

# Importers

- VAT will be implemented from 1 January 2018 and goods imported shall be subject to VAT.
- All importers to the UAE should register for VAT before 31 December 2017 if their taxable supplies made and imports received exceed AED 375,000 for the last 12 months.
- FTA needs up to 20 business days to process registration applications. If the application is successful, a TRN will be issued and sent to the business.
- Once registered, a business needs to ensure compliance with the tax obligations, such as displaying the words “Tax Invoice” and TRN on all invoices, submitting tax returns, paying tax, etc.



Registration for VAT purposes will mean that an importer can defer payment of VAT, so payment shall be due on submission of the return (28 days following the tax period in which the import happened).

From 1 January 2018, import of goods that are subject to VAT into the UAE will be affected as follows:

## REGISTERED

### IF YOU ARE A PERSON REGISTERED FOR VAT:

Scenario	What should you do?
Import taxable goods into UAE	Pay via tax return
Import taxable goods into the UAE and then export to another country	Pay via tax return
Transfer taxable goods from one VAT designated zone to another VAT designated zone	VAT is not applicable
Import taxable goods into a VAT designated zone.	VAT is not applicable

## NOT REGISTERED

### IF YOU ARE A PERSON NOT REGISTERED FOR VAT:

Scenario	What should you do?
Import taxable goods into UAE mainland	Pay on import
Import into the UAE and then export taxable goods to another country (no customs suspension)	Pay on import
Transfer taxable goods from one VAT designated zone to another VAT designated zone	Provide eGuarantee
Import taxable goods into a VAT designated zone.	VAT is not applicable
Import taxable goods into the UAE under duty suspension	Provide eGuarantee
Traveler bringing in taxable goods valued up to AED 3000.	VAT is not applicable
Import returned goods (being certain exported goods which came back into UAE) into UAE mainland.	VAT is not applicable
A UAE National living abroad or expat coming into the UAE for the first time importing used personal effects and household items	VAT is not applicable
The military and internal security forces importing taxable goods into mainland	VAT is not applicable

## ACTIONS

### PROCESSES FOR ACTIONS ABOVE:

#### How to pay on import?

If you are a person not registered for VAT, you can pay through one of the certified import clearance companies registered with the Federal Tax Authority (FTA).

1. Submit your customs declaration
2. Log on to the FTA e-Services portal
3. Access the VAT Payment form
4. Fill in the Customs Authority, Declaration Number and Declaration Date
5. Complete the payment for the VAT due

#### How to provide eGuarantee?

1. Submit your customs declaration
2. Log on to the FTA e-Services portal
3. Access the VAT Payment form
4. Fill in the Customs Authority, Declaration Number and Declaration Date
5. Obtain an e-Guarantee from First Abu Dhabi Bank equal to the value of VAT due based on calculation in portal.
6. Insert the e-Guarantee number and submit the form
7. Upon the goods leaving the UAE, Log on to the FTA e-Services portal
8. Open the e-guarantee cancellation form.
9. Fill in the required details including (proof of export, export declaration number and the e-guarantee number)
10. Submit the form.

