



EXCISE TAX USER GUIDE REGISTRATION, AMENDMENTS AND DE- REGISTRATION

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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 Excise Tax registration form as well as to guide you on the amendment and de-registration processes. It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register for Excise Tax);
- **provide accurate answers** to the questions on your Excise Tax registration and amendments forms as well as the de-registration application by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the registration form.

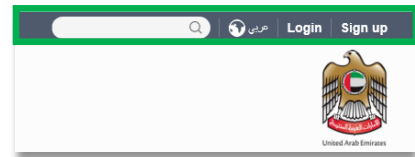
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Excise Tax registration form is also designed to be straightforward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the Excise Tax registration form, 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 CAPTCHA or 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 the *Sign up* button.

The screenshot shows the 'Sign up' form on the FTA website. The form includes the following fields and elements:

- Header:** 'Sign up' and 'Welcome to the Federal Tax Authority'.
- Email address:** A text input field.
- Password:** A text input field with a blue tooltip that reads: 'Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, *'. Below the field is a 'Password strength' indicator.
- Confirm password:** A text input field.
- Enter security code:** A text input field containing the CAPTCHA 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'.
- Buttons:** A large 'Sign up' button and a smaller 'Already registered? login here' link.

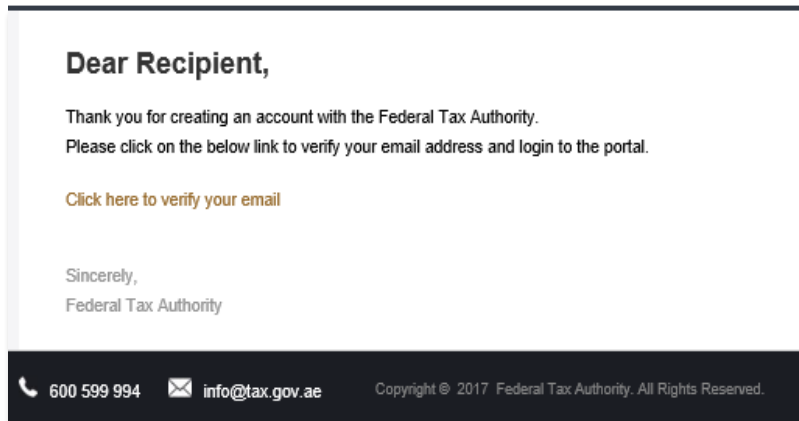


2.1.2 Verify your e-Services account

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.

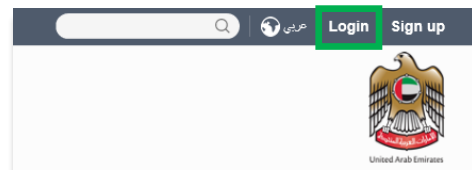
Please **verify your email address within 24 hours of requesting the creation of your e-Services account**, otherwise the verification link will expire and you will have to sign up again.



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 a CAPTCHA or 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 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 relating to your Excise Tax registration;
- *My Profile* which contains a range of information about your e-Services account;
- *Downloads* which contain more detailed guidance which is designed to help you understand and manage your day-to-day Excise Tax obligations.



2.3 Changing the email address of the Online User

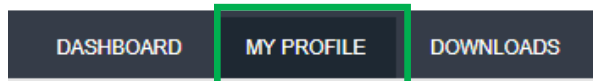
An Online user can change their account email address, where necessary. The process is divided into the below steps:

1. Verifying the new email
2. Submitting the email change request to the FTA

2.3.1 Verify your new email

In order to verify your new email, follow the steps set out below:

- Log in to the e-Services portal, go to the 'My Profile' section.



- At the bottom left of the screen, you will see the option to add a new email address. Add a new email address and click on "Verify your email"

Change Email

Existing Email address
reece.harris@gmail.com

New Email address *

Verify your email

- You will receive an email link in the newly added email address asking you to verify your email address.
- Verify the email by clicking on the "Click here to verify your new email" link in the body of the email that you have received.

