



# **WAREHOUSE KEEPER AND DESIGNATED ZONE USER GUIDE**

**(REGISTRATION, AMENDMENT AND DE-  
REGISTRATION)**

**December 2017**



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## 1. Brief overview of this user guide

This guide is prepared to help you navigate through the Federal Tax Authority (FTA) website and successfully complete your Warehouse Keeper and Designated Zone registration forms as well as subsequent amendment and de-registration of the registration (where appropriate). It is designed to help you:

- **create an e-Services account** with the FTA (you will need to do this before you can register as a Warehouse Keeper and register Designated Zones);
- **provide accurate answers** to the questions on your Warehouse Keeper and Designated Zone registration, amendment and de-registration forms by explaining what information you are required to provide;
- **understand the steps** that follow the submission of the Warehouse Keeper registration amendment and de-registration form, including the financial security and the Designated Zone registration fee payment;
- **understand how a registered Warehouse keeper** can add more designated zones by submitting the Designated Zone Registration form; and
- **understand the icons and symbols** you might see as you complete the registration form.

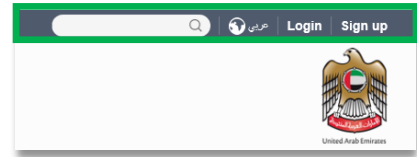
You should find that setting up an e-Services account is similar to setting up the other online accounts that you hold. The Warehouse Keeper and Designated Zone registration forms are also designed to be straightforward and wherever possible it will auto-complete information for you.

If you need help setting up your e-Services account or have questions on specific fields in the Warehouse Keeper and Designated Zone registration forms, please contact us.



## 2. Creating and using your e-Services account

When you arrive at the FTA website, you will notice in the top right hand corner of the screen you have the option to either *Sign up* to the e-Services account service, or *Login* to an existing e-Services account.



### 2.1 Create an e-Services account (new users)

#### 2.1.1 Sign up

To create an account, simply click on the *Sign up* button on the home page.

To sign up, you must enter a working email address and a unique password of 6-20 characters that includes at least:

- one number;
- one letter; and
- one special character (e.g. @, #, \$, %, &, and \*).

You must confirm that you are a genuine user by completing the alphanumeric verification test that you will see.

Finally, you will be asked to select a security question, provide an answer to it and a hint in order to recover your password in case you forget it.

**Please read and agree to the Terms & Conditions of the FTA in relation to using e-Services and the FTA website** before clicking on the *Sign up* button.

The screenshot shows the 'Sign up' form on the FTA website. The form is titled 'Sign up' and includes a welcome message: 'Welcome to the Federal Tax Authority'. The form fields are: 'Email address', 'Password' (with a note: 'Password must be 6-20 characters long with at least one numeric, one alphabet and one special character such as @, #, \$, %, &, \*'), 'Confirm password', 'Enter security code:' (with a CAPTCHA image showing '400905'), 'Select security question' (a dropdown menu), 'Answer', and 'Hint'. At the bottom, there is a checkbox for 'I agree to the FTA terms and conditions of FTA' and a 'Sign up' button. A link for 'Already registered? login here' is also present.

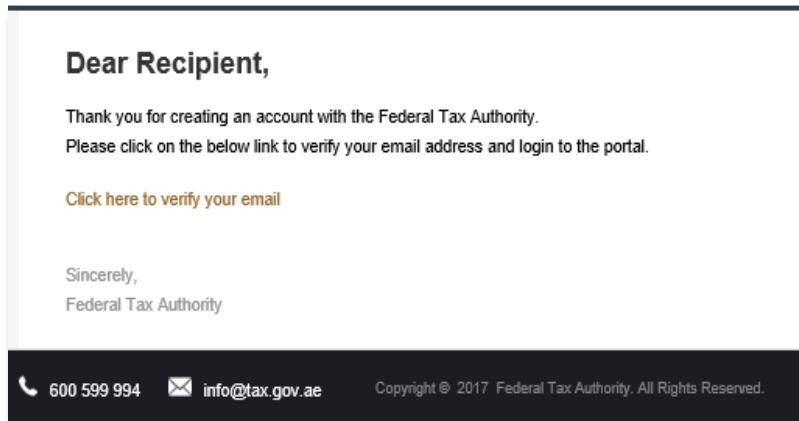


## 2.1.2 Verify your e-Services account

You will receive an email at your registered email address asking you to verify your email address.

Do this by clicking on the *Click here to verify your email* text in the body of the email that you have received.

Please **verify your email address within 24 hours of requesting to create the e-Services account**, otherwise the verification link will expire and you will have to sign up again.

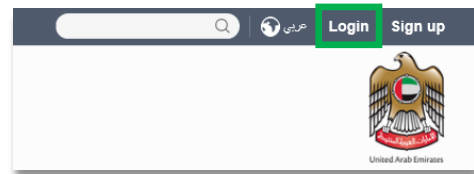


Once you have successfully verified your email address, your e-Services account will be created and you will be invited to Login for the first time.

## 2.2 Using your e-Services account (registered users)

When you arrive at the FTA website having created an e-Services account, simply click on the *Login* button. Enter your registered e-Services username and password when prompted to do so. You will also be asked to complete an alphanumeric verification. To change your e-Services account password or security question/answer, click on the *My Profile* tab.

To exit from your account, click on the *Logout* button at the top right corner of the screen.



