be stored for the monthly Excise Tax Return filing of the tax period selected above. The amount will be pre-populated in “Total Excise Tax deductible during the period” in the Excise Tax Return.

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory	
Name (English)	Name (Arabic)
Reece Harris	ريس هاريس
Mobile country code	Mobile number
United Arab Emirates (+971)	11223344
E-mail address	Date of submission (dd/mm/yyyy)
reece.harris@gmail.com	24/07/2019

Once you have completed the form and included all your excisable goods that will enter the DZ selected, click on the form as shown below to confirm that you agree to the terms and conditions.



#### Declaration

- ☒ I hereby agree to have read the requirements, obligations, terms and conditions
- ☒ I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.

Submit →

To review the status of your Designated Zone Reporting form, click on the "Excise Tax" tab and look next to Status on the "EX202A-Designated Zone Reporting" page and the "Designated zone movement type" is "Enter into a Designated Zone". You can also use the search by type of movement.

1) Select type of movement

2) Click on search

3) Check status

EX202A – Designated Zone Reporting

Enter goods into a Designated Zone

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Export To Excel	Action
211301155700518	13/01/2021	660.00	100300301	100300301	December-2020	Enter goods into a Designated Zone	Yes	Approved	Export To Excel	

The form can be viewed by clicking on the 'Transaction Number'. Approved declarations can be downloaded using the 'Export to Excel' button.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval or has been Approved by the Warehouse Keeper of destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of destination Designated Zone;



- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of destination Designated Zone and the Excise Tax Return for the “Period of Declaration” selected, has been filed.

**Note:** This form can be edited or deleted in the draft state. This form can also be edited as long as it is not Approved by the destination Warehouse Keeper. Once it is Approved or Rejected this form cannot be edited.

The Warehouse Keeper of destination Designated Zone will be required to Approve/Reject requests for movements into or out of their Designated Zones. Refer to **section 2.4** for this process.



## 2.2.2 EX203 Deductible Excise Tax Form

- **Used by:** Taxable Persons to claim deductible tax in situations that give rise to a deduction of the Excise Tax already paid (e.g. where tax is paid on goods which have been exported or which have become a component of another Excise Good which is, or will become, subject to Excise Tax) or for amounts of Excise Tax paid to the FTA in error
- **Frequency:** Once per tax period
- **Impact:** Deductible (Box 7)

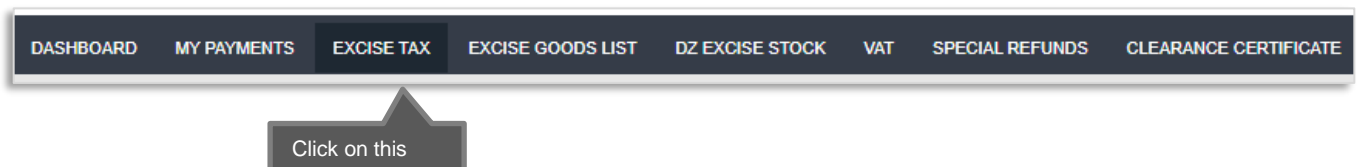
Where the goods are subsequently used in situations that give rise to a deduction of the Excise Tax already paid (e.g. where tax is paid on goods which have been exported or which have become a component of another Excise good which is, or will become, subject to Excise Tax) or for amounts of Excise Tax paid to the FTA in error, the Taxable Person may apply to the FTA to reclaim the tax via the **EX203 - Deductible Excise Tax**.

Deductibles can be claimed against the following Excise Tax already paid upon the:

- Import or release from Designated Zones (requiring customs clearance) filed via **EX201 – Excise Goods that require Customs clearance**,
- Excise on Production filed via **EX202B – Producer Declaration**
- Excise on Local Purchase via **EX203A – Local Purchase Form**
- Excise on Release from Designated Zone not requiring customs clearance via **EX202A Designated Zone Reporting – Release Goods from Designated Zone (where there is no customs check)**.
- Stockpile filed via **EX203D – Stockpile Declaration**

Follow the instructions below to complete your monthly 'EX203 - Deductible Excise Tax Form'

- 1) Navigate to the tab that displays "Excise Tax"



- 2) Initiate the form by clicking on the 'EX203 - Deductible Excise Tax Form' button available under "Deductible Excise Tax" tab.



1) Click on this tab

2) Click to initiate form

EX203 - Deductible Excise Tax Form

3) Complete the form:

- a) The basic information section of the form will be pre-populated from the respective details provided in your registration form, where applicable. You will also be asked to select the month for which you are claiming the deductibles for.

Deductible Excise Tax Form

Basic information

TRN  
100000105500007

Legal name of entity (English)  
aafsa

Legal name of entity (Arabic)  
أفزا

1) Select month

Tax period for which you are claiming deduction  
October

From date \*  
01/10/2017

To date \*  
31/10/2017

- b) You will need to select the type of declaration against which you are filing this Deductible Excise Tax Form (i.e. Import/Release from Designated Zone, Produce, Local Purchase, Release Goods from DZ or Stockpile) and enter the declaration number as well. You will then be required to search and select a product that was declared via the declaration forms EX201, EX202A, EX202B, EX203A and EX203D, as described above.

There are two ways of doing this:

**A) Upload the items in an Excel**

**B) Select the items from the dropdown of item codes in the declaration selected**

You can follow the steps mentioned below to add the items.

### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

### B) Select the items from the dropdown of item codes in the declaration selected

Please refer to steps in the screen shot below.

Excise Goods

Item Search

Search Product

Type  
Import

Declaration Number  
356126318

Item code  
629110982466(Energy Drink Flavor 250gm)

1) Select the type from the dropdown Import/Release from DZ, Produce, Local Purchase or Stockpile

2) Enter the Declaration number and click on show declarations

Show Declarations

3) Items for that declaration will be listed. Select the item from the dropdown for which the claim is being filed.

Add Item

**Note:** Only Approved or Pending EX201 for Imports, Approved or Pending EX202B for Produce, Approved EX202A for Release Goods from DZ, Submitted EX203A for Local Purchase and Submitted EX203D for Stockpile forms will be accepted for the deductibles.





The details of the item selected are displayed as below.

Item code *	HS Code *
629110982466	00110324
Country of origin *	Brand *
United Arab Emirates	DEBAJ
Item Description *	Unit of Measurement *
Energy Drink Flavor 250gm	Kg
Product Description *	Excise tax (%) *
Tobacco products other than Cigarettes	100
Retail Selling Price as per the FTA published list *	
9.99	

In the next section, please enter the details for the credit claim. The quantity and price will be limited to those declared in the respective declaration form. The following fields need to be completed:

- 4) Select the reason for the credit claim from the dropdown. The options are as follows:
  - Export
  - Tax paid on Excise goods which have become a component of another excise good which is, or will become subject to tax
  - Amounts paid to the authority in error
  - Other

Reason for Credit Claim *	Quantity *
Please select	50
<div> <div>Please select</div> <div> <div>Export</div> <div>Tax paid on excise goods which have become a component of another excise good which is, or will become, subject to tax</div> <div>Amounts paid to the authority in error</div> <div>Other</div> </div> </div>	
<div> <div>Originated Zone/production/local</div> <div>Choose Files</div> <div>Add product to list</div> </div>	

Add the below details:

- a) Quantity of the item for the claim - The claimable quantity, after reduction of previous claims, will be prepopulated in the quantity field. You can reduce the quantity for which the deductible is being claimed



- b) Date of import/release from Designated Zone/production/local purchase/release from DZ not requiring customs clearance – Select the respective date
- c) Price at time of import/release from Designated Zone/production/local purchase/ release from DZ not requiring customs clearance – This will be prepopulated from either the RSP prevailing at the time of declaration or the price declared by you at the time of declaration. You can reduce the price for which the deductible is being claimed
- d) Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component – The date on which the deductible activity is being performed
- e) Upload the Documentary proof – Documentary evidence to support the deductible claim

The screenshot shows a web form for claiming a deductible excise tax. It includes the following fields and callouts:

- Reason for Credit Claim \***: A dropdown menu with "Please select". Callout 1: "1) Provide reason for credit claim as either export, or component of another excise good, amounts paid in error, other".
- Quantity \***: A text input field with "500". Callout 2: "2) Set the quantity in the unit of measurement".
- Date of import/release from Designated Zone/production \***: A date picker. Callout 3: "3) Select Dates".
- Price at time of import/release from Designated Zone/production \***: A text input field with "10". Callout 4: "4) Price can be revised downward".
- Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component \***: A date picker.
- Documentary Proof \***: A section with "Choose files to upload" and "Choose Files" buttons. Callout 5: "5) Provide proof for credit claim".
- Add product to list**: A button at the bottom right. Callout 6: "6) Click here to add product to list".

- f) Click the 'Add product to list' button

**Note:** Quantity and Price at time of import/release from Designated Zone/production is pre-populated from the Declaration. The quantity and the price for the credit claim cannot be more than that in the declaration. In case of partial claims in the past, the quantity will be populated with the total in the declaration less the quantity already claimed in the past.

You will see the calculated Deductible Excise Tax due in a table on the form, as below.



HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Price at time of import/release from Designated Zone/production	Deductible Excise Tax	Date of import/release from Designated Zone/production	Reason for Credit Claim	Date of export/movement into Designated Zone/Excise Tax payment on the other excise good of which this excise good is a component	Delete
22 02 10 21	5449000001481	1000	Sprite Can 330ml	Ca Brand d	SPRITE	Unit	2.00 AED	1000.00 AED	25/10/2017	Tax paid on excise goods which have been exported	30/10/2017	

**This process of adding goods to the declaration can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory

Name (English)

Reece Harris

Name (Arabic)

ريس هاريس

Mobile country code

United Arab Emirates (+971)

Mobile number

11223344

E-mail address

reece.harris@gmail.com

Date of submission (dd/mm/yyyy)

24/07/2019

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.

#### Declaration

- ☐ I have read the requirements, obligations, terms and conditions for Excise Tax.
- ☐ I declare that the information provided is accurate and complete.



To submit the EX203 - Deductible Excise Tax 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 'Submit' button.

Submit →

To review the status of your Deductible Excise Tax form, click on the "Excise Tax" tab, and then the "Deductible Excise Tax" page. Once submitted, a monthly Deductible Excise form can be cancelled by clicking . You can also edit a form before it is submitted.

### EX203 - Deductible Excise Tax

EX203 - Deductible Excise Tax Form						
Transaction Number	Date of Filing	Deductible Excise Tax	Status	Excise Tax Period	Export To Excel	Action
	29/11/2020	320.00	Drafted	October-2020		<a href="#">Edit</a>

Approved declarations can be downloaded using the 'Export to Excel' button.

**Once you submit your monthly Deductible Excise Tax, all the transaction details and the deductible amount will be stored for the monthly Excise Tax Return filing. The amount will be pre-populated in the Excise Tax Return.**



## 2.3 Other Reporting Requirements

This section explains how you will report the movement of Excise goods into and out of Excise Tax Designated Zones. There are no tax implications for reporting these movements but are simply required for reporting purposes.

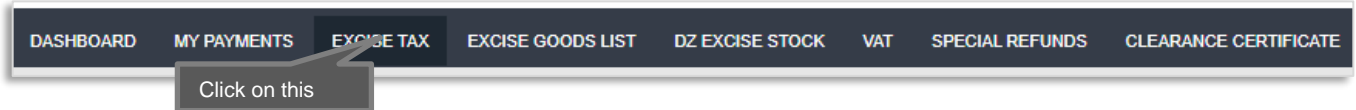
The following section also explains how you will report purchase of Excise goods from the local market and how you will report sale of Excisable goods within Designated Zones.

### 2.3.1 EX202A Designated Zone Reporting (Transfer Goods to another Designated Zone)

- **Used by:** Taxable Persons who will move goods from one Designated Zone to another Designated Zone
- **Frequency:** No Limit (needs to be filed every time a movement occurs)
- **Impact:** No impact

Follow the instructions below to complete the 'EX202A-Designated Zone Reporting' form for the "Transfer Goods to another DZ" type of movement of Excise goods between Designated Zones.

1) Navigate to the tab that displays "Excise Tax".



2) Initiate the form

1) Click on this tab

EX202A – Designated Zone Reporting

2) Select the type of DZ movement

3) Click to initiate form for reporting DZ movement

Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
Release goods from DZ into free circulation (where there is no customs check)	No	Drafted	Edit Delete

Approval/Rejection



**Note:**

1. The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.
2. You will only be able to submit a movement form for the stock that you own in that Designated Zone.

Complete the form as described in the sections below.

**3) Enter Origin DZ**

The “Origin Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the “Origin Designated Zone Number” entered shall be auto-completed as shown below.

**4) Enter the Destination DZ**

The “Destination Designated Zone Number” will be validated and the information about the Warehouse Keeper and Designated Zone associated with the destination Designated Zone number entered shall be auto-completed as shown below.



The destination Designated Zone number must be different from the origin Designated Zone number for “Transfer Goods to another Designated Zone” type of movement.

Destination Designated Zone Number\*

Destination Designated Zone Number

Name of Destination Designated Zone (English)

Name of Destination Designated Zone (Arabic)

Warehouse Keeper of DZ Moved To

Name of destination warehouse keeper (Business) (English)

Name of destination warehouse keeper (Business) (Arabic)

5) Select the period of movement. This can be any period that has not been filed. This will include current period.

1) Select period

Period of declaration\*

From date\*

To date\*

6) Complete the form.

You will be required to enter the item codes of the Excise goods being released from the Designated Zone. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done



you can upload the file using the button 'Upload Items via Excel' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code" and paste it back in the search bar in the original tab.

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code





Once you have pasted your item code into the “Search Product”, the details of the product will be auto-completed as below.

Item code		Search Product	
4971502			
Item code*	4971502	HS Code*	22 02 10 21
Country of origin*	United Arab Emirates	Brand*	SPRITE
Item Description*	SPRITE ZERO 355M	Unit of Measurement*	3
Product Description*	Carbonated drinks	Excise tax (%)*	50
Retail Selling Price as per the FTA published list*	2.75	Designated Price*	2.75
Quantity*	0	Date goods entered the Designated Zone*	
		Add product to list	

Add the below details:

- Quantity of the item for the movement – Enter the quantity of items being transferred to another DZ.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form as shown below, however, this tax will not reflect in the Excise Tax Returns as the goods have not been released for consumption yet (i.e. they are moved from one DZ to another).



Date goods were entered to Designated Zone	HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Declaration Transaction Number	Declaration Type	Delete
11/03/2019	20099090	5022609000248	5000	ROCHESTER PREMIUM DRY ELDERFLOWER 750ML	Carbonated drinks	ROCHESTER DICKENSIAN	Unit	9.00 AED	22,500.00 AED	N/A	No Declaration	

Total Excise Tax 22,500.00 AED

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory	
Name (English) Reece Harris	Name (Arabic) رييس هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be transferred to another DZ, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions
<input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.

Submit →



To review the status of your Designated Zone Reporting form, click on the “Excise Tax” tab and look next to Status on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Transfer Goods to another DZ”. You can also use the search filter for desired type of movement.

EX202A – Designated Zone Reporting

Transfer goods to another Designated Zone

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Export To Excel	Action
211401112714691	14/01/2021	1,144.00	100300301	100299701	June-2020	Transfer goods to another Designated Zone	Yes	Approved	Export To Excel	

The form can be viewed by clicking on the ‘Transaction Number’. Approved declarations can be downloaded using the ‘Export to Excel’ button.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the origin or destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the destination Designated Zone.

**Note:**

This form can be edited or deleted in the draft state. This form can also be edited as long as it is not Approved by the origin Warehouse Keeper. Once it is Approved or Rejected this form cannot be edited.

The Warehouse Keeper of both the origin and destination Designated Zones will be required to Approve/Reject requests for movements into or out of their Designated Zones. Refer to **section 2.4** for this process.



### 2.3.2 EX202A Designated Zone Reporting (Transfer goods for export from a Designated Zone)

- **Used by:** Taxable Persons who export goods outside of the UAE from a Designated Zone without going through UAE mainland
- **Frequency:** No Limit
- **Impact:** No impact

You will need to use this form if Excise goods that are kept in the Designated Zone are being exported outside of the UAE. It is important to note that this form should only be used when your goods will be exported from the Designated Zone directly and do not have to enter UAE mainland.

Follow the instructions below to fill your 'EX202A-Designated Zone Reporting' form for transferring goods for export:

**Note:**

1. The sections in the form for Designated Zone reporting will depend on the selected type of movement. Each type of movement will have a different set of information required to be filled.
2. You will only be able to submit a movement form for the stock that you own in that Designated Zone.

#### 1) Enter Origin Designated Zone

Movement Type

Transfer goods for export from a Designated Zone

Origin Designated Zone Number \*

Validate

1) Enter Origin DZ

The origin Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the Designated Zone number entered shall be auto-completed as shown below.



- 2) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

2) Select period

Period of declaration \*

Select period

From date \*

To date \*

You will be required to enter the item codes of the Excise goods being released from the Designated Zone. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

#### B) You can select the items one by one from the FTA published list of Excise Goods as shown below.

To find out the item code for a product, click on '[Item Search](#)'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code".



Once you have pasted your item code into the “Search Product”, the details of the product will be auto-completed as below.

Item code		Search Product	
4971502			
Item code*	4971502	HS Code*	22 02 10 21
Country of origin*	United Arab Emirates	Brand*	SPRITE
Item Description*	SPRITE ZERO 355M	Unit of Measurement*	3
Product Description*	Carbonated drinks	Excise tax (%)*	50
Retail Selling Price as per the FTA published list*	2.75	Designated Price*	2.75
Quantity*	1000	Date goods were exported from the Designated Zone*	10/06/2019
Export To*	Seychelles		
Add product to list			

Add the below details:


- Quantity of the item for the movement - Enter the quantity of items being transferred for export from DZ.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date goods entered into Designated Zone – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.
- Export to - Select the country that the goods are being exported to.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.



You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as the goods have not been released for consumption in the UAE (i.e. they are exported outside the UAE).

