

الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY



Administrative Exceptions Excise Tax Guide | EGAE01

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1. Glossary

Applicant: Person applying for an Excise Tax administrative exception.

Business Day: Any day of the week, except weekends and official holidays of the Federal Government.

Cabinet Decision No. 52: Cabinet Decision No. 52 of 2019 on Excise Goods, Excise Tax Rates and the Methods of Calculating the Excise Price.

Commercial Evidence: The document issued by sea, air or land transport companies and agents, which proves the transfer and departure of Excise Goods from the UAE to outside the UAE, and includes any of the following documents:

- Air waybill or air manifest.
- Sea waybill or sea manifest.
- Land waybill or land manifest.

Decree-Law: Federal Decree-Law No. 7 of 2017 on Excise Tax and its amendments.

Direct Export: An Export of Excise Goods where the supplier is responsible for arranging transport, or appointing a freight agent to do so on his behalf.

Executive Regulation: Cabinet Decision No. 37 of 2017 on the Executive Regulation of the Federal Decree-Law No. 7 of 2017 on Excise Tax, and its amendments.

Excise Goods: Goods that will be determined as subject to Tax by Cabinet Decision No. 52, i.e. tobacco and tobacco products, liquids used in electronic smoking devices and tools, electronic smoking devices and tools, carbonated drinks, energy drinks and sweetened drinks.¹

Export: The departure of goods from the territory of the UAE.

FTA Decision No. 2: Federal Tax Authority Decision No. 2 of 2025 on the Authority's Policy on Issuing Clarifications and Directives.

¹ Article 2 of Cabinet Decision No. 52.



Indirect Export: An Export of Excise Goods to an Overseas Customer who arranges for the collection of the goods from the supplier in the UAE and Exports them himself, or has appointed a freight agent to do so on his behalf.

Legal Representative: The guardian or custodian of an incapacitated person or minor, or the bankruptcy trustee appointed by the court for a company that is in bankruptcy, or any other Person legally appointed to represent another Person.

Official evidence: An export certificate issued by one of the customs departments in the UAE or a clearance certificate issued by any of these departments or competent authorities in the UAE regarding Excise Goods leaving the UAE after verifying their departure from it, or any document or clearance certificate certified by the competent authorities in the country of destination stating the entry of the Excise Goods.

Overseas Customer: The Person who is not resident in the UAE and does not have an establishment and is not a Registrant for Tax purposes in the UAE.

Person: A natural or legal person.

Registrant: The Taxable Person who has been issued with a Tax Registration Number.

Shipping certificate: The document issued by sea, air or land transport companies and agents proving the transfer and departure of Excise Goods from the UAE to outside the UAE.

Tax: Excise Tax.

Taxable person: Any Person registered or required to register for Excise Tax purposes under the provisions of the Decree-Law.

Tax Agent: Any Person registered with the FTA who is appointed on behalf of another Person to represent him before the FTA and assist him in the fulfilment of his Tax obligations and the exercise of his associated Tax rights.



2. Introduction

An Excise Tax administrative exception is a mechanism which provides registrants with concessions / exceptions allowed by the Decree-Law and the Executive Regulation.

The purpose of this Guide is to provide more information on the relevant criteria for being eligible to apply for an administrative exception.

2.1. Scope

The scope of this Guide is limited to Excise Tax administrative exceptions and does not address the other requirements related to exemptions,² deductible tax³ and refunds to non-registered businesses in relation to excise goods.⁴

2.2. Legal framework

In this guide, Federal Decree-Law No. 7 of 2017 on Excise Tax and its amendments, is referred to as “Decree-Law” and Cabinet Decision No. 37 of 2017 on the Executive Regulation of the Federal Decree-Law No. 7 of 2017 on Excise Tax, and its amendments, is referred to as the “Executive Regulation” Furthermore, Federal Tax Authority Decision No. 2 of 2025 on the Authority’s Policy on Issuing Clarifications and Directives (“FTA Decision No. 2”) sets out the FTA policy with regards to the issuance of administrative exception decisions.

In addition to the above, the Federal Decree-Law No. 28 of 2022 on Tax Procedures and its amendments and Cabinet Decision No. 74 of 2023 on the Executive Regulation of Federal Decree-Law No. 28 of 2022 on Tax Procedures regulate the administration of all Federal tax laws in the UAE. This law applies to tax procedures related to the administration, collection, and enforcement of taxes by the FTA.

2.3. Status of the document

This Guide is not a legally binding instrument but is intended to provide assistance in understanding and applying the Excise Tax legislation with regards to administrative exceptions. The information provided in this Guide should not be interpreted as legal or tax advice. It is not meant to be comprehensive and is based on the legislation as it stood when the Guide was published. Each person’s own specific circumstances should be considered.

² Article 14 of the Executive Regulation.

³ Article 16 of the Executive Regulation.

⁴ Article 22(3) and (4) of the Executive Regulation.



3. Eligibility criteria

2.1 Introduction

Excise Tax administrative exceptions may only be granted in relation to requests to use alternative forms of evidence to confirm the Export of Excise Goods from the UAE, according to the nature of the Export or the nature of the Excise Goods being exported.⁵

The FTA will reject requests for any administrative exception that are outside the scope of the jurisdictions granted to the FTA under the tax legislation.⁶

2.2 Eligible persons

Registrants are eligible for applying for an administrative exception. In this context, the term Registrant refers to a Taxable Person who has been issued with an Excise Tax registration number.

The request must be submitted by any of the following persons:

- the authorised signatory or the Registrant himself in the case of a natural Person,
- the Tax Agent appointed by the Registrant, or
- the Legal Representative appointed by the court.

