



# TAX ALERT

**Publication of the Excise Tax  
Guide (EGAE01)**

March 2025

# Tax Alert

The FTA recently published the Excise Tax Guide (EGAE01) in March 2025, which provides detailed information on the criteria for eligibility to apply for an administrative exception.

## What is an Administrative Exception?

An Excise Tax administrative exception is a mechanism that grants registrants concessions or exceptions for registrants who meet specific criteria outlined in the Decree-Law and Executive Regulations.

Particulars	As per Guide Jun 2023 (Old)	As per Guide Mar 2024 (Updated)
<b>Eligible circumstances</b>	The FTA will grant exceptions only with requests for alternative forms of evidence to confirm the export of excise goods from the UAE, according to the nature of the Export or the nature of the Excise Goods being exported.	
<b>Who can apply? (Eligible persons)</b>	<ul style="list-style-type: none"> <li>• The authorized signatory of the registrant</li> <li>• The Tax Agent appointed by the Registrant or</li> <li>• The registrant's appointed Legal Representative</li> </ul>	<ul style="list-style-type: none"> <li>• The authorised signatory <b>or the Registrant (If a Natural Person)</b>.</li> <li>• The Tax Agent appointed by the Registrant or</li> <li>• The Legal Representative appointed <b>by the court</b>.</li> </ul>
<b>When can the Excise Tax Administrative Exception be requested?</b>	<p>If the Registrant is unable to obtain any of the following combinations that prove the Export of the Excise Goods, they may apply exception via EmaraTax.</p> <ul style="list-style-type: none"> <li>• Customs declaration &amp; Commercial Evidence or</li> <li>• Shipping Certificate &amp; Official Evidence or</li> <li>• Customs declaration that proves the suspension arrangement of customs duties</li> </ul>	
<b>What should be included with the Application?</b>	<p>A detailed description of why you are making an Excise Tax Administrative Exception Request.</p> <p style="text-align: center;">AND</p> <p>Any documentary proof to support the factual and legal grounds on which the request is based.</p>	<p>a <b>cover letter explaining the reasons</b> why the required supporting documents cannot be obtained <b>and</b> the requested <b>date from which the exception, if approved, should apply</b>.</p> <p style="text-align: center;">AND</p> <p>a <b>sample of the alternative supporting documents</b> the Applicant is proposing to obtain and retain.</p>

Particulars	As per Guide Jun 2023 (Old)	As per Guide Mar 2024 (Updated)
<b>What is the time line to process the Application ?</b>	It may take the FTA up to 40 Business Days from the date the application is submitted. If additional information is requested, the applicant must submit it within 40 business days.	
<b>Intimation about Decision upon Approval</b>	The applicant will receive a decision regarding your Excise Tax Administrative Exception request in PDF form via email, and it will be available in EmaraTax within 5 business days of the decision.	If an exception is approved, the decision <b>will include any applicable conditions and the effective date of approval.</b> (It will be reflected in the Applicant's EmaraTax dashboard and/or sent to their registered email address)
<b>Intimation about Decision upon Rejection</b>		The applicant will be <b>informed of the reasons for rejection</b> , such as insufficient information in the proposed alternative documents to prove the export of excise goods. (It will be reflected in the Applicant's EmaraTax dashboard and/or sent to their registered email address)
<b>Validity</b>	N/A	Yes – the decision is valid for 3 years from the Approval date.  <i>* The FTA may specify a shorter validity period in the administrative exception decision.</i>
<b>Allowed to apply for the Prior period ?</b>	N/A	Yes - An Applicant may request an earlier effective date of up to five years prior to the application.
<b>How to Apply</b>	An Excise Tax Administrative Exception Request must be submitted through the concerned person's EmaraTax portal on the FTA's website, as detailed in the EmaraTax user guide.	



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