### 2.2.1 Services available in your e-Services account

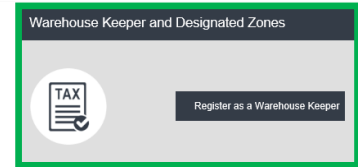
There are a number of dedicated services available to you through your e-Services account. Currently, you will be able to access the following:

- *Dashboard* which displays key information;
- *My Profile* which contains a range of information about your e-Services account;
- *Downloads* which contains more detailed guidance which is designed to help you understand and manage your day-to-day Tax obligations.

## 3. Registering as a Warehouse Keeper



On logging into your e-Services account you will see a button inviting you to apply to *Register as a Warehouse Keeper*. You may also see other buttons inviting you to register for VAT and Excise Tax.



Click on *Register as a Warehouse Keeper* to start the Warehouse Keeper Registration form.

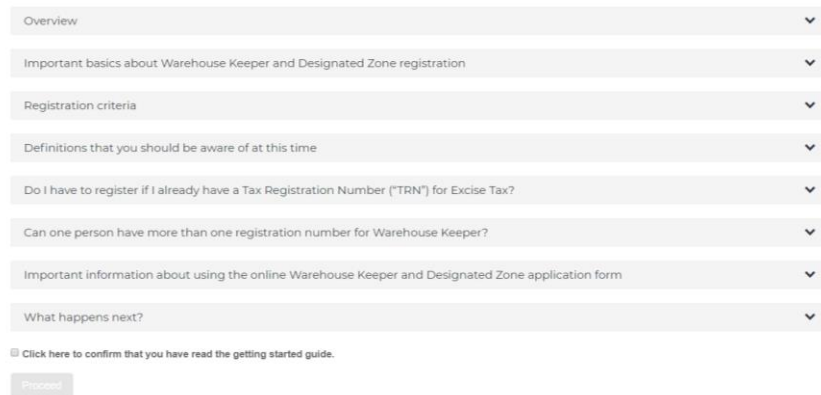
**IMPORTANT:** You are not required to possess a Tax Registration Number (TRN) or to be a taxable person in order to register as a Warehouse Keeper.

### 3.1 Warehouse Keeper and Designated Zones Getting Started Guide

You will see the guide as soon as you click on the *Register as a Warehouse Keeper* button.

The guide is designed to help you understand certain important requirements relating to Warehouse Keeper and Designated Zone registration in the UAE. It is divided into a number of short sections which deal with various aspects of the registration process.

#### Warehouse Keeper and Designated Zones - Getting Started Guide



It also provides guidance on what information you should have to hand when you are completing the Warehouse Keeper/Designated Zone registration form.

It is strongly recommended that you read each of the sections carefully. Once you have done so, select the **Click here to confirm** you have read this getting started guide check box to confirm that you have read it in order to move forward.

Click on *Proceed* to initiate the **Warehouse Keeper Registration form**.



### 3.2 Steps to complete the Warehouse Keeper registration form

There are 2 sections that must be completed to register as a Warehouse Keeper; the first section allows you to **provide details to register as a Warehouse Keeper**, and the second section requires you to **mandatorily register one designated zone**. Your progress will be shown each step of the way (denoted in brown) with each completed section shown in blue with a green tick mark.



In order to move from one section to the next, all mandatory elements of the current section must be completed. Any field that is marked with a red asterisk (\*) is mandatory and must be filled out in order to move to the next section.

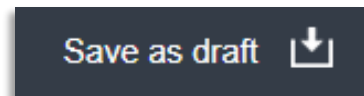
**Legal name of entity (English)\***

Please provide the required details

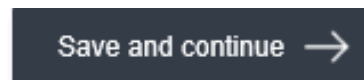
If you attempt to move to the next section without completing the mandatory information in the current section, you will receive a pop-up message under the relevant field indicating that additional details are required.

### 3.3 Saving your progress

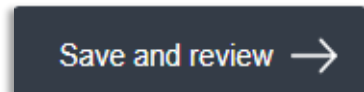
It is recommended that you save your progress as you complete the form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



After completing the first section, click on the *Save and Continue* button in order to move to the next section.



After completing all mandatory fields in both sections of the Warehouse Keeper registration form, click on the *Save and review* button at the bottom right hand corner of the screen to proceed to review the form.

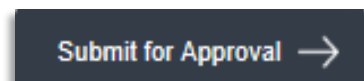


**Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.**

### 3.4 Submitting your Warehouse Keeper registration form

To submit the Warehouse Keeper registration form, carefully review all of the information entered on the form in both sections after clicking on *Save and review*.

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





The status of your application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application. If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

### 3.5 Providing a Financial Security

After submitting the Warehouse Keeper registration form successfully, the FTA will review your application and determine the amount of the **financial security** that is required for the designated zone.

In such a case, you will be sent an email and SMS with the financial security amount required. In order to provide the financial security to the FTA, follow the below steps:

- 1) Visit your bank and create an e-Guarantee for the amount requested by the FTA
- 2) Email the reference number of the e-Guarantee to the FTA

After the FTA has received your reference number, the e-Guarantee will be verified.

### 3.6 Paying the Registration Fee

Once the FTA has verified your Warehouse Keeper registration application, you will be notified and also be able to view the “Pay Now” button on your *Dashboard*, as shown on the right. Click on this button to proceed to pay the registration fee for the Designated Zone you registered as part of your Warehouse Keeper registration.

Once you click “Pay now” you will be directed to the screen below that displays the amount due for the Designated Zone registration fee and requires you to provide a mandatory remark. To proceed with the registration fee payment, click on the “Pay now” button at the bottom left. This will direct you to the e-Dirham payment gateway where you can enter your card details and make the registration fee payment.

