



# Excise Stock Movement Guide For Warehouse Keepers who are not Registered for Excise Tax

December 2020



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## 1. Overview of this guide

This guide will help you navigate the e-Services portal from a systems perspective, and help you to understand your responsibilities as a Warehouse Keeper(WHK) of a Designated Zone(DZ) in the UAE. It is designed to help you:

- understand the process of declaring Excise Goods that belong to Excise taxpayers that are held in your Designated Zone beginning January, 2021; and
- understand the icons and symbols included in the forms.

This guide will also assist you in understanding the Excise Tax compliance obligations that you as a Warehouse Keeper have to comply with. It provides an overview of the declaration forms that need to be filed by the Warehouse Keeper of Designated Zones in the UAE holding stock of Excise taxpayers.

The sections of the guide provide a detailed explanation about the declaration forms and who, how and when a Warehouse Keeper should complete and submit them to the FTA.



## 2. Designated Stock Movement Overview

As a Warehouse Keeper of one or multiple Designated Zones in the UAE, you are required to declare the Excise Goods that you hold in the Designated Zones that you manage beginning 1<sup>st</sup> January, 2021.

For easier reference, please find below a high level description of the form that you will need to complete for Excise Stock Movement activities as a Warehouse Keeper.

If you need to declare the stock of taxpayers who are **registered** for Excise Tax with the FTA, you will need to use the following declaration:

- EX204 – Opening Stock Declaration

You will be allowed to submit the Opening Stock of registered Excise Taxpayers on the 1<sup>st</sup> of January, 2021 until 31<sup>st</sup> of January, 2021.

If you need to declare the stock of owners who are **not registered** for Excise Tax with the FTA, you will need to use the following declaration:

- EX204A – Non-Registered Excise Stock Movement Declaration

In case of Excise Goods of non-registered Excise Taxpayers, you will be required to declare the stock that you hold for them in each period starting from the 1<sup>st</sup> of January, 2021. That means you will start declaring the stock from the period of January 2021 or the first period after the effective date of registration of your Designated Zone and will continue to do so for all future periods.

The value of the Excise Goods and the Excise Tax will be pre-populated in the above form based on a standard price list that is published by the FTA.

The next sections of this User Guide will help you understand the requirements to complete the declarations form.



### 3. Excise Stock Movement Forms

This section will guide you through the process of completing the relevant forms for declaring the Excise Goods that are stocked in your Designated Zone. As per Federal laws you will be able to submit these declaration forms starting 1<sup>st</sup> of January, 2021.

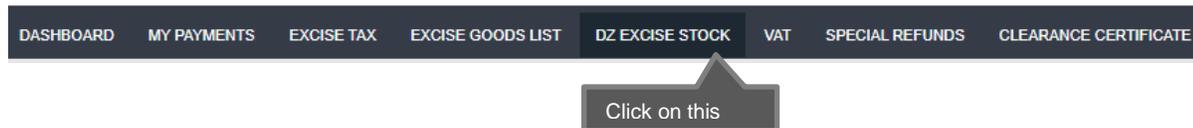
#### 3.1 Registered taxpayers: EX204 – Opening Stock Declaration

- **Used by: Warehouse Keepers who will declare the opening stock of Excise Goods belonging to taxpayers who are registered for Excise Tax with the FTA**
- **Frequency: Once for each TRN holder**
- **Impact: No Tax liability.**

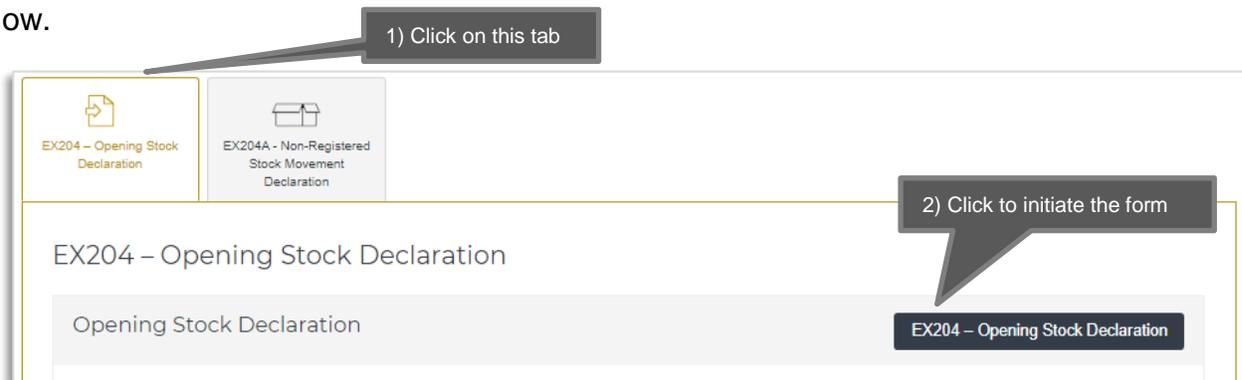
**Note:** You will be able to submit the Opening Stock Declaration only until 31st of January, 2021.

