



**WAREHOUSE KEEPER AND DESIGNATED ZONE
USER GUIDE**

**(REGISTRATION, AMENDMENT, RENEWAL AND DE-
REGISTRATION)**

September 2018



Contents

1. Brief overview of this user guide	3
2. Creating and using your e-Services account	4
2.1 Create an e-Services account (new users)	4
2.2 Using your e-Services account (registered users).....	5
3. Overview on Account Admin, Online User, and taxable person account definitions and functionalities	6
3.1 Adding a new taxable person account (who is not yet registered) to my account	7
3.2 Assigning Online Users to a taxable person account	8
3.3 Providing write access to the online users.....	9
3.4 De-linking online users from a taxable person account by the Account Admin	10
3.5 De-linking an Online User from a taxable person account by the Online User	10
3.6 Changing the admin of a taxable person account	11
3.7 Shifting between taxable person accounts (taxable person dashboard)	12
4. Registering as a Warehouse Keeper	13
4.1 Warehouse Keeper and Designated Zones Getting Started Guide.....	13
4.2 Steps to complete the Warehouse Keeper registration form	14
4.3 Saving your progress	14
4.4 Submitting your Warehouse Keeper registration form.....	14
4.5 Providing a Financial Security	15
4.6 Paying the Registration Fee.....	15
4.7 Receiving the Warehouse Keeper Registration Certificate and Registration Numbers	16
5. Registering another Designated Zone	17
5.1 Adding a Designated Zone.....	17
5.2 Saving your progress	17
5.3 Submitting your Designated Zone registration form.....	18
5.4 Paying the Registration Fee.....	18
5.5 Receiving the Designated Zone Registration Number.....	19
5.6 General Information.....	19
6. Amendment to the Warehouse Keeper registration	20
7. Amendment to the Designated Zone registration	20
8. Renewal of the Designated Zone registration	20
8.1 Completing the Designated Zone Amendment Form.....	20
8.2 Paying the Renewal Fee.....	24
8.3 Providing a Financial Security	25
9. De-Register a Designated Zone	26
10. De-Register a Warehouse Keeper	26
Appendix A: Important on-screen tools and other tips	27
Appendix B: Completing your Warehouse Keeper and Designated Zone registration forms	28



1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Warehouse Keeper and Designated Zone registration forms as well as subsequent amendment and de-registration of the registration (where appropriate). It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register as a Warehouse Keeper and register Designated Zones);
- **provide accurate answers** to the questions on your Warehouse Keeper and Designated Zone registration, amendment and de-registration forms by explaining what information you are required to provide;
- **understand the steps** that follow the submission of the Warehouse Keeper registration amendment and de-registration form, including the financial security and the Designated Zone registration fee payment;
- **understand how a registered Warehouse keeper** can add more designated zones by submitting the Designated Zone Registration form; and
- **understand the icons and symbols** you might see as you complete the registration form.

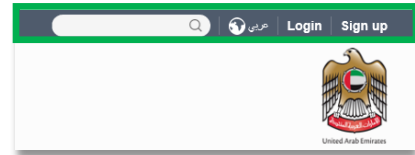
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Warehouse Keeper and Designated Zone registration forms are also designed to be straightforward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the Warehouse Keeper and Designated Zone registration forms, please contact us.



2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.



2.1 Create an e-Services account (new users)

2.1.1 Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (e.g. @, #, \$, %, &, and *).

You must confirm that you are a genuine user by completing the alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking on the *Sign up* button.

The screenshot shows the 'Sign up' page of the Federal Tax Authority website. The page title is 'Sign up' with the subtitle 'Welcome to the Federal Tax Authority'. The form includes the following fields and elements:

- Email address:** A text input field.
- Password:** A text input field with a 'Password strength' indicator below it. A blue tooltip above the field states: 'Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *'.
- Confirm password:** A text input field.
- Enter security code:** A text input field containing the code '400905'.
- Select security question:** A dropdown menu.
- Answer:** A text input field.
- Hint:** A text input field.
- Agreement:** A checkbox labeled 'I agree to the FTA terms and conditions of FTA'.
- Sign up button:** A dark grey button with the text 'Sign up'.
- Footer:** A link that says 'Already registered? login here'.

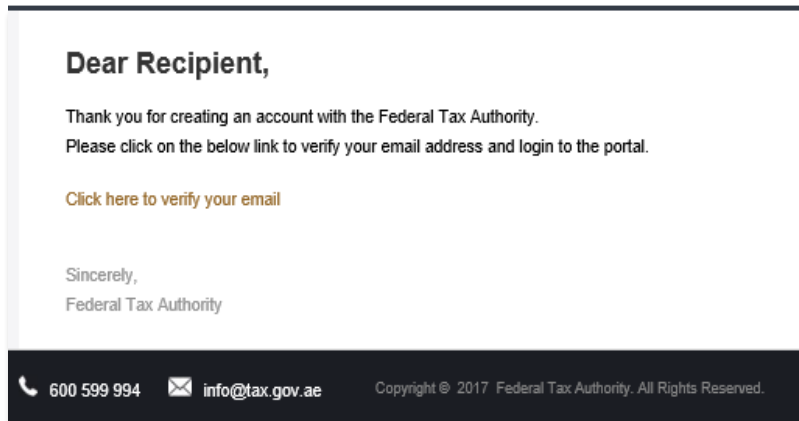


2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.

Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again.



Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

2.2 Using your e-Services account (registered users)

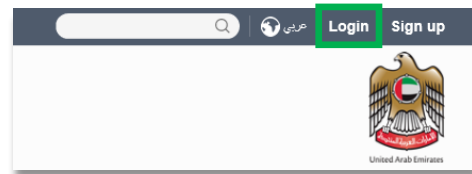
When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification. To change your e-Services account password or security question/answer, click on the *My Profile* tab.

To exit from your account, click on the *Logout* button at the top right corner of the screen.

2.2.1 Services available in your e-Services account

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

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





3. Overview on Account Admin, Online User, and taxable person account definitions and functionalities

Account admins (i.e. users who have already registered / wish to register the taxable person's account with the FTA's e-Services portal) can manage multiple tax accounts using a single email address or can assign many users to view or manage one taxable person's account.

For example:

- If many businesses are owned by a single entity/person and that entity/person wishes to have access to the tax accounts of all businesses using a single email address, then this can be done using this functionality
- If multiple online users need to have access to the tax account of one taxable person, then this can be done using this functionality

Definitions

The following definitions apply in the context of this functionality:

Term	Definition
Taxable person account	Any entity created for allowing the registration of a taxable person and or any other tax related activities.
Online user	users which have already registered with the FTA's e-Services portal.
Taxable person account dashboard	The dashboard which allows users to perform all tax related activities such as registrations, returns, payments, refunds etc.
Online user dashboard	The dashboard which allows an online user to add taxable person accounts and also perform actions, such as grant or revoke read and write access of taxable person accounts to online users.
Admin	The admin of the taxable person account is the online user who has actually created the taxable person account in the system (i.e. the online user who has created the taxable person profile on the eServices system). Please note that only the admin of a taxable person account can provide or revoke access rights to other online users.
Access rights	Online users can either have read or write access to a taxable person account. Please note, at any point in time, ONLY ONE online user will have write access to a taxable person account.

