الـهـيـئـة الاتحـاديـة لـلـضـرائـب
FEDERAL TAX AUTHORITY

United Arab Emirates

EXCISE TAX RETURNS USER GUIDE

This guide provides keys steps for taxable persons registered for Excise Tax to file their Excise Tax Return.

Submitting Excise Tax Returns

You are required to file your Excise Tax Returns on a **monthly** basis. The due date is the **15th** day of each month. Excise Tax Returns are calculated based on completing the following forms (as applicable):

1. Excise declarations forms (requiring customs clearance) for:
   - Importing excisable goods
   - Releasing excisable goods from Designated Zones.

   Note: submit these forms each time you import or release excisable goods from a Designated Zone (requiring customs clearance). The values from these forms are automatically populated into the Tax Return when you submit your monthly return.

2. Excise liability forms once a month for:
   - Tax Liability on the production of excisable goods
   - Releasing excisable goods from Designated Zones without Customs clearance

3. Excise Tax due on stockpiling of excise goods: A separate form for declaring stockpiled goods is not required, you need to input tax due from stockpiling excise goods manually into the return.

4. Deductible Excise Tax: This is completed once a month.

In order to complete the above forms, follow the below steps:

1. Navigate to the tab that displays "Excise Tax"
2. Initiate the relevant form and complete the form with information required. Where applicable, enter the item codes of the excise goods being imported/released.

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

3. Submit the form once it is reviewed and all information is correct.
4. Print the declaration confirmation emailed to you and present it to Customs upon entry.

   Once Customs approves the declaration confirmation, all the transaction details will be stored for the monthly Excise Tax Return filing. The amount will be automatically populated in the Excise Tax Return.

5. Pay Excise Tax through "My Payments" tab.