

IMPORT DECLARATION USER GUIDE

September 2017



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1. Brief overview of this user guide

This guide is prepared to help importers navigate through the Federal Tax Authority (FTA) website and successfully declare excisable goods. It is designed to help you:

- **understand the process** for declaring goods at Customs
- **create an e-Services account** with the FTA to access the declaration forms if you are not registered with the FTA for Excise Tax
- **navigate to the Excise declarations forms** to declare excisable goods
- **provide accurate answers** to the questions on the Excise Declaration Import forms by explaining what information you are required to provide
- **provide Customs with the appropriate proof** to validate the imports declaration and the Excise Tax due; and
- **understand the icons and symbols** included in the forms.

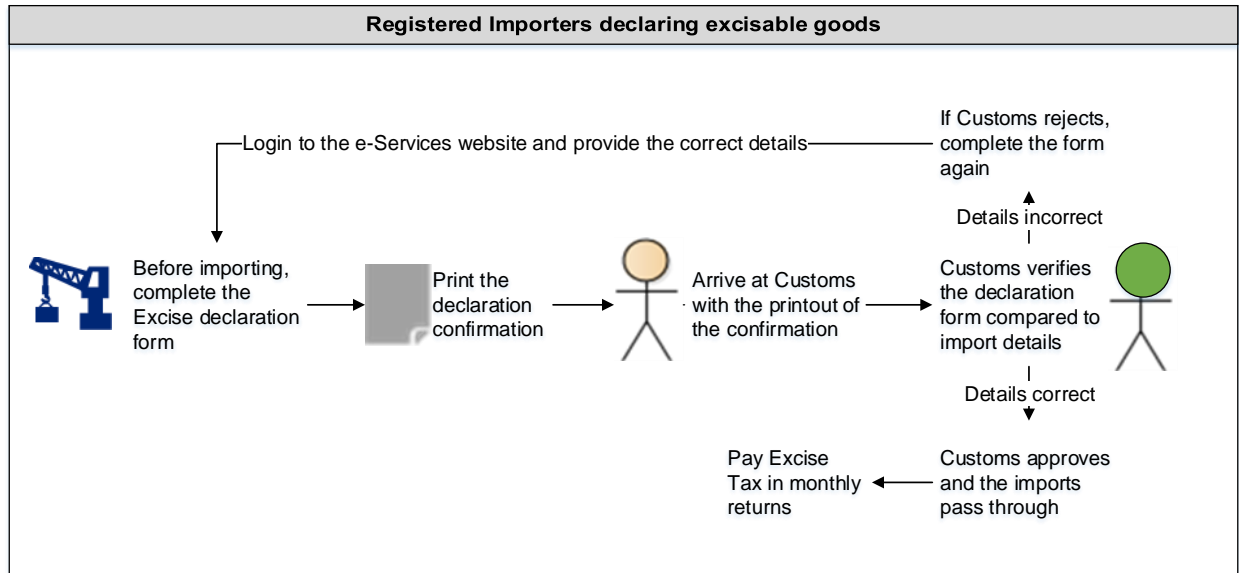
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Excise Declaration forms are also designed to be straightforward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account, have questions on specific fields in the Excise Declaration Import forms, or the validation process with Customs, please contact us.

2. Registered Importers: Declaring Excisable Goods or Releasing Excisable Goods from a Fenced Designated Zone

Below is the process that importers who are registered for Excise Tax have to follow in order to declare excisable goods and have them cleared at Customs.

Note: The same process applies for taxable persons releasing excisable goods from fenced Designated Zones.

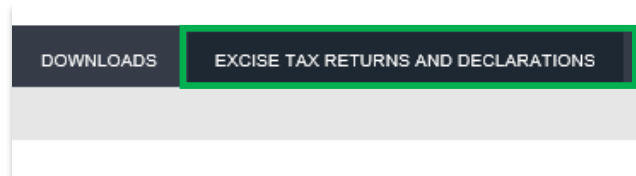


Taxable persons who are registered for Excise Tax and are importing excisable goods to the UAE already have an e-Services account, can directly access the Excise Tax Returns and Declarations Dashboard and complete the Excise Declaration form.