Functionalities

The following sections describe the privileges of online users, account admins and taxable person accounts.



- **Manage multiple tax accounts using a single email address** to perform all tax related functions, such as registration, filing returns, making tax payments, requesting refunds, deregistering etc for multiple taxable person accounts using the same email address (i.e. the same online user account)
- **Assign multiple online users to have access to a single taxable person's account.** The admin of the account can control the level of access i.e. read or write to be given to users. Multiple online users can have view access to a particular taxable person account, but only one user can have write access. By default, the write access rests with the account admin who is then free to assign it to another online user or to hire a tax agency
- **Appoint / dismiss tax agency** – Admins of taxable person accounts can assign a tax agency to assist them in managing their tax responsibilities. Approved tax agencies will need to share the designated online user account for the agency to the admin of the taxable person account. The account admin can then add the agency to the taxable person account and transfer the write access to the agency who in turn will hire a tax agent to work actively with the taxable person's account. The account admin is free to retake write access to the taxable person's account at any point in time without having to dismiss the tax agency

A summary of who has which access can be seen on the online user dashboard. The following sections describe how can an online user go about executing responsibilities for a taxable person

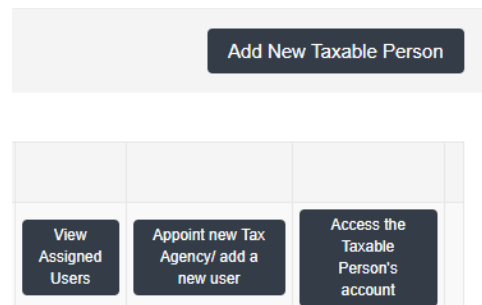
Creating and assigning taxable person accounts (Online user dashboard)

3.1 Adding a new taxable person account (who is not yet registered) to my account

An account admin who has signed up on e-Services has the ability to create one or more taxable person accounts to manage or view their accounts.

In order to do so, go to the Online user Dashboard, and click on the 'Add New Taxable Person' button.

Enter the Legal Name of Entity of the taxable person in English and Arabic and then click on 'Create Taxable Person' button. The taxable person account will be automatically added (i.e. no approval required).





Add New Taxable Person ✕

Legal Name of Entity (English)*

Legal Name of Entity (Arabic)*

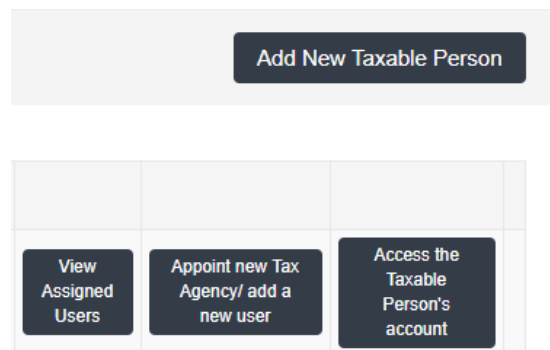
Create Taxable Person

3.2 Assigning Online Users to a taxable person account

Once a taxable person’s account has been created, the account admin can assign online users who will have access to the taxable person’s account.

To do so, follow the below steps from the Taxable Person screen:

1. Click on **‘Appoint new Tax Agency/add new user’** button,
2. Provide the Email ID’s of online users who have already registered with the FTA, and
3. Click on **‘Search’** button to verify the email.



Appoint new Tax Agency/ add a new user ✕

Please note the email address you provide must already be registered with the FTA.
If it is not currently registered the user can register by selecting "sign up" at <https://eservices.tax.gov.ae/en-us/signup>*

Search

4. Once the email is retrieved, click on **‘Assign’** button to assign the online user to the taxable person account.



Appoint new Tax Agency/ add a new user

Please note the email address you provide must already be registered with the FTA.
If it is not currently registered the user can register by selecting "sign up" at <https://eservices.tax.gov.ae/en-us/signup>*

farin_ou@mailinator.com

Email: Farin_ou@mailinator.com Tax Agent: No

3.3 Providing write access to the online users

Once an account admin has assigned one or more Online Users to a taxable person account, the type of access rights can be selected for every online user, to do so, follow the below steps from the Online user screen:

1. Click on **View Assigned Users**, where the 'assigned users to taxable person account' screen will appear.

Assigned users to Taxable Person

Legal name of entity (English): Mohammad TP Legal name of entity (Arabic): محمد خاضع للضريبة

Write Access: sarah_owner@mailinator.com Account Owner's Email: sarah_owner@mailinator.com

Tax Agency Email: N/A

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Give write access	Action
sarah_owner@mailinator.com	No	10/04/2018				
fatimah_ou@mailinator.com	No	10/05/2018			<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>



2. Click on 'Give write access' button. A confirmation pop-up will appear, click on 'OK' button to proceed. Write access will be then granted to that online user. The online user will then be able to edit the taxable person's account and act on his behalf.

Note: Only one online user will be able to have the privilege of write access at a particular point in time. The account admin is the only one who can give access.

3.4 De-linking online users from a taxable person account by the Account Admin

Account admins can delink online users from a taxable person account by following the below steps:

1. Access the Taxable Person's Dashboard,
2. go to the 'Assigned Users to taxable person' section,
3. click on the 'Delink' button, and
4. Confirm the request by clicking on 'OK' button. The delink request will be reflected on the taxable person's dashboard, where the online user delinked will no longer be listed. You may confirm so by clicking on the 'View Assigned Users' button.

Assigned users to Taxable Person ✕

Legal name of entity (English)

Legal name of entity (Arabic)

Write Access

Account Owner's Email

Tax Agency Email

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Give write access	Action
sarah_owner@mailinator.com	No	10/04/2018				
fatimah_ou@mailinator.com	No	10/05/2018			Give write access	Delink

3.5 De-linking an Online User from a taxable person account by the Online User

Online users can delink themselves from a taxable person account by following the below steps:

1. Access the Online user's Dashboard,
2. Click on the 'View Assigned Users' button to access the 'Assigned Users to taxable person' screen,
3. Click on the 'Delink' button, and confirm the request by clicking on 'OK' button



The delink request will be reflected on the Online user's dashboard, where the online user delinked will no longer be listed.

Assigned users to Taxable Person ✕

Legal name of entity (English)

Legal name of entity (Arabic)

Write Access

Account Owner's Email

Tax Agency Email

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	
sarah_owner@mailinator.com	No	10/04/2018			
fatimah_ou@mailinator.com	No	10/05/2018			Delink

3.6 Changing the admin of a taxable person account

Online users can change the admin of a taxable person account to another online user. The definition of the 'admin' can be found in section 3.0 above. The following steps are to be followed in order to change the admin –

1. Access the Online user's Dashboard,
2. Add the online user who will be the new admin of the account by following the steps described in section 3.1 above,
3. Click on the **'View Assigned Users'** button to access the 'Assigned Users to taxable person' screen,

Taxable Person					Add New Taxable Person		
Legal Name of Entity (English)	Legal Name of Entity (Arabic)	Account Owner's Email	Write Access	Tax Agency			
SarahDemo1	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	No	View Assigned Users	Appoint new Tax Agency/ add a new user	Access the Taxable Person's account
SarahDemo2	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	No	View Assigned Users	Appoint new Tax Agency/ add a new user	Access the Taxable Person's account
SarahDemo3	عرض	sarah_owner@mailinator.com	sarah_owner@mailinator.com	Yes	View Assigned Users	Appoint new Tax Agency/ add a new user	Access the Taxable Person's account



- Click on the **'Make Admin'** button and click on Ok on the subsequent pop-up to confirm.