Follow the instructions below to complete your Opening Stock declaration.

1) Navigate to the tab that displays 'DZ Excise Stock' as shown below.



2) Initiate the form by clicking on the 'EX204 - Opening Stock Declaration' button as shown below.



Complete the form as described in the sections below.

**Note:** You will be able to submit only one form per TRN. Please make sure that you have entered all the details correctly before submitting.



3) You will need to select the Designated Zone number for which you wish to submit the declaration from the drop down

4) On selecting the DZ number the name of the DZ in English and Arabic will be auto-populated

5) Next you will need to enter the TRN whose Excise Goods you wish to declare.

Once you click on 'Validate' the details of the TRN will be auto-populated as shown below.



Taxable Person Details

Tax Registration Number (TRN) \*

Entity Name (English) \*

Entity Name (Arabic) \*

6) For the next step, add the Excise Goods that are stored in the DZ. There are two ways of doing this:

**A) Upload the items in an Excel**

**B) Select the items from the FTA published list of Excise Goods**

You can follow the steps mentioned below to add the items.

**A) Upload the items in an Excel**

You can upload your line items in bulk by adding the items to the Excel template provided. You can download the sample template by clicking on the link 'Download Sample File'. You can add your items and quantities into the Excel. Once you are done you can upload the file using the button 'Upload Items via Excel' and the items will be prepopulated in the grid.

Note: You can upload your line items in bulk by using the template. The template can be downloaded by clicking on 'Download Sample File'.

[Download Sample File](#)

You can continue to add further products using option B if so required.

**Note:** You will be able to use the option to upload the Excel on or after the 25th of December but the form cannot be submitted before 1st of January, 2021.

**B) You can select the items one by one from the FTA published list of Excise Goods as shown below.**

You will be required to enter the item codes of the Excise goods being stored.



To find out the item code for a product, click on “Item Search”. The Item Search page (as shown below) will appear in a new tab. Search for your product and once found copy the “Item Code” and paste it back in the search bar in the original tab.

Excise Goods

Item Search

Search by item code

Search Product

1) Click here to search for your Item Codes

4) Paste Item code

Item Search

EX701 - Request to add product to the published FTA list

Item code: Contains

HS Code: Contains

Item Description: Contains

Product Description: All

Brand: Contains

Reset Search

2) Search for Item code

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000				0	Unit	0.00

3) Copy Item code

Once you have pasted your item code into the “Search Product”, the details of the product will be auto-populated as below.

Item code\*

4971502

HS Code\*

22 02 10 21

Country of origin\*

United Arab Emirates

Brand\*

Brand name

Item Description\*

Item Description

Unit of Measurement\*

Unit

Product Description\*

Carbonated drinks

Excise Tax Rate\*

50

Retail Selling Price\*

2.75

Opening Stock as of 1st January 2021\*

100

Add product to list



Add the below details:

- Retail Selling Price - This will be pre-populated with the price as published by FTA. This price cannot be changed.
- Opening Stock as of 1<sup>st</sup> January 2021 - Enter the quantity of items held in the Designated Zone as on 1<sup>st</sup> January 2021.

Once you have entered the information, click on **'Add product to list'**

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 3.3 for more details about the process.