2.1 Complete the Excise Declaration Form

2.1.1 Navigate to the Excise Tax Returns and Declarations Dashboard

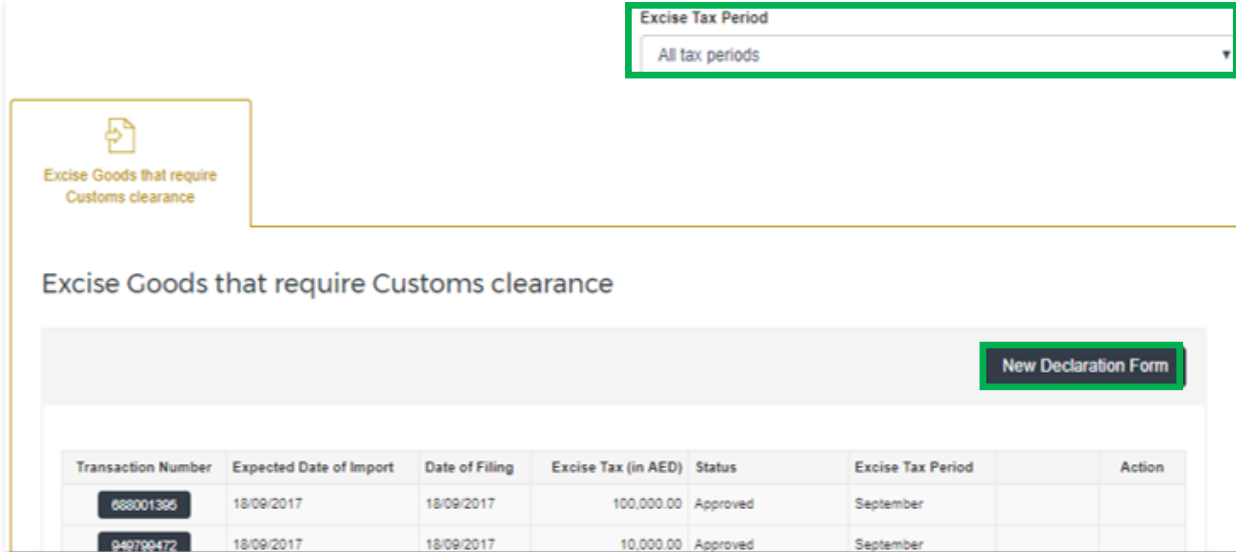
Navigate to the tab that displays “Excise Tax Returns and Declarations”, in order to access a new declaration form which allows you to declare imports and release of excise goods from fenced Designated Zones.



2.1.2 Initiate the form

Follow the below steps to initiate the declaration form as indicated in the image below:

- 1) Select the period for which you are declaring goods for import
- 2) Click on the “New Declaration Form” button to open the declaration form