Assigned users to Taxable Person ✕

Legal name of entity (English)	SarahDemo5	Legal name of entity (Arabic)	عرض
Write Access	sarah_owner@mailinator.com	Account Admin's Email	sarah_owner@mailinator.com
Tax Agency Email	N/A		

Assigned User Email	Tax Agent	Date Assigned	Tax Agent Name (English)	Tax Agent Name (Arabic)	Make Admin	Give write access	Action
sarah_owner@mailinator.com	No	19/02/2018					
fatimah_ou@mailinator.com	No	10/05/2018			Make Admin	Give write access	Delink

3.7 Shifting between taxable person accounts (taxable person dashboard)

Online users can have multiple taxable person accounts assigned to them. They can shift from one taxable person to another from within the taxable person dashboard. The steps are as follows -

- On the Taxable Person's dashboard, click on the **'My Accounts'** button.

Legal Name of Entity (English) ABC Legal Name of Entity (Arabic) ا ب ت **My Accounts**

- Upon clicking the button, you will be asked to reconfirm your password

- Enter the password and click on the **'Login'** button. This will take you to the online user dashboard wherein you can choose the other taxable person account that you wish to access.

Access the Account Admin's dashboard ✕

Email*
sarah_owner@mailinator.com

Password*
.....

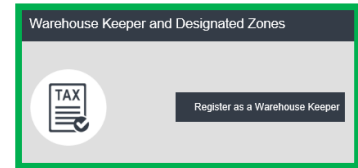
Login



4. Registering as a Warehouse Keeper

On logging into your e-Services account you will see a button inviting you to apply to *Register as a Warehouse Keeper*. You may also see other buttons inviting you to register for VAT and Excise Tax.

Click on *Register as a Warehouse Keeper* to start the Warehouse Keeper Registration form.



IMPORTANT: You are not required to possess a Tax Registration Number (TRN) or to be a taxable person in order to register as a Warehouse Keeper.

4.1 Warehouse Keeper and Designated Zones Getting Started Guide

You will see the guide as soon as you click on the *Register as a Warehouse Keeper* button.

The guide is designed to help you understand certain important requirements relating to Warehouse Keeper and Designated Zone registration in the UAE. It is divided into a number of short sections which deal with various aspects of the registration process.

It also provides guidance on what information you should have to hand when you are completing the Warehouse Keeper/Designated Zone registration form.

It is strongly recommended that you read each of the sections carefully. Once you have done so, select the **Click here to confirm** you have read this getting started guide check box to confirm that you have read it in order to move forward.

Warehouse Keeper and Designated Zones - Getting Started Guide

Overview

Important basics about Warehouse Keeper and Designated Zone registration

Registration criteria

Definitions that you should be aware of at this time

Do I have to register if I already have a Tax Registration Number ("TRN") for Excise Tax?

Can one person have more than one registration number for Warehouse Keeper?

Important information about using the online Warehouse Keeper and Designated Zone application form

What happens next?

Click here to confirm that you have read the getting started guide.

Proceed

Click on *Proceed* to initiate the **Warehouse Keeper Registration form**.



4.2 Steps to complete the Warehouse Keeper registration form

There are 2 sections that must be completed to register as a Warehouse Keeper; the first section allows you to **provide details to register as a Warehouse Keeper**, and the second section requires you to **mandatorily register one designated zone**. Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark.



In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be filled out in order to move to the next section.

Legal name of entity (English)*

Please provide the required details

If you attempt to move to the next section without completing the mandatory information in the current section, you will receive a pop-up message under the relevant field indicating that additional details are required.

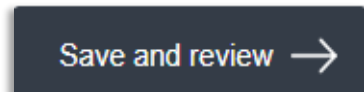
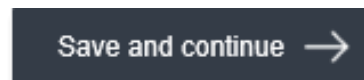
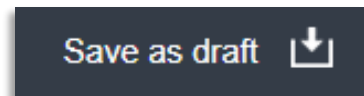
4.3 Saving your progress

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

After completing the first section, click on the *Save and Continue* button in order to move to the next section.

After completing all mandatory fields in both sections of the Warehouse Keeper registration form, click on the *Save and review* button at the bottom right hand corner of the screen to proceed to review the form.

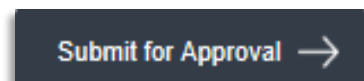
Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.



4.4 Submitting your Warehouse Keeper registration form.

To submit the Warehouse Keeper registration form, carefully review all of the information entered on the form in both sections after clicking on *Save and review*.

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





The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application. If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

4.5 Providing a Financial Security

After submitting the Warehouse Keeper registration form successfully, the FTA will review your application and determine the amount of the **financial security** that is required for the designated zone.

In such a case, you will be sent an email and SMS with the financial security amount required. In order to provide the financial security to the FTA, follow the below steps:

- 1) Visit your bank and create an e-Guarantee for the amount requested by the FTA;
- 2) Email the reference number of the e-Guarantee to the FTA.

After the FTA has received your reference number, the e-Guarantee will be verified.

4.6 Paying the Registration Fee

Once the FTA has verified your Warehouse Keeper registration application, you will be notified and also be able to view the “Pay Now” button on your *Dashboard*, as shown on the right. Click on this button to proceed to pay the registration fee for the Designated Zone you registered as part of your Warehouse Keeper registration.

Once you click “Pay now” you will be directed to the screen below that displays the amount due for the Designated Zone registration fee and requires you to provide a mandatory remark. To proceed with the registration fee payment, click on the “Pay now” button at the bottom left. This will direct you to the e-Dirham payment gateway where you can enter your card details and make the registration fee payment.

Warehouse Keeper and Designated Zones

The status of your application is as below:

Status	Awaiting payment	View
Registration Fee	2000 AED	Pay Now

Payment Information

Pay Amount 2,000.00 AED

Remark

Pay Now Cancel



Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. After confirming the transaction and once the payment is processed successfully, you will be redirected to the FTA website.