Date goods were exported from the Designated Zone	Export To	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
10/08/2019	Seychelles	22 02 10 21	4971502	1000	1	1000	SPRITE ZERO 355M	Carbonated drinks	SPRITE	Unit	2.75 AED	1,375.00 AED	

Total Excise Tax 1,375.00 AED

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

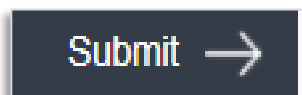
Authorised signatory	
Name (English) Reece Harris	Name (Arabic) رييس هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be transferred from the Designated Zone for export, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions
<input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.





To review the status of your Designated Zone Reporting form, click on the “Excise Tax” tab and look next to Status on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Transfer goods for export from a Designated Zone”. You can also use the search by type of movement.

1) Select type of movement

2) Click on search

3) Check status

EX202A – Designated Zone Reporting

Transfer goods for export from a Designated Zone

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Export To Excel	Action
211401123816137	14/01/2021	400.00	100300301	N/A	June-2020	Transfer goods for export from a Designated Zone	Yes	Approved	Export To Excel	
211401123117065	14/01/2021	273.90	100300301	N/A	June-2020	Transfer goods for export from a Designated Zone	No	Reject		

The form can be viewed by clicking on the ‘Transaction Number’. Approved declarations can be downloaded using the ‘Export to Excel’ button.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the origin Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of origin Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the origin Designated Zone.

**Note:** This form can be edited or deleted in the draft state.





### 2.3.3 EX202A Designated Zone Reporting (Import to Designated Zones where there is no customs check)

- **Used by:** Taxable Persons who will import goods directly into Designated Zones that do not require customs clearance
- **Frequency:** No Limit
- **Impact:** No impact

Follow the instructions below to complete the 'EX202A-Designated Zone Reporting' form for the "Import to Designated Zones (where there is no customs check)" type of movement of Excise goods.

Your basic information will be auto-populated.

EX202A – Designated Zone Reporting

Basic Information

TRN

100293019400007

Legal name of entity (English)

Orange Trading

Legal name of entity (Arabic)

أورانج للتجارة

Movement Type

Import to Designated Zone (where there is no customs check)

1) Enter information related to the import.

The information that you need to fill in the form will depend on your answer to the question "What is the Excise declaration related to". The two possible options for this are:

- I. **Import**
- II. **Import for re-export**

Each of these options is explained below.

#### I. **Import**

What is the Excise declaration related to? \*

Import
Import
Import for re-export



**Note:** In case you need to import Excise Goods from categories that require Digital Tax Stamps then you will need to obtain the Shipment ID from De La Rue before you fill the 'EX202A-Designated Zone Reporting' form for the "Import to Designated Zones (where there is no customs check)" type of movement of Excise goods.

You will no longer be allowed to manually add any product from a DTS category on this declaration.

### Importing products from the DTS categories – replace screenshots below

What is the Excise declaration related to? \*

Import

Shipment ID

ship2

Date of Import \*

Add the following details:

- What is the Excise declaration related to – select 'Import';
- Shipment ID – Your unused Shipment IDs will be available in the drop down. Select the Shipment ID from the drop down. You will be asked to confirm your selection. Once you confirm the selection, the items and their quantities that are part of the Shipment ID will be auto-populated in the item grid. You will be able to change the Excise Price which will be pre-populated with the price as published by FTA. This price can be increased;

Shipment ID

Please select

ship2

TestShipId

Excise Goods										
HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise Price	Excise Tax
24022010	25100E038	1000	1	1000	Item description	Cigarettes	Brand	Unit	2.50	800.00 AED

- Date of Import – Select the date of import. The date must lie within the period selected later in the form.

**Note:** You will not be able to add anymore items to this form. You may use a new form to declare other products if you need.

You can continue to add the details of the Designated Zone and complete the rest of the form.



## Importing products from non-DTS categories

For declaring products that are from non-DTS categories, you will not need to select any Shipment ID.

What is the Excise declaration related to? * <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> <span>Import</span> <span>▼</span> </div>	Shipment ID <div style="border: 1px solid #ccc; padding: 2px; display: flex; justify-content: space-between; align-items: center;"> <span>Please select</span> <span>▼</span> </div>
---	---

Add the following details:

- a) What is the Excise declaration related to – select 'Import';
- b) Shipment ID – do not select any Shipment ID, leave it as 'Please select'.

You can continue to add the details of the Designated Zone and complete the rest of the form. You can add items to the grid as usual from the non-DTS categories.

### II. Import for re-export

You will need to select this option if the Excise Goods that you need to import are not for consumption or free circulation in the UAE. You will need to agree to an additional statement in the Declaration section which states this condition.

What is the Excise declaration related to? \*  

Import for re-export
▼

Add the following details:

- a) What is the Excise declaration related to – select 'Import for re-export';

You can continue to add the details of the Designated Zone and complete the rest of the form.

- 2) Enter details about the Destination Designated Zone

Destination Designated Zone Number \*  

Validate

Enter the number of Designated Zone where the Excise goods will be kept and click on 'Validate'.

The 'Destination Designated Zone' number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the "Destination Designated Zone" number entered shall be auto-completed as shown below.



Destination WHK and DZ details

Destination Designated Zone Number  
100300301

Name of Destination Designated Zone (English)  
Zone One

Name of Destination Designated Zone (Arabic)  
المنطقة الأولى

Warehouse Keeper of DZ Moved To  
1003003

Name of destination warehouse keeper (Business) (English)  
Orange Trading

Name of destination warehouse keeper (Business) (Arabic)  
أورانج للتجارة

3) Select the Period of Declaration. This can be any period that has not been filed. This will include current period.

2) Select period of movement

Period of declaration\*  
Select period ▼

From date\*  
To date\*

4) Add items to the grid.

You will be required to enter the item codes of the Excise goods being imported into the DZ. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.



Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code".

Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

Once you have pasted your item code into the "Search Product", the details of the product will be auto-completed as below.



Item code  
4971502

Search Product

Item code \*  
4971502

HS Code \*  
22 02 10 21

Country of origin \*  
United Arab Emirates

Brand \*  
SPRITE

Item Description \*  
SPRITE ZERO 355M

Unit of Measurement \*  
3

Product Description \*  
Carbonated drinks

Excise tax (%) \*  
50

Retail Selling Price as per the FTA published list \*  
2.75

Designated Price \*  
2.75

Quantity \*  
0

Date of Import \*

Add product to list

Add the below details:

- Quantity of the - Enter the quantity of items that will be imported into the Designated Zone.
- Price – This will be pre-populated with the price as published by FTA. This price can be increased.
- Date of Import – Select the date. This date must not be after the End Date as per the “Period of declaration” selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is yet no tax liability since the goods have not been released for consumption and they are immediately entered into a Designated Zone.

Date of Import	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Delete
11/08/2018	22 02 10 21	4971502	1000	1	1000	SPRITE ZERO 355M	Carbonated drinks	SPRITE	Unit	2.75 AED	1,375.00 AED	



The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory	
Name (English) Reece Harris	Name (Arabic) رييس هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be imported into the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.

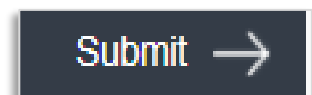
Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions <input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

**Note:** If you have selected “Import for re-export” then you will need to confirm and agree on a third condition as shown in the screenshot below.

Declaration
<input type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions <input type="checkbox"/> I declare that the information provided is accurate and complete <input type="checkbox"/> The Excise Goods declared do not have Digital Tax Stamps and are not for consumption or free circulation in the UAE

To submit the Designated Zone Reporting 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.





To review the status of your Designated Zone Reporting form, click on the “Excise Tax” tab and look next to Status on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Import to designated zones where there is no customs check”. You can also use the search by type of movement.

EX202A – Designated Zone Reporting

1) Select type of movement

2) Click on search

3) Check status here

Import to Designated Zone (where there is no customs check) Search EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Export To Excel	Action
202212100353391	22/12/2020	286.00	N/A	100300301	December-2020	Import to Designated Zone (where there is no customs check)	No	Approved	Export To Excel	

The form can be viewed by clicking on the ‘Transaction Number’. Approved declarations can be downloaded using the ‘Export to Excel’ button.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the destination Designated Zone.

**Note:** The form can be edited or deleted in the draft status.



## 2.3.4 EX202A Designated Zone Reporting – Production within a Designated Zone

- **Used by:** Taxable Persons who have produced Excisable goods within a Designated Zone
- **Frequency:** No Limit
- **Impact:** No impact

Follow the instructions below to complete the 'EX202A-Designated Zone Reporting' form for the "Production within a Designated Zone" type of movement of Excise goods.

1) Enter DZ number where the goods were produced.

Movement Type  
Production within a Designated Zone

Destination Designated Zone Number \*

Validate

1) Enter DZ number

2) Click on Validate

The "Destination Designated Zone" number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the "Destination Designated Zone" number entered shall be auto-completed as shown below.

Movement Type  
Import to Designated Zone (where there is no customs check)

Destination Designated Zone Number \*

100212001

Validate

Destination WHK and DZ details

Destination Designated Zone Number  
100212001

Name of Destination Designated Zone (English)  
Anshari

Name of Destination Designated Zone (Arabic)  
عشري

Warehouse Keeper of DZ Moved To  
1002120

Name of destination warehouse keeper (Business) (English)  
Imaad

Name of destination warehouse keeper (Business) (Arabic)  
عماد



- 2) Select the Period of Declaration. This can be any period that has not been filed. This will include the current period.

