

Cabinet Resolution No. (37) of 2017
Concerning the Executive Regulations of Federal Decree-law No. (7) of 2017
Concerning the Excise Tax

The Cabinet,

- Having reviewed the Constitution; and
- Federal Law No. (1) of 1972 on the Competences of the Ministries and the Powers of the Ministers, as amended; and
- Federal Decree-Law No. (13) of 2016 Establishing the Federal Tax Authority; and
- Federal Law No. (7) of 2017 on the Tax Procedures; and
- Federal Decree-Law No. (7) of 2017 Concerning the Excise Tax; and
- Based on the suggestion made by the Minister of Finance and approved by the Cabinet,

Hereby resolves:

Article (1)

Definitions

Upon applying the provisions hereof, and unless otherwise required by the context, the following words and expressions shall have the meanings assigned thereto:

State	: The United Arab Emirates.
Minister	: The Minister of Finance.
FTA	: The Federal Tax Authority.
Decree-Law	: Federal Decree-Law No. (7) of 2017 Concerning the Excise Tax.
Excisable Goods	: The goods labeled as taxable goods under a Cabinet Resolution based on the Minister's proposal.
Import	: Arrival of goods from abroad to the State territories.
Export	: Departure of the goods from the State territories including the direct and indirect export.

Direct Export	: Exporting excisable goods to a destination outside the State where the supplier assumes the responsibility for making arrangements for transport or appointment of a shipping agent to act on his behalf.
Indirect Export	: Exporting excisable goods to a customer abroad who assumes the responsibility for arranging receipt of goods from the supplier inside the State and then exporting them himself or through appointing a shipping agent to act on his behalf.
Customer Abroad	: The person who is not residing in the State, has no establishment therein and is not registered for tax purposes in the State.
Person	: Natural or juridical person.
Taxable Person	: Every person registered or required to be registered for tax purposes by virtue of the provisions of the Decree-law.
Specified Area	: Any fenced area established to be a free zone and the access thereto or exit therefrom is permitted through a specific way, and any area set by FTA as supervised by a warehouse keeper under the provisions of the Decree-law.
Warehouse Keeper	: Any person accepted and registered at FTA for supervising a specific area under the provisions of the Decree-law.
Tax Registration	: A procedure by virtue of which the taxable person or his legal representative gets registered at FTA for tax purposes.
Tax Registration Number (TRN)	: A number issued by FTA to every person registered for tax purposes.
Registered Person	: The taxable person holding a tax registration number.
Importer	: The Importer whose name appears as importer of excisable goods on the date of import for the customs clearance purposes.
Tax Return	: The specific information and data provided by the taxable person, for tax purposes, on the form set for this purpose by FTA.

Businesses	: Any activity regularly, continuously, and independently carried out by any person in any place which includes, or may include, trade in excisable goods.
Recoverable Tax	: The amounts paid and may be refunded by FTA to the person under the provisions of the Decree-law.
Tax Due	: The tax assessed and applied under the provisions of the Decree-law.
Tax Payable	: The tax due which becomes payable to FTA.
Taxable Period	: The time duration in respect of which the tax due shall be assessed and paid.
Storing Person	: The person owning excisable goods and cannot prove that they have previously been subject to tax under the conditions stated herein.
Customs	: The federal and local legislations regulating customs in the State.
Legislation	
Applying Countries	: The GCC countries applying the Tax Law according to an issued legislation.
Free Zone Retail Store	: Any retail store in a specific area selling goods to the passengers departing from the State.

Part Two

Tax Compliance

Article (2)

Taxable Persons

1. If the person who engages in the business according to item (1) of Article (4) of the Decree-law fails to satisfy the tax payment requirements, the person involved in any of the activities set in item (2) of Article (2) of the Decree-law shall be responsible for the tax due. This includes without limitation:
 - a. The person falling within a supply chain for which the tax has not been paid.