4.7 Receiving the Warehouse Keeper Registration Certificate and Registration Numbers

After making the registration fee payment successfully, you will be sent an email that includes the following information:

- 1) Warehouse Keeper Registration Number
- 2) Designated Zone Registration Number
- 3) Warehouse Keeper Registration certificate

Full Arabic legal name	Name	الاسم القانوني الكامل باللغة العربية
Full English legal name	Name	الاسم القانوني الكامل باللغة الانجليزية
Registered address	3a, 3a, , Dubai, 39393, United Arab Emirates, Dubai	العنوان المسجل
Effective Date of Warehouse Keeper registration	01/10/2017	التاريخ الفعلي لتسجيل أمين المستودع
Warehouse Keeper Registration Number	1000181	رقم تسجيل أمين المستودع
Designated Zone Registration Number	100018101	رقم تسجيل المنطقة المحددة
Effective Date of Designated Zone registration	01/10/2017	تاريخ سريان تسجيل المنطقة المحددة



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

شهادة تسجيل أمين مستودع في الامارات العربية المتحدة
Certificate of Registration as a Warehouse Keeper In the United Arab Emirates

بيانات المنطقة/ المناطق المحددة التي يشرف عليها أمين المستودع: Details of Designated Zone(s) supervised by the Warehouse Keeper:

Designated Zone Registration Number	100018101	رقم تسجيل المنطقة المحددة
Registered address	3a, 3a, Dubai, United Arab Emirates, Sharjah	العنوان المسجل

يرجى التأكد من صحة تفاصيل الشهادة. يجب إخبار الهيئة الاتحادية للضرائب في حال تغيير الاسس التي حصلت فيها على رقم التسجيل الضريبي الخاص بك.
Please check that the details on this certificate are correct. You must inform the Federal Tax Authority of any change on the basis of which you obtained your certificate.



Issuing Date: 26/09/2017 تاريخ الإصدار

The certificate will also be available on your *Dashboard* page, along with the registration numbers assigned to you. The certificate will include the details shown below:

5. Registering another Designated Zone

5.1 Adding a Designated Zone

Once you are registered as a Warehouse Keeper, you will be able to see the registration number of the Designated Zone which you mandatorily registered as part of your Warehouse Keeper registration application, on the *Dashboard* page.

If you need to add another Designated Zone that would be under your supervision as a Warehouse Keeper, click on the **Add another designated zone** button on your *Dashboard* page. This will start a new **Designated Zone registration form**, similar to the second section of your Warehouse Keeper registration application. Complete the form and provide all the necessary details relating to the Designated Zone being added.

All mandatory elements must be completed. Any field that is marked with a red asterisk (*) is mandatory and must be completed in order to submit the form.

Legal name of entity (English) *

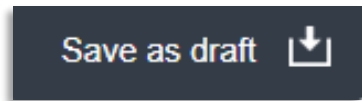
Please provide the required details

If you attempt to **Save and Review** the form without completing the mandatory information, you will receive a pop-up message under the relevant field indicating that additional details are required.

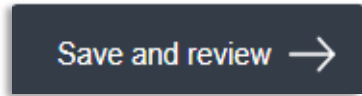
5.2 Saving your progress



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



After completing all mandatory fields in the Designated Zone registration form, click the *Save and review* button at the bottom right hand corner of the screen to proceed to review the form.

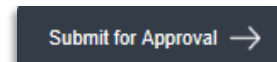


Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.

5.3 Submitting your Designated Zone registration form

To submit the Designated Zone registration form, carefully review all of the information entered on the form after clicking on *Save and review*.

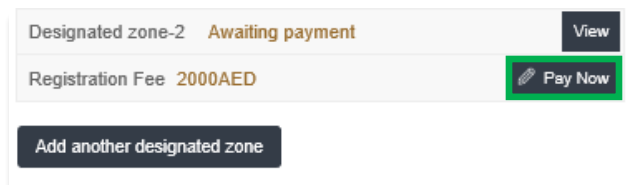
Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen.



The status of your Designated Zone registration application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application. If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

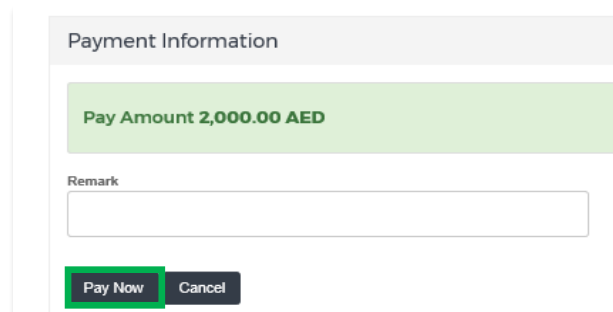
5.4 Paying the Registration Fee

Once the FTA has verified your Designated Zone registration application, you will be able to view the “Pay Now” button on your *Dashboard*, as shown on the right.



Click on this button to proceed to pay the registration fee for the new Designated Zone.

Once you click “Pay now” you will be directed to the screen on the right that displays the amount due for the Designated Zone registration fee and requires you to provide a mandatory remark. To proceed with the registration fee payment, click on the “Pay now” button at the bottom left. This will direct you to the e-Dirham payment gateway where you can enter your card details and make the registration fee payment.





Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. After confirming the transaction and once the payment is processed successfully, you will be redirected to the FTA website.



5.5 Receiving the Designated Zone Registration Number

After making the registration fee payment successfully, you will be sent an email that includes the **Designated Zone registration number** and your updated Warehouse Keeper Registration certificate. This registration number will also be available on the *Dashboard* page.

Designated Zone 1	Approved
DZ Registration No.	100118901

IMPORTANT: Designated Zone registration needs to be renewed annually. Please refer to **Section 8** (Renewal of the Designated Zone Registration) in this guide for the renewal process.

5.6 General Information

Reviewing the status of your Warehouse Keeper/Designated Zone registration form:

- **Drafted** means the Warehouse Keeper/Designated Zone registration form has not been completed or submitted by the applicant;
- **Pending** means the Warehouse Keeper/Designated Zone registration form has been received by us and is being processed or that we are awaiting further information from you;
- **Awaiting Payment** means that we have verified your Warehouse Keeper/Designated Zone application and are awaiting the payment of the Designated Zone registration fee;
- **Awaiting Approval** means that the Designated Zone registration fee payment has been made by you, and has to be approved by us;
- **Rejected** means the Warehouse Keeper/Designated Zone registration form has been rejected by us;
- **Approved** means the Warehouse Keeper/Designated Zone registration form has been approved by us and that you are successfully registered as a Warehouse Keeper or have successfully added a Designated Zone.



6. Amendment to the Warehouse Keeper registration

Warehouse Keepers will not be able to make amendments to their details after their registration is approved. This will be allowed at a later stage.

7. Amendment to the Designated Zone registration

The details of a Designated Zone can be amended after the registration application is approved. However, at this stage, the amendment form can only be accessed at the time of the annual renewal of the Designated Zone (i.e. as part of the renewal process of the DZ). Therefore, refer to section 8.1. for instructions on how to make any amendments.

Note: Re-accessing the amendment form will be enabled at a later stage.

8. Renewal of the Designated Zone registration

Designated Zone registrations must be renewed annually. If the Designated Zone registration is not renewed, the registration will expire and Designated Zone status will be lost. The following two steps must be completed to ensure the Designated Zone registration is renewed:

- 1) Amendment of the Designated Zone registration application, where the details in the “Valuation and Financial Security” section must be submitted. Other sections can also be amended at this stage. Refer to details in **section 8.1**.
- 2) Payment of the renewal fee amount of AED 2,000. Refer to details in **section 8.2**.