2) Select period of movement

Period of declaration \*

Select period

From date \*

To date \*

- 3) Complete the form.

You will be required to enter the item codes of the Excise goods being produced in the Designated Zone. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**



To find out the item code for a product, click on **Item Search**. The Item Search page (as pictured below) will appear in a new tab. Search for your product and once found copy the “Item Code”.

Excise Goods

Item Search

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

1) Click here to search for your Item Codes

Once you have pasted your item code and clicked on **Search Product**, the details of the product will be auto-completed as below.



Item code		4971502		<b>Search Product</b>	
Item code *		4971502		HS Code *	
Country of origin *		United Arab Emirates		Brand *	
Item Description *		Item Description		Unit of Measurement *	
Product Description *		Carbonated drinks		Excise tax (%) *	
Retail Selling Price as per the FTA published list *		2.75		Designated Price *	
Quantity *		0		Date of Production *	
<b>Add product to list</b>					

Add the below details:


- Quantity - Enter the quantity of items that were produced in the Designated Zone.
- Price - This will be pre-populated with the price as published by FTA. This price can be increased.
- Date of Production - Select the date. This date must not be after the End Date as per the "Period of declaration" selected above.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is yet no tax liability since the goods have not been released for consumption and they are inside a Designated Zone.



Date of Production	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise Price	Excise Tax Amount Due If Released / Consumed	Delete
10/10/2020	22 02 10 21	4971502	100	1	100	Item Description	Carbonated drinks	Brand name	وحدة	2.75 AED	137.50 AED	
Total Excise Tax 137.50 AED												

**Note:**

1. You can declare the raw materials that were used as part of the new Excise item that was produced in the Designated Zone.
2. You will only be able to include a raw material for the stock that you own in that Designated Zone.

You can declare the raw materials, if any, that were used as part of the new Excise item that was produced in the Designated Zone. You can enter the items that were used as raw materials in the section titled 'Excise Goods used as Raw Materials during production' as shown in the screenshot below. You will be able to use the raw materials that you hold as stock inside the same Designated Zone where the new excisable item is being produced.

Excise Goods used as Raw Materials during production

Item code

Date Goods Were Consumed	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise Price	Excise Tax Amount Due If Released / Consumed	Delete
No product found												

You can select the Excise Goods one by one from the FTA published list as explained below.

To find out the item code for a product, click on **Item Search**. The Item Search page (as pictured below) will appear in a new tab. Search for your product and once found copy the "Item Code".



Excise Goods used as Raw Materials during production

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

Once you have pasted your item code and clicked on 'Search Product', the details of the product will be auto-completed as below.

Item code \*

4971502

HS Code \*

22 02 10 21

Country of origin \*

United Arab Emirates

Brand \*

Brand name

Item Description \*

Item Description

Unit of Measurement \*

Unit

Product Description \*

Carbonated drinks

Excise tax (%) \*

50

Retail Selling Price as per the FTA published list \*

2.75

Designated Price \*

2.75

Quantity \*

0

Date Goods Were Consumed \*

Add product to list



Add the below details:

- Quantity - Enter the quantity of items that were used as raw materials during the production of the Excise Goods in the Designated Zone.
- Price - This will be pre-populated with the price as published by FTA. This price can be increased.
- Date Goods Were Consumed - Select the date. This date must not be after the End Date as per the "Period of declaration" selected above.

**This process of adding products to the raw materials section can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is no tax liability since the goods have been used for production of another Excise Good inside a Designated Zone.

Date Goods Were Consumed	HS Code	Item code	Quantity	Quantity Per Pack	Total Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise Price	Excise Tax Amount Due If Released / Consumed	Delete
05/01/2021	22 02 10 21	4971502	20	1	20	Item Description	Carbonated drinks	Brand name	Unit	2.75 AED	27.50 AED	

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.

Authorised signatory

Name (English)

Reece Harris

Name (Arabic)

ريس هاريس

Mobile country code

United Arab Emirates (+971)

Mobile number

11223344

E-mail address

reece.harris@gmail.com

Date of submission (dd/mm/yyyy)

24/07/2019

Once you have completed the form and included all your excisable goods that will be produced within the Designated Zone, click on the checkboxes as shown below to confirm that you agree to the terms and conditions.



#### Declaration

- ☒ I hereby agree to have read the requirements, obligations, terms and conditions
- ☒ I declare that the information provided is accurate and complete

To submit the Designated Zone Reporting 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.

**Submit** →

To review the status of your Designated Zone Reporting form, click on the “Excise Tax” tab and look next to Status on the “EX202A-Designated Zone Reporting” page and the “Designated zone movement type” is “Production within a Designated Zone”. You can also use the search by type of movement.

EX202A – Designated Zone Reporting

1) Select type of movement

2) Click on search

3) Check status

Production within a Designated Zone

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Export To Excel	Action
211101163008748	11/01/2021	1,430.00	N/A	100300301	January-2021	Production within a Designated Zone	No	Pending		Delete

The form can be viewed by clicking on the **Transaction Number**. Approved declarations can be downloaded using the **Export to Excel** button.

- **Drafted** means the Designated Zone Reporting form has not been completed or submitted by the applicant;
- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of the destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the





Warehouse Keeper of the destination Designated Zone.

**Note:**

This form can be edited or deleted in the draft state. This form can also be edited as long as it is not Approved by the destination Warehouse Keeper. Once it is Approved or Rejected this form cannot be edited.

The Warehouse Keeper of destination Designated Zone will be required to Approve/Reject requests for movements into or out of their Designated Zones. Refer to **section 2.4** for this process.

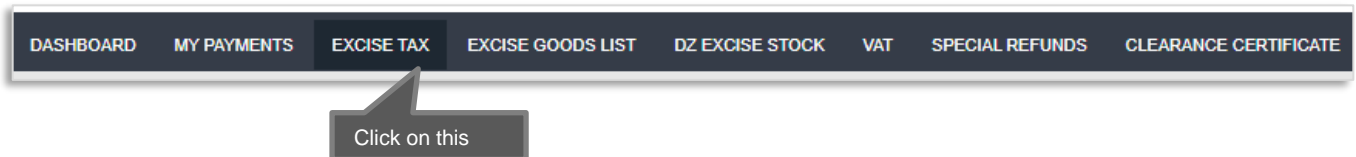
### 2.3.5 Inventory- EX203A Local Purchase Form

- **Used by:** Taxable Persons who have purchased Excisable goods from the local market where tax has already been paid
- **Frequency:** No Limit (every time a purchase has occurred)
- **Impact:** No impact

You will need to complete an EX203A – Local Purchase Form if you purchase any Excise goods from the UAE where Excise Tax has already been paid on the Excise goods. The same form needs to be completed every time a local purchase is made. It should be noted however, that this form is completed and submitted by the purchaser of the goods.

Follow the instructions below to complete your 'Inventory - EX203A – Local Purchase Form'.

- 1) Navigate to the tab that displays "Excise Tax".



- 2) Initiate the form by clicking on the 'EX203A – Local Purchase Form' button shown below.



1) Click on this tab

2) Click to initiate the Local Purchase form

Inventory - EX203A - Local Purchase Form

EX203A - Local Purchase Form

### 3) Complete relevant form

The basic information section of the form will be auto-completed from the respective details provided in your registration form, where applicable.

If you know the 'Seller TRN' you can enter it. This TRN will be of the registered Taxable Person from whom you have purchased the goods. The TRN will be validated on clicking the **Validate** button and the basic information of the seller will be auto-completed.

You will then be required to upload the documents related to the purchase.

EX203A - Local Purchase Form

Basic Information

TRN  
100342819800007

Legal name of entity (English)  
Shabbir

Legal name of entity (Arabic)  
شعبير

1) Enter TRN of the seller

Seller TRN  
Validate

2) Click this button

Documentary Proof\*

Choose files to upload

Choose Files

3) Upload documents

You will then be required to enter the item codes of the Excise goods purchased. There are two ways of doing this:



### A) Upload the items in an Excel

### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link '[Download Sample File](#)'. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button '[Upload Items via Excel](#)' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#) [Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

### B) You can select the items one by one from the FTA published list of Excise Goods as shown below.

To find out the item code for a product, click on '[Item Search](#)'. The Item Search page on the right will appear in a new tab. Search your product, copy the "Item Code" and paste it back in the search bar in the previous tab.



Excise Goods

Item Search

1) Click here to search for your Item Codes

Search by item code

Search Product

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All

Brand:

Contains

Reset

Search

2) Search for Item code

3) Copy Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000	0	0000000	Energy drinks	0	Unit	0.00

Once you have pasted your item code into the blue search bar, click on 'Search Product'. Details of the product will be auto-completed as below.