- b. An investor or a person holding a financial interest in a supply chain for which the tax has not been paid.
 - c. The owner of excisable goods in any case where he is the producer, importer, warehouse keeper or storing person.
- 2. The warehouse keeper shall be responsible for payment of the tax due if the excisable goods are released from a certain area and the person responsible for the tax payment fails to pay the same in any of the following cases:
 - a. If the warehouse keeper fails to keep the records referred to in Article (24) Decree-law.
 - b. If the warehouse keeper fails to meet any of the conditions imposed by FTA and prescribed in item (6) of Article (9) hereof.
 - c. If the warehouse keeper benefits in any way from the failure of the person responsible for payment of the tax due.
- 3. The storing person shall not be responsible for payment of the tax due if the following conditions are met:
 - a. If storing person owns excisable goods available for free trade for the business purpose in the State provided that the tax has not been paid in respect of such goods, they have not been exempted or have been returned or postponed.
 - b. The stored excisable goods shall not be surplus excisable goods under the provisions of Article (11) hereof.

Part Three

Registration

Article (3)

Application for Tax Registration

- 1. For the purposes of tax registration, the taxable person shall meet the following conditions and requirements:
 - a. To submit an application for tax registration including all the information and data required by FTA through the methods set by FTA.
 - b. To provide a financial guarantee as set by FTA and

- c. To abide by any additional requirements in terms of keeping of records, reports or resolutions set and issued by FTA.
2. FTA shall reply to the person applying for tax registration within (20) twenty business days from the date of receipt of application.
3. The validity date of the tax registration shall be the first day of the month in which the person starts the business referred to in item (2) of Article (2) of the Decree-law.
4. FTA may modify the amount of financial guarantee provided by the taxable person.
5. Any person, required to submit a tax registration application under Article (2) of the Decree-law, may apply for registration as a warehouse keeper subject to the conditions set forth in Article (9) hereof.

Article (4)

Exemption from Tax Registration

1. FTA may exempt the person from the tax registration if it has good reason to believe that such person will not import or export excisable goods from a specific area and then offer them on regular basis for consumption.
2. For the purposes of item (1) of this Article, the expression “on regular basis” shall mean the import or export of goods from a specific area more than one time no later than (6) six months.
3. Notwithstanding the provisions of item (2) of this Article, if the person imports or exports excisable goods from a specific area for four times within (24) twenty-four months, he shall be treated as if he imports or exports such excisable goods from a specific area on regular basis”.
4. The person exempted from tax registration under item (1) of this Article shall notify FTA, within (20) twenty business days from the occurrence of any changes making him taxable under the Decree-law. The notice shall contain the information and data required by FTA and shall be served in the way set by FTA for this purpose.

5. If the person no longer satisfies the conditions of exemption from registration as set forth in item (1) of this Article, FTA shall register him from the date on which he is no longer satisfies such conditions.
6. If the import tax is due under the provisions of Article (6) of the Decree-law, the person shall pay the tax due amount before or on the date of import of excisable goods in the way set by FTA for this purpose.

Article (5)

Rejection of Tax Registration Application

1. FTA may dismiss the tax registration application in the two following cases:
 - a. If it finds that the applicant does not intend to carry out any of the activities referred to in item (2) of Article (2) of the Decree-law.
 - b. If the applicant fails to provide the required information and data.
2. If FTA rejects the tax registration application, it shall notify the person of the dismissal decision within (20) twenty business days from the date of receiving the application subject to the procedures set forth in Federal Law No. (7) of 2017 referred to above.
3. If FTA rejects the tax registration application, the person may:
 - a. Apply for reconsideration of the decision subject to the procedures set forth in Article (27) of Federal Law No. (7) of 2017 referred to above.
 - b. Submit a further tax registration application under the provisions of Article (3) hereof.

Article (6)

Tax Deregistration

1. The registered person shall notify FTA of the cancellation of his tax registration within (30) thirty days from the date the registered person becomes no longer responsible for tax payment under the provisions of Article (4) of the Decree-law.
2. FTA shall deregister the registered person from the day on which the registered person becomes no longer responsible for tax payment under the provisions of Article (4) of the Decree-law.

3. FTA shall reply to the registered person's deregistration application within (20) twenty business days from the date of receiving the application.
4. For the purposes of tax deregistration, the registered person shall comply with the following conditions and requirements:
 - a. Payment of all the due taxes under the Decree-law.
 - b. Payment of all the due administrative penalties under the Decree-law and Federal Law No. (7) of 2017 referred to above.
 - c. Submission of all due tax returns under the Decree-law and Federal Law No. (7) of 2017 referred to above.