Additionally, you may be required to provide an updated financial guarantee. Refer to details in **section 8.3**.

IMPORTANT: If you do not renew the Designated Zone by the due date and/or if you do not complete the payment, the Designated Zone shall become '**Suspended**' and the Designated Zone number shall be 'Locked'. You will not be able to use this Designated Zone number in declarations as the Designated Zone account will be suspended. An excise liability may arise as a result. If payment has not been received by the FTA within 20 business days after suspension, it will automatically '**Expire**' the Designated Zone. The Warehouse Keeper will then have to re-register for a new Designated Zone.

8.1 Completing the Designated Zone Amendment Form

Designated Zone registrations shall be due for renewal on or before the 12 month anniversary of the current registration. 30 days before the renewal of a Designated Zone is due, the Online User account associated with that Warehouse Keeper and Designated Zone will be notified via email about the upcoming renewal.



To renew the Designated Zone registration, you must amend the Designated Zone registration form. To do so, log in to the e-Services and go to the Warehouse Keeper & Designated Zone tab.

Click on the “**Submit Renewal Form**” button as shown in the screenshot.

Once you click on the “Submit Renewal Form” button, the registration form opens up in an editable mode. Some details will be pre-populated and editable, some will be pre-populated but not editable, and some details will be empty as follows:

Warehouse Keeper and Designated Zones

The status of your application is as below:

Status	Approved	View
WHK Registration No.	1001478	Download Certificate
Designated Zone 1	Approved	
DZ Registration No.	100147801	
Amendment Status	N/A	Submit Renewal Form
De-registration status	N/A	De-Register

EX103 Add another designated zone

Sections which will be prepopulated and available for amendment are:

- About the Designated Zone
- Location of records relating to the proposed Designated Zone
- Systems and procedures to be adopted at the proposed Designated Zone
- Authorized Signatory

Sections which will be prepopulated but **restricted** from amendments are:

- About the applicant
- Communication preferences

Sections which will not be prepopulated, and **must** be completed prior to submission are:

- Valuation and Financial Security

NOTE:

If you wish to update your tax registration records concerning the restricted fields / sections, please raise a request and provide the reason for making the changes. You can contact FTA either by logging in a request on <https://www.tax.gov.ae/contact-us.aspx> or calling **600 599 994**. Your request will be assessed and processed on a case by case basis.

Make the amendments to the ‘Valuation and Financial Security’ section along with the other editable sections wherever applicable.

The following financial values need to be provided along with supporting documents to substantiate the values reported:



- An estimate of the value of the annual throughput level of excise goods passing through the proposed Designated Zone.
- An estimate of the amount of Excise tax (based on the annual throughput estimate) which will be suspended on Excise Goods entered into the proposed Designated Zone.
- An estimate of the average value of Excise Goods held at month-end in the proposed Designated Zone.
- An estimate of the amount of Excise tax (based on the average month-end stock holding estimate) which will be suspended on Excise Goods entered into the proposed Designated Zone.

For details on the above values, please refer to relevant section of the form as described in **Appendix B - Section 2: Designated Zone Registration Form**.

Valuation and Financial Security

Please provide an estimate of the value of the annual throughput level of excise goods passing through the proposed Designated Zone. *

Based on the annual throughput estimate, please provide an estimate of the amount of Excise tax which will be suspended on Excise Goods entered into the proposed Designated Zone. *

Please provide evidence to support the estimate *

Please provide an estimate of the average value of Excise Goods held at month-end into the proposed Designated Zone. *

Based on the average month-end stock holding estimate, please provide an estimate of the amount of Excise tax which will be suspended on Excise Goods entered into the proposed Designated Zone. *

Please provide evidence to support the estimate *

Once the above is completed, confirm all 4 declarations by ticking the check box next to each as shown below.



Checklist for Completion

By registering to create a Tax Registration Account on this website, either for personal use, or on behalf of an organisation, you acknowledge and agree that:

- All information provided by you is true, accurate and complete and that you have provided all supporting information or documentation which has been requested of you, or which you think may be relevant
- you have read, and are compliant with, the relevant requirements as set out in Federal Decree Law No. (7) of 2017 on Excise Tax; and Federal Law No. (7) of 2017 on Tax Procedures (as applicable); you have read, and are compliant with, the Registration User Guides, which can be found in the downloads section; and that you understand your obligations and rights in relation to your use of the website;
- if registering or providing on behalf of an organisation, you are authorised by that organisation to do so; and
- the FTA may share any information you 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.

Save as draft

Save and review

Once you have completed the declaration, click on the **'Save and review'** button to proceed to review the form.

Carefully review all of the information entered in the form and once you are certain that all of the information provided is correct, click on the **'Submit for Approval'** button.

Reviewing the progress of your Designated Zone Amendment application

To review the status of your Designated Zone amendment application, click on the *Dashboard* tab and look next to *Amendment Status*:

- **Drafted** means the Designated Zone amendment form has not been completed or submitted by the applicant (you);
- **Pending** means the Designated Zone amendment form has been received by us and is being processed or that we are awaiting further information from you;
- **Rejected** means the Designated Zone amendment form has been rejected by us;
- **Approved** means the Designated Zone amendment form has been approved by us;

Warehouse Keeper and Designated Zones

The status of your application is as below:

Status	Approved	View
WHK Registration No.	1001478	Download Certificate
Designated Zone 1	Approved	
DZ Registration No.	100147801	Renew
Amendment Status	Pending	View Renewal Form
De-registration status	N/A	De-Register

EX103 Add another designated zone

NOTE: Once the amendment application is approved, you will **not** be able to initiate another amendment request. This functionality will be allowed at a later stage.



8.2 Paying the Renewal Fee

After you have updated the “Valuation and Financial Security” section and submitted the Designated Zone amendment application, you must complete the renewal by **paying the renewal fee of AED 2,000**.

To complete the payment of the renewal fee, follow the below steps:

Login to e-Services and go to the Warehouse Keeper & Designated Zone tab.

A “Pay renewal fee” button will be displayed for each Designated Zone for which the renewal fee has to be paid as shown in the screenshot.

Click on the “**Pay renewal fee**” button and you will be redirected to the payment page. For details on the payment options, please refer to ‘payment user guide’ published on FTA e-Services.

Each Designated Zone renewal will be valid for one year.

Warehouse Keeper and Designated Zones	
The status of your application is as below:	
Status	Approved View
WHK Registration No.	1001171 Download Certificate
Designated Zone 1	Suspended
DZ Registration No.	100117101 Pay renewal fee
Amendment Status	Approved
De-registration status	N/A De-Register
EX103 Add another designated zone	

NOTE: The process of paying the renewal fee is not linked to the approval of the Designated Zone amendment application. Once the amendment form is submitted, the user will be able to pay the renewal fee, even if the amendment application is pending for approval from the FTA.

IMPORTANT:

If the renewal fee is paid later than the due date, the effective date of renewal shall be backdated to the due date for the payment, irrespective of the date when the amount was paid.