4971502

Search Product

Item code \*

4971502

HS Code \*

22 02 10 21

Country of origin \*

United Arab Emirates

Brand \*

Brand Name

Item Description \*

Description

Unit of Measurement \*

Unit

Product Description \*

Carbonated drinks

Excise tax (%) \*

50

Retail Selling Price as per the FTA published list \*

3

2) Quantity can be set in the unit of measurement

Designated Price \*

3

Quantity \*

1

1) Price can be increased

3) Click here to add product to list

Add product to list

After clicking on 'Add Product in list' button, you will see the calculated Excise Tax due in a table on the purchase form, as below, however this tax will not reflect in the Excise Returns as there



is no tax liability or tax deductible position for “Local Purchase Form”.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
22 02 10 21	4971502	1	SPRITE ZERO 355M	Carbonated drinks	Brand	Unit	3.00 AED	1.50 AED	No	

**This process of adding goods to the local purchase form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

Once you have completed the Local purchase form, accept the ‘Declaration’ as shown below to confirm that you agree to the terms and conditions and the information provided by you is accurate.

#### Declaration

- ☒ I have read the requirements, obligations, terms and conditions for Excise Local Purchase Declarations.
- ☒ I declare that the information provided is accurate and complete.

All the submitted Local Purchase forms will be listed under the tab “Inventory – EX203A – Local Purchase form”.

#### Inventory - EX203A - Local Purchase Form

EX203A - Local Purchase Form							
Check status here							
Transaction Number	Total Excise Tax	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Status	Export To Excel	Action
201011161354620	594.00	100203234800007	Company 18 LLC	181818181	Submitted	<a href="#">Export To Excel</a>	
	0.00	N/A	N/A	N/A	Drafted		<a href="#">Edit</a> <a href="#">Delete</a>

The form can be viewed by clicking on the “Transaction Number”. Submitted declarations can be downloaded using the ‘[Export to Excel](#)’ button.

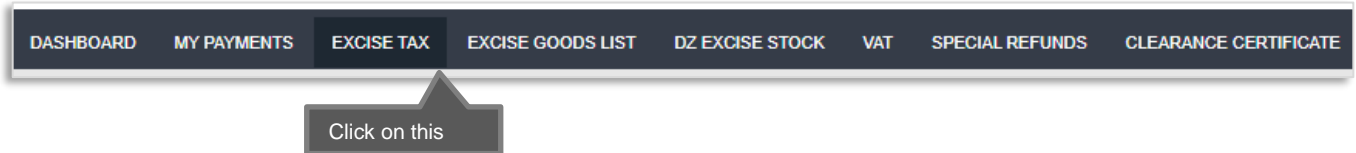
- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Submitted** means the Local Purchase form has been submitted by the applicant.



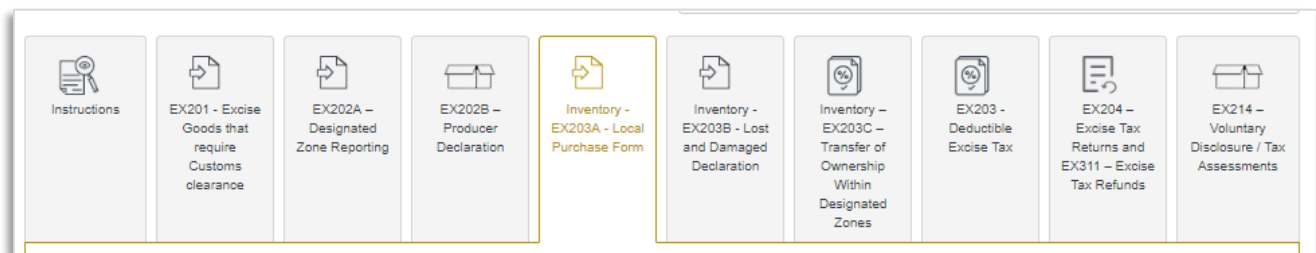
**Note: The form can be edited or deleted in the Draft status.**

The Local Purchase form is also visible to the seller of the goods. To view the form, follow the below steps:

1) Navigate to the tab that displays “Excise Tax”.



2) Go to the “Inventory – EX203A Local Purchase Form” tab.



3) Scroll down to the “Goods Sold Locally” section.

4) Click on the ‘Transaction Number’ to view the detailed form.

Goods Sold Locally				
Transaction Number	Total Excise Tax	Declarant TRN	Declarant Name (English)	Declarant Name(Arabic)
110719113813699	26.00	100209778800007	Abraham	عبراهيم

### 2.3.6 Inventory - EX203C - Transfer of Ownership within Designated Zones

- **Used by:** Taxable Persons who have sold Excise goods kept inside Designated Zones that do not require customs clearance to another registered Taxable Person (i.e. TRN holder)
- **Frequency:** No Limit
- **Impact:** No impact

You will need to fill the EX202A-Transfer of Ownership within Designated Zones if any of your Excise goods that are stored within a Designated Zone are sold to another Taxable Person. The same form needs to be completed if the Excise goods will move to a different Designated Zone after the sale is done. It should be noted that this form is completed and submitted by the seller of the goods, however, both the purchaser of the goods as well as the Warehouse Keeper of

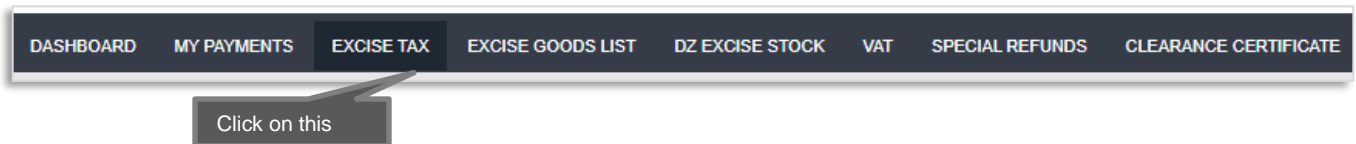


the Origin and Destination Designated Zones (if applicable) need to approve this request.

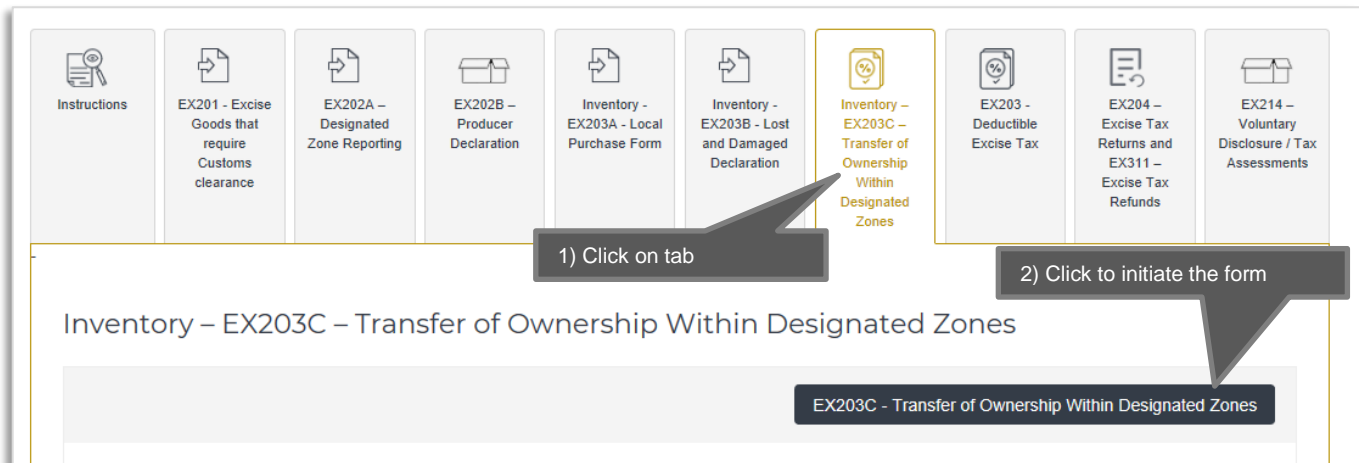
Follow the instructions below to complete your 'Inventory-EX203-Transfer of Ownership within Designated Zones' form.

**Note:** You, as the seller, will be able to submit a Transfer of Ownership form for the stock that you own in that Designated Zone.

1) Navigate to the tab that displays "Excise Tax".



2) Initiate the form by clicking on the 'Inventory - EX203 - Transfer of Ownership Within Designated Zones' button shown below.



You will be required to enter the 'Purchaser TRN'. This TRN will be of the registered user who has purchased the goods from you. The TRN will be validated on clicking the 'Validate' button and the basic information of the purchaser will be auto-completed.



Basic Information

TRN  
100280427400007

Legal name of entity (English)  
Company Eight

Legal name of entity (Arabic)  
حركة ثمانية

Purchaser TRN\*  
100377755200007

Validate

Purchaser's legal name of entity (English)  
Anthony

Purchaser's legal name of entity (Arabic)  
انثوني

1) Enter Purchaser TRN

2) Click on Validate button

3) You will then be required to enter the “Date of Sale” and upload the related documentary proof. The “Date of Sale” should be same as the date in the document provided. You will also need to answer if the goods sold are going to be kept in the same DZ or will be shifted to another DZ.

Date of Sale\*  
28/07/2019

Documentary Proof\*  
Choose files to upload

Are the goods being kept in the same Designated Zone?\*

Yes No

1) Enter date of sale

2) Upload documentary proof

3) Select Yes or No

4) Complete the form  
If “No” is selected for the question “Are the goods being kept in the same Designated Zone” then you will be required to enter the Origin and Destination Designated Zone number where the sold goods will be moved.