Article (7)

Rejection of Tax Deregistration Application

1. FTA may reject the tax deregistration application in the following cases:
 - a. If it finds that the person applying for tax deregistration intends to carry out any of the activities referred to in item (2) of Article (2) of the Decree-law within the next (12) months.
 - b. If the person fails to prove to FTA that he is no longer responsible for tax payment under the provisions of Article (4) of the Decree-law.
 - c. If a period of less than (6) months lapses from the date of tax registration of the person under the provisions of Article (3) hereof.
2. If FTA rejects the tax deregistration application, it shall notify the person of the dismissal decision within (20) twenty business days from the date of receiving the application subject to the procedures set forth in Federal Law No. (7) of 2017 referred to above.

Article (8)

Tax Registration on Commencement of Tax Application

1. The tax registration shall commence from the date set by FTA.

2. If FTA has good reason to believe that the taxable person failed to notify FTA of his commitment to tax registration under the provisions of item (1) of this Article, FTA may register him from the effective date of the Decree-law.

Article (9)

Registration as Warehouse Keeper

1. Any person, who operates or intends to operate a specific area, shall apply for registration as a warehouse keeper.
2. The application for registration as a warehouse keeper shall contain the information and data required by FTA and shall be served in the way set by FTA.
3. The effective date of registration as a warehouse keeper shall be from the date of FTA approval of the application or any date requested by the person and accepted by FTA.
4. FTA shall issue a certificate of registration as warehouse keeper covering all the specific areas for which he is responsible and where the production or storage of excisable goods without clearance is permitted for consumption.
5. For the purposes of registration as warehouse keeper, FTA may apply the following conditions:
 - a. To set the quantity of excisable goods which the warehouse keeper is allowed to store at any time in every specific area for which he is responsible.
 - b. To set the type of excisable goods which the warehouse keeper is allowed to keep in every specific area for which he is responsible.
 - c. To require the warehouse keeper to provide financial guarantee in respect of every specific area for which he is responsible as set by FTA.
 - d. To impose additional requirements in terms of keeping records and reports and submission thereof to FTA.
 - e. To set the level of physical security level required in every specific area for which he is responsible.
 - f. To set the examinations the warehouse keeper is required to carry out in respect of the excisable goods stored in every specific area for which he is responsible.

- g. To set the condition of access to and exit from every specific area for which he is responsible as well as any other access or exit restrictions the warehouse keeper shall impose.

Article (10)

Change of Warehouse Keeper Status

1. The warehouse keeper shall notify FTA of any changes he may experience, and which would affect his registration as warehouse keeper, including the cases where the warehouse keeper is no longer operating a specific area, in the ways set by FTA and within (30) thirty days from the date of any of the following:
 - a. The date of expiry of the warehouse keeper's responsibility for supervision and management of the specific area he is appointed as keeper.
 - b. The date of enforcement of the changes affecting the warehouse keeper's condition.
2. FTA shall deregister the warehouse keeper from the date of the relevant occurrence.
3. FTA shall reply to the notice served by the warehouse keeper within (20) twenty business days from the date of receipt of the notice.
4. If the warehouse keeper applies for deregistration, FTA shall cancel his responsibility for the specific area and shall not deregister him till the completion of all his duties and responsibilities in respect of the period during which he was registered subject to the conditions and requirements set by FTA.
5. Without prejudice to the provision of item (4) of this Article, if it is needed to continue the operation of the specific area, the warehouse keeper applying for deregistration shall submit a copy of the new warehouse keeper's registration application under the provisions of Article (9) hereof in addition to any other documents determined by FTA.

Part Four
Tax Payment Rules
Article (11)

Storage

1. A person shall be treated as a storing person if he owns “excess excisable goods” in free trade and which are available in the course of practice of businesses in the State and for which no tax was paid in the past, it was exempted, returned or postponed.
2. “Excess excisable goods” shall mean the excisable goods to which all the following requirements apply:
 - a. They are owned by the storing person on the date on which the tax obligation arises, the date on which the tax obligation increases or the date of commencement of effectiveness of the Decree-law, whichever is earlier.
 - b. They shall be in excess of the monthly storage average of the storing person of such type of excisable goods, whether purchases or produced, as determined based on the (12) months period preceding the date set in paragraph (a) of this item.
 - c. The storing person shall own them prior to the date set in paragraph (a) of this item.
 - d. The storing person shall intend their sale in the course of practice of businesses in the State.
3. As an exception from the provisions of paragraph (b) of item (2) of this Article, if the monthly sale average of the excisable goods is assessed based on the (12) months period preceding the date set in paragraph (a) of item (2) of this Article, and it is found that the storing person has excisable goods since more than two months based on such average, regardless of the monthly stock of such person, any goods in excess of two months shall be treated as excess excisable goods and shall be taxable.
4. In the course of practice of his businesses in the State, any person shall keep audited records indicating the quantity of his stock of excisable goods from the date of enforcement of the Decree-law for the purposes of ensuring the excisable goods stock.