2.3.2 Submit the email address change request to the FTA

Once you verify the new email and in order to submit the email address change request to the FTA, follow the below steps:



- Log into the e-Services portal (**using your old email address**) and go to the 'My Profile' tab.
- Upload the supporting document(s) that will help the FTA review and approve your request for the change of email address and click on the **"Submit for Approval"** button.

Change Email

Existing Email address
reece.harris@gmail.com

New Email address *
ahinduja@gmail.com

Please provide supporting documents *
Choose files to upload

Supporting documents would be:

- Signed and stamped Letter from Authorized Signatory of the company requesting the email change request and providing the details (name, email address, passport number etc.) of the old and new email holder. This letter must be on official company headed paper, include a company stamp and business contact details of the company.
- Copy of passport of the old and new email holder
- Copy of Emirates ID of the old and new email holder (if applicable)

- Once the request is submitted, a confirmation message will be displayed as shown in the screenshot. The FTA will review your request and take appropriate action within **5 business days**. If the FTA requires any further details from you in order to process your application, you will receive an email notification setting out the information required from you.
- When the request is approved, you will receive an email notification on the newly registered email address and your email will be updated in the system.

Change Email

Existing Email address
reece.harris100@gmail.com

New Email address *
ahinduja11@gmail.com

Your Email address change request has been submitted to the FTA for approval.

File name
100064469800003.png

IMPORTANT: Once the new email address is updated in the system, you will no longer be able to login to the e-Services portal using your old email address. Please use the updated email address to login to e-Services. Should you require to change back to the old email address, you will be required to follow the same procedures above.

Additionally, all the notifications related to the Taxable Person accounts associated with the account will be sent to the updated email address.



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 who 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 e-Services 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

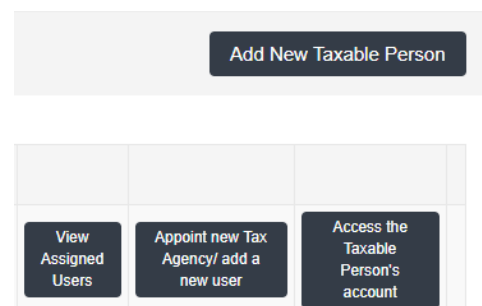
A summary of who has which access can be seen on the online user dashboard. The following sections describe how can an online user go about executing responsibilities for a taxable person

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) *

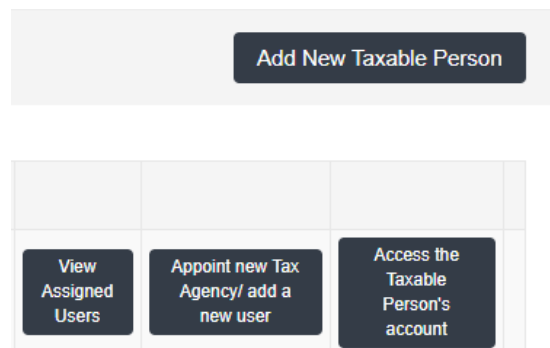
Create Taxable Person

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 Online user 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.

Add New Taxable Person

View Assigned Users | Appoint new Tax Agency/ add a new user | Access the Taxable Person's account

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			<input type="button" value="Give write access"/>	<input type="button" value="Delink"/>
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 Online user'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

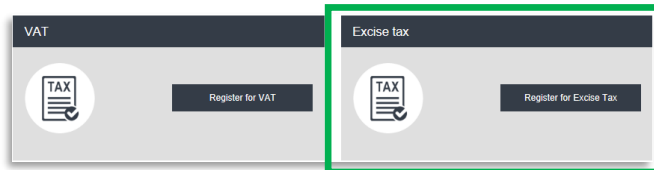
Password*
.....

Login



4. Registering for Excise Tax

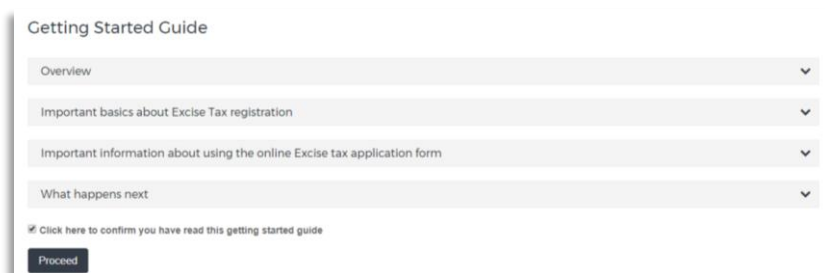
On logging into your e-Services account you will see a button inviting you to apply to *Register for Excise Tax*. You may also see another button inviting you to register for VAT.



