

Schedule of Administrative Violations and Penalties
Attached to Cabinet Resolution No. (33) of 2019

No.	Violation Description	Penalty Value in AED
1	A Person's possession or trading of Designated Excise Goods in the State that do not bear the Mark.	<ul style="list-style-type: none"> ● 50,000, and ● 50% of the amount of Excise Tax due on the Designated Excise Goods.
2	A Person's deliberate permission to use their premises for the sale of Designated Excise Goods in the State that do not bear the Mark.	<ul style="list-style-type: none"> ● 25,000 for the first violation ● 50,000 in case of repetition.
3	A Person altering the Marks affixed to Designated Excise Goods or printing over the Marks affixed to a Designated Excise Good.	<ul style="list-style-type: none"> ● 50,000, and ● 50% of the amount of Excise Tax due on the Designated Excise Goods.
4	A Person's failure to declare the transfer of Designated Excise Goods through the electronic system defined in Cabinet Resolution No. (42) of 2018.	<ul style="list-style-type: none"> ● 20,000 per instance.
5	A Person's failure to comply with the secure storage requirements for the Marks as determined by the Authority.	<ul style="list-style-type: none"> ● 50,000 per instance.
6	A Person's failure to comply with the time limits for returning unused Marks to the Authority.	<ul style="list-style-type: none"> ● 50,000 per instance.

No.	Violation Description	Penalty Value in AED
7	A Person's failure to affix the Marks to the Designated Excise Goods in the manner and location determined by the Authority.	<ul style="list-style-type: none"> ● 25,000 for the first violation ● 50,000 in case of repetition.
8	A Person's unauthorized trading, exchange, sale, or supply of Marks.	<ul style="list-style-type: none"> ● 25,000 for the first violation. ● 50,000 in case of repetition, and ● A tax-related penalty valued at 50% of the amount collected on the basis that it was Tax.
9	A Person's reuse of Marks that have previously been used on a Designated Excise Good.	<ul style="list-style-type: none"> ● 50,000, and ● 50% of the amount of Excise Tax due on the Designated Excise Goods.