Warehouse Keeper and Designated Zones

The status of your application is as below:

Status	Awaiting payment	View
Registration Fee	2000 AED	Pay Now

Payment Information

Pay Amount 2,000.00 AED

Remark

Pay Now Cancel





Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. After confirming the transaction and once the payment is processed successfully, you will be redirected to the FTA website.

### 3.7 Receiving the Warehouse Keeper Registration Certificate and Registration Numbers

After making the registration fee payment successfully, you will be sent an email that includes the following information:

- 1) Warehouse Keeper Registration Number
- 2) Designated Zone Registration Number
- 3) Warehouse Keeper Registration certificate

شهادة تسجيل أمين مستودع في الامارات العربية المتحدة		Certificate of Registration as a Warehouse Keeper in the United Arab Emirates	
<p>The Federal Tax Authority certifies that the person below is registered as a Warehouse Keeper for Excise Tax purposes in the UAE</p> <p>تشهد الهيئة الاتحادية للضرائب أن الشخص الوارد بياناته أدناه مسجل لدى الهيئة كأمين مستودع لغايات الضريبة الانتقائية داخل الإمارات العربية المتحدة</p>			
Full Arabic legal name	Name	الاسم القانوني الكامل باللغة العربية	
Full English legal name	Name	الاسم القانوني الكامل باللغة الانجليزية	
Registered address	3a, 3a, Dubai, 39393, United Arab Emirates, Dubai	العنوان المسجل	
Effective Date of Warehouse Keeper registration	01/10/2017	التاريخ الفعلي لتسجيل أمين المستودع	
Warehouse Keeper Registration Number	1000181	رقم تسجيل أمين المستودع	
Designated Zone Registration Number	100018101	رقم تسجيل المنطقة المحددة	
Effective Date of Designated Zone registration	01/10/2017	تاريخ سريان تسجيل المنطقة المحددة	



الهيئة الاتحادية للضرائب  
FEDERAL TAX AUTHORITY

شهادة تسجيل أمين مستودع في الامارات العربية المتحدة  
Certificate of Registration as a Warehouse Keeper In the United Arab Emirates

بيانات المنطقة/ المناطق المحددة التي يشرف عليها أمين المستودع: Details of Designated Zone(s) supervised by the Warehouse Keeper:

Designated Zone Registration Number	100018101	رقم تسجيل المنطقة المحددة
Registered address	3a, 3a, Dubai, United Arab Emirates, Sharjah	العنوان المسجل

يرجى التأكد من صحة تفاصيل الشهادة. يجب إخبار الهيئة الاتحادية للضرائب في حال تغيير الاسس التي حصلت فيها على رقم التسجيل الضريبي الخاص بك.  
Please check that the details on this certificate are correct. You must inform the Federal Tax Authority of any change on the basis of which you obtained your certificate.



Issuing Date: 26/09/2017 تاريخ الإصدار

The certificate will also be available on your *Dashboard* page, along with the registration numbers assigned to you. The certificate will include the details shown below:

## 4. Registering another Designated Zone

### 4.1 Adding a Designated Zone

**Once you are registered as a Warehouse Keeper**, you will be able to see the registration number of the Designated Zone which you mandatorily registered as part of your Warehouse Keeper registration application, on the *Dashboard* page.

If you need to add another Designated Zone that would be under your supervision as a Warehouse Keeper, click on the **Add another designated zone** button on your *Dashboard* page. This will start a new **Designated Zone registration form**, similar to the second section of your Warehouse Keeper registration application. Complete the form and provide all the necessary details relating to the Designated Zone being added.

All mandatory elements must be completed. Any field that is marked with a red asterisk (\*) is mandatory and must be completed in order to submit the form.

Legal name of entity (English) \*

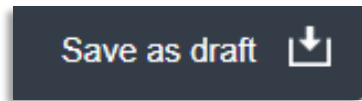
Please provide the required details

If you attempt to **Save and Review** the form without completing the mandatory information, you will receive a pop-up message under the relevant field indicating that additional details are required.

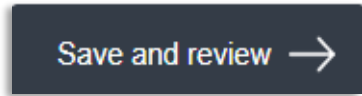
### 4.2 Saving your progress



It is recommended that you save your progress as you complete the form. Click on the *Save as draft* button at the bottom of the screen. **You will be logged out of the system after 10 minutes of inactivity.**



After completing all mandatory fields in the Designated Zone registration form, click the *Save and review* button at the bottom right hand corner of the screen to proceed to review the form.

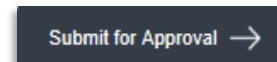


**Your application will not be submitted at this point; you will have an opportunity to read through your answers before submission.**

#### 4.3 Submitting your Designated Zone registration form

To submit the Designated Zone registration form, carefully review all of the information entered on the form after clicking on *Save and review*.

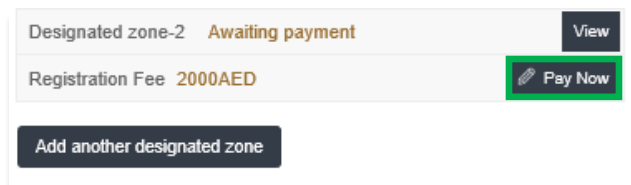
Once you are certain that all of the information is correct, click on the *Submit for Approval* button at the bottom right hand corner of the screen.



