



Excise Tax Scenarios: Release from a Designated Zone

You should use the table below if you are a person releasing excise goods from a designated zone in order to identify the declarations you will be required to file in certain scenarios.

If you are	and you	then	Declaration*
A person	release excise	You must:	Import
releasing	goods into free	 submit a declaration 	declaration
goods from a	circulation in	form at the point the	EX201 found
designated	the UAE	goods are released from	under "Excise
zone where		the designated zone;	Goods that
there is a		2. pay the excise tax due at	require
check by the		the point of filing your	Customs
Customs		excise tax return	Clearance"
department**			
A person	release excise	You must:	Tax Liability on
releasing	goods into free	 submit a release from 	Release from
goods from a	circulation in	Designated Zone not	Designated
designated	the UAE (this	requiring customs	Zone not
zone where	includes	clearance form at the	requiring
there is not a	consumption of	end of every month;	Customs
check by the	excise goods	2. pay the excise tax due at	Clearance form
Customs	within the	the point of filing your	EX202C found
department**	designated	excise tax return	under "Excise
	zone)		Goods that do
			not require
			Customs
			Clearance"





If you are	and you	then	Declaration*
A person	transfer goods	You must:	EITHER:
releasing	to another	 EITHER submit a 	Import
goods from a	designated	declaration form at the	declaration
designated	zone	point of release of the	EX201 found
zone		goods if the designated	under "Excise
		zone is one where there is	Goods that
		a check by the customs	require
		department <u>OR</u> submit a	Customs
		release from Designated	Clearance"
		Zone not requiring	<u>OR</u>
		customs clearance form	Tax Liability on
		at the end of every month	Release from
		if the designated zone is	Designated
		one where there is not a	Zone not
		check by the Customs	requiring
		department;	Customs
		2. declare the excise tax	Clearance form
		due at the point of filing	EX202C found
		your excise tax return.	under "Excise
		3. submit a Deductible	Goods that do
		Excise Tax form	not require
		mentioning that the goods	Customs
		have entered a	Clearance"
		designated zone and	(depending on
		stating the tax originally	whether there is
		declared on the goods.	a customs
		4. upload evidence the tax	check at the
		was paid (e.g. import	point of release
		declaration) as proof of	from the
		any claim for deductible	designated
		excise tax, as well as any	zone)
		evidence provided by	Doductible
		Customs if applicable	Deductible
		The tax originally paid will	Excise Tax
		The tax originally paid will	form EX203
		then be deducted from your	
		excise tax liability on your excise	
		tax return.	





If you are	and you	then	Declaration*
A person	transfer the	You must:	EITHER:
releasing	goods to the	1. EITHER submit a	Import
goods from a	border for	declaration form at the	declaration
designated	export	point of release of the	EX201 found
zone	•	goods if the designated	under "Excise
		zone is one where there is	Goods that
		a check by the customs	require
		department <u>OR</u>	Customs
		submit a release from	Clearance"
		Designated Zone not	<u>OR</u>
		requiring customs	Tax Liability on
		clearance form at the	Release from
		end of every month if the	Designated
		designated zone is one	Zone not
		where there is not a check	requiring
		by the Customs	Customs
		department;	Clearance form
		2. declare the excise tax	EX202C found
		due at the point of filing	under "Excise
		your excise tax return;	Goods that do
		3. submit a Deductible	not require
		Excise Tax form can	Customs
		then be submitted	Clearance"
		mentioning that the goods	(depending on
		have been exported;	whether there is
		4. upload evidence the tax	a customs
		was paid (e.g. import	check at the
		declaration) as proof of	point of release from the
		any claim for deductible excise tax, as well as any	
		,	designated
		evidence provided by Customs if applicable	zone)
		Oustorns if applicable	Deductible
		The tax originally paid will	Excise Tax
		then be deducted from your	form EX203
		excise tax liability on your excise	
		tax return.	





If you are	and you	then	Declaration*
A registered	export the	You must:	Deductible
person who	goods outside	 submit a Deductible 	Excise Tax
has paid	the UAE	Excise Tax Form	form EX203
excise tax on		declaring the tax originally	
excise goods		paid on the goods (e.g. on import or production)	
		2. upload evidence the tax	
		was paid (e.g. import	
		declaration) as proof of	
		any claim for deductible	
		excise tax, as well as any	
		evidence provided by	
		Customs if applicable	
		The tax originally paid will	
		then be deducted from your	
		excise tax liability on your excise	
		tax return.	





If you are	and you	then	Declaration*
A person	own goods in	the goods will be considered to	EITHER:
releasing	the designated	be released for consumption and	Import
goods from a	zone which are	you must submit <u>EITHER</u> :	declaration
designated	found to be	 a declaration form at the 	EX201 found
zone	deficient or	point of release of the	under "Excise
	there is a	goods if the designated	Goods that
	shortage in	zone is one where there is	require
	their quantity	a check by the customs	Customs
		department <u>OR</u> submit a	Clearance"
		release from Designated	<u>OR</u>
		Zone not requiring	Tax Liability on
		customs clearance form	Release from
		at the end of every month	Designated
		if the designated zone is	Zone not
		one where there is not a	requiring
		check by the Customs	Customs
		department;	Clearance form
			EX202C found
		In the event the Warehouse	under "Excise
		Keeper notifies the FTA of the	Goods that do
		deficiency/shortage within 30	not require
		days of discovery and the FTA is	Customs
		satisfied with the reason for the	Clearance"
		deficiency, this will not be treated	(depending on
		as a release. The FTA should	whether there is
		be notified.	a customs
			check at the
			point of release
			from the
			designated
			zone)
			To report
			deficient goods
			to the FTA visit
			the Contact Us
			section of the
			FTA website.





***NOTE:** Declarations are found within 'Excise Tax Returns and Declarations' on the E-Services portal.

**NOTE: A Freezone is not automatically a designated zone. A Designated Zone must be approved by the FTA and appointed with a Warehouse Keeper and may include a fenced freezone or another approved area. A Designated Zone can be identified by requesting its Designated Zone reference number.