Article (12)

Offering Goods for Consumption

1. Excisable goods shall be offered for consumption in any of the following cases:
 - a. Production of the excisable goods
 - b. Getting the excisable goods out of a particular area and offering them for free trade.
2. For the purposes of paragraph (a) of item (1) of this Article, the excisable goods shall be treated as produced on the same date such goods arrive in any of the following conditions:
 - a. To be ready for retail sale
 - b. To be ready for consumption or sale if they are not intended for retail sale.
 - c. To be ready for sale to retailer if the excisable goods are of a type unintended for consumption until they are added to another product at the retail sale point.
3. For the purposes of paragraph (b) of item (1) of this Article, the excisable goods shall be treated as leaving the specific area and offered for free trade in any of the following cases:
 - a. If the excisable goods leave the specific area unless they are transported to another specific area without launch for consumption or for export under the conditions referred to in the Decree-law and this Resolution.
 - b. If they are consumed or purchased for consumption inside the specific area.
 - c. If there is irregularity during the transport of the excisable goods from the specific area to another area and this results in the offering of excisable goods for consumption.
 - d. If there is a damage or shortage in their quantity from a specific area or during their transport from the specific area to another area or during their keeping in suspended position under the customs legislations.
4. The word “irregularity” referred to in paragraph (c) of item (3) of this Article shall mean any circumstance occurring during the transport of the excisable goods from the specific area to another area and such goods have not been transported according to the conditions set in herein or in case the excisable goods are damaged or lost.
5. As an exception from the provision of paragraph (d) of item (3) of this Article, the excisable goods shall not be treated as offered for consumption in the following cases:

- a. If the warehouse keeper responsible for the excisable goods notifies FTA within (30) thirty days from discovering any damage in the excisable goods or shortage in their quantity.
 - b. If it is found that the damage of the excisable goods or shortage of their quantity as a result of a reasonable reason admitted by FTA.
6. The damaged goods may be destroyed after the lapse of (30) thirty days from notifying FTA if FTA approves the destruction.
7. For the purposes of item (6) of this Article, the goods may be destroyed after the lapse of (30) thirty days from notifying FTA unless FTA instructs to keep the goods in their condition for inspection.
8. If FTA notifies the warehouse keeper within the period set in items (6) and (7) of its wish to inspect the goods, the warehouse keeper shall keep the excisable goods until FTA completes the inspection and issues its approval for the destruction.

Article (13)

Announced Price Includes Tax

1. The announced prices of excisable goods shall be inclusive of the tax if an agreement for purchase of the goods is concluded and the goods have not been supplied before the date the Decree-law comes into force, in the following cases:
 - a. If the buyer of the excisable goods intends to merge them to become a component in another taxable excisable good.
 - b. If the buyer of the excisable goods intends to export them to a place outside the State.
 - c. If the buyer is a foreign government, international organization or a diplomatic mission that is entitled to get back the paid tax under the provisions of item (1) of Article (21) of the Decree-law.
 - d. If the excisable goods are sold after the date the Decree-law comes into force to a person who will export the excisable goods to an applying state and who will be taxable in such state and is entitled to get back tax under the provisions of item (2) of Article (21) of the Decree-law.
 - e. If the buyer intends to resell the excisable goods.

2. The tax shall become due in the cases referred to in item (1) of this Article in addition to the price announced by the supplier.

