



# Excise Tax Clearing Company User Guide | Imports, Release & Consumption

August 2022



## Contents

<b>1. Brief overview of this user guide.....</b>	<b>3</b>
<b>2. Excise Tax Suspension Overview .....</b>	<b>4</b>
<b>3. Excise Tax Suspension forms .....</b>	<b>5</b>
3.1. EX201A – Import Declaration.....	5
3.2. EX201B – Consumed Goods & Release Declaration .....	14
3.3. Request to add a product to the FTA list.....	19



## 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 Excise Tax Clearing Company User Guide | Registration & Amendments. This guide is intended to help you to:

- suspend Excise Tax upon import;
- release suspended Excise Tax for goods that have been exported; and
- declare consumed goods.

This guide will also help you understand

- the icons and symbols used in the forms
- the Excise Tax Suspension compliance obligations that an Excise Tax Clearing Company has to comply with; and
- the various declaration forms that need to be filed by an Excise Tax Clearing Company in the UAE.

The sections of the guide provide a detailed explanation of each type of declaration form and who, how and when the Excise Tax Clearing Company should complete and submit each declaration form to the FTA.



## 2. Excise Tax Suspension Overview

As an Excise Tax Clearing Company, you are required to declare the Excise Goods that you will be importing into the UAE on behalf of the importer. You will be allowed to defer Excise Tax up to the value of the guarantee amount held by the FTA in respect of the guarantee you paid when you registered as an Excise Tax Clearing Company (TINCE) or subsequently amended guarantee amount, where applicable.

You will also be required to, on behalf of the importer, declare the Excise Goods that are consumed in the UAE. You will need to pay the Excise Tax applicable on the consumed quantities.

For easier reference, please find below a high level description of the forms that you will need to complete for Excise Tax suspension activities.

- **EX201A** - Excise Tax Suspension – Import Declaration
- **EX201B** - Excise Tax Suspension – Consumed Goods & Release Declaration

The value of the Excise Goods and the Excise Tax will be pre-populated in the above forms based on a standard price list that is published by the FTA.

The next sections of this User Guide will help you understand the requirements to complete each of these declarations forms.

**Note:** Only products related to the category selected by you during your Excise Tax Clearing Company (TINCE) registration should be added into the various declarations or forms that you submit to the FTA. Therefore, if you would need to report additional types of Excise Goods via the forms, you should first amend your Excise Tax Clearing Company (TINCE) registration and add the new types of Excise Goods before you report them on any of the forms.



