

## EXCISE TAX IN UAE

### INTRODUCTION

UAE introduced the “Excise Tax” via **Federal Decree-Law No. (7) of 2017**, followed by the “Implementation of Excise Tax Rules” on specific goods, typically harmful to human health and environment, which includes carbonated drinks, electronic smoking devices, liquids used in such devices & tobacco products listed in Schedule 24 of GCC Common Customs Tariff.







#### Applicable Rates

Product Categories	Excise Rate
Carbonated drinks; or Products with added sugar or sweeteners.	50%
Tobacco products; Energy drinks; Electronic smoking devices; or Liquids used in such devices and tools	100%

#### Businesses Required to Register for Excise Tax

Businesses engaged in following activities are required to register as required by “Article 2 of UAE Federal Decree Law No. 7 of 2017”:

- 01 Import of excise goods into the UAE. 
- 02 Production of excise goods for consumption in the UAE. 
- 03 Stockpiling of excise goods in the UAE in certain cases. 
- 04 Businesses engaged in overseeing an excise warehouse. 

#### How we can help

Insights have a dedicated team of professionals, specialist in Customs & Excise Tax. We can;

- Assist in registration under the Excise Law.
- Advice on structuring the business transactions,
- Provide assistance in Excise Tax audits & representing before Excise Tax authorities.
- Provide the Excise Tax training & legislative updates.

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