EMARATAX

EX203 - Excise Tax Deductible Declaration - User Manual

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Document Version Control

| Version No.	Date	Prepared/Reviewed by	Comments
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

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This manual is prepared to help the Excise Taxpayer to navigate through the EmaraTax portal to submit an EX203 Deductible Excise Tax Form.

	• 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 on 'User Type' to select the taxable person.

Step	Action
(1)	Select the 'Taxable Person' tile

Step	Action
(1)	Click on 'Proceed' to proceed with taxable person.

Step	Action
(1)	Click here to view taxable person dashboard.

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

Step	Action
(1)	On clicking 'Create New', the 'Deductible Excise Tax' form will appear

Step	Action
(1)	Click here to view all your previous declarations.

Deductible Excise Tax Form Dashboard

ℹ️	This dashboard displays information related to your previous Deductible declarations.

ℹ️	You can add a new column to the table or filter the declarations by its status. You can also search for declaration by the transaction number.

Step	Action
(1)	Click on ellipsis to edit or delete or export the declaration.

Step	Action
(1)	Click on 'New Declaration' to create a new Deductible Excise Tax declaration.

No. of steps	4 steps
Expected time to complete this application	10 minutes
Expected fees for this service	Free of Charge

Required Templates
NA

Required Documents

The documents below are designed to help you prepare the Documentary Proof you should have at hand in order to complete the declaration form. The Documentary Proof varies depending on the reason for the claim, as follows:

1. Excisable Goods were exported outside the UAE:
   - a. Commercial evidence: Airway Bill, Bill of Lading, Consignment Note & Certificate of shipment)
   - b. Official evidence: Export documents issued by the local Emirates Customs departments
   - c. An alternative form of evidence according to the nature of the export or the nature of the goods being exported (if applicable).
2. Excisable Goods became a component of another Excisable Good subject to Excise Tax:
   - a. EX202B – Producer Declaration;
   - b. EX203B – Lost and Damaged Declaration; or
   - c. Other relevant supporting documentation.
3. Excise Tax was paid to us in error:
   - a. Documents proving the erroneous / other event.
4. Other reasons permitting Excise Tax deduction:

Back | Start

These are the instructions and guidelines which detail key information such as required templates, supporting documentation, eligibility criteria and the expected time to complete this declaration.

   - c. Other relevant supporting documentation.
3. Excise Tax was paid to us in error:
   - a. Documents proving the erroneous / other event.
4. Other reasons permitting Excise Tax deduction:
   - a. Documents proving the erroneous / other event.
   Accepted file types are PDF, JPG, PNG and JPEG and Excel. The individual file size limit is 5 MB.

Service Details

About the service
Eligibility Criteria
Service steps
FAQs

☑ I confirm that I have read the above instructions and guidelines

Back ① | Start

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 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 the Excise Taxpayer based on the data in Excise Registration profile

Step	Action
(1)	Click here to select the date when right to Deductible Arose.

	Based on the selected date, the 'Excise Tax Period', 'From date' and 'To date' will be pre-populated.

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

Step	Action
(1)	Click on 'Save as draft' to save the declaration as a draft.

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

Excise Goods

The following types of declarations will be permitted:
• EX201 Import or Release from DZ;
• EX202B Producer Declaration;
• EX203A Local Purchase Form;
• EX202A Release Goods from DZ (no customs check);
• EX203D Stockpile Declaration.

Step	Action
(1)	Click here to add declaration.

Step	Action
(1)	Enter the 'Declaration number' of a 'Positive Liability Declaration' that is in an approved state. Please refer to the tooltip or user guide for the list of acceptable declaration types.

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)	Enter 'Quantity' and 'Designated Price'

Step	Action
(1)	Mark the checkbox to select items that you would like to include in the deductible declaration.

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

Step	Action
(1)	Click on ellipsis to edit or delete the selected Excise Good.

This is the amount of Excise Tax that is calculated based on the items included in the declaration.

Step	Action
(1)	Select the reason for credit claim from the drop down.

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

Review & Declaration

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

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

Step	Action
(1)	Click on the drop-down arrow to review the details in this step.

Step	Action
(1)	Click here to edit the basic information.

Step	Action
(1)	Click on each step to review every section.

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

The Declaration 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 declaration screen.

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

Acknowledgement

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

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After submission of the Deductible Excise Tax Form, Taxpayer receives the following correspondences:

- Declaration submission acknowledgement.
- Declaration status changed to 'Draft' state acknowledgement (only if Taxpayer edits the submitted declaration before filing of the Excise Tax return for the same Tax period)
- Declaration approval acknowledgement.

Thank you