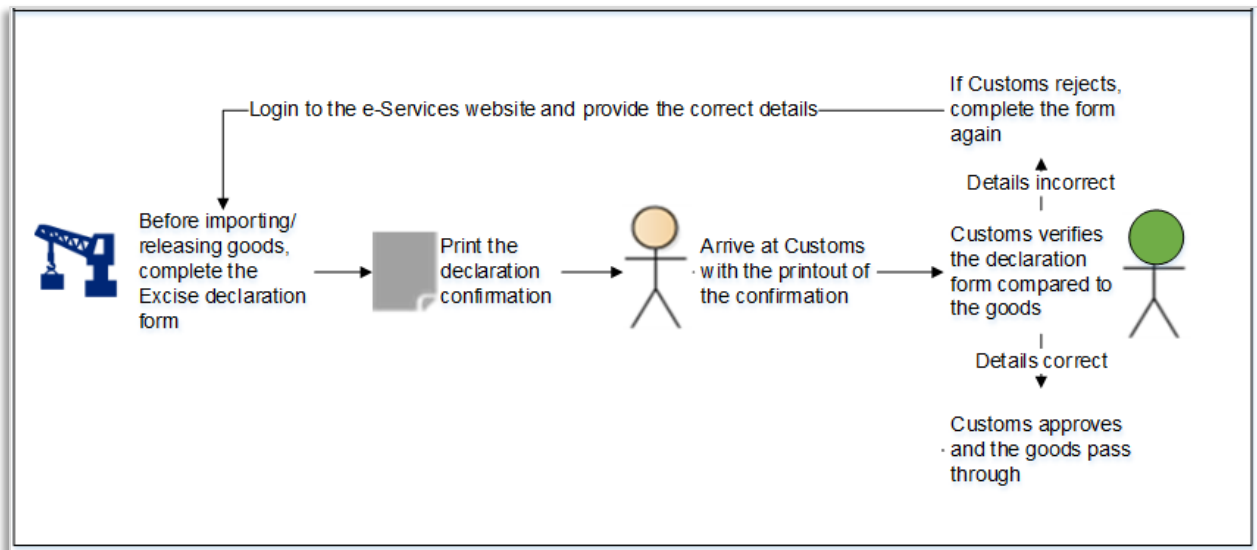
### 3. Excise Tax Suspension forms

This section will guide you through the process to complete your Excise Tax Suspension import declaration forms. You should use these forms to declare Excise Goods that will be imported into the UAE in respect of which you want to use the Excise Tax suspension.

#### 3.1. EX201A – Import Declaration

- Used by: Importers who will import goods requiring customs clearance
- Frequency: No limit as long as the excise tax on the goods is covered by the guarantee
- Impact: Tax liability - suspended

Below is the process that an Excise Tax Clearing Company (TINCE) should follow in order to declare the importers Excise Goods and have them cleared through Customs. This process applies **every time** you import Excise Goods on behalf of an importer requiring Customs clearance.



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

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



Click on this tab



2) Initiate the form by clicking on the 'EX201A Excise Tax Suspension – Import Declaration' button shown below.

3) Follow the steps below to complete the form

Type of importer - Natural Person or Legal Person. The information that you will be required to provide depends on whether you are a Natural or Legal Person, please see below.

A. If you have selected Natural Person, complete the following information

- Enter the name of the Natural Person in English;
- Enter the name of the Natural Person in Arabic;



- Select the country code of the mobile number of the Natural Person;
- Enter the mobile number of the Natural Person;
- Enter the physical business address of the Natural Person;
- Select if the importer is a resident of the UAE and follow the instructions below to continue.

If you have selected 'Yes' for the question 'Is the importer a resident of the UAE?' then you will be required to enter the details of the Emirates ID of the importer as shown below.

The screenshot shows a form with the following fields and callouts:

- 1) Enter the valid Emirates ID**: Callout pointing to the "Emirates ID number\*" text input field.
- 2) Select the expiry date of the Emirates ID**: Callout pointing to the "Emirates ID expiry date (dd/mm/yyyy)\*" date picker field.
- 3) Upload a copy of the Emirates ID**: Callout pointing to the "Choose Files" button in the "Upload scanned copy of Emirates ID\*" section.

If you have selected 'No', you will be required to provide the passport details of the importer as shown below.

The screenshot shows a form with the following fields:

- Nationality as shown on Passport\***: A dropdown menu with the text "Please select nationality".
- Passport number\***: A text input field.
- Passport expiry date (dd/mm/yyyy)\***: A date picker field.
- Upload a scanned copy(ies) of the Passport\***: A section containing a "Choose files to upload" button and a "Choose Files" button.

- Select the Natural Person's nationality from the list;
- Enter the passport number as shown on the passport;
- Select the expiry date of the passport;
- Upload a copy of the passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.



B. If you have selected “Legal Person” as the importer type, then you will be required to provide the following information regarding the details of the company.

EX201A – Excise Tax Suspension - Import Declaration

Please select the type of importer \*

Natural Person  Legal person

Legal name of entity (English) \*

Legal name of entity (Arabic) \*

Phone/Mobile country code \*

Contact Number \*

Address \*

Upload Scan of Certificate of Incorporation or Trade License \*

- Enter the legal name of the entity in English;
- Enter the legal name of the entity in Arabic;
- Select the country code of the phone or mobile number of the entity;
- Enter the phone or mobile number of the entity;
- Enter the physical address of the entity;
- Upload a copy of the Certificate of Incorporation or the Trade License of the company. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.

4) Add information about when and where the goods will arrive in the UAE.

Emirate Arriving to \*

Expected date of import \*

Port of Entry \*

- Select the Emirate where the goods will arrive;
- Select the expected date of arrival of the goods;
- Select the port of entry.





5) For the next step, add the Excise Goods that will be imported. You can select the items from the FTA published list of Excise Goods as shown below.

