



# Excise Tax Clearing Company User Guide | Registration & Amendments

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## Contents

<b>1. Brief overview of this user guide</b> .....	<b>3</b>
<b>2. Registering as an Excise Tax Clearing Company (TINCE)</b> .....	<b>4</b>
2.1 Steps for completing the Excise Tax Clearing Company (TINCE) registration form.....	4
2.2 Saving your progress .....	5
2.3 Submitting your Excise Tax Clearing Company (TINCE) registration application.....	5
2.4 Reviewing the progress of your Excise Tax Clearing Company (TINCE) registration application..	5
<b>3. Amending your Excise Tax Clearing Company (TINCE) registration</b> .....	<b>7</b>
3.1 Amendments that require approval from the FTA.....	7
3.2 Reviewing the progress of your Excise Tax Clearing Company (TINCE) registration amendment application.....	8
<b>Appendix A: Important on-screen tools and other tips</b> .....	<b>10</b>
<b>Appendix B: Completing your Excise Tax Clearing Company (TINCE) registration form</b> .....	<b>11</b>



## 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 Clearing Company registration form as well as to guide you on the amendment process. It is designed to help you:

- **provide accurate answers** to the questions on your Excise Tax Clearing Company registration and amendment forms by explaining what information you are required to provide; and
- **understand the icons and symbols** you might see as you complete the registration or amendment forms.

**Note:** Before you can use this guide, you should be registered as a Clearing Company (TINCO).



## 2. Registering as an Excise Tax Clearing Company (TINCE)

### Who should register?

Registered Clearing Companies who have a TINCO account may use the Excise Tax Clearing Company (TINCE) registration form to apply for suspension of the Excise Tax due on the Excise Goods that they will import on behalf of importers. During the registration process, the Clearing Company will be required to provide a guarantee amount to the FTA. On successful registration, the Clearing Company will be allowed to suspend Excise Tax on the Excise Goods imported, up to the guarantee amount held by the FTA. The suspended Excise Tax amount will be released once the Excise Goods have been exported. In case any of the imported Excise Goods are consumed within the UAE, the Clearing Company will be required to pay the Excise Tax due on the quantity consumed.

### How to register?

On logging into your existing Clearing Company account (TINCO) you will see a button inviting you to apply for TINCE Registration.

Click on **TINCE Registration** to start the registration process as an Excise Tax Clearing Company.



### 2.1 Steps for completing the Excise Tax Clearing Company (TINCE) 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.

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.

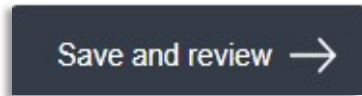


## 2.2 Saving your progress

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



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



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

## 2.3 Submitting your Excise Tax Clearing Company (TINCE) registration application

To submit the Excise Tax Clearing Company (TINCE) 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 accurate and complete, click on the **'Submit for Approval'** button at the bottom right hand corner of the screen.



The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from the FTA 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.

## 2.4 Reviewing the progress of your Excise Tax Clearing Company (TINCE) registration application

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

Status	Explanation
<b>Draft</b>	The Excise Tax Clearing Company (TINCE) registration form has not been completed or submitted yet.



<b>Pending</b>	The Excise Tax Clearing Company (TINCE) registration form has been received by the FTA and is currently being processed.
<b>Resubmit</b>	FTA has received and reviewed your Excise Tax Clearing Company (TINCE) registration form and requires more information. The details of the information have been sent to the e-mail address of the Online User. (The Online User is the email address registered with the FTA's e-Services portal as provided by the company) The FTA may also leave comments in the User Comments section of the form.
<b>Issued</b>	The Excise Tax Clearing Company registration form has been approved by the FTA and that a TIN with a suffix 'CE' has been issued to you (TINCE).
<b>Suspended</b>	Your TINCE registration has been suspended.
<b>Reject</b>	The Excise Tax Clearing Company (TINCE) registration form has been rejected by the FTA. An email stating the reason(s) for the rejection has been sent to the Online User. <b>Please note: Once a form is rejected, it cannot be resubmitted.</b>



### 3. Amending your Excise Tax Clearing Company (TINCE) registration

If you are registered for Excise Tax Clearing Company (TINCE) purposes and any circumstances occur that will impact your records kept by the FTA, as provided during your registration, you must inform the FTA by updating your records as soon as possible.

