

# Extension on Tax Period for Excise Tax Registrants affected by Restrictions on Movement

The Federal Tax Authority (FTA) has announced an extension for filing of the excise tax return of March 2020 and payment until 17 May 2020.

The extension is granted due to the 24-hour movement restriction implemented in certain areas in the UAE to combat the spread of the novel Coronavirus (COVID-19). Previously, the excise tax return for March 2020 should have been submitted and paid by 15 April 2020.

With the extension, the tax period for filing the excise tax return shall cover the months of March 2020 and April 2020. Thus, excise tax registrants must now fulfil the following conditions:

- File two (2) separate excise tax returns for March 2020 and one for April 2020 ultimately by 17 May 2020.
- Ensure that the FTA has received the due tax for March 2020 and April 2020 no later than 17 May 2020.

The extension is only relevant for companies registered for excise tax. The FTA has not announced an extension for filing and payment of the VAT return.

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