



Customs Policies

2005 - 2020



For the latest updates



جمارك دبي
DUBAI CUSTOMS

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Introduction

Dubai Customs is committed to making its policies and regulations available to the public and informing clients and traders of all policy updates to ensure they are fully aware of their rights and obligations towards customs. This is in line with the organization's openness and transparency approach to deliver the highest standard of service to clients and the community.

Dubai Customs regularly issues customs policies and procedures which aims to implement global best practices and customs standards. These policies are kept consistent with international customs conventions and protocols, clear and easy to apply and comply with, and to the best benefit of streamlining customs work and expediting customs transactions in the most effective and secure ways.

In this respect, Dubai Customs is presenting this policy handbook which includes the latest customs policies and procedures issued by the administration to raise awareness and understanding of all customs procedures.

What is customs policy?

- Customs policies are one of the means aimed at achieving the objectives and programs of the department.
- Customs policies are a means of implementing and putting legislation and regulations into effect.
- Customs policies are underpinned by regional and international laws, regulations and agreements.
- Customs policies are needed to meet changes and challenges of international trade and economic systems.

Overall objectives of customs policies

- Present laws and legislations in a clear and comprehensible way for staff and customers to be fully aware of their rights and obligations.
- Provide easy, simple and clear customs procedures.
- Unify customs regulations and procedures among Dubai Customs centers.
- Promote open access to information for all DC customers.
- Provide a clear, flexible and transparent customs legal framework.
- Enforce compliance with international norms and standards in customs work.

Dubai Customs Vision and Mission

Our Vision

The leading customs administration in the world supporting legitimate trade

Our Mission

Protecting the society and sustaining economic development through compliance and facilitation.

Client
Registration
for Acquiring
Customs Code

Policy Details:

For the purposes of facilitating and simplifying clients "transactional processing, creating advanced means for clients" e- link with Customs, enabling them to practice business and duties relative to different customs transactions, activities and procedures and regulating clients registration procedures for acquiring customs code, the following have been decided:

Article (1)

Every natural or legal person who deals with the Customs Administration shall be registered for acquiring customs code subject to the provisions set forth herein.

Article (2)

Registration Procedures for Acquiring Customs Client Code:

- a. Requests for Customs client code shall be submitted online to the competent according to the prescribed from that duty to be completed.
- b. The client shall submit a valid license issued by a competent agency, a copy of the sponsor's passport and any other requirements to be determined by the competent department for the purpose of issuing a customs client code.
- c. The competent department shall issue a customs client code in accordance with the activities mentioned in the license being issued by a competent department for the prescribed fees.
- d. The validity of the customs client code shall be the same as the validity of the license and will expire upon the license expiry.

Article (3)

The competent department shall issue a customs code for each client giving the powers of customs transactional processing in accordance with the authorized activities contained in the license being issued by a competent agency.

Article (4)

Any natural or legal person having obtained a customs client code shall not be entitled to practice customs clearing process unless authorized to do so in accordance with provisions of the customs broker policy No. (17).

Article (5)

Customs Client Code Suspension:

- a. The competent department or whom it authorizes, may suspend the client code pursuant to the provisions of the GCC Common Customs Law and Implementation thereof including customs policies and notices which customs procedures are issued.

- b. The competent department shall suspend any customs client code if not renewed within sixty (60) days from the date of its expiry.
- c. The customs client code shall be suspended if the client fails to process any customs transactions for a period of six (6) months.

Article (6)

Customs Client Code Duties and Obligation the client shall:

- a. Submit true documents and information's about the company for the purposes of acquiring the code.
- b. Comply with the code annual renewal upon its expiry or the given grace period of sixty (60) days from the license expiry date.
- c. Apply for canceling the customs code in the event of revoking the license or suspending the code if the company fails to use the code for a period exceeding six (6) months.
- d. Provide the competent department with any updated or amended data information being submitted in respect to the customs client code.

Article (7)

The Client Management shall be the competent department for enforcing the provisions of this Policy and settling any disputes thereof.

Article (8)

This Policy shall come into force to 22/10/2009 and supersedes any contradicting customs policies and notices.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Customs
Broker policy

Article (1)

Customs broker: A customs broker is any legal person having obtained a license from the Customs office and engaged in the preparation of the customs declarations, signing them, submitting them to the customs office and completing the customs procedures relating to the clearance of the goods for the others` account.

Article (2)

Licensing Conditions

1. The requirements for a customs broker can be outlined as the following: Be registered with the Department of the Economic Development or any similar agency in the country.
2. Submit a banking guarantee equivalent to AED (50,000) for coverage of contingent liabilities that the Administration may sustain. This guarantee cannot be refunded unless a complete calendar year from non-renewal of his license or leaving the profession is elapsed except for cases that to be decided by the Director General.
3. Where the customs broker is a person operating in one of the GCC States, he must have obtained the licensing of the respective GCC State.
4. Produce a proof of having a customs clearance office.

Article (3)

1. The customs broker, upon his own needs, may demand to be allowed to employ a representative or more to act on his behalf in the area of activity decided to him. The representative intended to be employed must obtain a license of the same from the Administration.
2. The Administration office may issue a license to the customs broker representative in accordance with the following requirements:
 - a. Must be of 21 years old at the time of submitting the application.
 - b. Should be of a good conduct and behavior.
 - c. Not an employee with one of the country's ministries, authorities or organizations.
 - d. Must successfully complete the profession test to be decided by the Administration.
 - e. Produce a proof of fluency in either Arabic or English language.
 - f. Must have a residence registered in the name of the legal person.
 - g. To be provided by the owner of the customs clearance office with a stamp accredited to the customs office bearing the names of both the customs broker and the representative to be affixed onto all transactions, which the representatives clears and signs with his accredited signature.

