UAE TAX | EXCISE TAX · COMPLIANCE

Excise Tax in 2026: return deadline, new prices and enforcement

Published 10 September 2026 · The Finance Intellect · Source-based summary

Excise returns are due 15 October. The Cabinet set new excise prices for tobacco and vaping liquids, and the FTA reports a sharp rise in inspections.

Excise Tax tends to get less attention than VAT and Corporate Tax. Three items from the latest FTA updates deserve a place on the finance agenda.

Filing date

The FTA announcements page lists 15 October 2026 as the final deadline to file the Excise return.

New excise prices

Cabinet Decision No. 137 of 2026 sets the excise price for tobacco products and for liquids used in electronic smoking devices and tools. It was issued in July and published in August. Excise on sweetened drinks also moved to a sugar-content model at the start of 2026, according to adviser summaries; check the official price list for your products.

Enforcement

The FTA reported 103,680 inspection visits in the first half of 2026, up 21%. It also reported AED 174 million in tax liabilities and administrative penalties linked to 8.5 million non-compliant excise products seized across the UAE.

What to do

- Confirm your products' classification and excise price against the current list.
- Check that digital tax stamps and marking obligations are met.
- Reconcile stock, warehouse movements and excise returns before filing.

Sources

• FTA legislation page
• FTA announcements
• FTA news: H1 2026 inspections

Important. This summary is for general information and is not tax, legal or financial advice. It is based on public Ministry of Finance and Federal Tax Authority publications and may be incomplete or out of date. The official legislation and guidance prevail; check the official text before acting.

ABOUT THE FINANCE INTELLECT

A Finance Knowledge & Resource Platform by Neocor Consultancy. Weekly UAE tax and finance insights, Excel templates, calculators and a learning hub for finance leaders.

Platform: thefinanceintellect.com **Neocor Consultancy:** neocorconsultancy.com