You will be required to enter the item codes of the Excise goods being imported.

To find out the item code for a product, click on “Item Search”. The Item Search page (as shown below) 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.

The screenshot shows the 'Excise Goods' and 'Item Search' sections. The 'Excise Goods' section has a search bar labeled 'Search by item code' and a 'Search Product' button. The 'Item Search' section has a header 'EX701 - Request to add product to the published FTA list' and several search criteria: 'Item code', 'HS Code', 'Item Description', 'Product Description', and 'Brand'. Each criterion has a dropdown menu set to 'Contains' and an input field. At the bottom, there are 'Reset' and 'Search' buttons. A table below the buttons shows search results with columns: GTIN, Item code, HS Code, Item Description, Product Description, Brand, Unit of Measurement, and Excise price. The table contains one row with values: N/A, 00000000000000000000, 0, Unit, and 0.00.

1) Click here to search for your Item Codes

2) Search for Item code

3) Copy Item code

4) Paste Item code

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



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 2) Set the quantity in the unit of measurement

Quantity\* 1 3) Click here to add product to list

Add product to list

2) Price can be increased

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

After clicking on “Add Product to list”, you will see the calculated Excise Tax due in the 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 3.2 for more details about the process.



6) The Authorised signatory section will need to be completed next as described below.

In case the person authorised to import the goods is a resident of the UAE then you will need to enter the person's Emirates ID details in addition to the information fields shown below.

Authorised signatory

Job Title\*

Name in English\*

Name in Arabic\*

Is the Authorised Signatory a resident of the UAE?\*

Yes  No

Passport issuing country\*

Passport number\*

Passport expiry date (dd/mm/yyyy)\*

Upload a scanned copy(ies) of the Passport\*

Phone/Mobile country code\*

Phone/Mobile number\*

E-mail address\*

Please upload a scan of a signed document proving that you have the necessary authority\*

- Enter the job title of the authorized signatory;
- Enter the authorized signatory's name in English;
- Enter the authorized signatory's name in Arabic;
- Enter the passport details of the authorised signatory – issuing country, passport number, date of expiry and upload a copy of the passport. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB;
- Enter the Country code and the mobile number of the authorised signatory;
- Provide the email address of the authorised signatory;
- Upload a scanned copy of the proof of authority. This could be a Power of Attorney or similar document. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.



In case the authorized signatory is a resident of the UAE, you will need to add the details of the authorized person's Emirates ID as shown below.


Is the Authorised Signatory a resident of the UAE? \*

Yes  No

Enter the Emirates ID number \*

Expiry date of Emirates ID (dd/mm/yyyy) \*

Upload a scanned copy(ies) of Emirates ID \*

Choose files to upload

7) The date of submission will be auto-populated to reflect the date on which the import declaration is submitted. You can select the preferred language of communication as shown below.

Date of submission (dd/mm/yyyy) \*

Preferred language of communication \*

 ▼

8) 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.

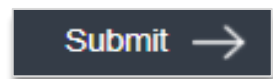
**Declaration**

By submitted this Excise Tax Suspension Import Declaration on behalf of the importer, you acknowledge and agree that:

- All information provided by me is true, accurate and complete; and that I have provided all supporting information or documentation which has been requested of me, or which I think may be relevant;
- I guarantee the total Excise Tax amount that is to be suspended and agree to comply with all the relevant tax laws and policies in regards to the suspension of Excise Tax;
- The FTA may share any information that I provide through the website to any relevant third-parties in accordance with the Federal laws of the UAE or policies of the UAE government as updated from time to time

9) To submit the Excise Tax Suspension - Import Declaration form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is accurate and complete, click on the **Submit** button at the bottom right hand corner of the screen.



To review the status of your Excise Tax Suspension - Import Declaration for your imports requiring Customs clearance, click on the 'Excise Tax' tab and look next to *Status* on the 'EX201A – Excise Tax suspension – Import Declaration clearance' page.

The form can be viewed by clicking on the “Transaction Number”.