Example: The renewal due date for a Designated Zone is October 1, 2018 and the online user makes the payment on November 1, 2018.

The renewal period of 1 year will still be considered as October 1, 2018 and the next renewal due date will be October 1, 2019.



8.3 Providing a Financial Security

After submitting the Designated Zone amendment form successfully, the FTA will review your application and determine the amount of the financial security that is required for the Designated Zone according to the financial values mentioned in the amendment application.

Where a financial security is required, you will receive an email and SMS notifying you of the value of the financial security you should submit to the FTA. In order to provide the financial security to the FTA, follow the steps documented in **section 4.5 - Providing a Financial Security**.

IMPORTANT: After you pay the renewal fee, you have **20** business days to submit the financial security requested by the FTA.



9. De-Register a Designated Zone

- Warehouse keepers shall login to the FTA eServices, and go to the Warehouse Keeper & Designated Zone tab.
- The Online User associated with the Warehouse Keeper selects the function to de-register a Designated Zone for which the Warehouse Keeper is responsible.
- If more than one Designated Zone is associated with the Warehouse Keeper Online User, the Online User can select to operate the function to de-register for the specific Designated Zone(s) to be de-registered.
- Submit the request by providing the reason to de-register and the status of 'Pending' will be displayed.
- Once the request is approved by FTA, an email notification is sent to the Online User (Warehouse Keeper) confirming the de-registration of the Designated Zone.

Warehouse Keeper and Designated Zones	
The status of your application is as below:	
Status	Approved View
WHK Registration No.	1001171 Download Certificate
Designated Zone 1	Approved
DZ Registration No.	100117101 Renew
De-registration status	N/A De-Register

Comment x

Effective date and reason for de-registration *

Submit
Cancel

10. De-Register a Warehouse Keeper

- A Warehouse Keeper does not have the option to de-register, but when a Warehouse Keeper de-registers all Designated Zones and these Designated Zones are de-registered, then the Warehouse Keeper is automatically de-registered.

In such a case, where the Designated Zone that was de-registered was the only Designated Zone linked to the Warehouse Keeper, the end date field in the Warehouse Keeper record is also populated with the de-registration date. This means that the Warehouse Keeper is now de-registered.



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.

To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.



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”.



Upload a scanned copy of the Certificate of incorporation*

Choose files to upload

Choose Files

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

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



Appendix B: Completing your Warehouse Keeper and Designated Zone registration forms

The Warehouse Keeper and Designated Zone registration forms capture a number of details about the applicant and the Designated Zone. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

Section 1: Warehouse Keeper Registration Form

This is an application to act as a Warehouse Keeper in the UAE. An Excise Designated Zone can be a place within a UAE Free Zone which is under the control of a UAE Customs Authority, or any other place which has been approved as an Excise Designated Zone by the FTA; in both cases, Excise Designated Zones should be registered and approved by the FTA. A Warehouse Keeper is any person who has been registered with and approved by the FTA to supervise an Excise Designated Zone. You should be aware that unless you have applied for one Designated Zone, and that Designated Zone application has been approved, you will be unable to complete your Warehouse Keeper application and you will not be able to operate as a Warehouse Keeper.



About the applicant

Are you registered or resident in the UAE?

Generally the Warehouse Keeper should be a UAE registered business or resident for Excise tax purposes in the UAE.

On what basis are you applying for registration?

You should register the person that is intending to operate as a Warehouse Keeper.

In most cases, the Warehouse Keeper is a UAE resident. This can be an individual (i.e. operating as a sole trader), or a legal person (e.g. an incorporated business, a company) or another form of entity (e.g. an unincorporated body such as a charity or club, a partnership or trust).

Natural person is simply an individual operating in their personal capacity (i.e. they are not incorporated as a company. The definition covers individuals, individuals operating in partnership where the partnership itself does not have a specific legal form) and similar.

Legal person is an entity with legal personality formed under relevant laws that is capable of entering into contracts in its own name. For registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form; clubs, charities or associations; Federal UAE Government entities; Emirate UAE Government entities and other entities with similar circumstances.

Please note, **branches** are not legally distinct from the wider entity to which they belong. Therefore, registration will not be made in the name of a branch but in the name of the head office where it meets the relevant criteria. Even if you are operating via branches in more than one Emirate, only one Warehouse Keeper registration is required.



If other, please specify

You must specify the type of the person you are registering if you select either of the options “Natural person - other” or “Legal person -other”. It is not mandatory for you to provide further detail in other situations.

Do you hold a Trade License in the UAE?

In the UAE, Trade License is a term often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone.

If you hold one, or more than one, trade license, you must select “Yes” and enter the additional information requested. Otherwise, please select “No” (this includes instances where the Warehouse Keeper is a non-established business, albeit this does not occur very often).

Generally, your Trade License should cover the relevant descriptions of your business activities as a Warehouse Keeper.

Details of the applicant

Name of the Applicant

Existing TRN for Excise Tax

You do not need to input any information here. If you have already obtained a TRN for Excise Tax and now you are applying to register as a Warehouse Keeper, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.

Existing TRN for VAT

You do not need to input any information here. If you have already obtained a TRN for VAT and now you are applying to register as a Warehouse Keeper, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.



**Legal name of the entity
(English)**

IMPORTANT: This information, together with your trade name (if applicable), will appear on your Warehouse Keeper registration certificate. It is important that you enter the details accurately.

If you are a natural person, this is your full name.

If you are a legal person, this is the name under which you have been incorporated or which you are known by.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.

**Legal name of the entity
(Arabic)**

You must provide the legal name of the entity in Arabic as well as in English. You may need to seek the assistance of a recognized translator to assist you.

IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.

**Do you have a trade name
that differs from the above?**

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”.

If you have a UAE Trade License you will find your trade name (if you have one) name listed in there.

Enter trade name (English)

It is important that you enter the details accurately.

Enter trade name (Arabic)

You must provide the trade name of the entity in Arabic as well as in English. You may need to seek the assistance of a recognized translator to assist you.

IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.

Identification of the Applicant



Select the name of the authority that issued the Trade License

A list of UAE Trade Licensing authorities is provided in a drop-down list on the form. Select the one that is relevant for you.

Trade License number

You will find this on your Trade License.

Select Trade License expiry date

Please enter the expiry date shown on your Trade License.

Upload scanned cop(ies) of Trade License

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Save Trade License

IMPORTANT: Please include all Trade Licenses registered under the legal name of the entity.

Do you have a Certificate of Incorporation?

A certificate of incorporation is a legal document relating to the formation of an entity which is incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

Upload a scanned copy

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Upload any other relevant supporting documents you may have

In the event that you do not have any licenses to prove your incorporation, you should upload any other relevant supporting documents you may have (e.g. articles of association).

If you are a Legal person – Incorporated, you must submit the articles of association to provide the information regarding your ownership.

It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or certificate of incorporation.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Contact details of the applicant



Building name and number etc.

Please enter your detailed address here. This is the address where you are carrying out your business as a Warehouse Keeper. If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the warehousing business are carried out. If you have established branch offices, this is usually the address for your head office.