Excise Tax Clearing Company	
The status of your application is as below:	
Status	Issued <a href="#">View</a>
TINCE	1004460281000CE
Amendment Status	N/A <a href="#">Amendment</a>

Following the approval of your Excise Tax Clearing Company (TINCE) registration application, should you

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

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 others will not.

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

Please note that, if you are already registered for Excise Tax Clearing Company (TINCE) and you intend to also deal with other types of excise goods, **you should amend your Excise Tax Clearing Company (TINCE) registration and reflect all types of excise goods that you would be dealing with.**

#### 3.1 Amendments that require approval from the FTA

By clicking the **'Amendment'** button, the following sections can be amended:

- Details of the Manager of the business (CEO or equivalent)
- About the Clearing Company
- Financial Guarantees



- **Details of the Manager of the business (CEO or equivalent)**

Details of the Manager of the business (CEO or equivalent) can be amended by editing the fields shown in the screenshot below. You can amend the name of the Manager in English and Arabic as well as his/her nationality and passport number.

Details of the Manager of the business (CEO or equivalent)

Enter name of Manager (English)* <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Anthony"/>	Enter name of Manager (Arabic)* <input style="width: 95%; border: 1px solid #ccc;" type="text" value="أنتوني"/>
Nationality as shown on Passport* <input style="width: 95%; border: 1px solid #ccc;" type="text" value="Argentina"/>	Passport Number* <input style="width: 95%; border: 1px solid #ccc;" type="text" value="H567834"/>

**Note: The following two sections are not editable via e-Services:**

1. Applicant Details
2. Authorised Signatory

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 accurate and complete click on the **'Submit for Approval'** button at the bottom right hand corner of the screen.

### 3.2 Reviewing the progress of your Excise Tax Clearing Company (TINCE) registration amendment application

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

Status	Explanation
<b>Draft</b>	The Excise Tax Clearing Company (TINCE) registration amendment form has not been completed or submitted yet.






<b>Pending</b>	The Excise Tax Clearing Company (TINCE) registration amendment form has been received by the FTA and is currently being processed.
<b>Resubmit</b>	FTA has received and reviewed your Excise Tax Clearing Company (TINCE) registration amendment form and requires more information. The details of the information have been sent to the e-mail address of the Online User. The FTA may also leave comments in the User Comments section of the form.
<b>Reject</b>	<p>The Excise Tax Clearing Company (TINCE) registration amendment form has been rejected by the FTA. An email stating the reason(s) for rejection has been sent to the Online User.</p> <p><b>Please note: Once an amendment is rejected, you will have to submit a new amendment when amendments are required.</b></p>
<b>Approved</b>	The Excise Tax Clearing Company (TINCE) registration amendment form has been approved by the FTA and your records for Excise Tax Suspension have been updated successfully.



## 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. The individual file size limit is 5 MB. 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



## Appendix B: Completing your Excise Tax Clearing Company (TINCE) registration form

The Excise Tax Clearing Company (TINCE) 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.

Applicant Details	
<b>Entity Name (English)</b>	Your entity name in English will be auto-completed from the information provided on your TINCO registration.
<b>Entity Name (Arabic)</b>	Your entity name in Arabic will be auto-completed from the information provided on your TINCO registration.
<b>Address</b>	Your address will be auto-completed from the information provided on your TINCO registration.
<b>Emirate</b>	The Emirate will be auto-completed from the information provided on your TINCO registration.

Details of the Manager of the business (CEO or equivalent)	
<b>Enter name of Manager (English)</b>	You must enter the name of the Manager in English. Please enter the details of the CEO or equivalent person in charge of the organization.
<b>Enter name of Manager (Arabic)</b>	You must enter the name of the Manager in Arabic. Please enter the details of the CEO or equivalent person in charge of the organization.
<b>Nationality as shown on Passport</b>	You must select the nationality of the Manager from the drop-down list.
<b>Passport Number</b>	You must enter the passport number of the Manager. Please ensure that the passport number is correct.
<b>Passport expiry date (dd/mm/yyyy)</b>	You must enter the date of expiry of the passport of the Manager.