EX201A – Excise Tax Suspension - Import Declaration

Excise Tax Suspension - Import Declaration EX201A – New Import Declaration

Transaction Number	Expected date of import	Date of Filing	Excise Tax (in AED)	Status	Action	Action
<a href="#">201804135306793</a>	18/04/2020	18/04/2020	1,000.00	Pending for Approval	<a href="#">Edit</a>	
<a href="#">201203114825204</a>	14/04/2021	12/03/2020	0.00	Approved		
<a href="#">201103140343379</a>	11/03/2020	11/03/2020	10,500.00	Approved		
<a href="#">View</a>	N/A	N/A	0.00	Drafted	<a href="#">Edit</a>	

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending for Approval** means the declaration form has been successfully submitted and is pending approval by Customs;
- **Approved** means the declaration form has been Approved by Customs and that your import declaration is Approved.

#### 10) Print the declaration confirmation

Once the EX201A form has been submitted and approved, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes your TINCE, 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 Suspension.**



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

TRN: 100000038800007  
Transaction Number: 296374671

رقم التسجيل الضريبي: 100000038800007  
رقم المعاملة: 296374671

Full Arabic legal name: Al Hamriyah Free Zone, Sharjah  
الاسم القانوني الكامل باللغة العربية: المنطقة الحرة بالغة العربية

Full English legal name: Al Hamriyah Free Zone, Sharjah  
الاسم القانوني الكامل باللغة الانجليزية: المنطقة الحرة بالغة الانجليزية

Port of Entry: Sharjah  
Emirate Arriving to: Sharjah  
Date of Import: 10/11/2017

منفذ الدخول: الإمارة التي ستصل السلع إليها: تاريخ الاستيراد

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, the status of the form will show as **Approved**.



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

**Note:** By default, when the page loads it will display Import Declarations up to (31) days in the grid. The limit period to select dates (from-to) should be up to (180) days per search attempt.

Transaction Number	Expected date of import	Date of Filing	Excise Tax (in AED)	Status	Action	Action
22072022	22/07/2022	22/07/2022	03,104.80	Approved		
22072022	22/07/2022	22/07/2022	144,570.60	Approved		

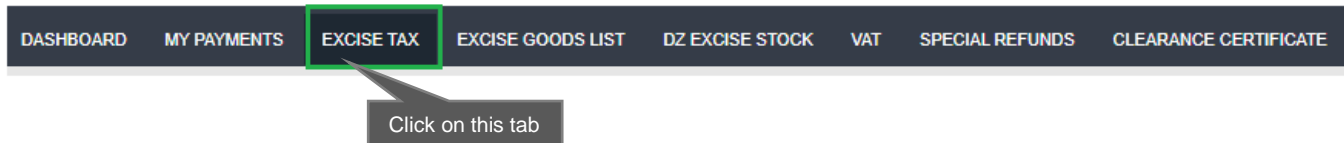
### 3.2. EX201B – Consumed Goods & Release Declaration

- Used by: Clearing Companies to declare Excise Goods released for consumption in the UAE and/or to release suspended Excise Goods upon export from the UAE.
- Frequency: One per Import Declaration. If the imported Excise Goods will be re-exported at different times, then you will need to declare them in separate Import Declarations. For example: if 100 units are to be imported on the 10<sup>th</sup> of which 40 units are to be re-exported on the 15<sup>th</sup> and 60 units are to be re-exported on the 20<sup>th</sup>, then you will need to declare 40 units in one import declaration and 60 units in another import declaration.
- Impact: Positive Tax Liability on the consumed quantity