Part Five

Exempted Excisable Goods

Article (14)

Exemption of Exported Goods

1. The excisable goods exported shall be exempted from tax if they are not offered for consumption in the State and they have not been subject to tax previously in any of the following cases:
 - a. If they are exported outside the State and provided that they are transported to the export place under a suspended position according to the customs legislations and the conditions and requirements set forth in item (11) of Article (15) hereof.
 - b. If the export is for the consumption within an international flight departing from the State which shall be transported to the export place under a suspended position according to the customs legislations.
 - c. If they are purchased from a retail store in the duty free by a person who will export the excisable goods directly provided that he provides a proof that they depart the applying countries at the sale point.
2. The direct export shall be exempted from tax in case all the following conditions are met:
 - a. The goods are actually exported by the importer to a place outside the State.
 - b. The exporter keeps an official and commercial proof of the export.
 - c. The goods are not used, whether in part or otherwise, and no changes are made thereto in the period between the export and import unless to the extent necessary for preparation of such goods for export.
3. The indirect export shall be exempted from tax in case all the following conditions are met:
 - a. The customer abroad exports the actually supplied goods to a place outside the State.
 - b. The customer abroad gets an official and commercial proof of the export process and submission of a copy thereof to the supplier.

- c. The goods are not used, whether in part or otherwise, and no changes are made thereto in the period between the export and import unless to the extent necessary for preparation of such goods for export.
- 4. For the purposes of items (2) and (3) and subject to the item (5) of this Article,
 - a. "Official proof" shall mean the export documents issued by the local customs department in the Emirate.
 - b. Commercial proof shall include:
 - 1. Airway bill
 - 2. Bill of lading
 - 3. Shipping Document
 - 4. Shipping Certificate
- 5. For the purposes of item (4) of this Article, FTA may set alternate forms in lieu of the evidence proofs depending on the nature of the export or the nature of exported goods.

Part Six

Specific Areas

Article (15)

Specific Areas

- 1. The stored, kept or treated excisable goods in the specific area or those transported between a specific area, and another shall be treated as not offered for consumption under Article (12) hereof.
- 2. For the purposes of Article (13) of the Decree-law, the "specific area" is one of the following:
 - a. A free zone which shall meet the following conditions:
 - 1. Availability of security controls for the restriction of access and exit of persons and transport of goods from and to such specific area.
 - 2. The specific area shall be subject to control and supervision by a customs department.
 - 3. A warehouse keeper shall be appointed for the specific area.
 - b. Any area set by FTA if it meets the following conditions:
 - 1. To be a geographically determined area

2. To security controls for the restriction of access and exit of persons and transport of goods from and to such specific area subject to the regulations set by FTA.
3. A warehouse keeper shall be appointed for such area.
3. The specific area shall be registered through an application to be submitted by the warehouse keeper to FTA subject to the procedures FTA sets.
4. FTA may request the provision of a financial guarantee in respect of the registration of every specific area as it sets.
5. Every person appointed as warehouse keeper shall control the specific area and supervise the same and the transport of goods without their launch for consumption to another specific area subject to the following conditions:
 - a. To keep the records of excisable goods available in the specific area at any time subject to item (8) of this Article.
 - b. To keep a proof on the excisable goods transported to another specific area without their launch for consumption under item (8) of this Article.
 - c. Any other records as required by FTA in relation to a specific area the warehouse keeper supervises.
6. The records referred to in paragraph (a) of item (5) of this Article may be kept by other persons, but they remain the warehouse keeper's responsibility.
7. The excisable goods imported to, received in or produced in a specific area or stored, kept, treated or otherwise in any form in a specific area will not be taxable unless they are cleared from the specific area or treated as offered for consumption under Article (12) hereof.
8. The warehouse keeper shall keep the supporting documents required by FTA in relation to the keeping of excisable goods in the specific area and the ways of treatment of such goods and shall submit such documents upon request. Such kept documents shall be sufficient to ensure the following:
 - a. The stock levels at the specific area at any time.
 - b. The value and quantity of excisable goods entering to the specific area.
 - c. The value and quantity of excisable goods exiting from the specific area and offered for consumption.