Excise Goods that require Customs clearance

Excise Tax Period
All tax periods

Excise Goods that require Customs clearance

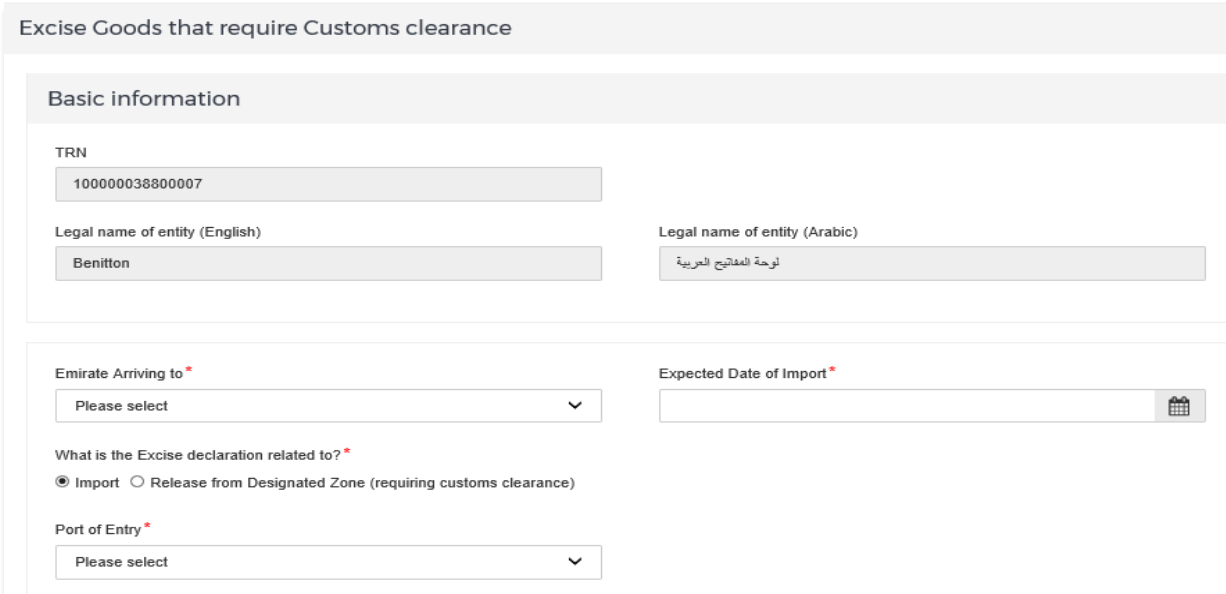
New Declaration Form

Transaction Number	Expected Date of Import	Date of Filing	Excise Tax (in AED)	Status	Excise Tax Period	Action
688001386	18/09/2017	18/09/2017	100,000.00	Approved	September	
949799472	18/09/2017	18/09/2017	10,000.00	Approved	September	

2.1.3 Complete the form

The form will display your TRN as well as the name of your business. You will first be required to provide the below details as shown below:

- 1) Date of import
- 2) Emirate and port of entry of the import
- 3) Whether the declaration is for an **import or a release of excise goods from a fenced Designated Zone**



Excise Goods that require Customs clearance

Basic information

TRN
100000038800007

Legal name of entity (English)
Benitton

Legal name of entity (Arabic)
نوحة المغاليتح العربية

Emirate Arriving to *
Please select

Expected Date of Import *
[Calendar icon]

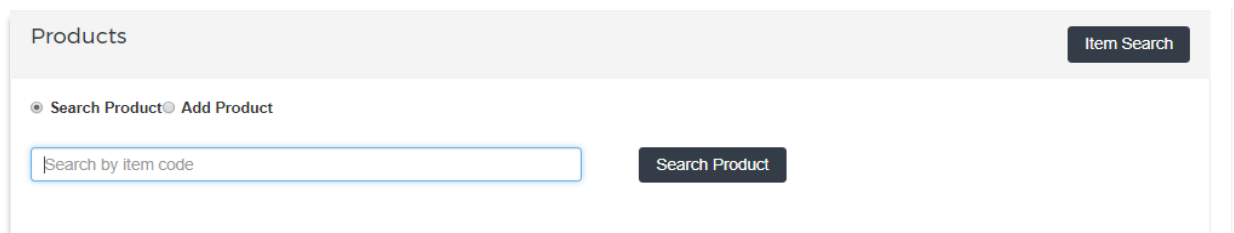
What is the Excise declaration related to? *
 Import Release from Designated Zone (requiring customs clearance)

Port of Entry *
Please select

Note: If you are releasing excisable goods from a fenced Designated Zone, you will be required to provide the Designated Zone Number.

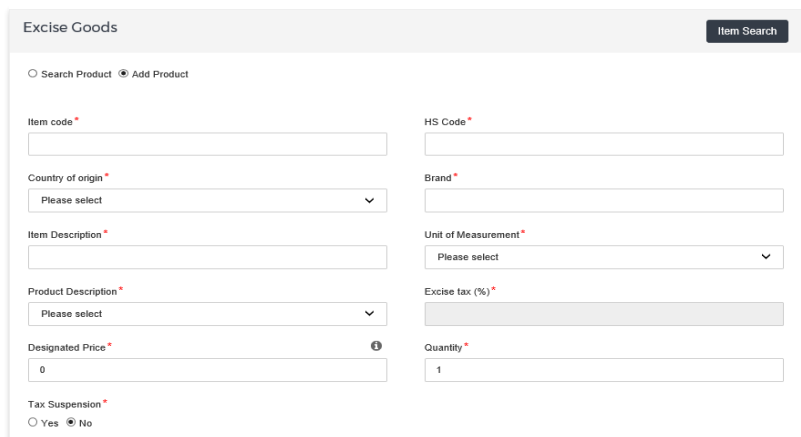
The next section allows you to add the items you are importing and their quantity in order to declare all of your excisable goods and calculate the Excise Tax due.