The status of your Designated Zone registration application on the *Dashboard* will change to *Pending* and you will receive an email from us to confirm receipt of your application. If the FTA requires any further details from you in order to assist with the verification of your application, you will receive an email notification setting out the information required from you.

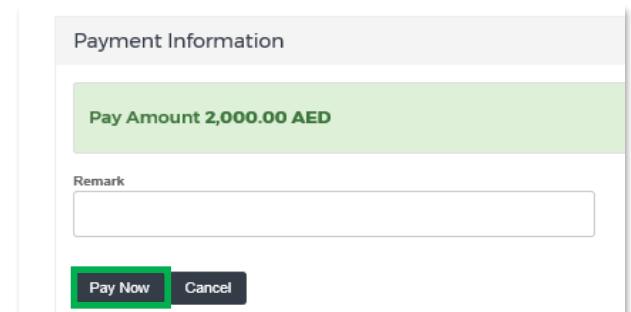
#### 4.4 Paying the Registration Fee

Once the FTA has verified your Designated Zone registration application, you will be able to view the “Pay Now” button on your *Dashboard*, as shown on the right.



Click on this button to proceed to pay the registration fee for the new Designated Zone.

Once you click “Pay now” you will be directed to the screen on the right that displays the amount due for the Designated Zone registration fee and requires you to provide a mandatory remark. To proceed with the registration fee payment, click on the “Pay now” button at the bottom left. This will direct you to the e-Dirham payment gateway where you can enter your card details and make the registration fee payment.



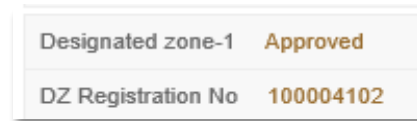


Once you are redirected to the e-Dirham gateway, you will be able to make a payment through an e-Dirham or non e-Dirham card. After confirming the transaction and once the payment is processed successfully, you will be redirected to the FTA website.



#### 4.5 Receiving the Designated Zone Registration Number

After making the registration fee payment successfully, you will be sent an email that includes the **Designated Zone registration number** and your updated Warehouse Keeper Registration certificate. This registration number will also be available on the *Dashboard* page.



#### 4.6 General Information

Reviewing the status of your Warehouse Keeper/Designated Zone registration form

- **Drafted** means the Warehouse Keeper/Designated Zone registration form has not been completed or submitted by the applicant;
- **Pending** means the Warehouse Keeper/Designated Zone registration form has been received by us and is being processed or that we are awaiting further information from you;
- **Awaiting Payment** means that we have verified your Warehouse Keeper/Designated Zone application and are awaiting the payment of the Designated Zone registration fee;
- **Awaiting Approval** means that the Designated Zone registration fee payment has been made by you, and has to be approved by us;
- **Rejected** means the Warehouse Keeper/Designated Zone registration form has been rejected by us;
- **Approved** means the Warehouse Keeper/Designated Zone registration form has been approved by us and that you are successfully registered as a Warehouse Keeper or have successfully added a Designated Zone.



## 5. Amendment to the Warehouse Keeper and Designated Zone

Warehouse Keepers and Designated Zones will not be able to make amendments after their registration is approved. This will be allowed at a later stage.

## 6. De-Register a Designated Zone

- Warehouse keepers shall login to the FTA eServices, and go to the Warehouse Keeper & Designated Zone tab.
- The Online User associated with the Warehouse Keeper selects the function to de-register a Designated Zone for which the Warehouse Keeper is responsible.
- If more than one Designated Zone is associated with the Warehouse Keeper Online User, the Online User can select to operate the function to de-register for the specific Designated Zone(s) to be de-registered.
- Submit the request by providing the reason to de-register and the status of 'Pending' will be displayed.
- Once the request is approved by FTA, an email notification is sent to the Online User (Warehouse Keeper) confirming the de-registration of the Designated Zone.

The screenshot shows the 'Warehouse Keeper & Designated Zone' interface. It displays the status of the application as 'Approved'. Below the status, there are buttons for 'Edit', 'De-Register', and 'View'. The TRN (Tax Reference Number) is shown as 100000031300003, with a 'Download Certificate' button next to it. A 'Comment' section is visible, containing a text area for 'Reason for de-register' and 'Submit' and 'Cancel' buttons.

## 7. De-Register a Warehouse Keeper

- A Warehouse Keeper does not have the option to de-register, but when a Warehouse Keeper de-registers all Designated Zones and these Designated Zones are de-registered, then the Warehouse Keeper is automatically de-registered.

In such a case, where the Designated Zone that was de-registered was the only Designated Zone linked to the Warehouse Keeper, the end date field in the Warehouse Keeper record is also populated with the de-registration date. This means that the Warehouse Keeper is now de-registered.



## Appendix A: Important on-screen tools and other tips

You can change the language of the forms from English to Arabic. Click on the icon at the top right hand side of the screen to do so.

For some fields you will see a small icon with an “i” next to the field. Hover the cursor over the icon to read additional information relevant to the field completion.

To upload a file, click the *Choose Files* button, select the file on your desktop and click the *Open* button to upload the file. To upload multiple files, repeat this process. To delete a file that has already been uploaded click the small red **x**.

To complete a field with a drop-down menu, click the downwards pointing arrow to the right of the field and select the option that applies. You will only be able to select one option in most cases.

To complete a field that requires a date, click the Calendar icon to the right of the field and enter the date from the calendar. The date will then appear in the field in dd/mm/yyyy form.



A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.