The building name and number, street, city and country are the mandatory fields that you have to input.

You must notify us if your address(es) change within 30 days.

Banking details of the applicant

**IBAN
BIC
etc.**

This must be an account held with a bank established in the UAE. The account name must match the business' legal name you are registering with the FTA. You must also ensure that you enter the details requested accurately.

IMPORTANT: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.

If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank or building society. You can proceed with the registration application if you do not have a local bank account.

You may also provide or update the bank account details after the Warehouse Keeper registration is completed.

About the Warehouse Keeper registration



Activities related to excise goods

If you have already registered with the FTA for Excise tax, the answer for the below section should be the same as your Excise tax registration. If you provide a conflicting answer, you should notify the FTA about the change in your circumstances and information via email or phone.

Which excise goods do you intend to enter into the Designated Zone(s) that you will supervise?

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

Do you release excise goods from a Designated Zone?

Please select "Yes" if you are releasing goods (e.g. releasing goods as the importer of record/owner of the goods for customs clearance purposes) from a Designated Zone and the goods are released into free circulation in the UAE.

Are you a producer of excise goods?

Please select "Yes" if you will be producing any excise goods in the UAE and/or if the excise goods that will be stored in your Designated Zone(s) will also be produced by you in the UAE.

Which excise goods do you produce?

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

Are you an importer of excise goods?

Please select "Yes" if your name appears as the importer of the excise goods for customs clearance purposes and/or if the excise goods that will be stored in your Designated Zone are imported under your name (i.e. your name appears as the importer of the excise goods for customs clearance purposes).

Which excise goods do you import?

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks



Are you a stockpiler of excise goods?

If you hold excess excise goods in free circulation in the UAE, intended to be sold in the course of business and Excise Tax on those goods has not been paid, remitted, relieved or deferred, then you are viewed as a stockpiler of excise goods and should answer “Yes” to this question. Please refer to Taxable Person Guide for Excise Tax (EXG001) for more detail.

Which excise goods do you stockpile?

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

Would any of the goods stored in the Designated Zone(s) be transferred from one Designated Zone to another Designated Zone?

Please select “Yes” if you will transfer the excise goods between Designated Zones.

Would any of the goods stored in the Designated Zone(s) be transferred from the Designated Zone directly to another GCC country which has implemented Excise Tax?

Please select “Yes” if you will transfer any excise goods from the Designated Zone(s) to another GCC country without being entered into free circulation in the UAE.

Other GCC countries include:

- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

Would any of the goods stored in the Designated Zone(s) be exported from the Designated Zone directly to a non-GCC country or a GCC country which has not yet implemented Excise Tax?

Please select “Yes” if you will export any excise goods from the Designated Zone(s) to a third country without being entered into free circulation in the UAE.



Basis of Registration

What is the proposed effective date of your registration as a Warehouse Keeper?

You may propose a date from which you will carry on the operations of a Designated Zone as a Warehouse Keeper. The date can be any date (or the same day you submit this registration form). Your effective date of registration as a Warehouse Keeper will be the day on which your application is approved or any date requested from you and agreed by the FTA.

Will you store your own goods and/or goods owned by other parties in the Designated Zone(s)?

Please select one of the following options based on your situation:

- Own Goods;
- Goods owned by others; or
- Both.

Please provide any documentation which can support your financial solvency (e.g. copy of most recent financial statements, bank statement for the last three months at least or other)

As a Warehouse Keeper, you are liable to pay the Excise tax owed to the FTA in case the person who is required to pay the tax fails to do so. To ensure that you are financially capable for the potential tax liability, documentary proof on your financial solvency should be submitted for the FTA's review. Furthermore, the FTA may ask you to submit a financial security against Excise tax that may accrue to the excise goods stored in the Designated Zone.

It is mandatory to provide documentary proof of your financial solvency. You may also provide us with additional comments for more explanation (as optional).

Declaration

Authorized Signatory

**Title
Name in English
etc.**

If the nationality of the authorized signatory is selected as UAE, you must provide the Emirates ID number.



Proof of Authorization

The documents for proof of authorization may include:

- a Power of Attorney;
- a letter of authorization from the legal person authorizing the Authorized Signatory to declare and sign this form; or
- a job description of the Authorized Signatory indicating that part of his duties and responsibilities is to represent the legal person;

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Communication Preferences

Preferred channel of communication

Please specify the preferred channel of communication, i.e. either email or telephone.

Preferred language of communication

Please specify the preferred language of communication, i.e. either Arabic or English.

Checklist for Completion

Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.

Section 2: Designated Zone Registration Form

Note: This is an application for the registration of a Designated Zone with the FTA. A separate application is required in relation to each Designated Zone. A Designated Zone can be a place within a UAE Free Zone which is under the control of a UAE Customs Authority, or any other place which has been approved as a Designated Zone by the FTA, in both cases, Excise Designated Zones should be registered and approved by the FTA. A Warehouse Keeper is any person who has been registered with and approved by the FTA to supervise an Excise Designated Zone. You should be aware that unless you have applied for one Designated Zone, and that Designated Zone application has been approved, you will be unable to complete your Warehouse Keeper application and you will not be able to operate as a Warehouse Keeper.



About the Applicant

Details of the Applicant

Existing TRN for Excise tax	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
Existing TRN for VAT	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
Name of Warehouse Keeper (Business) (English)	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
Name of Warehouse Keeper (Business) (Arabic)	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.

About the Designated Zone

Location of the Proposed Designated Zone

Name of the proposed Designated Zone (English)	Please enter the details accurately.
Name of the proposed Designated Zone (Arabic)	IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.
Building name and number etc.	<p>Please enter the detailed address of the Designated Zone here.</p> <p>The building name and number, street, city are the mandatory fields that you have to input.</p> <p>You must notify us if your address(es) change within 30 calendar days.</p> <p>IMPORTANT: The registered address will appear on your Warehouse Keeper Registration certificate. It is important that you enter the details accurately.</p>



Please select which type of Excise Good(s) will be entered into the proposed Designated Zone

Please select all that apply from the options below

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

Please explain the use to which the proposed Designated Zone will be put

Please explain how you will use the Designated Zone. This should generally cover:

- Expected activities within the Designated Zone (e.g. storage, production, receipt and dispatch of the goods)
- Expected types of goods stored within the Designated Zone (e.g. whether excise goods only will be produced/stored in the Designated Zone or other types of goods as well)
- What about periods? For how long excise goods are usually kept in the designated zone?
- Any other relevant details

Please provide a location map and site plan of the proposed Designated Zone

Please provide the location map or site plan as appropriate.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Location of records relating to the proposed Designated Zone

Please specify whether the records relating to the excise goods entered into the proposed Designated Zone will be kept in the same place as the proposed Designated Zone

A Warehouse Keeper is required to keep records of excise goods held in the Designated Zone at any time including the stock levels, the value and quantity of excise goods entering / leaving / produced within the Designated Zone and its destinations (e.g. another Designated Zone, third country, release for consumption).