Click on *Register for Excise Tax* to start the Excise Tax Registration Process.

4.1 Excise Tax Getting Started Guide

You will see this guide as soon as you click the *Register for Excise Tax* button.



The guide is designed to help you understand certain important requirements relating to

Excise Tax 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 Excise Tax 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.**

Click on *Proceed* to initiate the Excise Tax Registration form.



4.2 Steps for completing the Excise Tax registration form

In order to save and review the form completed by you, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (*) is **mandatory** and must be completed in order to move to the next section.

Legal name of entity (English) *

Please provide the required details

If you attempt to save and review the form without completing the mandatory information in certain fields, you will receive a pop-up message under the relevant field indicating that additional details are required.

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.**

Save as draft ↵

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

Save and review →

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 Excise Tax registration application

To submit the Excise Tax 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.

Submit for Approval →

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 Reviewing the progress of your Excise Tax registration application

To review the status of your Excise Tax registration application, click on the *Dashboard* tab and look next to *Status*:



- **Drafted** means the registration form has not been completed or submitted by the applicant;
- **Pending** means the registration form has been received by us and is under processing or that we are awaiting further information from you;
- **Rejected** means the registration form has been rejected by us;
- **Approved** means the registration form has been approved by us and that you are successfully registered for Excise Tax.

4.6 Late Registration

If you fail to register for Excise Tax on time, a late registration administrative penalty of 20,000 AED will apply. To check the penalties amount and complete the payment, follow the below steps:

1. Go to the Dashboard tab where you will find the “late registration penalty” amount mentioned under the Excise Tax box. Click on **‘Pay Now’** button to proceed with payment.
2. Once you click on **‘Pay Now’** button you will be redirected to the e-Dirham gateway where you will be able to make the payment through an e-Dirham or credit card.
3. Once the payment is completed, it will show under the ‘Transaction History’ box placed within ‘My Payment’ tab.

Excise Tax

The status of your application is as below:

Status	Approved	Edit	View
TRN	100221936600007	Download Certificate	
De-registration status	N/A	De-Register	
Late registration penalty amount (in AED)	20,000.00	Pay Now	

Payment Information

TRN
100221936600007

Pay Amount 20,000.00 AED

[Pay Now](#) [Cancel](#)

e-dirham VISA MasterCard

الدفع الإلكتروني
e-dirham

Payment Methods Types

Please select one of the payment methods

- +eDirham G2 Cards
- +Non-eDirham Cards
- +eD-Wallet

[Confirm](#) [Cancel](#)

Verified by VISA learn more MasterCard SecureCode learn more Trustwave Trusted Commerce Click to validate



5. Amending Excise Tax registration

If you are registered for Excise Tax purposes and any circumstances occur that will impact your Tax records kept by the FTA, as provided during your registration, you must inform the FTA by updating your records within 20 business days from the occurrence of such circumstances.

Following the approval of your registration application and in case you

wish to make changes to your registration details, click on the **'Edit'** or **'Amendment'** button, which is placed within the Excise Tax box under the Dashboard tab, as shown in the screenshot above.

Excise Tax

The status of your application is as below:

Status	Approved	Edit	View
TRN	100065088500007	Download Certificate	
GIBAN	AE458680100065088500007		
Amendment Status	N/A	Amendment	
De-registration status	Pre-Approved	De-Register	

The existing details for all fields, where applicable, will be automatically populated and you will be able to update the relevant information. Please note that some sections will be editable whilst some other will not.

In case that you need to update your details within the two sections indicated below, you may use the 'Edit' button functionality. This will allow you to quickly update your details regarding the two sections below:

- **Customs Registration Information section**
- **GCC Activities section**

Please note that, when you make changes through the 'Edit' option, the changes are reflected automatically on your profile, by saving the changes in the form. FTA approval is not required.