Upload a scanned copy of the Certificate of incorporation\*

Choose files to upload

Choose Files

On what basis are you applying for registration?\*



Select business type

Select business type

- Legal person - Public Joint Stock Company (PJSC)
- Legal person - Incorporated (LLC, LLP, Partnership etc)
- Legal person - Club, Charity or Association
- Legal person - Federal UAE Government entity

Select Trade License expiry date (dd/mm/yyyy)\*

August 2017						
Su	Mo	Tu	We	Th	Fr	Sa
30	31	1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30	31	1	2
3	4	5	6	7	8	9



## **Appendix B: Completing your Warehouse Keeper and Designated Zone registration forms**

The Warehouse Keeper and Designated Zone registration forms capture a number of details about the applicant and the Designated Zone. The following guidance is designed to help you understand the questions that the form asks in order for you to complete the form accurately.

### **Section 1: Warehouse Keeper Registration Form**

This is an application to act as a Warehouse Keeper in the UAE. An Excise Designated Zone can be a place within a UAE Free Zone which is under the control of a UAE Customs Authority, or any other place which has been approved as an Excise Designated Zone by the FTA; in both cases, Excise Designated Zones should be registered and approved by the FTA. A Warehouse Keeper is any person who has been registered with and approved by the FTA to supervise an Excise Designated Zone. You should be aware that unless you have applied for one Designated Zone, and that Designated Zone application has been approved, you will be unable to complete your Warehouse Keeper application and you will not be able to operate as a Warehouse Keeper.



## About the applicant

### Are you registered or resident in the UAE?

Generally the Warehouse Keeper should be a UAE registered business or resident for Excise tax purposes in the UAE.

### On what basis are you applying for registration?

You should register the person that is intending to operate as a Warehouse Keeper.

In most cases, the Warehouse Keeper is a UAE resident. This can be an individual (i.e. operating as a sole trader), or a legal person (e.g. an incorporated business, a company) or another form of entity (e.g. an unincorporated body such as a charity or club, a partnership or trust).

**Natural person** is simply an individual operating in their personal capacity (i.e. they are not incorporated as a company. The definition covers individuals, individuals operating in partnership where the partnership itself does not have a specific legal form) and similar.

**Legal person** is an entity with legal personality formed under relevant laws that is capable of entering into contracts in its own name. For registration purposes, the definition can include companies and other incorporated corporate entities; partnerships with legal form; clubs, charities or associations; Federal UAE Government entities; Emirate UAE Government entities and other entities with similar circumstances.

Please note, **branches** are not legally distinct from the wider entity to which they belong. Therefore, registration will not be made in the name of a branch but in the name of the head office where it meets the relevant criteria. Even if you are operating via branches in more than one Emirate, only one Warehouse Keeper registration is required.





**If other, please specify**

You must specify the type of the person you are registering if you select either of the options “Natural person - other” or “Legal person -other”. It is not mandatory for you to provide further detail in other situations.

**Do you hold a Trade License in the UAE?**

In the UAE, Trade License is a term often used interchangeably with business license, commercial license or similar. It refers to any such license issued by an authorized issuing body in the UAE, including those in a UAE Free Zone.

If you hold one, or more than one, trade license, you must select “Yes” and enter the additional information requested. Otherwise, please select “No” (this includes instances where the Warehouse Keeper is a non-established business, albeit this does not occur very often).

Generally, your Trade License should cover the relevant descriptions of your business activities as a Warehouse Keeper.

**Details of the applicant**

**Name of the Applicant**

**Existing TRN for Excise Tax**

You do not need to input any information here. If you have already obtained a TRN for Excise Tax and now you are applying to register as a Warehouse Keeper, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.

**Existing TRN for VAT**

You do not need to input any information here. If you have already obtained a TRN for VAT and now you are applying to register as a Warehouse Keeper, your existing TRN should automatically appear here. If it is not the case, please contact us via the service request portal.



**Legal name of the entity  
(English)**

**IMPORTANT: This information, together with your trade name (if applicable), will appear on your Warehouse Keeper registration certificate. It is important that you enter the details accurately.**

If you are a natural person, this is your full name.

If you are a legal person, this is the name under which you have been incorporated or which you are known by.

If you have a UAE Trade License, you will find your legal name listed in the license. It may alternatively be listed as your “Company Name” or “Business Name”.

**Legal name of the entity  
(Arabic)**

You must provide the legal name of the entity in Arabic as well as in English. You may need to seek the assistance of a recognized translator to assist you.

**IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.**

**Do you have a trade name  
that differs from the above?**

A trade name is a name under which a person conducts a business, other than its legal name. Sometimes, a trade name is called an “Operating Name”.

If you have a UAE Trade License you will find your trade name (if you have one) name listed in there.

**Enter trade name (English)**

It is important that you enter the details accurately.

**Enter trade name (Arabic)**

You must provide the trade name of the entity in Arabic as well as in English. You may need to seek the assistance of a recognized translator to assist you.

**IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.**

**Identification of the Applicant**



**Select the name of the authority that issued the Trade License**

A list of UAE Trade Licensing authorities is provided in a drop-down list on the form. Select the one that is relevant for you.

**Trade License number**

You will find this on your Trade License.

**Select Trade License expiry date**

Please enter the expiry date shown on your Trade License.