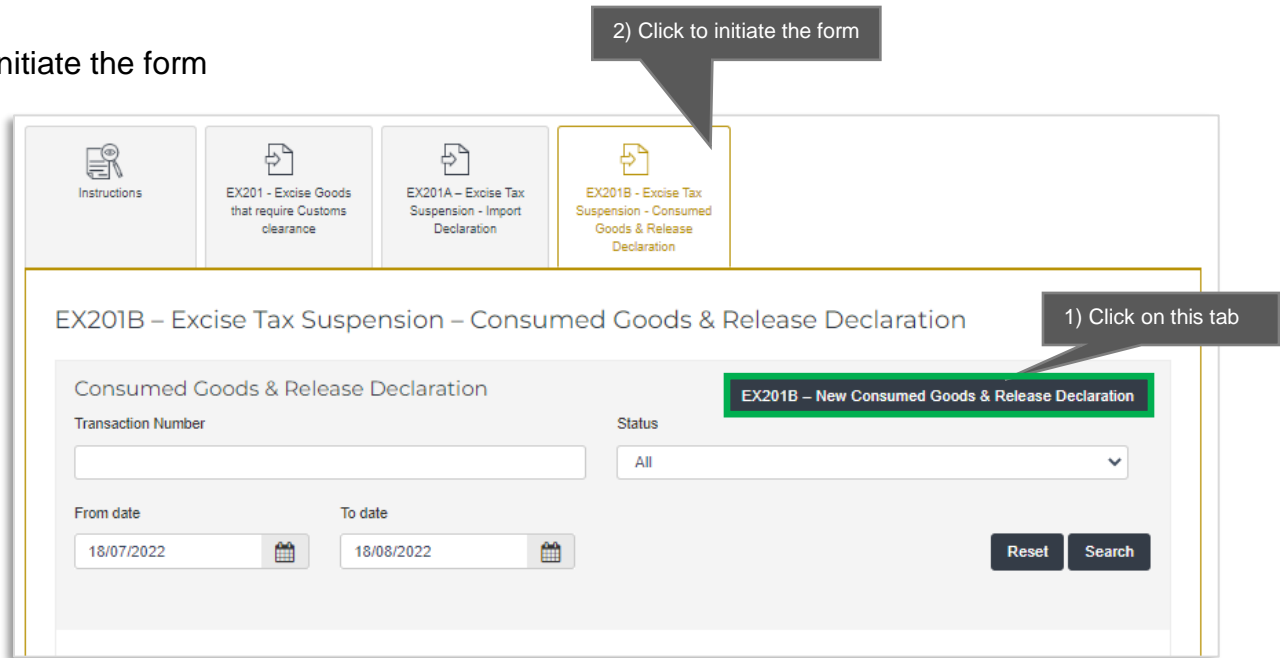


Follow the instructions below to complete 'EX201B-Consumed Goods & Release Declaration' form.

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



2) Initiate the form



**Note:** You must declare the quantity released for consumption in the UAE per Import Declaration. You will need to pay the Excise Tax due on that quantity. The suspended Excise Tax on the remaining quantity will come to the FTA for release approval. Once approved by the FTA, you will need to pay the Excise Tax due on the consumed quantity. On successful payment, the full amount will be released (i.e. the suspended amount on consumed and released goods).

Complete the form as described in the sections below.

3) Basic Information will be auto-populated from your Excise Tax Clearing Company (TINCE) registration details as shown in the screenshot below.



Basic Information

TINCE  
1002042040000CE

Legal name of entity (English)  
Sun Cargo

Legal name of entity (Arabic)  
صن كارجو

4) Enter the import declaration number and click on 'Show Declaration'.

Consumed & Released goods

Import Transaction Number  
Search By import transaction number

1) Enter the transaction number of the import

2) Click on Show Declaration

Show Declaration

The items in the import declaration will be shown in a table and you can enter the consumed quantity amount against each item as shown below. The Consumed Quantity cannot be more than the Quantity of the item.

Consumed & Released goods

Import Transaction Number  
202204130553957

HS Code	Item code	Quantity	Excise price (AED)	Consumed Quantity	Quantity to be released	Item Description	Product Description	Brand	Unit of Measurement	Tax due on consumed excise goods (AED)
22 02 10 21	4971502	1000	10.00	200	800	Item Description	Carbonated drinks	Brand	Unit	1000.00

Enter the consumed quantity

Excise Tax Due on Consumed Goods (AED): 1000.00  
Excise Tax Requested to be Released (AED): 4000.00

Once you enter the Consumed Quantity, the Excise Tax on that amount will be auto-calculated and displayed as shown above, as *Excise Tax Due on Consumed Goods*, and the remaining amount will be available as *Excise Tax Requested to be Released*.





5) You will need to upload the export certificate for the Excise Goods that will be exported for the relevant excise tax to be released.

Upload Export Certificate
Upload copy of Export Certificate

Upload Export Certificate i

Choose files to upload
Choose Files

**Note:** Please note that in some case additional documents will be requested from the (TINCE) user which can be scanned with the Export Certificate.