- 1) If you select to “Search Product” as shown below, you can add a product that exists in the FTA database using the **Item Code**. To find the Item Code of a good, click on **Item Search**. A new tab will open, with a list of all the excisable goods and their details. You can search for the Item Code of your good using the HS Code, Product Description, Item Description or Brand. Once you have found the Item Code, **copy it and paste it** into your declaration form in the blue box below and click **Search Product**. The product details will be auto-completed. You will have the option of increasing the price per unit if you sell these goods at a higher selling price, and will be able to select the quantity of the item you are importing in the unit of measurement. You will also be able to choose whether the goods are eligible for tax suspension if they are not released for consumption in the UAE.



- 2) If you click on “Add Product”, you can manually add an item that does not exist in the system, along with the below item details:

- Add Item Code
- Add HS Code
- Add Country of Origin
- Add Brand
- Add Item Description
- Add Product Description
- Add Unit of measurement



You will have the option of increasing the price per unit, and will be able to select the quantity of the item you are importing. You will also be able to choose

whether the goods are eligible for tax suspension if they are not released for consumption in the UAE

- 3) After either searching for a product or adding a product manually and providing the quantity, click to “Add Product in list”. This will enable the calculations of the Excise Tax due on the declaration as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
HS001	ITEM0001	1	Pepsi Drink	Energy drinks	Pepsi	Liter	10,000.00 AED	10,000.00 AED	No	

- 4) This process can be repeated again to declare additional items and their quantities.

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

Declaration

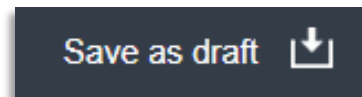
"I hereby agree to have read the requirements, obligations and terms and conditions for Excise Tax. I declare that the information provided is accurate and complete."

In order to save as draft or submit and pay, 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 save the form or submit it.

If you attempt to save or submit 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.

2.1.4 Save 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.**

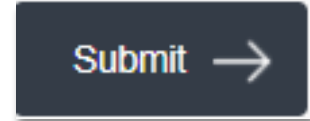


Your application will not be submitted at this point; you will have an opportunity to edit your answers before submission.

2.1.5 Submit your Excise Declaration Form

To submit the Excise Declaration form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

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



2.1.6 Reviewing the progress of your Excise Tax declaration

To review the status of your Excise Tax declaration for your imports/release from a fenced Designated Zone, click on the *Excise Tax Returns and Declarations* tab and look next to *Status*:

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means the declaration form has been received by us and needs to be verified with a transaction number at Customs;
- **Rejected** means the declaration form has been rejected by us;
- **Approved** means the declaration form has been approved by us and that your excise tax declared is approved for returns filing;
- **Cancelled** means that the declaration has been cancelled by clicking the button on the dashboard.

Cancel

2.2 Print the declaration confirmation

Once the form has been submitted, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes your TRN, Transaction Number, quantity of goods, and item details.

This confirmation should be printed out and presented to Customs upon entry for verification of the import declaration and excise tax paid.



الهيئة الاتحادية للضرائب
FEDERAL TAX AUTHORITY

الإمارات العربية المتحدة
United Arab Emirates

إقرار استيراد سلع خاضعة للضريبة الانتقائية إلى الإمارات العربية المتحدة.
Declaration for Import of Excise Taxable goods into the United Arab Emirates

رقم التسجيل الضريبي: 100000038800007
رقم المعاملة: 917120495

الاسم القانوني الكامل باللغة العربية: بينيتون
الاسم القانوني الكامل باللغة الانجليزية: Benetton

الإمارة التي ستصل السلع إليها: Dubai

منفذ الدخول: Al Dhafra Military Airport (DHF)

تاريخ الاستيراد: 14/09/2017

Item Code	Brand	Item Description	Product Description	Retail Selling Price	Quantity	Tax Suspension
ITEM0001	Pepsi	Pepsi Drink	Carbonated	10,000.00 AED	1	No

Total Excise Tax: 10,000.00 AED
الضريبة الانتقائية الكلية

3. Unregistered Importers: Declaring Excisable Goods

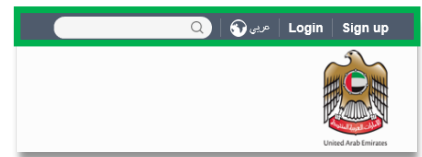
Below is the process that importers who are not registered for Excise have to follow in order to declare their goods, pay their Excise Tax and have their goods cleared at Customs. Note: If you anticipate to import excisable goods more than once in a six-month period or four times in a 24-month period, you will be required to register with the FTA for Excise Tax.



Taxable persons who are not registered for Excise Tax but are importing goods to the UAE will first have to create an e-Services account. This includes tourist bringing in excisable goods with an import value of above AED 3,000.