In case that you need to update your details within more sections (please refer to the list below), you may use the 'Amendment' button functionality:

- **Details of the applicant**
- **Identification of the applicant**
- **Details of the Manager of the Business**
- **Contact details**
- **Banking details of the applicant**
- **About the Excise Tax Registration**
- **Customs Registration Information**
- **GCC Activities**
- **Senior management relationships**
- **Declarations (authorized signatory)**



Please note that, if you make changes to the form through the ‘Amendment’ option, the changes will reflect on the form only after the FTA has approved your amendments. The FTA may ask you for more information while reviewing your application for the respective amendments.

Please note that if you are already registered for excise tax and you intend to also be engaged with other types of excise goods, **you should amend your excise tax registration and reflect all types of excise goods that you would be engaged with**

5.1 Amendments that do not require approval from the FTA

As described above, by clicking the ‘Edit’ button the below sections may be amended:

- **Customs Registration Information section**
- **GCC Activities section**

The following fields within these sections can be amended and updated where necessary:

- **Customs Registration Information section “CRN”:**

In the customs registration information section, you need to provide your Customs Registration Number which is issued by the relevant Customs department in the UAE. If you have multiple Customs Registration Numbers in the UAE, you should add each

of them as a separate line item. Following your registration application’s approval by the FTA, you will be able to edit / amend the fields provided in the screenshot above regarding your existing linked Customs Registration Numbers. Please note that you should also be able to add new or remove existing Customs Registration Numbers using this functionality from your Tax records. To add another CRN and enter the details in the fields seen in the above screenshot. To remove a CRN click on the ‘Delete’ icon in the list of CRNs seen in the below screenshot.

Customs Issuing Emirate	Customs number	View Customs department document	Delete
Abu Dhabi	123456789	Show	



Once you fill or edit the fields, click on **'Add Customs Registration'** to save the details of this section.

- **GCC Activities section**

If you are registered for Excise Tax in any other GCC Member State, please provide the relevant details.

Please select the name of the GCC Member State from the dropdown and provide the TRN if available as seen in the screenshot on the right. You will

have to enter or edit the fields shown in the screenshot on the right.

You may also remove these from the list by clicking on the 'Delete' icon as seen in the screenshot below.

GCC member state	TRN	Delete
Kingdom of Bahrain		
Kingdom of Saudi Arabia	134455554546675	

Once you have completed filling or editing the fields, click on **'Save ad add more'** to save the details of this section.

Once amendments are made, click on **'Submit Changes'** button. Once you have submitted the changes, these will be automatically reflected as they do not require approval from the FTA.

5.2 Amendments that require approval from the FTA

On clicking the 'Amendment' button the below sections can be amended:

- **Details of the applicant**
- **Identification of the applicant**
- **Details of the Manager of the Business**
- **Contact details**
- **Banking details of the applicant**
- **About the Excise Tax Registration**



- **Customs Registration Information**
- **GCC Activities**
- **Senior management relationships**
- **Declarations (authorized signatory)**

All the fields in the section can be amended

- **Details of the applicant**

Details of the applicant can be amended by editing the fields shown in the screenshot on the right. You can amend the Legal name of the Entity in English and Arabic.

If you choose 'Yes' to the question – 'Do you have a trade name that differs from the above?', you will have to enter/ edit the Trade Name of the entity.

Similarly, other sections (as mentioned above) of the registration form can be amended.

NOTE: Certain fields are restricted from direct amendment. Please refer to the list of fields below.

Fields in the following sections cannot be amended:

1. 'Which date are you required to be registered' in the 'About the Excise Tax Registration' section.
2. 'Notification language change' in the Declaration section.

Two sections are completely restricted from amendments. Please refer below.

1. About the applicant
2. Communication preferences

If you wish to update your tax registration records concerning the above 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.

After completing all required amendments, click the **Save and review** button at the bottom right hand corner of the screen 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 at the bottom right hand corner of the screen.



NOTE: The 'Customs Registration Information' and 'GCC Activities' can be amended through either the 'Edit' option or the 'Amendment' option on the dashboard.