- d. The value and quantity of excisable goods transported to another specific area including the details of such specific area.
 - e. The value and quantity of excisable goods transported from the specific area for export purposes.
 - f. The value and quantity of excisable goods produced within the specific area.
9. The transport of excisable goods from a specific area to another specific area inside the State shall not be subject to tax in the following cases:
- a. If the excisable goods or any part thereof are not offered for consumption during transport.
 - b. If the excisable goods are not used or any change is made thereto in any way during their transport.
 - c. If the transport takes place in accordance with the rules and regulations set by FTA.
10. For the purposes of Article (14) of the Decree-law, the excisable goods are transported between specific areas in the State subject to the following procedures:
- a. The warehouse keeper in charge of the specific area to which excisable goods are transported shall issue a document with the following details:
 - 1. The type of excisable goods to be transported.
 - 2. The quantity and type of excisable goods to be transported.
 - 3. The value of tax due in case the excisable goods are offered for consumption in the course of their transport to another specific area.
 - b. The warehouse keeper in charge of the specific area in which excisable goods are delivered shall ensure that the excisable goods are received.
 - c. The excisable goods shall be accompanied by the document issued according to paragraph (a) of this item during the transport of goods.
 - d. The document issued according to paragraph (a) of this item in relation to the transport shall be provided to FTA upon request.
11. For the purposes of Articles (12) and (14) of this Decree-law, the excisable goods may be transported between the specific areas inside the State or from a specific area for export purposes if the following conditions are met:

- a. The warehouse keeper of the specific area from which excisable goods are transported shall remain responsible until they are received by the warehouse keeper of the specific area to which are transported or until they are exported.
- b. The person in charge of transport of the excisable goods shall be taxable or a warehouse keeper in any of the two areas.
- c. In case of transport of excisable goods by a taxable person, prior approval shall be obtained for transport of such excisable goods from the warehouse keepers and the warehouse keeper may refuse the request of the taxable person for transport of such goods.
- d. The warehouse keeper shall keep a copy of all the approvals issued for the transport of excisable goods by the taxable person.

Part Seven

Calculation of Tax Due

Article (16)

Deductible Tax

1. A taxable person who is entitled to deduct tax under Article (16) of the Decree-law may deduct the tax in his tax return in respect of the period during which the deduction right arises.
2. For the purposes of item (1) of this Article, the deductible tax amount equals the tax previously paid in respect of the same goods.
3. For the purposes of evaluating the deductible tax under item (2) of this Article, the taxable person may, if so, requested by FTA, submit proofs on the tax value previously paid in respect of the same excisable goods. FTA shall set the way of submission of such proofs to ensure that the taxable person has paid the tax.
4. For the purposes of item (3) of this Article, if the tax is paid in respect of the excisable goods by another party within the supply chain, the taxable person shall keep the tax payment proof as follows:
 - a. A copy of the excisable goods purchase voucher
 - b. Acknowledgment by the supplier confirming the payment of tax and value thereof.

- c. The information proving, in the way acceptable to FTA, that the excisable goods subject of the claim are the same excisable goods in respect of which the tax was paid.
5. If the tax in respect of excisable goods becomes due in the State, the taxable person may claim tax refund under paragraph (a) of item (1) of Article (16) of the Decree-law in the following cases:
 - a. If the goods are exported to a country outside the applying countries.
 - b. If the goods are exported to an applying country and the tax was paid in respect of the same goods.
 - c. If the goods are consumed in an international flight departing from the State.
6. Any tax deduction shall be on the basis of meeting the above conditions and the requirements set by FTA.

Part Eight

Tax Returns, Tax Periods and Tax Payment

Article (17)

Tax Period Duration

1. The tax period duration shall be one calendar month.
2. FTA may decide that the first tax period of the taxable person after registration is longer than the tax period duration set in item (1) of this Article.
3. As an exception from the provisions of item (1) of this Article, FTA may instruct the taxable person to provide tax returns in respect of longer tax periods or approve his application for such action.
4. The application referred to in item (3) of this Article shall be submitted to FTA in the way and form set by FTA.

Article (18)

Tax Return

1. The taxable person shall submit a tax return in the way and form set by FTA.

2. The taxable person shall submit the tax return to FTA according to item (1) of this Article latest by the 15th (fifteenth) day of the month following the respective tax period.

Article (19)

Tax Payment

1. The tax payable shall be settled through the ways set by FTA.
2. The taxable person shall settle the tax payable in respect of any month to FTA latest by the 15th (fifteenth) day of the next month.
3. The customs departments shall:
 - a. Verify the quantity of excisable goods imported to the State against the import acknowledgment submitted by the importer before clearance of the excisable goods. If the person is not taxable, the payment of any tax due and charges shall be verified.
 - b. Verify the quantity of excisable goods exported from the State against the export document.