**Upload scanned cop(ies) of Trade License**

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Save Trade License**

**IMPORTANT: Please include all Trade Licenses registered under the legal name of the entity.**

**Do you have a Certificate of Incorporation?**

A certificate of incorporation is a legal document relating to the formation of an entity which is incorporated. It is a license to form a corporation and is issued by a government or, in some jurisdictions, non-governmental entities.

**Upload a scanned copy**

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Upload any other relevant supporting documents you may have**

In the event that you do not have any licenses to prove your incorporation, you should upload any other relevant supporting documents you may have (e.g. articles of association).

If you are a Legal person – Incorporated, you must submit the articles of association to provide the information regarding your ownership.

It is not mandatory for you to upload extra information if you have already provided us with a valid UAE Trade License and/or certificate of incorporation.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Contact details of the applicant**



**Building name and number etc.**

Please enter your detailed address here. This is the address where you are carrying out your business as a Warehouse Keeper. If you have multiple addresses, please provide details of the place where most of the day-to-day activities of the warehousing business are carried out. If you have established branch offices, this is usually the address for your head office.

The building name and number, street, city and country are the mandatory fields that you have to input.

You must notify us if your address(es) change within 30 days.

## Banking details of the applicant

**IBAN  
BIC  
etc.**

This must be an account held with a bank established in the UAE. The account name must match the business' legal name you are registering with the FTA. You must also ensure that you enter the details requested accurately.

**IMPORTANT: You must ensure that your account details are accurate. Some accounts cannot receive payments electronically. We recommend that you check with your provider if you are unsure whether or not your bank has made this facility available to you.**

If you are in the process of opening a bank account, you must provide copies of any relevant correspondence received from your bank or building society. You can proceed with the registration application if you do not have a local bank account.

You may also provide or update the bank account details after the Warehouse Keeper registration is completed.

## About the Warehouse Keeper registration



## Activities related to excise goods

If you have already registered with the FTA for Excise tax, the answer for the below section should be the same as your Excise tax registration. If you provide a conflicting answer, you should notify the FTA about the change in your circumstances and information via email or phone.

**Which excise goods do you intend to enter into the Designated Zone(s) that you will supervise?**

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

**Do you release excise goods from a Designated Zone?**

Please select "Yes" if you are releasing goods (e.g. releasing goods as the importer of record/owner of the goods for customs clearance purposes) from a Designated Zone and the goods are released into free circulation in the UAE.

**Are you a producer of excise goods?**

Please select "Yes" if you will be producing any excise goods in the UAE and/or if the excise goods that will be stored in your Designated Zone(s) will also be produced by you in the UAE.

**Which excise goods do you produce?**

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

**Are you an importer of excise goods?**

Please select "Yes" if your name appears as the importer of the excise goods for customs clearance purposes and/or if the excise goods that will be stored in your Designated Zone are imported under your name (i.e. your name appears as the importer of the excise goods for customs clearance purposes).

**Which excise goods do you import?**

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks



**Are you a stockpiler of excise goods?**

If you hold excess excise goods in free circulation in the UAE, intended to be sold in the course of business and Excise Tax on those goods has not been paid, remitted, relieved or deferred, then you are viewed as a stockpiler of excise goods and should answer “Yes” to this question. Please refer to Taxable Person Guide for Excise Tax (EXG001) for more detail.

**Which excise goods do you stockpile?**

Please select all that apply from the options below:

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

**Would any of the goods stored in the Designated Zone(s) be transferred from one Designated Zone to another Designated Zone?**

Please select “Yes” if you will transfer the excise goods between Designated Zones.

**Would any of the goods stored in the Designated Zone(s) be transferred from the Designated Zone directly to another GCC country which has implemented Excise Tax?**

Please select “Yes” if you will transfer any excise goods from the Designated Zone(s) to another GCC country without being entered into free circulation in the UAE.

Other GCC countries include:

- Kingdom of Bahrain
- Kingdom of Saudi Arabia
- Sultanate of Oman
- State of Qatar
- State of Kuwait

**Would any of the goods stored in the Designated Zone(s) be exported from the Designated Zone directly to a non-GCC country or a GCC country which has not yet implemented Excise Tax?**

Please select “Yes” if you will export any excise goods from the Designated Zone(s) to a third country without being entered into free circulation in the UAE.

**Basis of Registration**



**What is the proposed effective date of your registration as a Warehouse Keeper?**

You may propose a date from which you will carry on the operations of a Designated Zone as a Warehouse Keeper. The date can be any date (or the same day you submit this registration form). Your effective date of registration as a Warehouse Keeper will be the day on which your application is approved or any date requested from you and agreed by the FTA.

**Will you store your own goods and/or goods owned by other parties in the Designated Zone(s)?**

Please select one of the following options based on your situation:

- Own Goods;
- Goods owned by others; or
- Both.

**Please provide any documentation which can support your financial solvency (e.g. copy of most recent financial statements, bank statement for the last three months at least or other)**

As a Warehouse Keeper, you are liable to pay the Excise tax owed to the FTA in case the person who is required to pay the tax fails to do so. To ensure that you are financially capable for the potential tax liability, documentary proof on your financial solvency should be submitted for the FTA's review. Furthermore, the FTA may ask you to submit a financial security against Excise tax that may accrue to the excise goods stored in the Designated Zone.

It is mandatory to provide documentary proof of your financial solvency. You may also provide us with additional comments for more explanation (as optional).

## Declaration

### Authorized Signatory

**Title  
Name in English  
etc.**

If the nationality of the authorized signatory is selected as UAE, you must provide the Emirates ID number.