If the sections are amended through the 'Edit' option, FTA approval is not required. If the sections are amended through 'Amendment' option, they will go through the approval process like other sections.

5.3 Reviewing the progress of your Excise Tax registration amendment application

To review the status of your Excise Tax registration amendment application, click on the *Dashboard* tab and look next to *Status*:

- **Drafted** means the registration amendment form has not been completed or submitted by the applicant;
- **Pending** means the registration amendment form has been received by us and is under processing or that we are awaiting further information from you;
- **Rejected** means the registration amendment form has been rejected by us;
- **Approved** means the registration amendment form has been approved by us and that your Tax records with respect to Excise Tax have been updated accordingly.

NOTE: Please note that if an Amendment application is in 'Drafted' or 'Pending' state, the user will not be able to initiate another amendment application through the 'Edit' option.



6. De-registration from Excise Tax

On the dashboard, against the Excise Tax registration, click on the **De-Register** button.

Excise Tax	
The status of your application is as below:	
Status	Approved Edit View
TRN	100011142500007 Download Certificate
De-registration status	N/A De-Register

When you should use this function?

You may use this function to deregister a Taxable Person if you are no longer responsible for Excise Tax.

6.1 How do I complete the de-registration application form?

Once you click on the **De-Register** button, the de-registration application form appears.

1. The Taxable person details are pre-populated.

Taxable Person Details	
Taxable Person Name (English)	Taxable Person Name (Arabic)
xxx	111
Tax Registration Number for Excise Tax	
100347270900007	
Basis for Deregistration	
Type of Deregistration	
Excise	

2. Please select the reason for de-registration from the dropdown, and specify the date from which the Taxable Person is required to de-register. Provide other relevant information and upload the documents by clicking on **Choose Files**

Deregistration for Excise	
On what basis is the Taxable Person deregistering for Excise tax?*	Please select
Please provide the date on which the Taxable Person became required to deregister for Excise Tax.*	<input type="text"/>
Please specify the details*	<input type="text"/>
Please upload the supporting documents to prove the existence and date the above event occurs*	Choose files to upload Choose Files

A taxable person may apply to deregister from excise tax when he is no longer engaged in taxable activities i.e. the import, production or stockpiling of excise goods in the UAE.

Once approved, the FTA will deregister the taxable person with effect from the date his taxable activity ceased.

In order to deregister, a taxable person must be up to date with all tax return submissions and payments of tax and penalties.



3. Update the email credentials for Authorized signatory and confirm all 4 declarations by ticking the check box next to each and once you have completed the above, click on the **Submit** button to proceed.

Authorised signatory

Name (English)* <input type="text" value="xxxx"/>	Name (Arabic)* <input type="text" value="111"/>
Mobile country code* United Arab Emirates (+971) ▼	Mobile number* <input type="text" value="559526150"/>
E-mail address* <input type="text"/>	Date of submission (dd/mm/yyyy)* <input type="text" value="10/04/2018"/>

Declaration

- All information provided is true, accurate and complete, and I have provided all supporting information or documentation which has been requested of you, or which I think may be relevant.
- I have filed all the tax returns during the period I am registered with the FTA and I have settled all the tax payment, administrative penalties due prior to submitting this form.
- I have read, and am compliant with, the relevant requirements as set out in Federal Decree Law No. (7) of 2017 concerning Excise Tax; Federal Decree Law No. (8) of 2017 on Value Added Tax; and Federal Law No. (7) of 2017 on Tax Procedures (as applicable); I have read, and am compliant with, the Registration User Guides, which can be found in the downloads section; and that I understand my obligations and rights in relation to my use of the website;
- I am authorized by the business to apply for deregistration

What's next?

Once the de-registration request is submitted, the FTA shall approve or reject the request and notify the registrant accordingly. Further, the FTA may ask you to provide additional supporting documents.

IMPORTANT: Please note, if the date of submission of this de-registration form is more than 30 days from the date you are required to de-register then you will be subject to a late de-registration penalty of AED 10,000.

Once your application form is reviewed by the FTA, you may receive a notification from the FTA to confirm your effective date of de-registration. You may also be required to file a final tax return where necessary before your application form is approved.

