



EXCISE TAX IMPORT DECLARATION USER GUIDE (REGISTERED AND NON-REGISTERED)

Registered Importers for Excise Tax and VAT: Importing excisable goods into the UAE mainland

1. Submit an Excise Tax import declaration on or before import
2. Pay the Excise Tax due at the time of filing your Excise Tax return
3. Submit your customs declaration
4. Pay the VAT due at the time of filing your VAT return

Non-Registered for Excise Tax and registered for VAT: Import excisable goods into UAE mainland

1. Submit an Excise Tax import declaration on or before import
2. Pay the Excise Tax due at the same time of submitting the Excise Tax import declaration
3. Submit your customs declaration
4. Pay the VAT due for the excisable goods at the time of filing your VAT return

Not registered for either VAT and Excise Tax: Import excisable goods into UAE mainland

1. Submit an **import declaration** on or before import
2. Pay the Excise Tax due at the **same time**
3. Submit your customs declaration
4. Access the VAT Import Declaration VAT Payment Form on FTA eServices portal
5. Complete the payment for the VAT due

Registered for VAT and Excise Tax: import excise goods into an Excise Tax DZ (not a VAT DZ) where Customs check the goods on entry

1. Submit an Excise Tax **import declaration** on or before import
2. Submit your customs declaration
3. Submit a **Deductible Excise Tax form** mentioning that the goods have entered a designated zone, and specifying the tax originally declared on the goods
4. Upload the import declaration as proof of any claim for deductible Excise Tax, as well as any evidence provided by Customs if applicable
5. For the VAT applicable: Pay the VAT due at the **time of filing your VAT return**

Registered for VAT and for Excise Tax: import excise goods into a VAT DZ (not an excise DZ) where Customs check the goods on entry

1. Submit an Excise Tax **import declaration** on or before import
2. Submit your customs declaration
3. **Pay the Excise Tax due at the point of filing** your Excise Tax return; VAT is not applicable in this scenario.

Registered for VAT & Excise Tax: Transfer goods from one DZ to another DZ and both DZ are VAT and excise designated zones controlled by customs.

1. Submit an Excise Tax **import declaration** on or before import
2. Submit your customs declaration
3. Submit a **Deductible Excise Tax Form** mentioning that the goods have entered a designated zone specifying the tax originally declared on the goods
4. Upload the import declaration as proof of any claim for deductible Excise Tax, as well as any evidence provided by Customs if applicable
5. VAT is not applicable in this scenario