The destination Designated Zone number must be different from the origin Designated Zone number for Transfer of Ownership within Designated Zones when goods are being moved to another Designated Zone.

5) Enter the Origin Designated Zone





Are the goods being kept in the same Designated Zone? \*

☐ Yes ☒ No

Origin Designated Zone Number \*

1) Enter origin DZ number

2) Click on Validate

Validate

Destination Designated Zone Number \*

3) Enter destination DZ number

4) Click on Validate

Validate

Date goods will be transferred \*

5) Select Date

On clicking the 'Validate' button, the origin Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the origin Designated Zone number entered shall be pre-populated as shown below.

Origin Designated Zone Number \*

100212001

Validate

Origin Designated Zone Number

100212001

Name of Origin Designated Zone (English)

Anshari

Name of Origin Designated Zone (Arabic)

أنشاري

Origin warehouse keeper registration number

1002120

Name of origin warehouse keeper (Business) (English)

Imaad

Name of origin warehouse keeper (Business) (Arabic)

عماد

#### 6) Enter the destination Designated Zone

On clicking the 'Validate' button, the destination Designated Zone number will be validated and the information about the Warehouse Keeper and Designated Zone associated with the destination Designated Zone number entered shall be auto-completed as shown below.



Destination Designated Zone Number \*

Destination Designated Zone Number

Name of Destination Designated Zone (English)

Name of Destination Designated Zone (Arabic)

Warehouse Keeper of DZ Moved To

Name of destination warehouse keeper (Business) (English)

Name of destination warehouse keeper (Business) (Arabic)

- 7) Select the “Date goods will be transferred”. This date should be on or after the “Date of Sale”.

Date goods will be transferred \*

- 8) Complete the rest of the form

You will be required to enter the item codes of the Excise goods being released from the Designated Zone. There are two ways of doing this:

#### A) Upload the items in an Excel

#### B) Select the items from the FTA published list of Excise Goods

You can follow the steps mentioned below to add the items.

#### A) Upload the items in an Excel

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link ‘[Download Sample File](#)’. You can add your items, price, quantities and other values as applicable into the Excel. Once you are done you can upload the file using the button ‘[Upload Items via Excel](#)’ and the items will be prepopulated in the grid.



Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#)

[Upload Items via Excel](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December, 2020.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

The screenshot shows the 'Excise Goods' section with an 'Item Search' button. A callout '1) Click here to search for your Item Codes' points to this button. Below is the 'Search Product' section with a 'Search by item code' input field and a 'Search Product' button. A callout '4) Paste Item code' points to the input field. Below this is the 'Item Search' section with a link 'EX701 - Request to add product to the published FTA list'. It contains several dropdown menus for 'Item code', 'HS Code', 'Item Description', 'Product Description', and 'Brand', each with a 'Contains' option. A 'Search' button is present. A callout '2) Search for Item code' points to the 'Search' button. Below the search section is a table with columns: GTIN, Item code, HS Code, Item Description, Product Description, Brand, Unit of Measurement, and Excise price. A callout '3) Copy Item code' points to the 'Item code' column, which shows '00000000000000000000'. A 'Reset' button is also visible.

To find out the item code for a product, click on 'Item Search'. The Item Search page (as pictured on the right) will appear in a new tab. Search for your product and once found copy the "Item Code" and paste it back in the search bar in the original tab.

Once you have pasted your item code into the 'Search Product', the details of the product will be auto-completed as below.



Item code *	6194019802244	HS Code *	20093190
Country of origin *	Tunisia	Brand *	BOGA
Item Description *	BOGA LIME 330ML	Unit of Measurement *	Each/Unit
Product Description *	Carbonated drinks	Excise tax (%) *	50
Retail Selling Price as per the FTA published list *	1.5		
Designated Price *	1.5	Quantity *	1

Add product to list

Add the below details:

- Quantity of the item for the transfer of ownership - You can add the quantity which is being sold.

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 2.7 for more details about the process.

You will see the items in a table on the form as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Delete
20093190	6194019802244	1000	BOGA LIME 330ML	Carbonated drinks	BOGA	Unit	

The Authorised signatory section will be pre-populated based on the information entered in your Excise Tax registration and these details are not editable from the declaration.



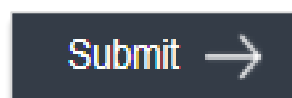
Authorised signatory	
Name (English) Reece Harris	Name (Arabic) ريسن هاريس
Mobile country code United Arab Emirates (+971)	Mobile number 11223344
E-mail address reece.harris@gmail.com	Date of submission (dd/mm/yyyy) 24/07/2019

Once you have completed the form and included all your excisable goods that will be transferred to the purchaser, click on the form as shown below to confirm that you agree to the terms and conditions.

Declaration
<input checked="" type="checkbox"/> I hereby agree to have read the requirements, obligations, terms and conditions
<input checked="" type="checkbox"/> I declare that the information provided is accurate and complete

To submit the Transfer of Ownership within Designated Zone 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.



To review the status of your Transfer of Ownership within Designated Zone form, click on the "Excise Tax" tab and look next to Status on the 'EX203C- Transfer of Ownership within Designated Zones' page.



Inventory – EX203C – Transfer of Ownership Within Designated Zones

EX203C - Transfer of Ownership Within Designated Zones								
Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719112328877	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Pending	Awaiting Approval at Origin DZ	
300719102430034	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Approved	Approved by purchaser	
290719082934336	100265661700007	TRN Ahamad Noor	عربي	100222901	100222902	Reject	Rejected by Destination DZ	

The form can be viewed by clicking on the 'Transaction Number'. Approved declarations can be downloaded using the 'Export to Excel' button.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the Transfer of Ownership within Designated Zone form has been submitted and is waiting for approval by the Purchaser or the Warehouse Keeper of the origin or destination Designated Zone.
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Purchaser or by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Purchaser, if the goods are being held at the same Designated Zone or the form has been Approved by the Warehouse Keeper of the destination Designated Zone if the goods are being transferred to another Designated Zone.

You will get more information about the status of your declaration in the Current Stage column as follows:

- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.
- **Rejected by destination DZ** means that the form has been Rejected by the destination Designated Zone.

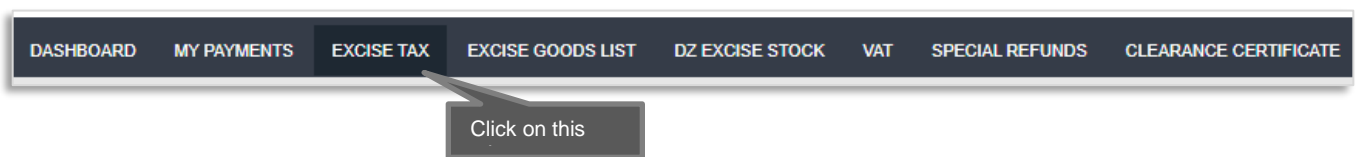


**Note: This form can be edited or deleted in the draft state.**

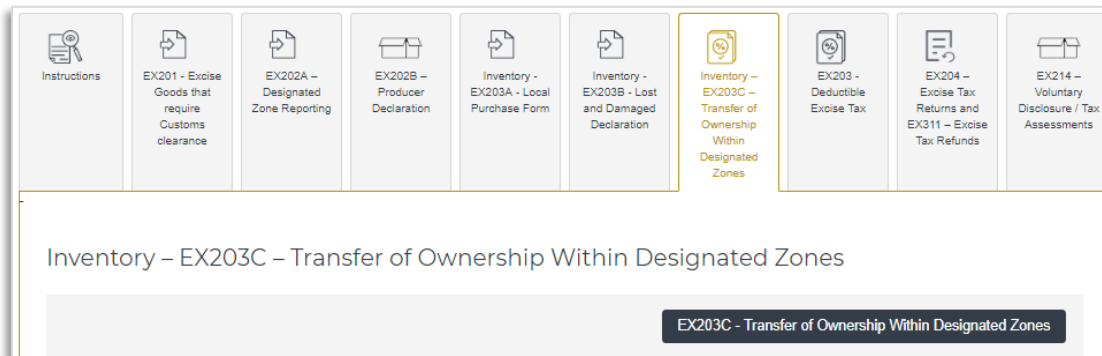
### 2.3.6.1 Approval/Rejection of Transfer of Ownership within Designated Zones by Purchaser

The Purchaser of the Excise goods will be required to Approve/Reject requests for transfer of Ownership. To view the “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser” section, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”.



- 2) Go to the “EX203C-Transfer of Ownership within Designated Zones” tab.
  - Excise TRN holders will be able to find the tab as below.



Scroll down to the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser” as shown below.



EX203C - Transfer of Ownership Within Designated Zones

Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
040819130141164	1003775020007	TRN DZ	م.م.م.م.	N/A	N/A	Approved	Approved by purchaser	
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	<a href="#">Edit</a> <a href="#">Delete</a>
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	<a href="#">Edit</a> <a href="#">Delete</a>

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
30071907221244	100217125200007	payment	1	N/A	N/A	Pending	Awaiting Approval at Origin DZ	

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

Scroll down to this section

- Non Excise TRN holders can find the tab as below

Instructions   EX201 - Excise Goods that require Customs clearance   EX202A - Designated Zone Reporting   **Inventory - EX203C - Transfer of Ownership Within Designated Zones**

Inventory - EX203C - Transfer of Ownership Within Designated Zones

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found								

In the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Purchaser”, option to Approve or Reject the requests will be available wherever applicable.





Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser								
Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719072212414	100217125200007	payment	1	N/A	N/A	Pending	Awaiting approval at Purchaser	<div>Click to Approve</div> <div>Click to Reject</div>

The form can be viewed by clicking on 'Transaction Number':

- **Pending** means the Transfer of Ownership within Designated Zone form is waiting for approval or rejection by you as the Purchaser;
- **Approved** means Transfer of Ownership within Designated Zone form has been Approved by you as the Purchaser;
- **Rejected** means Transfer of Ownership within Designated Zone form has been Rejected by you as the Purchaser or by the Warehouse Keeper of the Origin or Destination Designated Zone.

You will get more information about the status of your declaration in the Current Stage column as follows:

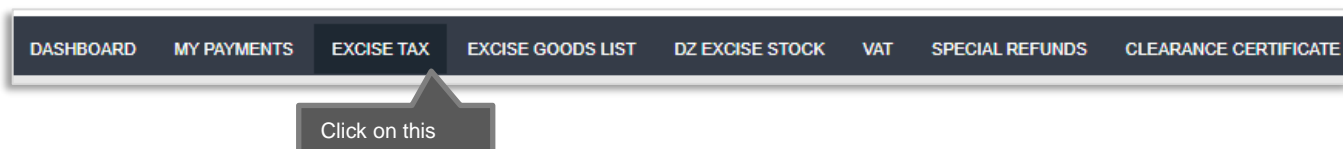
- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.
- **Rejected by destination DZ** means that the form has been Rejected by the destination Designated Zone

#### 2.3.6.2 Approval/Rejection of Transfer of Ownership within Designated Zones by Warehouse Keeper

The Warehouse Keeper of Designated Zones will be required to Approve/Reject requests for Transfer of Ownership within Designated Zones where the goods are being moved to another Designated Zone, into or out of their Designated Zones. To view the "Transfer of Ownership within DZ Requests for Approval/Rejection by Warehouse Keeper" section, follow the below steps:

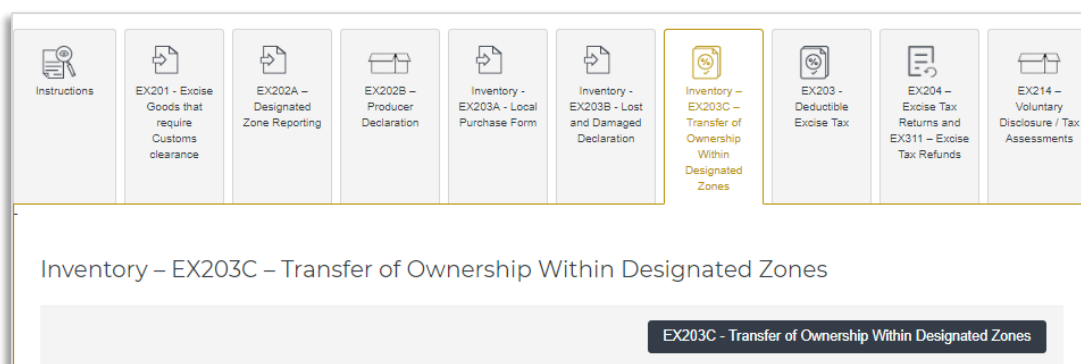


1) Navigate to the tab that displays “Excise Tax”.



2) Go to the “EX203C-Transfer of Ownership within Designated Zones” tab.

- Excise TRN holders will be able to find the tab as below.



Scroll down to the section titled “Transfer of Ownership within DZ Requests for Approval/Rejection by Warehouse Keeper” as shown below.



**EX203C - Transfer of Ownership Within Designated Zones**

Transaction Number	Purchaser TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
040819130141164	10037755200007	TRN DZ	حريش	N/A	N/A	Approved	Approved by purchaser	
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	<a href="#">Edit</a> <a href="#">Delete</a>
	N/A	N/A	N/A	N/A	N/A	Drafted	N/A	<a href="#">Edit</a> <a href="#">Delete</a>

**Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser**

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719072212414	100217125200007	payment	1	N/A	N/A	Pending	Awaiting Approval at Origin DZ	

**Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper**

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

Scroll to this section

- Non Excise TRN holders can find the tab as below

**Inventory - EX203C - Transfer of Ownership Within Designated Zones**

Instructions | EX201 - Excise Goods that require Customs clearance | EX202A - Designated Zone Reporting | **Inventory - EX203C - Transfer of Ownership Within Designated Zones**

**Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Purchaser**

Transaction Number	Seller TRN	Legal name of entity (English)	Legal name of entity (Arabic)	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found								

**Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper**

Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
No record found							

Scroll to this section



In the section titled “Transfer of Ownership within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper”, option to Approve or Reject the requests will be available wherever applicable.

Transfer of Ownership Within DZ Requests Waiting for Approval/Rejection by Warehouse Keeper							
Transaction Number	Seller TRN	Purchaser TRN	Origin Designated Zone Number	Destination Designated Zone Number	Status	Current Stage	Action
300719112326877	100377755200007	100265661700007	100222901	100222902	Pending	Awaiting Approval at Origin DZ	<div>Click to Approve</div> <div>Click to Reject</div>

The form can be viewed by clicking on ‘Transaction Number’:

- **Pending** means the Transfer of Ownership within Designated Zone form is waiting for approval or rejection by the Purchaser or waiting for approval or rejection by you as the Origin or Destination Warehouse Keeper;
- **Approved** means Transfer of Ownership within Designated Zone form has been Approved by you as the Origin or Destination Warehouse Keeper.
- **Rejected** means Transfer of Ownership within Designated Zone form has been Rejected by the Purchaser or Rejected by you as the Origin or Destination Warehouse Keeper.

You will get more information about the status of your declaration in the Current Stage column as follows:

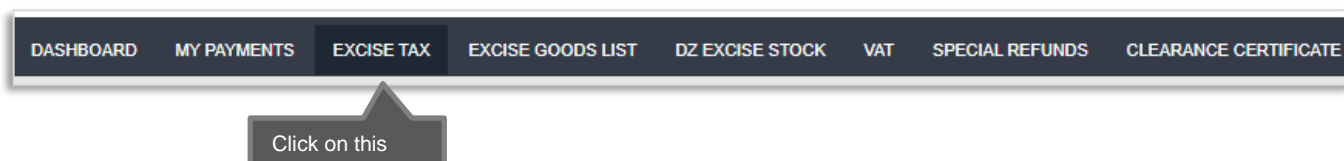
- **Awaiting Approval at Purchaser** means the form is waiting for the Purchaser to approve or Reject;
- **Awaiting Approval at Origin DZ** means the form has been Approved by the Purchaser and is now waiting for the Warehouse Keeper of the origin Designated Zone to approve or reject;
- **Awaiting Approval at Destination DZ** means the form has been Approved by the Purchaser and the Warehouse Keeper of the origin DZ and is now waiting for the Warehouse Keeper of the destination Designated Zone to approve or reject;
- **Rejected by Purchaser** means that the form has been Rejected by the Purchaser;
- **Rejected by the Origin DZ** means that the form has been Rejected by the Warehouse Keeper of the origin Designated Zone.
- **Rejected by destination DZ** means that the form has been Rejected by the destination Designated Zone.

## 2.4 Approval/Rejection of Designated Zone Reporting form

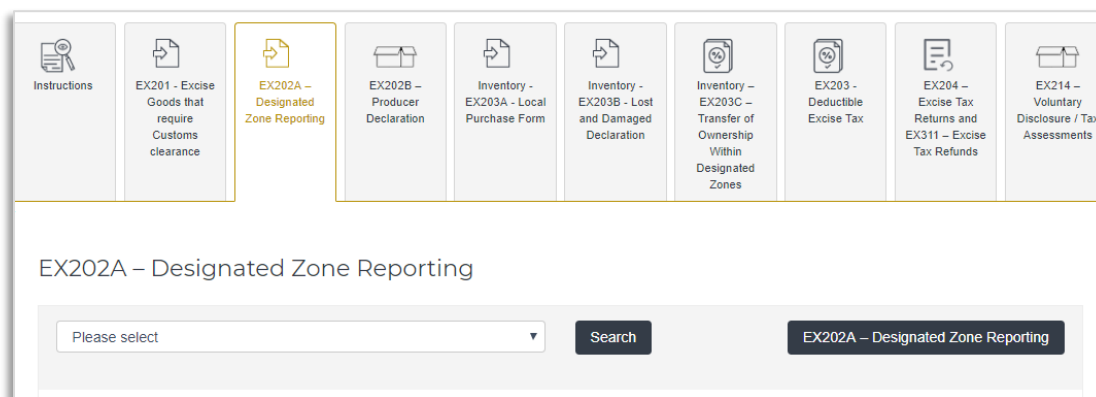
If you are the Warehouse Keeper of Designated Zones, then you will be required to Approve/Reject requests for movements into or out of your Designated Zones that are declared using “EX202A-Designated Zone Reporting – Enter to DZ” and “EX202A-Designated Zone Reporting – Transfer Goods to another DZ”.