6.2 Final tax return

A final tax return is the return for the last Tax Period for which the Taxable Person was registered with the FTA. The final tax return starts from the 1st day of a calendar month and ends on the effective date of deregistration pre-approved by the FTA.

The final tax return should be submitted and payable tax settled no later than the (15th) fifteenth day following the end of the calendar month on which the final tax return belongs to.

Failure to apply with the FTA for deregistration and/or filing final tax return as settlement of payable tax within deadline would be subject to penalty and potential delay in completing the deregistration process.



Example

Company A was an importer of excise goods and registered with the FTA for Excise Tax with effect from (wef) November 1 2017. Company A was no longer liable for Excise Tax from May 3 2018. On June 12 2018, Company A applied with the FTA to deregister wef May 3 2018. On June 13 2018, FTA approved Company A's deregistration application and confirmed the effective date of deregistration as May 3 2018.

As Company A did not notify FTA of his tax deregistration within (30) thirty days from when he is no longer responsible for the excise tax, a late deregistration penalty of AED 10,000 is due.

Company A is required to submit and settle the payment for a final tax return (for the period from May 1 2018 to May 3 2018) before June 15 2018.

6.3 Settling your outstanding liabilities

Depending on your account balance status you may be required (or entitled) for tax payment (or refund):

- **If at the time of de-registration you have outstanding liabilities with FTA**

In case you submit your de-registration request and you have outstanding liabilities with FTA and the de-registration application is approved by the FTA, the status of your de-registration in the dashboard will be changed to 'Pre-Approved' until you pay your outstanding liabilities.

De-registration status **Pre-Approved** **De-Register**

You will receive an email and an SMS notification informing you of the status of the application and requesting you to complete the payment of the outstanding liabilities.

To complete the payment of outstanding liabilities, go to 'My Payment' tab and under 'Excise Tax & Penalty Payment' box, enter the amount you wish to pay as per the message "Total Outstanding Liability". Click on **'Make Payment'** to proceed with the payment through e-Dirham gateway.

Excise Tax & Penalty Payment

Total Outstanding Liability 20,000 AED

Enter amount you want to pay *

0

Make Payment

Once you complete the payment, go to the dashboard and click on **'De-Register'** button against the Excise Tax box to complete the de-registration application.



- **If at the time of de-registration you have a credit amount pending with the FTA**

In case you submit your de-registration request and have excess refundable Excise Tax with the FTA, you will first be required to request for a refund. Once the refund has been approved and you have no further refundable tax, your de-registration request will be processed by the FTA.

Refer to the Excise Tax Refund User Guide for the detailed steps of submitting Excise Tax Refund.

Tracking your de-registration application status

In the eService portal, you will be able to understand the status of your de-registration application during the whole process, i.e.

- **Pending:** once the de-registration request is submitted by the Taxable Person, or once the Taxable Person has submitted the additional information requested.
-
- **Resubmit:** after the FTA requests for additional information.
-
- **Pre-Approved:** once the FTA approves the de-registration application and there are outstanding liabilities.
- **De-Registered:** once the FTA approves the de-registration application and there are no outstanding liabilities. Or, once the Taxable Person has paid the final tax return and penalties for a 'Pre-Approved' application.



Appendix A: Important on-screen tools and other tips

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

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



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

On what basis are you applying for registration? *

Select business type
 Select business type
 Legal person - Public Joint Stock Company (PJSC)
 Legal person - Incorporated (LLC, LLP, Partnership etc)
 Legal person - Club, Charity or Association
 Legal person - Federal UAE Government entity

To complete a field 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.

Upload a scanned copy of the Certificate of incorporation *

Choose files to upload Choose Files

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

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

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



Appendix B: Completing your Excise Tax registration form

The Excise Tax registration form captures a number of details about the applicant. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

About the applicant

On what basis are you applying for registration?

You should register the person that is operating a business.

A person 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 a club, a partnership or a trust).

Generally, an Excise Tax registration covers ALL of the business activities undertaken by the registered person.

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 the relevant laws that is capable of entering into contracts in its own name.

