

Administrative Exceptions Excise Tax Guide | EGAE01

UAE Federal Tax Authority (FTA) has published an Administrative Exceptions guide for Excise Tax. An application form has also been issued to be used by the registrants who want to request for an administrative exception on matters related to requests for alternative evidence to support the export of excise goods from UAE.

Key highlights of the administrative exception guide

Eligibility to request for exception:

1. Applicant must be a registrant with FTA
2. Exception request can only be made where there are circumstances beyond the control of the registrant and registrant is unable to obtain official or commercial evidence of export
3. Applicant must provide all relevant supporting documentation

The guide also states that the applicant should also provide the reasons to explain why it is not able to obtain the official or commercial evidence as prescribed by the law. Documentary proof to support the factual grounds on which request is based will need to be provided (e.g. sample invoices, contracts or others)

How to submit the request

Excise tax administrative exception form should be completed (*form to be filled electronically and not handwritten*) and then soft copy to be emailed to specialexceptions@tax.gov.ae along with the supporting documentation.

Authorized signatory of the applicant or appointed Tax agent or legal representative can submit the request.

Response from FTA on the request

FTA may take up to 40 business days to decide on the administrative exception request.

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If you would like to discuss any Excise matters, please drop us an email at info@premier-brains.com or call us at +971 4 3542959.

This document is only for information purposes and should not be construed as an advice. It does not necessarily cover each aspect of the topic with which it deals. You should not act upon the contents of this document without receiving formal advice on your particular circumstances

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