Article (20)

Submission of Periodic Tax Returns

1. The taxable person shall submit tax returns in the way and form set by FTA in respect of the following:
 - a. Details of the excisable goods to be imported.
 - b. Details of the excisable goods produced in the State.
 - c. Details of the excisable goods transported from a specific area.
2. FTA shall set the dates for submission of tax returns referred to in item (1) of this Article.

Part Nine
Refund of Excess Tax
Article (21)
Refundable Excess Tax

1. The excess tax refund application which the taxable person may claim shall contain the information and data set by FTA and shall be submitted through the ways set by FTA within (5) five years from the date the person's right to file the refund application arises.
2. Subject to FTA powers and its obligations specified in the Decree-law and this Resolution, FTA shall refund the excess tax to the taxable person if it verifies his entitlement to the refund.
3. Subject to item (6) of this Article, if FTA is required to refund the excess tax under item (2) of this Article, this shall be carried out within the later of:
 - a. Two months from the submission of the refund application or
 - b. (21) twenty-one days from FTA review of the refund application if it so decides.
4. FTA shall not be required to refund any excess tax to the taxable person in case of expiry of a period less than two tax periods from the end of the tax period during which the excess tax results.
5. FTA may, at its sole discretion, refund the excess tax before the expiry of the period of two tax periods in any of the following cases:
 - a. If the taxable person cancels his tax registration or
 - b. If FTA finds that the taxable person will be engaged in taxable businesses in the future and that he is expected to have refundable excess tax for a period of not less than one year.
6. If the taxable person delays the submission of the tax return in respect of any tax period under the provisions of the Decree-law, FTA may suspend the refund of any refundable amounts until he submits any delayed returns.

Part Ten
Other Refund Cases
Article (22)

Refund Applications in Special Cases

1. If any tax is paid by a foreign government, international organization or diplomatic mission, the said tax refund application may be filed subject to the following conditions:
 - a. The excisable goods shall be obtained for official use exclusively.
 - b. If the country where the foreign government, international organization or diplomatic mission is established and has official seat therein exempts the similar organizations of the State from the burdens of any excise tax applicable in such country.
 - c. The refund shall be in line with the conditions of any international convention or other agreement on the tax obligations of such foreign government, international organization, or diplomatic mission.
 - d. The excisable goods shall not have been obtained for the purpose of resale or any other commercial purposes.
2. If a registered person in an applying country pays the tax in the State, then he exports the excisable goods to another applying country and pays the tax in the other applying country, he may apply for tax refund subject to the following conditions:
 - a. He shall not be registered in the State.
 - b. To submit the evidence supporting his application and proving that the person is taxable in another applying country.
 - c. To submit the evidence confirming the payment of tax in respect of the excisable goods in the State including the value of paid tax.
 - d. To submit the evidence confirming the export of excisable goods to another applying country.
 - e. To submit the evidence confirming the payment of tax in respect of the excisable goods in another applying country.
3. Subject to Article (21) of the Decree-law, the tax refund application shall be submitted as follows:

- a. Submission of the information and data requested by FTA and through the ways it sets.
- b. If the application covers a period of not less than one month.
- c. If the application covers a tax paid in respect of goods, the value of which is not less than the amount set in a resolution from the Minister.
- d. If the application is accompanied by the documents set by FTA.

Part Eleven

Keeping the Tax Records

Article (23)

Requirements of Keeping Tax Records

1. The taxable person shall keep the price lists of produced, imported, or sold excisable goods and shall provide FTA with such records upon request.
2. For the purposes of item (1) of this Article, the price lists shall be sufficient to identify the produced, imported or sold excisable goods and shall cover the details of values of such excisable goods.
3. The required tax records shall be kept for the time periods and subject to the conditions and regulations set forth in the Executive Regulations of the Federal Decree-law No. (7) of 2017, referred to above.

Article (24)

Repeal of Conflicting Provisions

Every provision contradicting or conflicting with the provisions hereof shall be repealed.

Article (25)

Publication and Enforcement

This Resolution shall enter into force from 01/10/2017 and shall be published in the Official Gazette.

Mohammed bin Rashid Al Maktoum

Prime Minister

Issued by us:

On: 4 Muharram 1439 AH

Corresponding to: 24 September 2017 AD