VAT IMPORT DECLARATION SUMMARY USER GUIDE
(registered and non-registered)

This guide is prepared to guide registered and non-registered importers for VAT on the steps to be followed for specific scenarios. This covers the following scenarios:

Scenarios for Registered Importers for VAT:

Scenario 1 Importing taxable goods into UAE mainland

Scenario 2 Importing and then exporting the goods to another country

You must file your returns and pay the VAT due at the time of filing your VAT return.

Further scenarios where VAT is not applicable are listed within the full user guide for VAT registered importers.

Scenarios for Non-Registered Importers for VAT:

Scenario 1: Importing goods from outside UAE to UAE mainland

Scenario 2: Import into UAE to export the goods outside the UAE to another country and it is not considered to be under customs duty suspension

Scenario 3: Import to export the goods outside the UAE to a GCC Country that has implemented VAT and it is not considered to be under customs duty suspension

1. Submit your customs declaration following standard procedures
2. Await settlement by the Customs
3. Create an e-Services account and login to FTA portal
4. Click on 'VAT301 – Import Declaration Form for VAT Payment' and complete the Payment for VAT due through e-Dirham gateway. Proceed with customs clearance process.

Scenario 4: Transfer of goods from one VAT DZ to another VAT DZ

Scenario 5: Import goods into the UAE under duty suspension

1. Submit your customs declaration following standard procedures
2. Obtain an eGuarantee equal to the value of the VAT due
3. Create an e-Services account and login to the FTA portal
4. Click on 'VAT301 – Import Declaration Form for VAT Payment' and provide the **eGuarantee number** and click on 'submit'

Upon the export of the goods:

5. Log on to the FTA eServices portal and click on 'VAT701 – eGuarantee Cancelation Form'
6. Fill in the eGuarantee Cancellation form and click on 'Submit' once done