

<u>Table No. 2</u> On Violations and Administrative Penalties related to the Implementation of Federal Decree-Law No. 7 of 2017 on Excise Tax		
No.	Description of Violation	Administrative Penalty in AED
1	The failure of the Taxable Person to display prices inclusive of Tax.	5,000
2	The failure to comply with the conditions and procedures of transferring Excise Goods from a Designated Zone to another Designated Zone, and the mechanism of preserving, storing, and processing such Excise Goods.	The penalty shall be the higher of 50,000 or 50% of the Tax, if applicable, chargeable on the goods in relation to the violation.
3	The failure of the Taxable Person to provide the Authority with the price lists of the Excise Good that it produces, imports or sells.	5,000 for the first time. 10,000 in case of repetition.