If the place where the relevant records are kept is the same as the proposed Designated Zone location, you may select "Yes" here.



Building name and number etc.

If you select “No” above, please enter the detailed address where the records are retained by other persons as mentioned above.

The building name and number, street, city and country are the mandatory fields that you have to input.

You must notify us if your addresses change within 30 days.

Please provide the name of the person keeping the records (if other than the Warehouse Keeper) (English)

IMPORTANT: You may rely on other persons to retain the records for you but you will be held accountable as a Warehouse Keeper for the responsibility to maintain compliant record-keeping.

The person maintaining the excise goods records could be a natural person (i.e. an individual) or a legal person (i.e. an incorporated business, a company).

If a person other than the Warehouse Keeper maintains and keeps the relevant records, please provide that person’s (legal) name.

If you have more than one person who maintains and keeps the relevant records on your behalf, please contact and notify the FTA by phone or email.

Please provide the name of the person keeping the records (if other than the Warehouse Keeper) (Arabic)

IMPORTANT: You may rely on other persons to retain the records for you but you will be held accountable as a Warehouse Keeper for the responsibility to maintain compliant record-keeping.

IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.

Systems and procedures to be adopted at the proposed Designated Zone



Please provide details of the systems and procedures that you will use to ensure that goods entered into, held in and removed from the proposed Designated Zone are accurately recorded and Excise tax due thereon is properly determined and paid at the correct time. You are expected to provide full details; failure to do so will delay your application and may result in its rejection.

Please provide details of the stock and record management system(s) that will be used with respect to excise goods entered into and removed from the proposed Designated Zone

Please provide a brief description of the system you use to manage excise goods (if any), which may include:

- Name and version of the system
- Developer of the system
- Typical information recorded by the system when goods are entered into and removed from the proposed Designated Zone.
- Typical information maintained for the goods stored in the Designated Zone
- Any other relevant details

Please provide sample information demonstrating the capabilities of the system(s) to be used

Please provide screenshots of the system which shows a movement of excise goods during a certain period and the balance of the excise goods in a specific time.

Accepted file types are PDF, JPG, PNG and JPEG.
The individual file size limit is 2 MB.

Please explain the processes which will be adopted with respect to the entry and removal of excise goods removed to/from the proposed Designated Zone

Please provide as much detail as you can. This process explanation should cover:

- Confirm whether physical checks will also be made and at what point.
- Indicate how regularly you will undertake to audit the contents of the proposed Designated Zone



Please provide details of any measures which will be put in place to control the access of personnel to the proposed Designated Zone and the excise goods within it

Please provide an explanation of the relevant measures in place. For example:

- Physical fencing;
- Electronic access cards to allow or restrict access to the premises depending on the security level;
- Manned security points to manually check the identity of the personnel and cargos entering into or exiting the premises;
- Logistical processes to handle specific type of goods;
- Setup of video surveillance cameras; and
- Any other relevant details.

Please indicate how excise goods entered into the proposed Designated Zone on which Excise tax has not been paid will be identified and monitored

Please provide an explanation of the relevant measures in place. For example:

- Physical marking of goods through bar-coding;
- Pallet numbering and tracking;
- Physical marking of areas used for excise goods and non-excise goods; excise goods on which the tax has been provided and excise goods on which the tax has not been provided; and
- Any other relevant details.

Please indicate how excise goods on which Excise tax has not been paid arriving from or transferred to another Designated Zone will be identified and monitored

Please provide an explanation of the relevant measures in place. For example:

- Physical marking of goods through bar-coding;
- Pallet numbering and tracking.
- Physical marking of areas used for excise goods on which the tax has not been paid and where these goods have arrived from or will be transferred to another Designated Zone; and
- Any other relevant details for this type of excise goods.

Is entry/exit from the proposed Designated Zone subject to the control of the Customs Authority?

Please select "Yes" if the Designated Zone is controlled and supervised by a Customs authority/ department in the UAE (could be fenced free zone).



**Emirate of the Customs
department***

Please select from the following:

- Abu Dhabi
- Dubai
- Sharjah
- Ajman
- Umm Al-Quwain
- Ras Al Khaimah
- Fujairah

Valuation and Financial Security

IMPORTANT: The FTA may impose financial security/ guarantee requirements on Warehouse Keepers and Designated Zones.

The requirement for and amount of a financial security will be evaluated based on a series of factors including the average month-end stock holding, the annual throughput and the risk profile assessed by the FTA.

Please note that the FTA may adjust the amount of financial security depending on the risk profile of the applicant. The financial security will be valid for one year upon provision. You are required to revisit the financial security before it expires. To do so, you may either provide the FTA with a written confirmation that the guarantee values are still correct and/or provide us with updated information using the same form you are filling out now. Depending on your reply, a new guarantee may be imposed if necessary.

**Please provide an estimate
of the value of annual
throughput of excise
goods entered into the
proposed Designated
Zone.**

The figures must only be reported in UAE Dirhams (AED).

The value of the excise goods should include goods entering into the Designated Zone under a tax suspension regime.



Based on the annual throughput estimate, please provide an estimate of the amount of Excise tax which will be suspended on excise goods entered into the proposed Designated Zone

The figures must only be reported in UAE Dirhams (AED).

The annual throughput is defined as the total value of goods passing through a Designated Zone in a twelve-month period.

Excise goods can be transferred into a Designated Zone under tax suspension. This means goods are not considered released into free circulation in the UAE if they are transported between Designated Zones, or from a Designated Zone for export, provided certain conditions are met.

Please provide evidence to support the estimate

Please upload any calculation details through working papers (e.g. historical data on the entry into, storage within and dispatch from the warehouse of excise goods in Microsoft Excel spreadsheets or other format) or other information which can assist the FTA with reviewing the estimated figures provided. You must ensure the data you used for estimation purposes is reliable and can be reviewed. Generally, this could include third party logistics service agreements, invoices, sales revenue reports or current warehouse stock records, etc. You are not required to submit the additional supporting documentation along with the calculation, but, it would be very helpful if you do so. However, the FTA may require you to provide similar supporting documents on an as needed basis.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Please provide an estimate of the average value of excise goods held at month-end into the proposed Designated Zone

The figures must only be reported in UAE Dirhams (AED).

This should be based on your average end of month stock calculated over a twelve-month period, allowing for seasonal variations.



Based on the average month-end stock holding estimate, please provide an estimate of the amount of Excise tax which will be suspended on excise goods entered into the proposed Designated Zone

The figures must only be reported in UAE Dirhams (AED).

This should be based on your average month-end stock calculated over a twelve-month period, allowing for seasonal variations.

Declaration

Authorized Signatory

Title Name (English) etc.	If the nationality of the authorized signatory is selected as the UAE, you must provide the Emirates ID number.
Upload scanned copy of proof of authorization (if applicable)	The documents for proof of authorization may include a Power of Attorney. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

Communication Preferences

Preferred channel of communication	Please specify the preferred channel of communication, i.e. either email or telephone.
Preferred language of communication	Please specify the preferred language of communication, i.e. either Arabic or English.
Checklist for Completion	Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.