REGISTRATION USER GUIDE- EXCISE TAX

September 2017

Contents

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. 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 form 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 straight-forward 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.
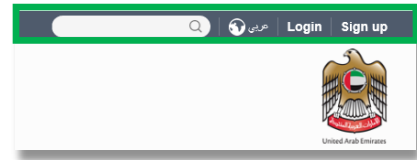
2.1 Create an e-Services account (new users)

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 (i.e. @,#,$,%,&, 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.

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 re-register.

Dear Recipient,

Thank you for creating an account with the Federal Tax Authority.
Please click on the below link to verify your email address and login to the portal.

Click here to verify your email

Sincerely,
Federal Tax Authority

600 599 994   info@tax.gov.ae   Copyright © 2017 Federal Tax Authority. All Rights Reserved.

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.
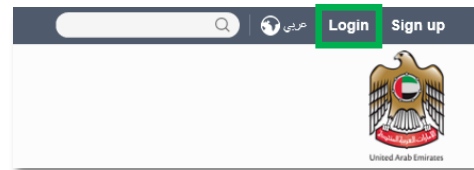
To change your e-Services account password or security question/answer, click on the *My Profile* tab.

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 contains more detailed guidance which is designed to help you understand and manage your day-to-day Excise Tax obligations.

3. 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.
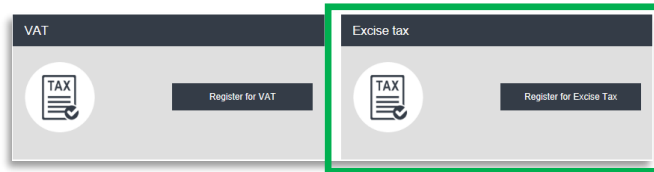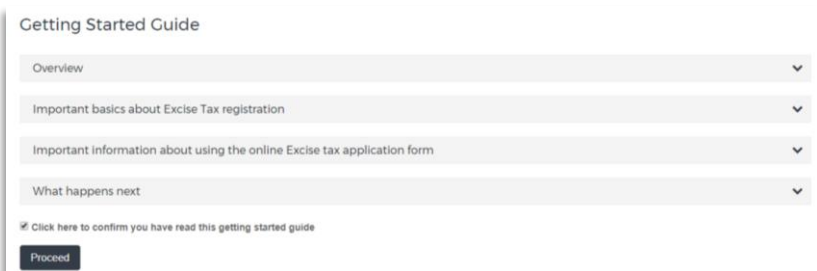

Click on *Register for Excise Tax* to start the Excise Tax Registration Process.

IMPORTANT: If you intend to register for both VAT and Excise Tax, please complete a registration form for only one first and await the outcome of that application. Once you have received your Tax Registration Number (TRN) for the first tax type you can then proceed with the second application.

3.1.1 Excise Tax Getting Started Guide

You will see the 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.

3.1.2 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 filled out 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.

3.1.3 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
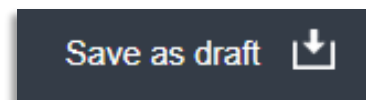
After completing all mandatory fields, click the *Save and review* button at the bottom right hand corner of the screen to proceed to review the form.

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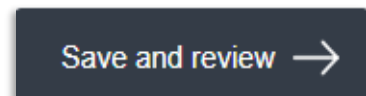
Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.

3.1.4 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 →
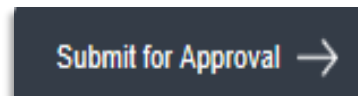
The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application.

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.

3.1.5 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.

3.1.6 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.
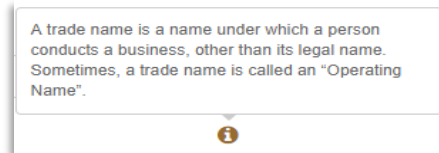
To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red x.
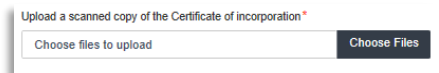
To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

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.
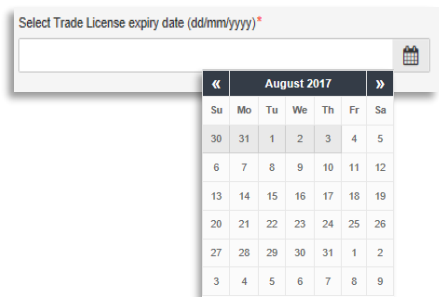
4. Completing your Excise Tax registration form

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, not the business itself.

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 (e.g. LLP's) 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 (e.g. LLP's); clubs, charities or associations; Federal UAE Government entities; 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 parent 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 Licenses 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 and English. 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.

Focus

	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 and 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 accessible 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; and • 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.
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
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:

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.

    We will register you for Excise Tax commencing from the date the Excise Tax law comes in to effect.

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	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.

as a director or partner in that entity?	If the applicant who 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	The signatory of the Excise Tax registration form must be authorized to do so. That is, if the application is being

| **Name in Arabic** | 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.