For Excise Tax registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form; clubs, charities or associations; Federal UAE Government entities; and Emirate UAE Government entities. Examples of entities that may select “Legal Person – Other” may include foreign government representations (e.g. diplomatic missions) and international organisations; 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 Excise Tax 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 details in other situations.

Do you hold a Trade License in the UAE?

In the UAE, the term Trade License is 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 Trade Licenses, you must select “Yes” for this question and complete the additional information requested. Otherwise, please select “No” (this includes instances where a non-established business is required to register in the UAE).



Details of the applicant

Name of the Applicant

Legal name of the entity (English)

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”.

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

Legal name of the entity (Arabic)

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

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 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) listed in it.

Enter trade name (English)

IMPORTANT: This information, together with your legal name, will appear on your Excise Tax registration certificate. It is important that you enter the details accurately.

Enter trade name (Arabic)

You must provide the trade name of the entity in Arabic. You may need to seek the assistance of a recognized translator.



Identification of the Applicant

Select the name of the authority that issued the Trade License

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

Trade License number

You will find this on your Trade License. In some cases, it is known as the “Registered number”.

Select Trade License expiry date

Please enter the expiry date shown on your Trade License.

Upload scanned copy of Trade License

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

Save Trade License

IMPORTANT: Ensure you 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 has been incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

Add owner details (Only shows once a Trade License is saved)

You must ensure that the information about each and every owner is included.

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 some limited situations whereby you have neither a UAE Trade License nor a Certificate of Incorporation, you should upload any other relevant supporting documents you may have.

Depending on the basis on which you are registering, other relevant documents may include:

- Articles of Association
- Partnership Agreement
- Similar documents which show ownership information of the business
- Club, charity or association registration documents and supporting evidence (applicable if you selected “Legal person – Club, Charity or Association”)
- A copy of the Decree (applicable if you selected “Legal person – Federal UAE Government Entity” or “Legal person – Emirate UAE Government Entity”)
- Other relevant documents such as documents providing information about your organization, including its activities and size (applicable if you selected “Legal person – Other”)
- A scanned copy of the Emirates ID of the owner or a scanned copy of the passport of the owner (applicable if you selected “Natural person – Other”)

If you are a Legal person – Incorporated, you must submit the Articles of Association to provide ownership information.

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

Details of the manager of the business

Enter name of the manager (English)

Please include details of owners and managers as indicated in the Trade License.

Enter name of the manager (Arabic)

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



Is the manager resident in the UAE?

Please answer “Yes” if the manager is resident within the UAE.

Contact details of the applicant

Building name and number

Please enter the address of the business here. Do not use another company’s address (for example, your accountant). If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the business are carried out.

If you are a foreign business applying to register for UAE Excise Tax, you may choose to appoint a tax agent in the UAE. In such cases please provide their details here.

Banking details of the applicant

Bank Name
IBAN

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

If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank.

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.



About Excise Tax registration

Activities related to excise goods

Are you a producer of excise goods?

Excise Tax is the responsibility of any person engaged in:

- the import of excise goods into the UAE;
- the production of excise goods;
- the stockpiling of excise goods in the UAE in certain cases, where Excise Tax has not previously been paid on the goods in the UAE and stockpiling is undertaken for business purposes; or
- overseeing a designated zone i.e. a Warehouse Keeper.

If you have a responsibility for Excise Tax, as outlined above, you must register with the FTA to submit Excise Tax returns and pay Excise Tax. You should identify one or more situations where you may be, or are, involved in any excisable activities.

IMPORTANT: If you intend to also register Designated Zones and/or as a Warehouse Keeper, you should use the forms available on the FTA website.

Which excise goods do you produce?

The goods which will be subject to Excise Tax in the UAE include:

- Tobacco and tobacco products;
- Carbonated drinks;
- Energy drinks;

Are you an importer of excise goods?

If your name appears as the importer of the excise goods for customs clearance purposes, then you should select "Yes" to this question. You may also apply to be a warehouse keeper if this is the case.

Which excise goods do you import?

The goods which will be subject to Excise Tax in the UAE include:

- 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. This should also be considered when new products are added to the scope of Excise Tax, for which further guidance is published by the FTA.

Which excise goods do you stockpile?

