Correction of Excise Tax Return Under 10000 AED - User Manual

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Document Version Control

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1.0	01-Oct-22	Federal Tax Authority	User Manual for EmaraTax Portal

The below are the list of User manuals that you can refer to

S. No	User Manual Name	Description
1	Register as Online User	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website and create an EmaraTax account with the FTA.
2	Manage online user profile	This manual is prepared to provide you an understanding on Login process, user types, forgot password and modify online user profile functionalities.
3	User Authorisation	This manual is prepared to provide you an understanding on Account Admin, Online User, and Taxable Person account definitions and functionalities.
4	Taxable person dashboard	This manual is prepared to help the following 'Taxable person' users to navigate through their dashboard in the Federal Tax Authority (FTA) EmaraTax Portal: • Registered for VAT • Registered for Excise • Non-registered Taxpayer • Tax Group • Warehouse Keeper • Freight Forwarder/VAT Clearing Company (TINCO) • Excise Tax Clearing Company (TINCE)
5	Link TRN to email address	This manual is prepared to help you navigate through the Federal Tax Authority (FTA) website to Link TRN to New Email Address.

Navigating through EmaraTax

The Following Tabs and Buttons are available to help you navigate through this process

Button	Description
In the Portal	
⚙ User types	This is used to toggle between various personas within the user profile such as Taxable Person, Tax Agent, Tax Agency, Legal Representative etc
🔊	This is used to enable the Text to Speech feature of the portal
English عربي	This is used to toggle between the English and Arabic versions of the portal
-A A +A	This is used to decrease, reset, and increase the screen resolution of the user interface of the portal
👤 Manage Account	This is used to manage the user profile details such as the Name, Registered Email address, Registered Mobile number, and password
⏻ Log Out	This is used to log off from the portal
In the Business Process application	
Previous Step	This is used to go the Previous section of the Input Form
Next Step	This is used to go the Next section of the Input Form
Save as Draft	This is used to save the application as draft, so that it can be completed later
1 ✓ ── 2	This menu on the top gives an overview of the various sections within the. All the sections need to be completed in order to submit the application for review. The Current section is highlighted in Blue and the completed sections are highlighted in green with a check

The Federal Tax Authority offers a range of comprehensive and distinguished electronic services in order to provide the opportunity for taxpayers to benefit from these services in the best and simplest ways. To get more information on these services Click Here

Table of contents

This manual is prepared to help the Excise Taxpayer navigate through the EmaraTax portal and to guide them on correction of Excise Tax return.

EmaraTax Login Page

	• You can login into the EmaraTax account using your login credentials or using UAE Pass. If you do not have an EmaraTax account, you can sign-up for an account by clicking the 'sign up' button. If you have forgotten your password, you can use the "forgot password" feature to reset your password. • If you login via your registered email and password, on successful login, the EmaraTax online user dashboard will be displayed. If you had opted for 2 factor authentication, you will be required to enter the OTP received in your registered email and mobile number to successfully login. • If you wish to login via UAE Pass, you will be redirected to UAE Pass. On successful UAE Pass login, you will be redirected back to the EmaraTax online user dashboard.

User Type Selection

Step	Action
(1)	Click here to select the user type

Step	Action
(1)	Select the Taxable Person tile

Step	Action
(1)	Click on 'Proceed' to proceed to the Taxable Person

Step	Action
(1)	Click here to view the Taxable Person dashboard

Step	Action
(1)	Click here to access Excise Tax module.

Step	Action
(1)	Click here to view all your Excise Tax Returns.

Excise Tax Return Dashboard

> This dashboard displays information related to your Excise Tax Returns.

> You can add a new column to the table or filter the declarations by its Return type and status. You can also search for Excise Return by reference number.

Step	Action
(1)	Click on the ellipsis to view your Excise Tax Return or to submit a correction of Tax return for the selected period.

These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete the correction of Excise Tax Return

Step	Action
(1)	Click on 'Back' to go back to the previous page

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines.

Step	Action
(1)	Click on 'Start' to proceed to file the correction of Excise Tax return .

Correction of Excise Tax Return

The progress bar displays the number of steps required to complete the Excise Tax Return. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green.

This section displays the filing period details based on the data in Excise Registration profile.