### **Proof of Authorization**

The documents for proof of authorization may include:

- a Power of Attorney;
- a letter of authorization from the legal person authorizing the Authorized Signatory to declare and sign this form; or
- a job description of the Authorized Signatory indicating that part of his duties and responsibilities is to represent the legal person;

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

### **Communication Preferences**

#### **Preferred channel of communication**

Please specify the preferred channel of communication, i.e. either email or telephone.

#### **Preferred language of communication**

Please specify the preferred language of communication, i.e. either Arabic or English.

#### **Checklist for Completion**

Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.

## **Section 2: Designated Zone Registration Form**

Note: This is an application for the registration of a Designated Zone with the FTA. A separate application is required in relation to each Designated Zone. A Designated Zone can be a place within a UAE Free Zone which is under the control of a UAE Customs Authority, or any other place which has been approved as a Designated Zone by the FTA, in both cases, Excise Designated Zones should be registered and approved by the FTA. A Warehouse Keeper is any person who has been registered with and approved by the FTA to supervise an Excise Designated Zone. You should be aware that unless you have applied for one Designated Zone, and that Designated Zone application has been approved, you will be unable to complete your Warehouse Keeper application and you will not be able to operate as a Warehouse Keeper.





## About the Applicant

### Details of the Applicant

<b>Existing TRN for Excise tax</b>	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
<b>Existing TRN for VAT</b>	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
<b>Name of Warehouse Keeper (Business) (English)</b>	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.
<b>Name of Warehouse Keeper (Business) (Arabic)</b>	This field is auto-populated based on the Warehouse Keeper registration form that you have submitted.

## About the Designated Zone

### Location of the Proposed Designated Zone

<b>Name of the proposed Designated Zone (English)</b>	Please enter the details accurately.
<b>Name of the proposed Designated Zone (Arabic)</b>	<b>IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.</b>
<b>Building name and number etc.</b>	<p>Please enter the detailed address of the Designated Zone here.</p> <p>The building name and number, street, city are the mandatory fields that you have to input.</p> <p>You must notify us if your address(es) change within 30 calendar days.</p> <p><b>IMPORTANT: The registered address will appear on your Warehouse Keeper Registration certificate. It is important that you enter the details accurately.</b></p>



**Please select which type of Excise Good(s) will be entered into the proposed Designated Zone**

Please select all that apply from the options below

- Tobacco and tobacco products
- Carbonated drinks
- Energy drinks

**Please explain the use to which the proposed Designated Zone will be put**

Please explain how you will use the Designated Zone. This should generally cover:

- Expected activities within the Designated Zone (e.g. storage, production, receipt and dispatch of the goods)
- Expected types of goods stored within the Designated Zone (e.g. whether excise goods only will be produced/stored in the Designated Zone or other types of goods as well)
- What about periods? For how long excise goods are usually kept in the designated zone?
- Any other relevant details

**Please provide a location map and site plan of the proposed Designated Zone**

Please provide the location map or site plan as appropriate.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

### Location of records relating to the proposed Designated Zone

**Please specify whether the records relating to the excise goods entered into the proposed Designated Zone will be kept in the same place as the proposed Designated Zone**

A Warehouse Keeper is required to keep records of excise goods held in the Designated Zone at any time including the stock levels, the value and quantity of excise goods entering / leaving / produced within the Designated Zone and its destinations (e.g. another Designated Zone, third country, release for consumption).

If the place where the relevant records are kept is the same as the proposed Designated Zone location, you may select "Yes" here.



**Building name and number etc.**

If you select “No” above, please enter the detailed address where the records are retained by other persons as mentioned above.

The building name and number, street, city and country are the mandatory fields that you have to input.

You must notify us if your addresses change within 30 days.

**Please provide the name of the person keeping the records (if other than the Warehouse Keeper) (English)**

**IMPORTANT: You may rely on other persons to retain the records for you but you will be held accountable as a Warehouse Keeper for the responsibility to maintain compliant record-keeping.**

The person maintaining the excise goods records could be a natural person (i.e. an individual) or a legal person (i.e. an incorporated business, a company).

If a person other than the Warehouse Keeper maintains and keeps the relevant records, please provide that person’s (legal) name.

If you have more than one person who maintains and keeps the relevant records on your behalf, please contact and notify the FTA by phone or email.

**Please provide the name of the person keeping the records (if other than the Warehouse Keeper) (Arabic)**

**IMPORTANT: You may rely on other persons to retain the records for you but you will be held accountable as a Warehouse Keeper for the responsibility to maintain compliant record-keeping.**

**IMPORTANT: The Federal Tax Authority cannot assist you with the translation of any information on the application form.**

**Systems and procedures to be adopted at the proposed Designated Zone**



**Please provide details of the systems and procedures that you will use to ensure that goods entered into, held in and removed from the proposed Designated Zone are accurately recorded and Excise tax due thereon is properly determined and paid at the correct time. You are expected to provide full details; failure to do so will delay your application and may result in its rejection.**

**Please provide details of the stock and record management system(s) that will be used with respect to excise goods entered into and removed from the proposed Designated Zone**

Please provide a brief description of the system you use to manage excise goods (if any), which may include:

- Name and version of the system
- Developer of the system
- Typical information recorded by the system when goods are entered into and removed from the proposed Designated Zone.
- Typical information maintained for the goods stored in the Designated Zone
- Any other relevant details

**Please provide sample information demonstrating the capabilities of the system(s) to be used**

Please provide screenshots of the system which shows a movement of excise goods during a certain period and the balance of the excise goods in a specific time.