The goods which will be subject to Excise Tax in the UAE include:

- Tobacco and tobacco products;
- Carbonated drinks;
- Energy drinks;

Please note that if you are already registered for excise tax and you intend to also be engaged with other types of excise goods, **you should amend your excise tax registration and reflect all types of excise goods that you would be engaged with.**

Do you release excise goods from a Designated Zone?

Please select “Yes” if you are physically moving goods from a Designated Zone and the goods are released into free circulation in the UAE.

With effect from which date are you required to be registered?

Please input the date you believe your registration would take effect on.

Generally, this date should be the first day of the month in which you intend to conduct activities related to excise goods. We will review if it is appropriate and amend the effective date as we deem appropriate.

Depending on the actual situation, this date can be any date before or after the date you filled out this form.

To determine when you are required to register, please take note of the following:



With effect from which date are you required to be registered?

1) Registration on introduction of the Excise Tax law.

You should notify us of the registration requirement during the registration period prior to the date on which the Excise Tax law comes into effect until the date the Excise Tax law comes into effect or the date that new products come under the scope of Excise Tax.

We will register you for Excise Tax commencing from the date the Excise Tax law comes in to effect or the date new products are added to the scope of Excise Tax.

2) Registration after the Excise Tax law comes into force

You must notify FTA to register for Excise Tax when you intend to be involved in any excisable activities. You must submit the registration application within 30 days of the end of the month in which you formed that intention.

Your registration will take effect from the first day of the month in which the intention was formed.



Customs Registration Information

Do you have a Customs number?

If you are registered with any of the Customs Authorities in the UAE, please enter the details here.

The information will assist the FTA and the relevant Customs departments to identify you accurately at the time of importing and exporting goods into or from the UAE. Failure to enter this information may result in delays at the border.

Emirate in which you have a Customs registration

Please select from the following:

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

Customs number

You are required to provide the Customs number if you have chosen “Yes” for the above question “Do you have a Customs number?”

Upload scanned copy of Customs number issued by the Customs department

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

GCC Activities

Are you registered for Excise Tax in any other GCC Member State?

If your answer is “Yes” to either of the above questions, you are required to provide further information.

Select the name of the GCC Member State

GCC Member States are:

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



Enter TRN (if available)

Please enter the Tax Registration Number (TRN) or equivalent if the entity is already registered for Excise Tax purposes with the respective tax authority in the different Member State.

Save and add more

If you intend to import from and/or export to another GCC Member State, you must click this button to provide the relevant details.

Senior Management Relationships

Are you (or any of the directors or partners of the applicant), currently involved in (or in the past 5 years been involved in) any other entity resident in the UAE, either individually or as a director or partner in that entity?

The details of any senior management relationships with businesses in the UAE should be entered here.

If you are a natural person, enter the details of those entities you were involved in on a personal basis. Otherwise, enter the details of those entities with which the directors or partners of the applicant have been involved in.

If the applicant is registering as part of a corporate group, you only need to enter the details of the ultimate holding company.

Partner / Director details

**Name of the partner/
director**

Please provide the details of the individual who is (or has been) involved in another business resident in the UAE. Examples could include being an owner or a director of that company.

Details of the businesses with which the applicant (or the partner/director of the applicant) is/ was involved with and has a relationship with

Enter the legal name of the business the relationship is (or was) with

You must provide the legal name of the entity.

Is the business still trading?

If the business is still trading, select "Yes", otherwise select "No". We may request evidence to support your answer.



Enter TRN (if available)

Please enter the Tax Registration Number (TRN) if the entity is already registered with the Federal Tax Authority.

Upload scanned copies of Trade License(s)

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

Save and add more relationships

Include the details of additional senior management relationship here.

Declaration

Authorized Signatory

**Title
Name in English
Name in Arabic**

The signatory of the Excise Tax registration form must be authorized to do so. That is, if the application is being submitted by the registrant themselves they are themselves authorized.

If, however, the application is being submitted in respect of a legal person, the signatory must be authorized by the legal entity to do so.

Proof of Authorization

Evidence of authorization may include a Power of Attorney or similar in the case of legal persons.

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.