You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is yet no tax liability since the goods have not been released for consumption and they are inside a Designated Zone.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Excise Tax Rate	Opening Stock as of 1st January 2021	Excise Tax Amount Due If Released / Consumed	Delete
22 02 10 21	4971502	Carbonated drinks	Brand name	Item Description	Unit	2.75 AED	50.00	100	137.50 AED	

7) The Authorised signatory section will be pre-populated based on the information entered in your Designated Zone registration and these details are not editable from the declaration.

**Authorised signatory**

<p>Name (English)</p> <input type="text" value="Reece Harris"/>	<p>Name (Arabic)</p> <input type="text" value="رييس هاريس"/>
<p>Mobile country code</p> <input type="text" value="United Arab Emirates (+971)"/>	<p>Mobile number</p> <input type="text" value="11223344"/>
<p>E-mail address</p> <input type="text" value="reece.harris@gmail.com"/>	<p>Date of submission (dd/mm/yyyy)</p> <input type="text" value="24/07/2019"/>

Once you have completed the form and included all the excisable goods that you hold for the selected TRN holder in the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.



Declaration

- I have read the requirements, obligations, terms and conditions for this declaration
- I declare that the information provided is accurate and complete
- I understand that this form will not reflect until it has been approved by the TRN holder mentioned above (if applicable)

To submit the **Opening Stock Declaration** form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is correct, click on the '**Submit**' button at the bottom right hand corner of the screen.

Submit →



To review the status of your Opening Stock Declaration form, click on the ‘**DZ Excise Stock**’ tab and look next to *Status* on the ‘EX204-Opening Stock Declaration’ page.

Transaction Number	Date of submission	Tax Registration Number (TRN)	Opening Stock Declaration	Total Excise Tax payable	Designated Zone Number	Designated Zone Name (English)	Designated Zone Name (Arabic)	Status	Action
201309153840313	13/09/2020	100203234800007	2000	10,400.00	100299701	Zone One	المنطقة الأولى	Pending	

The form can be viewed by clicking on the “Transaction Number”.

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Pending** means that the declaration has been submitted and is waiting for approval from the TRN holder;
- **Approved** means that the Opening Stock Declaration has been approved by the TRN holder;
- **Rejected** means that the Opening Stock Declaration has been rejected by the TRN holder.

**Note:**

1. The form can be edited in the draft status.
2. The TRN holder who owns the stock in the Designated Zone will be required to Approve/Reject the opening stock declaration as declared by the Warehouse Keeper of the Designated Zone. Refer to section 3.3 for this process.
3. In case the TRN holder Rejects the declaration, you can submit another one.



### 3.2 Non-registered tax payers: EX204A - Non-Registered Stock Movement Declaration

- **Used by: Warehouse Keepers who are not registered for Excise Tax and who will declare the stock movement of Excise Goods belonging to Non-Registered Taxpayers**
- **Frequency: Once per period for each Non-Registered Taxpayer**
- **Impact: No Tax liability.**

**Note:** If you, as a Warehouse Keeper are also registered for Excise Tax, then you will not be able to submit the Excise Stock movements for non-registered taxpayers.

The form options presented for the first time for any Stock Owner differs from the options presented if you have already submitted a declaration for a Stock Owner in the previous period. Please refer to relevant sections below to complete the declaration.

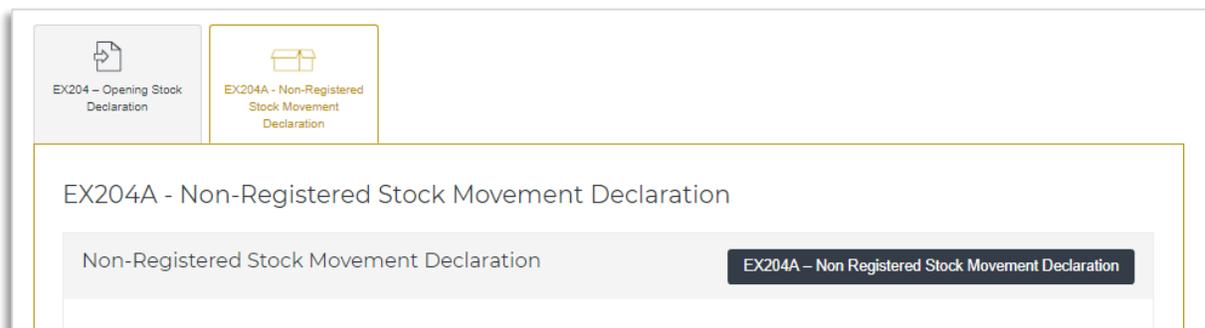
#### 3.2.1 First time declaration for a Stock Owner

Follow the instructions below to complete your Non-Registered Stock Movement declaration for the first time.