Step	Action
(1)	Click here to display the values that were previously declared in your Excise Return/ Excise VD.

	The boxes 1 to 5 are pre-populated based on the declaration submitted for the selected Excise Tax Period.

Step	Action
(1)	Click on 'Edit/Add Declaration' to edit or add declaration details.

Step	Action
(1)	Click here to add a new Import Declaration.

Add Declaration

Step	Action
(1)	Mark the checkbox to confirm that you have read and understood the instructions and guidelines.

Step	Action
(1)	Click on 'Start' to proceed to the declaration.

The progress bar displays the number of steps required to complete the declaration. The step you are currently in is highlighted in blue. Once you progress to the next section successfully, the previous step will be highlighted in green.

This section displays the basic details of Excise Taxpayer based on the data in Excise Registration profile

Step	Action
(1)	Select the Emirate in which the Excise Goods are arriving

Step	Action
(1)	Enter the expected date of import or release from Designated Zone

Step	Action
(1)	Select the 'Import' option for which this Excise declaration relates to

	On the basis of the selection for which this Excise declaration relates to, additional details are captured in the declaration

Step	Action
(1)	Select the 'Port of Entry'

Step	Action
(1)	Select 'Yes' if the imported Goods are DTS Goods

Step	Action
(1)	Click on 'Next Step' to proceed to the next section. This is common across all steps

Step	Action
(1)	Click here to download the template that can be filled offline to directly upload items to the Excise Goods grid.

Step	Action
(1)	Click on 'Upload Filled Template' to upload a completed template. Once the template has been uploaded, the items will populate in the Excise Goods grid.

Step	Action
(1)	Use this search box to find goods that are published in the FTA's Excise Goods list.

Step	Action
(1)	Select the required item from the search result.

> ℹ️ You can add a new column to the table or filter the Excise Goods by its status. You can also search for Excise Goods by item or HS code.

Step	Action
(1)	Click here to view the FTA's Excise Goods list.

Step	Action
(1)	Click here to submit a request for adding a new item to the FTA's Excise Goods list.

	You can add a new column to the table or filter Excise Goods by product or item description. You can also search for Excise Goods by item or HS code.

Step	Action
(1)	Select the required item that you wish to add to the declaration.

Step	Action
(1)	Click on 'Select Item' to include the item in the declaration.
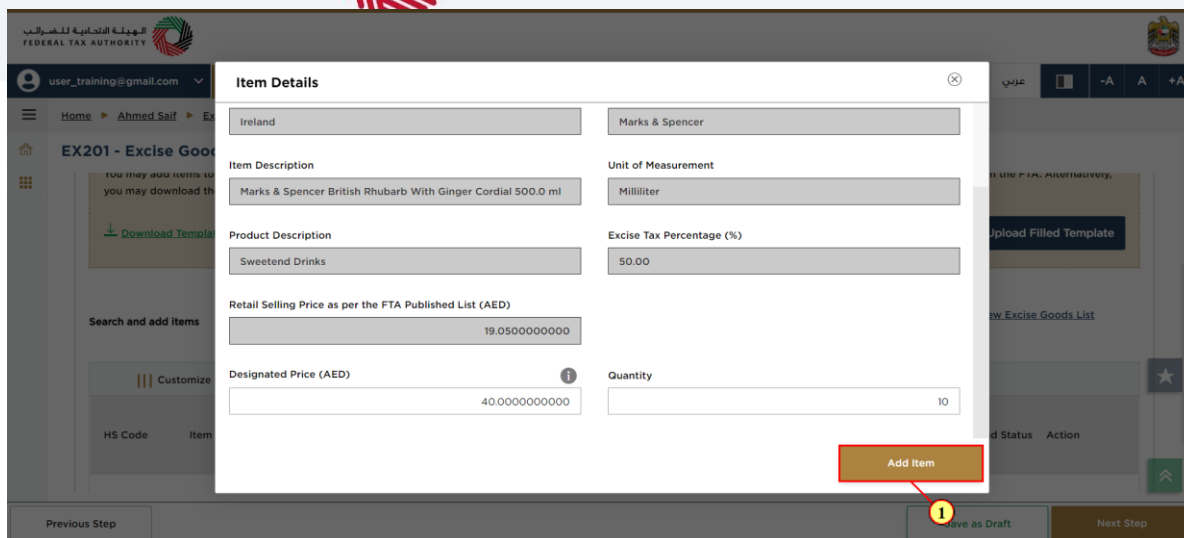
Item Details

Details of the selected Excise Good are displayed here.