3.1 How to Create and use 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.



3.1.1 Sign up

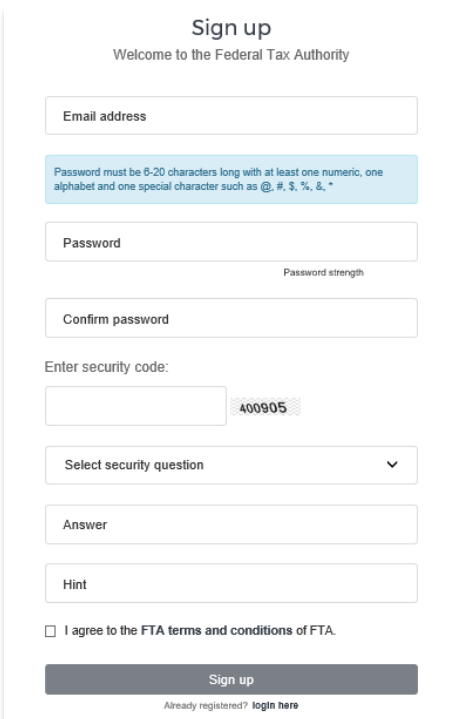
To create an account, simply click on the *Sign up* button on the home page.

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 (i.e. @, #, \$, %, & and *).

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

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



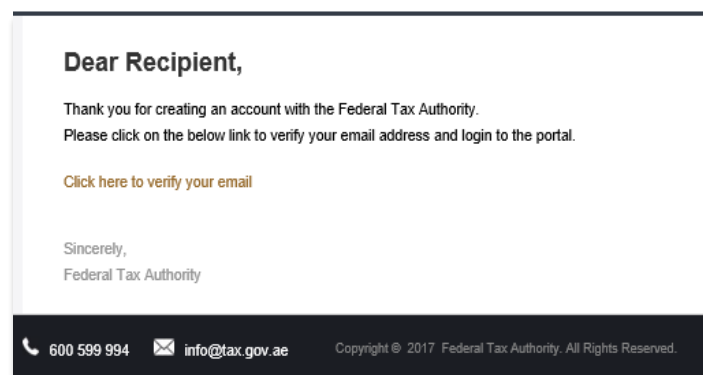
Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website before clicking the *Sign up* button.

3.1.2 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.

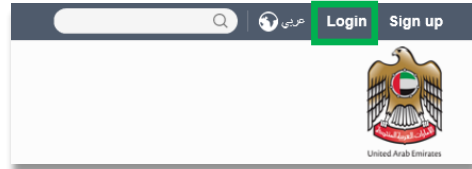
Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to re-register.



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.

3.1.3 Use your e-Services account

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button as shown on the right. 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 hand corner of the screen.

3.1.4 Services available in your e-Services account

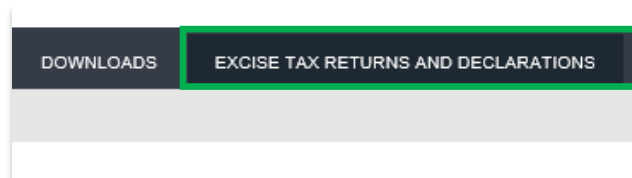
There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

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

3.2 Complete the Excise Declaration Form

3.2.1 Navigate to the Excise Tax Returns and Declarations Dashboard

Once you have access to e-Services navigate to the tab that displays “Excise Tax Returns and Declarations” to access the Import declaration form.




3.2.2 Initiate the form

Follow the below steps to initiate the declaration form as indicated in the image below:

- 1) Select the period for which you are declaring goods for import
- 2) Click on the “New Liability on Import” button to open the declaration form

Excise Tax Period
All tax periods ▼



Excise Goods that require
Customs clearance

Excise Goods that require Customs clearance

New Liability On Import

Transaction Number	Expected Date of Import	Date of Filing	Excise Tax (in AED)	Status	Excise Tax Period	Action
688001395	18/09/2017	18/09/2017	100,000.00	Approved	September	
949799472	18/09/2017	18/09/2017	10,000.00	Approved	September	

3.2.3 Complete the form

The first section of the form requires you to identify as a Legal or Natural Person. A legal person is someone capable of entering into contracts in its own name e.g. a company, as opposed to a natural person who is not. As a Natural Person, you have to provide the following details:

- 1) Name and contact details
- 2) Passport and Emirates ID details
- 3) Details of import including port, emirate, and date of entry

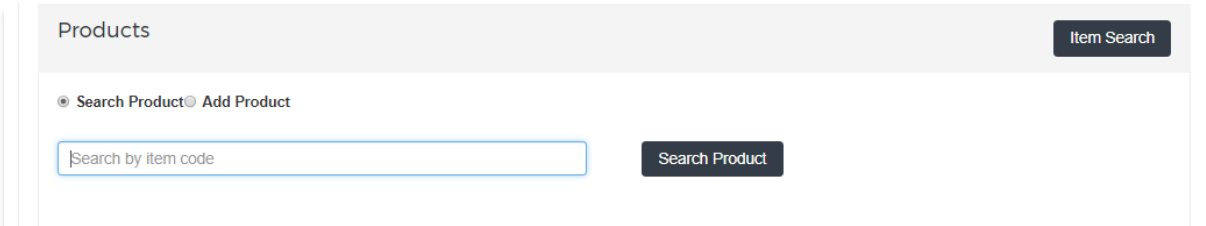
If you identify as a Legal Person, you have to provide the following:

- 1) Legal name, contact details, and certificate of incorporation/business license of the entity
- 2) Details of import including port and date of entry

The next section allows you to add the items you are importing and their quantity in order to declare all your excisable goods and calculate the Excise Tax due.

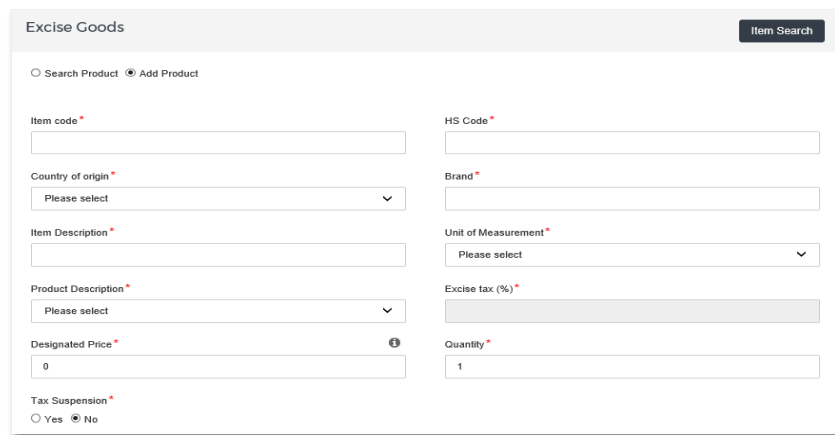
- 1) If you select to “Search Product” as shown below, you can add a product that exists in the FTA database using the **Item Code**. To find the Item Code of a good, click on **Item Search**. A new tab will open, with a list of all the excisable goods and their details. You can search for the Item Code of your good using the HS Code, Product Description, Item Description or Brand. Once you have found the Item Code, **copy it** and paste it into your declaration form in the blue box below and click **Search Product**. The product details will be auto-completed. You will have the option of increasing the price per unit if you sell these goods at a

higher selling price, and will be able to select the quantity of the item you are importing in the unit of measurement. You will also be able to choose whether the goods are eligible for tax suspension if they are not released for consumption in the UAE.




2) If you click on “Add Product”, you can manually add an item that does not exist in the system, along with the item details as shown on the right:

- Add Item Code
- Add HS Code
- Add Country of Origin
- Add Brand
- Add Item description
- Add Product Description
- Add Unit of measurement



You will have the option of increasing the price per unit, and will be able to select the quantity of the item you are importing. You will also be able to choose whether the goods are eligible for tax suspension if they are not released for consumption in the UAE

3) After either searching for a product or adding a product manually and providing the quantity, click to “Add Product in list”. This will enable the calculations of the Excise Tax due on the declaration as shown below.

HS Code	Item code	Quantity	Item Description	Product Description	Brand	Unit of Measurement	Excise price	Excise Tax	Tax Suspension	Delete
HS001	ITEM0001	1	Pepsi Drink	Energy drinks	Pepsi	Liter	10,000.00 AED	10,000.00 AED	No	

4) This process can be repeated again to declare additional items and their quantities.

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

Declaration

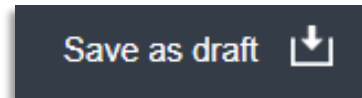
"I hereby agree to have read the requirements, obligations and terms and conditions for Excise Tax. I declare that the information provided is accurate and complete."