1) Navigate to the tab that displays **'DZ Excise Stock'** as shown below.



2) Initiate the form by clicking on the **'EX204A - Non-Registered Stock Movement Declaration'** button shown below.



Complete the form as described in the sections below.



**Note:** You will be able to submit only one form per Stock Owner. Please make sure that you have entered all the details correctly before submitting.

3) You will need to select the Designated Zone number for which you wish to submit the declaration from the drop down.

EX204 – Opening Stock Declaration

Designated Zone Details

Designated Zone Number\*

Please select

Please select

100300301

4) On selecting the DZ number the name of the DZ in English and Arabic will be auto-populated.

Designated Zone Details

Designated Zone Number\*

100300301

Designated Zone Name (English)\*

Zone One

Designated Zone Name (Arabic)\*

المنطقة الأولى

5) Next you will need to enter the details of the Stock Owner whose Excise Goods you wish to declare. If you are using this form for the first time you will have to Add the new Stock Owners details as shown below. If you have already used this form for the previous period, then you will be able to select the Owner from the dropdown.



### Stock Owners Details

If you change the owner please make sure to clear the item grid.

Stock Owner\*

Add a New Stock Owner

#### New Stock Owner Details

Stock Owners Name (English)\*

Stock Owners Name (Arabic)\*

Stock Owners Email\*

Stock Owners Telephone\*

You will need to enter the following mandatory information about the Stock Owner:

- Stock Owner's Name (English) – enter the name of the stock owner in English;
- Stock Owner's Name (Arabic) – enter the name of the stock owner in Arabic;
- Stock Owner's Email – enter the email address of the stock owner;
- Stock Owner's Telephone – enter the contact number of the Stock Owner.

6) Select the period of this declaration.

Period of Declaration\*

September-2020

Period Start Date\*

01/09/2020

Period End Date\*

30/09/2020



7) Since this is the first declaration for this Stock Owner you will not be able to select a previous declaration.

Select Previous Declaration

Please select ▼

Add Products to list

8) Go ahead and add the Excise Goods that are stored in the DZ for this Stock Owner. You can select the items from the FTA published list of Excise Goods as shown below.

You will be required to enter the item codes of the Excise goods being stored.

To find out the item code for a product, click on “Item Search”. The Item Search page (as shown below) will appear in a new tab. Search for your product and once found copy the “Item Code” and paste it back in the search bar in the original tab.

Excise Goods
Item Search

Search Product

Item code:

Contains

HS Code:

Contains

Item Description:

Contains

Product Description:

All
▼

Brand:

Contains

Reset
Search

EX701 - Request to add product to the published FTA list

GTIN	Item code	HS Code	Item Description	Product Description	Brand	Unit of Measurement	Excise price
N/A	00000000000000000000	0			Unit	0.00	

Once you have pasted your item code into search bar, click on the “Search Product”, the details of the product will be auto-populated as below.

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Item code 4971502	HS Code 22 02 10 21
Country of origin* United Arab Emirates	Brand Brand name
Item Description Item Description	Unit of Measurement Unit
Product Description* Carbonated drinks	Excise Tax Rate* 50
Retail Selling Price* 2.75	Stock In* 100
Stock In Reason* Import to Designated Zone	

[Add product to list](#)

Add the below details:

- Retail Selling Price - This will be pre-populated with the price as published by FTA. This price cannot be changed.
- Stock In - Enter the quantity of items that are present in the Designated Zone in the period selected.
- Stock in Reason – you will need to specify how the stock came into the DZ by selecting the possible reasons in the drop down. You can choose N/A if the other options are not applicable. The possible choices are
  - N/A
  - Import to Designated Zone
  - Transfer From Another Designated Zone

Once you have entered the information, click on **Add product to list**

**This process of adding products to the form can be repeated again to declare additional items and their quantities.**

If your product is not on the published list, you can request to add a product to the FTA list. You can refer to section 3.3 for more details about the process.