Applications from any other Person (e.g. tax consultant, or natural Person submitting a request on behalf of a Registrant) will not be accepted.

2.3 Eligible circumstances

Registrants may submit administrative exception requests to obtain and retain alternative forms of documentary evidence proving that the relevant Excise Goods were exported from the UAE, according to the nature of the Export or the nature of the Excise Goods being exported.

Generally, Registrants are required to obtain and retain any of the following combinations of documents to prove that the relevant Excise Goods were exported:

- a customs declaration, and Commercial Evidence that proves the Export of the Excise Goods, or
- a Shipping Certificate and Official Evidence that prove the Export of the Excise Goods,

⁵ Articles 14(4) and 16(7) of the Executive Regulation.

⁶ FTA Decision No. 2.



or

- a customs declaration that proves the suspension arrangement of customs duties.

If the Registrant is unable to obtain any of the above combinations, the Person may apply for an administrative exception via EmaraTax.

The application should include at least the following:

- a cover letter explaining the reason(s) why the required supporting documents cannot be obtained and the requested date from which the exception, if approved, should apply, and
- a sample of the alternative supporting documents the Applicant is proposing to obtain and retain instead of the required combination of documents.

The FTA shall consider each application of administrative exception, at its discretion in accordance with the controls stipulated in the Tax legislation and operational policies, and evaluate the request, taking into account audit requirements.



4. Administrative exception process

The administrative exception process starts with the Applicant submitting the request (including the relevant supporting documents) via EmaraTax and ends when the request is rejected or a decision is issued by the FTA. These processes are addressed in more detail below.

3.1 Submission of the administrative exception request

The following steps should be followed in EmaraTax to submit an Excise Tax administrative exception request:⁷

- Access the EmaraTax account dashboard.
- Click on “View” to access the “Taxable Person Account”.
- Click on “Excise Tax” from list available at the right side of the panel and then choose “Other Services”.
- Click on “View” under “Excise Tax Administrative Exceptions”.
- Click on “New Request” and then click on “Proceed”.
- Complete the application process.

If the Applicant initiates an administrative exception request in EmaraTax but it is not submitted to the FTA, the FTA will send an automated email to remind the Applicant to complete the draft request within 20 Business Days, and to finalise the request within 40 Business Days from the date of starting the request. If the request is not submitted within 40 Business Days from the date of starting the request, the FTA shall close the request.

3.2 Review of the administrative exception request

Once the FTA receives the request for an administrative exception, the FTA will consider the request and take one of the following actions:⁸

Accept the application

The FTA will accept the application and proceed to draft a decision to either approve or reject the administrative exception. If the administrative exception is approved, the decision will stipulate the conditions (if applicable) and the effective date of the approval.

If the administrative exception is rejected, the Applicant will be notified of the reasons why

⁷ Administrative Exception Request Service Card - <https://tax.gov.ae/en/services/administrative.exception.request.aspx>

⁸ FTA Decision No. 2.



the administrative exception was rejected, e.g. if the proposed alternative documents do not contain sufficient information to prove the Export of Excise Goods.

Request further information

If the FTA requests further information, the Applicant would be required to submit such information within 40 Business Days. Requests for further information are, generally, sent through EmaraTax. If the FTA does not receive all the requested information within this period, the request may be closed.

Reject the application

The FTA will Reject the application if it relates to any matter other than alternative documents proving the Export of Excise Goods, for example a request to waive administrative penalties or an exception from registration.

3.3 Decision by the FTA

It may take the FTA up to **40 Business Days** from the date the application is submitted via EmaraTax to decide on whether the Excise Tax administrative exception is approved or rejected.

Note: If the application is incomplete, or additional information is required, the FTA will request the required/additional documentation. After re-submitting the complete application, it may take the FTA a further 40 Business Days to respond to the updated request.

The approval or rejection of each administrative exception is based on the facts and documents provided by the Applicant at the time the Excise Tax administrative exception application is submitted as well as further information provided in response to information requests.

The final response to the Excise Tax administrative exception request will be in a decision format which will be reflected in the Applicant's EmaraTax dashboard, and/or be sent via email to the Applicant's registered e-mail address. It is the Applicant's responsibility to ensure that all contact details (including email address) are correctly reflected in their taxpayer profile on EmaraTax.

3.4 Validity period

Generally, administrative exception decisions are valid from the decision date until three



years after that date.⁹ An Applicant may request an earlier effective date of up to five years prior to the application.

Depending on the nature of the Export and the nature of the Excise Goods, the FTA may specify a shorter validity period in the administrative exception decision. In the event that the provisions of the legislation subject of the decision are repealed or amended, the decision shall cease on the effective date of the repeal or amendment made to the provisions of the relevant tax legislation.

The administrative exception decision does not aim to provide any explicit or implicit clarification regarding the correct tax treatment but only addresses the specific matter in respect of which the administrative exception decision is issued.

A Registrant may request to renew an administrative exception by submitting a new administrative exception request containing all necessary documents, as well as referring to the administrative exception decision that the Applicant wishes to renew. Such application should be submitted before the expiry of the previously issued administrative exception decision to continue to use the alternative supporting documents.

⁹ FTA Decision No. 2.



5. Updates and Amendments

Date of amendment	Amendments made
December 2020	<ul style="list-style-type: none">• Guide published on the FTA website
June 2023	<ul style="list-style-type: none">• Revised the whole guide for simplification and amendment of content in light of recent updates.• Removed references to eServices.• Updated descriptions of fields in Administrative Exception application as per EmaraTax.
March 2025	<ul style="list-style-type: none">• Added sections to specify the supporting documents and the documentary evidence to be obtained and retained for direct exports and indirect exports as per the amended Executive Regulation.• Added a glossary.