6) The Authorised Signatory section will be auto-populated from your Excise Tax Clearing Company (TINCE) registration details. You will not be able to edit this section unless you submit an amendment to your VAT Clearing Company (TINCO) registration details.

Authorised signatory

<p>Name (English)</p> <input style="width: 90%;" type="text" value="Reece Harris"/>	<p>Name (Arabic)</p> <input style="width: 90%;" type="text" value="رييس هاريس"/>
<p>Mobile country code</p> <input style="width: 90%;" type="text" value="United Arab Emirates (+971)"/>	<p>Mobile number</p> <input style="width: 90%;" type="text" value="11223344"/>
<p>E-mail address</p> <input style="width: 90%;" type="text" value="reece.harris@gmail.com"/>	<p>Date of submission (dd/mm/yyyy)</p> <input style="width: 90%;" type="text" value="24/07/2019"/>

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

Declaration

By submitting this Consumed Goods & Release Declaration on behalf of the importer, you acknowledge and agree that:

- All information provided by me true, accurate and complete; and that I have provided all supporting information or documentation which has been requested of me, or which I think may be relevant;
- I agree to comply with all the relevant tax laws and policies in regards to the consumption of Excise Tax;
- The FTA may share any information that I provide through the website to any relevant third-parties in accordance with the Federal laws of the UAE or policies of the UAE government as updated from time to time.



To submit the Excise Tax Suspension Consumed Goods and Release Declaration, 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 Excise Tax Suspension Consumed Goods & Release Declaration, click on the 'Excise Tax' tab and look next to *Status* on the "EX201B- Excise Tax Suspension - Consumed Goods & Release Declaration" dashboard.

Consumed Goods & Release Declaration							EX201B – New Consumed Goods & Release Declaration	
Transaction Number	Date of original import	Original import transaction number	Date of Filing	Excise Tax due on consumed goods (AED)	Excise Tax requested to be released (AED)	Status	Action	
201804135306793-1	18/04/2020	201804135306793	18/04/2020	200.00	800.00	Pending		
201203114825204-1	14/04/2021	201203114825204	18/04/2020	3000.00	15000.00	Awaiting Payment	Pay Now	

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

- **Drafted** means the Excise Tax Suspension Consumed Goods & Release Declaration has not been completed or submitted by the applicant;
- **Pending** means the Excise Tax Suspension Consumed Goods & Release Declaration has been submitted and is awaiting approval from the FTA.
- **Awaiting Payment** means that the Excise Tax against the consumed goods in the Excise Tax Suspension Consumed Goods & Release Declaration needs to be paid. You can use the 'Pay Now' button to pay using the payment gateway on eServices.

**Note:** The requested release amount will not be credited back to the TINCE account until the complete payment has been received by the FTA.

- **Approved** means the Excise Tax Suspension Consumed Goods & Release Declaration has been approved.

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

In case all the items are consumed and there is no amount to be released, then

- the declaration will not need approval from FTA, it will be auto approved once a successful payment has been made;
- you will not need to upload any further documents.



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

**Note:** By default, when the page loads it will display Consumed Goods & Release Declarations up to (31) days in the grid. The limit period to select dates (from-to) should be up to (180) days per search attempt.

EX201B - Excise Tax Suspension - Consumed Goods & Release Declaration

Consumed Goods & Release Declaration EX201B - New Consumed Goods & Release Declaration

Transaction Number:  Status: All ▼

From date: 01/02/2022 To date: 30/06/2022

Reset Search

Transaction Number	Date of original import	Original import transaction number	Date of Filing	Excise Tax due on consumed goods (AED)	Excise Tax requested to be released (AED)	Status	Action
222401102531494	24/04/2022	222401102531494	06/05/2022	0.00	145,434.50	Pending	
222401102531494	24/04/2022	222401102531494	06/05/2022	0.00	145,434.50	Pending	

### 3.3. Request to add a product to the FTA list

If your product is not on the published list, you can request the FTA to add a product to the list of excise products on the "Excise Goods List" page, by clicking on the **EX701 - Request to add product to the published FTA list** 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.

**EX701 - Request to add product to the published FTA list**