You will see the calculated Excise Tax in a table on the form, as below, however this tax will not reflect in the Excise Tax Returns as there is yet no tax liability since the goods have not been released for consumption and they are inside a Designated Zone.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Excise Tax Rate	Current Stock	Stock In	Stock In Reason	Stock Out	Stock Out Reason	Closing Stock	Excise Tax Amount Due If Released / Consumed
22 02 10 21	4971502	Carbonated drinks	Brand name	Item Description	Unit	2.75 AED	50.00	0	100	Import to De: ▾	0	N/A ▾	100	137.50 AED

Once you have entered all the products, it will be possible to edit the quantities and the reasons in-line in the grid if so required. The excise tax will be automatically calculated.

**Note:** In case you change the Stock Owner after the products are added to the grid, please remember to clear the items added in the grid to be able to start afresh. You can do this by clicking on the **Clear Grid** button at the top of the Product Declaration section as shown below.

Product Declaration Item Search

Please Save as draft each time you add new items or make changes to the items in the grid.

Search by item code  Search Product Clear Grid

9) The Authorised signatory section will be pre-populated based on the information entered in your Designated Zone registration and these details are not editable from the declaration.

Authorised signatory

Name (English) <input style="width: 95%;" type="text" value="Reece Harris"/>	Name (Arabic) <input style="width: 95%;" type="text" value="رييس هاريس"/>
Mobile country code <input style="width: 95%;" type="text" value="United Arab Emirates (+971) ▾"/>	Mobile number <input style="width: 95%;" type="text" value="11223344"/>
E-mail address <input style="width: 95%;" type="text" value="reece.harris@gmail.com"/>	Date of submission (dd/mm/yyyy) <input style="width: 95%;" type="text" value="24/07/2019"/>

Once you have completed the form and included all the excisable goods that you hold for the selected Stock Owner in the Designated Zone, click on the form as shown below to confirm that you agree to the terms and conditions.



### Declaration

- I have read the requirements, obligations, terms and conditions for this declaration
- I declare that the information provided is accurate and complete

To submit the Non-Registered Stock Movement Declaration form, carefully review all of the information entered on the form after completing mandatory fields and confirming the declaration.

Once you are certain that all of the information is correct, click on the 'Submit' button at the bottom right hand corner of the screen.

Submit →

To review the status of your Non-Registered Stock Movement Declaration form, click on the 'DZ Excise Stock' tab and look next to Status on the 'EX204A- Non-Registered Stock Movement Declaration' page.

Transaction Number	Date of submission	Stock Owner	Stock Owners Email	Closing Stock	Total Excise Tax payable	Period of Declaration	Designated Zone Number	Designated Zone Name (English)	Designated Zone Name (Arabic)	Status	Action
200311151827589	03/11/2020	Owner 2	mail2@mail.com	100	137.50	September-2020	100299701	Zone One	المنطقة الأولى	Submitted	
	N/A	N/A	N/A	0	0.00	N/A	N/A	N/A	N/A	Drafted	Edit

The form can be viewed by clicking on the "Transaction Number".

- **Drafted** means the declaration form has not been completed or submitted by the applicant;
- **Submitted** means that the declaration has been submitted.



**Note:**

1. The form can be edited in the draft status.
2. You will be allowed to submit only one declaration per Stock Owner per period.

### 3.2.2 Second consecutive period for a Stock Owner

Follow the instructions below to complete your Non-Registered Stock Movement declaration if you have already filed the declaration for the Stock Owner in the previous period.

The difference is in the following two sections of the form. The rest of the form can be filled as explained in section 3.2.1.

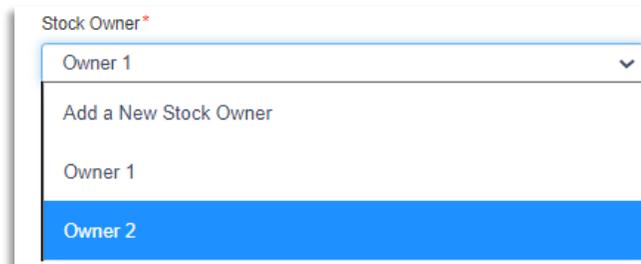
#### 1) Stock Owner's Details

#### 2) Product Declaration

The details of these two sections are as explained below.