Step	Action
(1)	Enter 'Designated Price (AED)' and 'Quantity'

Step	Action
(1)	Click on 'Add Item' to include it in the declaration.

Add Declaration

EX201 - Excise Goods that Require Customs Clearance (Import Declaration) - Correction

HS Code	Item Code	Item Description	Product Description	Brand	Unit of Measurement	Quantity	Retail Selling Price as per the FTA Published List (AED)	Designated Price (AED)	Excise Tax (AED)	Upload Status	Action
22029930	00000000023443	Marks & Spencer British Rhubarb With Ginger Cordial 500.0 ml	Sweetend Drinks	Marks & Spencer	Milliliter	10	19.050	40.000	200.000		⋯ ①

Excise Tax Due on Release or Consumption : AED 200.00

Step	Action
(1)	Click on ellipsis to view or edit the previously submitted Import Declaration.

EX201 - Excise Goods that Require Customs Clearance (Import Declaration) - Correction

HS Code	Item Code	Item Description	Product Description	Brand	Unit of Measurement	Quantity	Retail Selling Price as per the FTA Published List (AED)	Designated Price (AED)	Excise Tax (AED)	Upload Status	Action
22029930	00000000023443	Marks & Spencer British Rhubarb With Ginger Cordial 500.0 ml	Sweetend Drinks	Marks & Spencer	Milliliter	10	19.050	40.000	200.000		⋯

Excise Tax Due on Release or Consumption : AED 200.00

ℹ️ This is the amount of Excise Tax that is due based on the items included in the declaration

This section displays your completed declaration and allows you to review it prior to submission

Step	Action
(1)	Mark the checkbox to confirm that information provided is true, accurate and complete on this declaration screen

Step	Action
(1)	Click on 'Submit' to submit the declaration

	You have successfully submitted the declaration! Make a note of the transaction number for future references. You can also access this Excise Tax declaration from the Import Declaration tile, within the Excise Tax module.

Step	Action
(1)	Click on 'Back to Correction of Excise Tax Returns' to go back to the Excise Tax return.

Step	Action
(1)	Click on 'Save and Go Back' to return to the previous page.

Correction of Excise Tax Return

Step	Action
(1)	Click on 'Add' button or drag & drop your files to upload supporting documents. On successful upload of document, the Add button will be highlighted in green

Step	Action
(1)	Enter detailed description of errors.

Step	Action
(1)	Click on Previous' to go back to the previous section

Step	Action
(1)	Click on 'Compare filings to compare your filings

Step	Action
(1)	Click on 'View previous filings' to view your previous filings

Step	Action
(1)	Click on 'Save as draft' to save the correction of Excise Tax Return as a draft.

Step	Action
(1)	Click on 'Next Step' to proceed to the next section

Review & Declaration

ℹ️	This section displays your completed returns and allows you to review it prior to submission

Step	Action
(1)	Click here to expand/collapse all steps at once

Step	Action
(1)	Click here to expand or collapse each section

The Declaration and Authorised Signatory details are taken from your Excise Tax registration currently held by the FTA.

Step	Action
(1)	Mark the checkbox to confirm that information provided is true, accurate and complete on this returns screen

Step	Action
(1)	Click on 'Submit' to submit the correction of Excise Tax Return

Acknowledgement

> You have successfully submitted the correction of Excise Tax return!
> Make a note of the transaction number for future references. You can also access this correction of Excise Tax return from the EX200 return tile, within the Excise module.

Step	Action
(1)	Click on 'Back to Dashboard' to go back to dashboard.

Step	Action
(1)	Click on 'Download' to download a copy of correction of Excise Tax return acknowledgement

إمـــارات تـاكـس
ΞMARATAX

After submission of the Correction of Excise Tax Return, Excise Taxpayer receives the following correspondences:

- Correction of Excise Tax Return submission acknowledgement
- Correction of Excise Tax Return acknowledged or rejection notification

Thank you