Accepted file types are PDF, JPG, PNG and JPEG.  
The individual file size limit is 2 MB.

**Please explain the processes which will be adopted with respect to the entry and removal of excise goods removed to/from the proposed Designated Zone**

Please provide as much detail as you can. This process explanation should cover:

- Confirm whether physical checks will also be made and at what point.
- Indicate how regularly you will undertake to audit the contents of the proposed Designated Zone



**Please provide details of any measures which will be put in place to control the access of personnel to the proposed Designated Zone and the excise goods within it**

Please provide an explanation of the relevant measures in place. For example:

- Physical fencing;
- Electronic access cards to allow or restrict access to the premises depending on the security level;
- Manned security points to manually check the identity of the personnel and cargos entering into or exiting the premises;
- Logistical processes to handle specific type of goods;
- Setup of video surveillance cameras; and
- Any other relevant details.

**Please indicate how excise goods entered into the proposed Designated Zone on which Excise tax has not been paid will be identified and monitored**

Please provide an explanation of the relevant measures in place. For example:

- Physical marking of goods through bar-coding;
- Pallet numbering and tracking;
- Physical marking of areas used for excise goods and non-excise goods; excise goods on which the tax has been provided and excise goods on which the tax has not been provided; and
- Any other relevant details.

**Please indicate how excise goods on which Excise tax has not been paid arriving from or transferred to another Designated Zone will be identified and monitored**

Please provide an explanation of the relevant measures in place. For example:

- Physical marking of goods through bar-coding;
- Pallet numbering and tracking.
- Physical marking of areas used for excise goods on which the tax has not been paid and where these goods have arrived from or will be transferred to another Designated Zone; and
- Any other relevant details for this type of excise goods.

**Is entry/exit from the proposed Designated Zone subject to the control of the Customs Authority?**

Please select "Yes" if the Designated Zone is controlled and supervised by a Customs authority/ department in the UAE (could be fenced free zone).



**Emirate of the Customs department\***

Please select from the following:

- Abu Dhabi
- Dubai
- Sharjah
- Ajman
- Umm Al-Quwain
- Ras Al Khaimah
- Fujairah

**Valuation and Financial Security**

**IMPORTANT:** The FTA may impose financial security/ guarantee requirements on Warehouse Keepers and Designated Zones.

The requirement for and amount of a financial security will be evaluated based on a series of factors including the average month-end stock holding, the annual throughput and the risk profile assessed by the FTA.

Please note that the FTA may adjust the amount of financial security depending on the risk profile of the applicant. The financial security will be valid for one year upon provision. You are required to revisit the financial security before it expires. To do so, you may either provide the FTA with a written confirmation that the guarantee values are still correct and/or provide us with updated information using the same form you are filling out now. Depending on your reply, a new guarantee may be imposed if necessary.

**Please provide an estimate of the value of annual throughput of excise goods entered into the proposed Designated Zone.**

The figures must only be reported in UAE Dirhams (AED).

The value of the excise goods should include goods entering into the Designated Zone under a tax suspension regime.



**Based on the annual throughput estimate, please provide an estimate of the amount of Excise tax which will be suspended on excise goods entered into the proposed Designated Zone**

The figures must only be reported in UAE Dirhams (AED).

The annual throughput is defined as the total value of goods passing through a Designated Zone in a twelve-month period.

Excise goods can be transferred into a Designated Zone under tax suspension. This means goods are not considered released into free circulation in the UAE if they are transported between Designated Zones, or from a Designated Zone for export, provided certain conditions are met.

**Please provide evidence to support the estimate**

Please upload any calculation details through working papers (e.g. historical data on the entry into, storage within and dispatch from the warehouse of excise goods in Microsoft Excel spreadsheets or other format) or other information which can assist the FTA with reviewing the estimated figures provided. You must ensure the data you used for estimation purposes is reliable and can be reviewed. Generally, this could include third party logistics service agreements, invoices, sales revenue reports or current warehouse stock records, etc. You are not required to submit the additional supporting documentation along with the calculation, but, it would be very helpful if you do so. However, the FTA may require you to provide similar supporting documents on an as needed basis.

Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

**Please provide an estimate of the average value of excise goods held at month-end into the proposed Designated Zone**

The figures must only be reported in UAE Dirhams (AED).

This should be based on your average end of month stock calculated over a twelve-month period, allowing for seasonal variations.



**Based on the average month-end stock holding estimate, please provide an estimate of the amount of Excise tax which will be suspended on excise goods entered into the proposed Designated Zone**

The figures must only be reported in UAE Dirhams (AED).

This should be based on your average month-end stock calculated over a twelve-month period, allowing for seasonal variations.

## Declaration

### Authorized Signatory

<b>Title Name (English) etc.</b>	If the nationality of the authorized signatory is selected as the UAE, you must provide the Emirates ID number.
<b>Upload scanned copy of proof of authorization (if applicable)</b>	The documents for proof of authorization may include a Power of Attorney.  Accepted file types are PDF, JPG, PNG and JPEG. The individual file size limit is 2 MB.

### Communication Preferences

<b>Preferred channel of communication</b>	Please specify the preferred channel of communication, i.e. either email or telephone.
<b>Preferred language of communication</b>	Please specify the preferred language of communication, i.e. either Arabic or English.
<b>Checklist for Completion</b>	Using this checklist will help you to make sure that you have completed the form correctly and included any other forms and documents we have asked you to send.