<p><b>Upload a scanned copy of the Passport</b></p>	<p>Please upload a copy of the passport of the Manager. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.</p>
<p><b>Is the manager resident in the UAE?</b></p>	<p>You must select 'Yes' or 'No' for this question.</p> <p>In case you have selected 'Yes', you will have to enter the details of the Manager's Emirates ID in the following fields:  <b>Enter the Emirates ID number:</b> You must enter the valid Emirates ID.  <b>Expiry date of Emirates ID (dd/mm/yyyy):</b> You must enter the expiry date of the Emirates ID.  <b>Upload a scanned copy(ies) of the Emirates ID:</b> You must upload a scanned copy of the Emirates ID. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.</p>

### About the Clearing Company

<p><b>Are you registered for Excise Tax?</b></p>	<p>If you are already registered for Excise Tax with the FTA then you must select 'Yes' as the answer to this question. If you are not registered for Excise Tax with the FTA then you can select 'No'.</p> <p>In case you select 'Yes' for this question, you will see a field where you can enter your Excise Tax Registration number (TRN) as below  <b>Please enter your Excise Tax Registration Number (TRN):</b>  Enter your Excise TRN here.  <b>Validate:</b> Click this button to validate the TRN</p> <p>Upon successful validation, the Entity Name in English and Arabic will be auto-completed from your Excise Tax registration details as per the TRN provided by you. If the TRN is not validated, you will not be allowed to continue.  <b>Note:</b> The TRN entered must be a valid TRN (i.e. not Suspended or De-Registered)</p>
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<b>Select Categories</b>	<p>You will need to select the relevant category/categories of Excise Goods that your clearing company will import/process from the list of categories available in the table by ticking the checkbox against each category.</p> <p>You will need to further mention the following values against each category that you have selected:</p> <p><b>Number of expected imports per month:</b>  <b>Average number of days Excise Tax will be suspended:</b>  <b>The average value per import:</b></p> <p>Below the table there are three fields which reflect the average of the numbers entered in the table above. For example if three categories were selected with the values 100,200 and 300 then the average would be 200.</p> <p><b>Average number of imports expected per calendar month</b>  <b>Average number of days Excise Tax will be suspended</b>  <b>Average Excise Tax value per import</b></p>
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Financial Guarantees	
<b>Expected Excise Tax Value</b>	This value will be auto-calculated from the values mentioned in the section 'About the Clearing Company' as explained above.
<b>Guarantee Amount (this will need to be provided to the FTA along with your application)</b>	This value will be auto-calculated from the values mentioned in the section 'About the Clearing Company' as explained above.
<b>Do you wish to provide a different guarantee amount? (Please note: you will only be able to suspend the Excise Tax up to this value)</b>	<p>Please select 'Yes' in case you wish to provide a different guarantee amount other than the auto-calculated value as shown against Guarantee Amount (this will need to be provided to the FTA along with your application)</p> <p>In case you select 'Yes' for this question, you will be required to enter the following:</p> <p><b>What is the guarantee amount you would like to provide? :</b> You must enter the new guarantee amount that you wish to provide.</p> <p><b>Please state the reason for the guarantee amount being different:</b> You must enter the reason here.</p> <p><b>Upload Supporting Documentation:</b> You must upload</p>



	<p>scanned copies documents to support your request for a different guarantee amount. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.</p> <p><b>Note:</b> You will be able to suspend Excise Tax only up to the new value that you provided after it is subsequently approved by the FTA.</p>
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Authorised Signatory	
<p><b>Job Title</b> <b>Name in English</b> <b>Name in Arabic</b> <b>Nationality as shown on Passport</b> <b>Passport Number</b> <b>Expiry date of the Passport</b> <b>Email Address</b> <b>Phone/Mobile country code</b> <b>Phone/Mobile number</b></p>	<p>The Authorised Signatory details will be auto- completed from the information in you TINCO registration.</p>
<p><b>Upload scanned copy(ies) of proof of authorisation</b></p>	<p>You must upload scanned copies of the proof of authorization. Evidence of authorisation may include Power of Attorney or a similar document. Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 5 MB.</p>
<p><b>Date of Submission</b></p>	<p>This will be auto-captured and will be the date on which you submit the form.</p>

Declaration	
	<p>Once you have completed the Excise Tax Clearing Company (TINCE) registration form, you will need to accept the declaration in this section by ticking all the checkboxes to confirm that you agree to the terms and conditions and that the information provided by you is accurate.</p>