#### 1) Stock Owner's Detail

The Stock Owners that you have already created while submitting declarations for previous periods will be available in the drop down as shown below.



Select any one Stock Owner from the drop down and the Stock Owner's Details will be auto-populated as shown below.



Stock Owner\*

Owner 2

New Stock Owner Details

Stock Owners Name (English)\* Owner 2

Stock Owners Name (Arabic)\* المالك 21

Stock Owners Email\* mail2@mail.com

Stock Owners Telephone\* 100234568

Consider the following example to better understand how the options come in the form. The Non-Registered Stock Movement declaration was filed for Owner 2 first time using the steps in section 3.2.1 for the period of September 2020. This same owner is selected and the declaration for the period of October 2020 needs to be submitted.

Tax Period Details

Period of Declaration\*  
October-2020

Period Start Date\* 01/10/2020

Period End Date\* 31/10/2020

## 2) Product Declaration section

The Select Previous Declaration drop down will be populated with the transaction number of the declaration filed for the selected Stock Owner in the previous period (September 2020 in the example being considered).

Select Previous Declaration

Please select

Please select

200311151827589

Add Products to list



Once you have selected the transaction number, you can click on the button labelled 'Add Products to List'. This will prepopulate all the products from the previous declaration in the item grid as shown below.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Excise Tax Rate	Current Stock	Stock In	Stock In Reason	Stock Out	Stock Out Reason	Closing Stock	Excise Tax Amount Due If Released / Consumed
22 02 10 21	4971502	Carbonated drinks	Brand name	Item Description	Unit	2.75 AED	50.00	100	0	N/A	0	N/A	100	137.50 AED

You can then edit the line items to add Stock In or Stock Out. You can also select the appropriate reasons from the dropdowns. The following options will be available for the Stock Out Reason.

1. N/A
2. Export from Designated Zone
3. Transfer to Another Designated Zone

The Excise tax shall be auto calculated for each line item.

HS Code	Item code	Product Description	Brand	Item Description	Unit of Measurement	Retail Selling Price	Excise Tax Rate	Current Stock	Stock In	Stock In Reason	Stock Out	Stock Out Reason	Closing Stock	Excise Tax Amount Due If Released / Consumed
22 02 10 21	4971502	Carbonated drinks	Brand name	Item Description	Unit	2.75 AED	50.00	100	500	Import to De	200	Transfer Froi	400	550.00 AED

In case you need to add products which are not in the list, please follows steps as explained in step 8 of section 3.2.1 to add more items to the list.

**Note:** After populating the items in the grid if you change the Stock Owner from the dropdown and you do not want the items that are currently in the grid, you must remember to clear the grid using the 'Clear Grid' button in the Product Declaration section as shown below. After the grid is cleared you can continue to add new products as explained in step 8 of section 3.2.1.

Once the required items are added to the list you may continue to fill the rest of the sections of the form as explained from step 9 onwards in section 3.2.1.

Once the declaration is submitted, you will be able to view it from the Non-Registered Stock Movement Declaration dashboard as shown below. You will be able to see the Closing Stock for each period as shown below.



EX204A - Non-Registered Stock Movement Declaration

Non-Registered Stock Movement Declaration EX204A – Non Registered Stock Movement Declaration

Transaction Number	Date of submission	Stock Owner	Stock Owners Email	Closing Stock	Total Excise Tax payable	Period of Declaration	Designated Zone Number	Designated Zone Name (English)	Designated Zone Name (Arabic)	Status	Action
200411102843245	04/11/2020	Owner 2	mal2@mail.com	400	550.00	October-2020	00299701	Zone One	المنطقة الأولى	Submitted	
200311151827589	03/11/2020	Owner 2	mal2@mail.com	100	137.50	September-2020	00299701	Zone One	المنطقة الأولى	Submitted	

### 3.3 Request to add a product to the FTA list

If your product is not on the published list, you can request to add a product to the FTA list of excise products on the “Excise Goods List” page, by clicking on the **Request to add products to the published FTA list** button. On clicking the button, you will be redirected to the ‘Product Registration Portal’. You will be able to submit a request to add a new product or edit an existing product. After submitting, the FTA will review the details of the requested product, and decide whether the product should be added to the FTA list of excise products.