In order to save as draft or submit and pay, 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 save the form or submit it.

If you attempt to save or submit 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.

3.2.4 Save 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.**

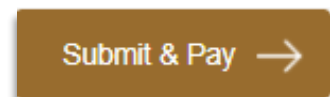


Your application will not be submitted at this point; you will have an opportunity to edit your answers before submission.

3.2.5 Submit your Excise Declaration Form

To submit the Excise Declaration form and make the excise payment, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.


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



3.2.6 Reviewing the progress of your Excise Tax declaration

To review the status of your Excise Tax declaration for your imports, click on the *Excise Tax Returns and Declarations* tab and look next to *Status*:




- **Drafted** means the declaration form has not been completed or submitted by the applicant;

- **Pending for approval** means the declaration form and payment has been received by us and needs to be verified with a transaction number at Customs;
- **Rejected** means the declaration form and payment has been rejected by us;
- **Approved** means the declaration form and payment has been approved by us and that your goods can pass through;
- **Cancelled** means that the declaration has been cancelled by clicking the  button on the dashboard;
- **Awaiting Payment** means that the declaration form has been submitted and the excise payment has yet to be made.

3.3 Make the Payment for Excise Tax due

3.3.1 View the declaration on the dashboard

Once you click “Submit and Pay” on the Excise Declaration form, you will be redirected to the “Excise Tax Returns and Declarations” page as shown below.

	27/09/2017	25/09/2017	20,000.00	Awaiting Payment	September		
---	------------	------------	-----------	------------------	-----------	---	---

To make the payment for the submitted Excise Tax declaration, click on the  button.



3.3.2 Make the Payment through e-Dirham gateway

The screen below will show once you click on the “Pay now” button on the dashboard. It displays the amount due for excise tax and requires you to provide a mandatory remark. To proceed with the payment, click on the “Pay now” button on the bottom right; this will direct you to the e-Dirham payment gateway off the screen where you can enter your card details and make the payment.

Payment Information

Pay Amount 20,000.00 AED

Remark

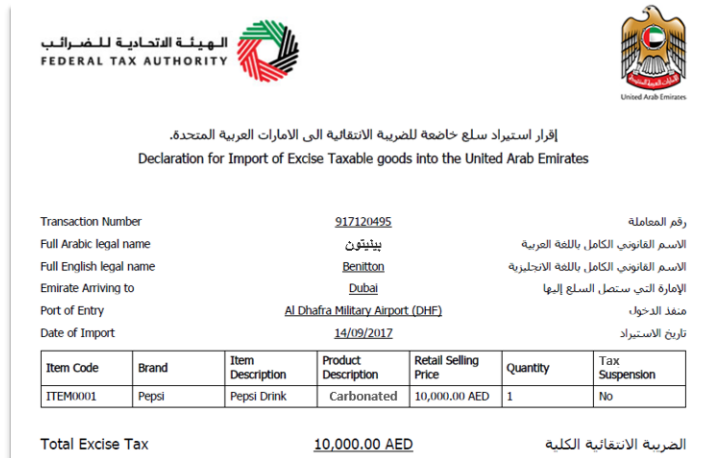
Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. After confirming the transaction, once the payment is processed successfully, you will be redirected to the FTA website.



3.4 Print the declaration confirmation

Once the payment has been made, a declaration confirmation will be emailed to you. The declaration confirmation as shown on the right includes the Transaction number, quantity of goods, and item details.

This confirmation should be printed out and presented to Customs upon entry for verification of the import declaration and excise tax paid.



إقرار استيراد سلع خاضعة للضريبة الانتقائية إلى الإمارات العربية المتحدة.
Declaration for Import of Excise Taxable goods into the United Arab Emirates

Transaction Number: 917120495
Full Arabic legal name: بيئيتون
Full English legal name: Benitton
Emirate Arriving to: Dubai
Port of Entry: Al Dhafra Military Airport (DHF)
Date of Import: 14/09/2017

Item Code	Brand	Item Description	Product Description	Retail Selling Price	Quantity	Tax Suspension
ITEM0001	Pepsi	Pepsi Drink	Carbonated	10,000.00 AED	1	No

Total Excise Tax: 10,000.00 AED

4. Important On-Screen 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**.

Upload a scanned copy of the Certificate of incorporation*

Choose files to upload

Choose Files

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.

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 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