You will also need to Approve/Reject excisable goods that are produced in your Designated Zone using the “EX202A – Designated Zone Reporting – Production within a Designated Zone”. To view the “Designated Zone Movement Requests Waiting for Approval/Rejection” section, follow the below steps:

- 1) Navigate to the tab that displays “Excise Tax”.



- 2) Go to the “EX202A Designated Zone Reporting” tab.
  - Excise TRN holders will be able to find the tab as below.



Scroll down to the section titled “Designated Zone Movement Requests Waiting for Approval/Rejection” as shown below.



## EX202A – Designated Zone Reporting

Please select

Search

EX202A – Designated Zone Reporting

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
	N/A	0.00	N/A	N/A	N/A	Release Goods from DZ into Free Circulation (that do not require customs clearance)	No	Drafted	<a href="#">Edit</a>

Scroll down to this section

### Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
No record found									

- Non Excise TRN holders can find the tab as below

Instructions

EX201 - Excise Goods that require Customs clearance

EX202A – Designated Zone Reporting

Inventory - EX202A- Transfer of Ownership Within Designated Zones

## EX202A – Designated Zone Reporting

Please select

Search

### Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Action
No record found									

In the section titled “Designated Zone Movement Requests Waiting for Approval/Rejection” option to Approve or Reject the requests will be available wherever applicable.



### Designated Zone Movement Requests Waiting for Approval/Rejection

Transaction Number	Date of submission	Total Excise Tax payable	Origin Designated Zone Number	Destination Designated Zone Number	Excise Tax Period	Designated zone movement type	Is Approved By Origin Designated Zone User	Status	Act
<a href="#">280719030750958</a>	28/07/2019	2,600.00	100212001	100206201	March-2019	Transfer Goods to another DZ	No	Pending	<a href="#">Approve</a> <a href="#">Reject</a>
<a href="#">240719063916705</a>	24/07/2019	30.00	100212001	100212001	February-2019	Enter Goods into DZ	Yes	Approved	
<a href="#">230719133152362</a>	23/07/2019	350.00	100212001	100212002	February-2019	Transfer Goods to another DZ	No	Pending	<a href="#">Approve</a> <a href="#">Reject</a>

Click on Approve

Click on Reject

The form can be viewed by clicking on 'Transaction Number':

- **Pending** means the Designated Zone Reporting form has been submitted and is waiting for approval from the Warehouse Keeper of the origin or destination Designated Zone;
- **Rejected** means the Designated Zone Reporting form has been Rejected by the Warehouse Keeper of origin or destination Designated Zone;
- **Approved** means the Designated Zone Reporting form has been Approved by the Warehouse Keeper of the destination Designated Zone and it will be included in the Excise Tax Return for the "Period of Declaration" selected.



## 2.5 Excise Tax Return

Once you have completed your Excise Tax Declaration, Liability, and Deductible forms (as relevant to your business activities), you will be required to complete your monthly Excise Tax Return as shown below.

Basic Information

TRN

100280427400007

Legal name of entity (English)

Company Eight

Legal name of entity (Arabic)

888

الاسم

Excise Tax Return Period

Excise Tax Return Period \*

December-2019

1) Select the period for which you are filing returns

Calculation of Excise Tax Due

	Value of Excise Goods (in AED)	Excise Tax Due (in AED)	
Excise Tax due on the import of excise goods	1000.00	1000.00	Box 1
Excise Tax due on the production of excise goods	1000.00	1000.00	Box 2
Excise Tax due on the release of excise goods from a Designated Zone (not requiring Customs clearance)	0.00	0.00	Box 3
Release of Excise Goods from a Designated Zone	1000.00	1000.00	Box 4
Excise Tax due on the stockpiling of excise goods *	6,775.00	6,775.00	Box 5
Total Excise Tax due during the period	9,775.00	9,775.00	
Total Excise Tax deductible during the period		0.00	Box 7

The Excise tax declarations, liabilities, and deductibles previously submitted will be pre-populated into the form.

The authorised signatory details will be pre-populated; however, the “E-mail address” can be edited by the user as shown below.





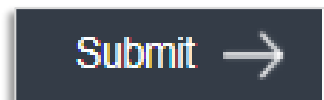
Authorised Signatory

Job Title Warehouse Manager	Position 
Name in English Reece Harris	Name in Arabic رييس هاريس
Nationality as shown on Passport India ▼	Passport number M5673729
Expiry date of the passport (dd/mm/yyyy) 30/07/2026	
Emirates ID number 333-3333-3333333-3	Expiry date of the Emirates ID (dd/mm/yyyy) 25/09/2019
Phone/Mobile country code United Arab Emirates (+971) ▼	Phone/Mobile number 11223344
Date of submission (dd/mm/yyyy) 28/07/2019	E-mail address * reece.harris@gmail.com

1) Enter email address

To submit the Excise Tax Returns 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.



**Note:** Once the Excise Tax Return is filed for any period, other forms related to that return are locked. The locked forms include:

- EX202B and EX202C forms for Produce or release from Designated Zones
- EX203 – Deductible Excise Tax

If an error is discovered or additional information is brought to light after the Excise Tax return has been filed, you should submit a Voluntary Disclosure against that return to update the information in your tax return, assuming that the conditions to file a Voluntary Disclosure are met.

Please refer to the “VOLUNTARY DISCLOSURE USER GUIDE” for more details regarding Voluntary Disclosures.

To review your Excise Tax Returns filed, click on the “Excise Tax” tab. The page “Tax Returns-Excise Tax” will list all your past Excise Tax Returns, along with the **associated penalties to each tax return**.



Instructions

EX201 - Excise Goods that require Customs clearance

EX202A - Designated Zone Reporting

EX202B - Producer Declaration

Inventory - EX203A - Local Purchase Form

Inventory - EX203B - Lost and Damaged Declaration

Inventory - EX203C - Transfer of Ownership Within Designated Zones

EX203 - Deductible Excise Tax

EX204 - Excise Tax Returns and EX311 - Excise Tax Refunds

EX214 - Voluntary Disclosure / Tax Assessments

## EX200 - Excise Tax Returns

EX200 - New Tax Return

View Detail	Date of Filing	Excise Tax (in AED)	Fixed Penalty	Excise Tax Period	Status	Action
<a href="#">View</a>	25/08/2019	1,000.00	0.00	July-2018	Submitted	<a href="#">Submit Voluntary Disclosure</a>

Excise Returns filed

Penalties




## 2.6 Save your Progress

In order to save as draft or submit any form, all mandatory elements must be completed. Any field that is marked with a red asterisk (\*) is **mandatory** as shown on the right, and must be filled out in order to save or submit a form.

If you attempt to save or submit a 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.

It is recommended that you save your progress as you complete a 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.**

Save as draft 

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

## 2.7 Request to add a product to the FTA list

If your product is not on the published list, you can request to add a product to the FTA list of excise products on the "Excise Goods List" page, by clicking on the button. On clicking the button, you will be redirected to the 'Product Registration Portal'. You will be able to submit a request to add a new product or edit an existing product. After submitting, the FTA will review the details of the requested product, and decide whether the product should be added to the FTA list of excise products.

Request to add product to the published FTA list

**Note:** Only products related to the category selected by the user during registration for Excise Tax can be added by them in the various declarations or forms submitted by them for Excise Tax.

**Example:** While registering for Excise Tax, a user has selected only "Tobacco and Tobacco Products" in the field "Which excise goods do you produce" or "Which excise goods do you import?", then that user will only be able to add items registered under the "Tobacco and Tobacco Products" category from the published FTA products.

## 2.8 Paying Excise Tax

For details on the payment, please refer to the payment guide online.



## 2.9 View Historical Forms

The previous excise forms will still be available to view in the same location. Any old forms that are in a 'draft' state at the time of go live will remain viewable as they were initially, however, all action buttons will be removed.

### EX201 - Excise Goods that require Customs clearance

#### EX201 - Import Declaration Form

Transaction Number	Date of declaration	Excise Tax (in AED)	Status	Type	Excise Tax Period	Action
<a href="#">357892710</a>	01/01/2019	3,000.00	Approved	Import	January-2019	
<a href="#">928746403</a>	10/01/2019	20,000.00	Approved	Release from Designated Zone (requiring customs clearance)	January-2019	
	01/02/2019	5,000.00	Drafted	Import	February-2019	<a href="#">View</a>
<a href="#">183579887</a>	10/04/2019	750.00	Approved	Import		

Drafted forms can be viewed

## Appendix A: Important on-screen tools and other tips

You can change the language of the forms from English to Arabic. 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 field completion.

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.

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.

Upload a scanned copy of the Certificate of Incorporation \*

Choose files to upload

Choose Files

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.

On what basis are you applying for registration? \*

Select business type

Select business type

Legal person - Public Joint Stock Company (PJSC)

Legal person - Incorporated (LLC, LLP, Partnership etc)

Legal person - Club, Charity or Association

Legal person - Federal UAE Government entity

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.

Select Trade License expiry date (dd/mm/yyyy) \*

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9