Article (4)

1. The goods owner representative: Any natural person having obtained a license from

- the Administration and engaged in declaring for the customs office and completing the customs procedures only for the benefit of the goods owner for whom he works.
2. Ministries, public organizations and establishments, companies and traders and individuals bearing commercial licenses may authorize persons to clear their goods providing that the person in question shall:
 - a. Have obtained a residence in the name of the agency for which he wishes to clear its transactions
 - b. Satisfy the requirements specified in the sub-Paras (a, b, c, d, e, and f) to Para (2) of Article (3) herein.
 - c. Produce an authorization approved by the owner of the goods containing an undertaking to bear the legal liability arranged by the Customs law or other relevant laws as a result of his acts.
 - d. The responsibilities and duties applicable to the customs broker and his representatives shall also apply to the representative of the owner of goods representative.

Article (5)

Customs broker responsibilities and duties

1. The customs broker shall be held responsible for his acts and those of his employee's vis-avis the importers, exporters and the customs office under the provisions of the law.
2. The customs broker shall be responsible to the Administration for the accuracy of the details contained in the goods declaration.
3. The customs broker shall fully be held responsible for the offences and smuggling crimes he commits in connection with the customs declaration and for those committed by those authorized by him.
4. The customs broker shall be responsible to the Administration for submitting all his addresses and telephone numbers.
5. The customs broker shall keep a register wherein he records a summary of the customs transactions he has completed for the account of others according to the conditions stipulated by the customs office.
6. This register shall contain the amount of duties paid to the customs office, the fees paid to the broker and any other expenses relating to the transactions. The Director or his authorized representative shall have absolute power to have access at any time to these registers without objection by the broker.

Article (6)

Without prejudice to any obligations prescribed by the provisions of customs law and this policy or arranged by other laws, the customs brokers shall abide by:

1. Preparing, reviewing and documenting the customs transaction and ensuring that the documents submitted by declarants are true and complete.

2. Affixing his stamp and signature accredited to the Administration onto the customs transaction and documentations thereof, which he solely prepares.
3. Not to loan his name, signature or name or signature of his office or the owner by all means.
4. Tracking processing of the transaction, which he documents until all customs formalities are completed and shall not cease to do so unless an excuse acceptable to customs office is submitted
5. Clearing all kinds of customs transactions without itemizing any specific one thereof.
6. Not to trade in customs declarations forms and other formats issued by the Administration.
7. Maintaining transactional secrets of his clients or employers and not to disclose them to a third party or using them for his personal interest.
8. Not to use by himself or through mediation any of the physical or moral practices influencing the behavior of the customs officers.
9. Observing the instructions on customs zones, which the customs office allows him to visit frequently.
10. Fully complying with all terms and conditions provided for in connection with the facilitations offered to the customs broker whether electronic or non-electronic.
11. Be responsible for the accuracy and completeness of all electronic communications sent via Integration System and that all data entered shall be complete, true and correct in all respects.
12. Keeping in safe custody and confidence all data sent and received via the Integration System and all downloaded and scanned forms relating to electronic clearing of cargos for a period not less than five (5) years from each such dispatch or receipt and that no unauthorized person shall have access to or get possession of any such documentation, data or forms.
13. Allowing the Customs officials at any time and without prior notice to check and verify any documentation, data and downloaded and scanned forms relating to clearing of cargos and / or test the Integration System or any part thereof and shall be bound to any reasonable Customs security procedures.
14. Use a system for safety and security of information, and bear the responsibility for information and for protecting the stored information from any unauthorized use; Use its best endeavors to ensure data and forms sent via the Integrations System are free and clear from computer viruses and anything affecting or causing damage to entry of information and the electronic clearing system.
15. Notifying the Administration in the event of any defect or failure of the Integration System of such failure and provide details to it.
16. Not to remove any goods or cargo from its location or deliver it to any person unless an electronic notification from the Administration authorizing clearing or delivery of such goods is received.

Article (7)

Customs representative duties

Without prejudice to any obligations prescribed by the provisions of customs law and this policy or arranged by other laws, the customs brokers shall abide by:

1. Tracking the customs transactions that solely assigned to him by the customs broker.
2. Maintain the documents in his possession and not to tamper in the information therein.
3. Not to disclose or use for his own interest the owner or the customs broker transactions secrets.
4. Not to use by himself or through mediation any of the physical or moral practices influencing the behavior of the customs officers.
5. The instructions on customs zones, which the customs office allows him to visit frequently.

Article (8)

General provisions

Licensing procedures

1. The applications for obtaining a license for exercising the profession of customs clearance (customs broker and owners of goods representatives) or the business of customs broker representative shall be submitted to the Administration. The Administration shall decide upon such applications, issue and renew them and may delete the issued ones or suspend them in accordance with the provisions herein.
2. The validity of the license for exercising the profession of customs clearance, the business of the customs representative and the owner of the goods representative shall be for one calendar year and renewable each year.
3. The Administration shall issue the license for exercising the profession against payment of the prescribed fee for such purpose after successfully completing the appropriate test.
4. The Administration shall issue the customs broker or customs representative card for exercising the profession against payment of the prescribed fee, showing all information relating to the customs broker or the customs representative and bearing his personal photograph. Where the card is lost during the license validity, a duplicate shall be issued upon producing a letter of loss from the Police Department and payment of the prescribed fee. The duplicate shall expire upon the expiry of the lost card.
5. The administration shall maintain a record containing names of licensed customs brokers, customs representatives and owners of goods representatives and the information thereof.

Article (9)

Lay off, transfer or withdrawal procedures

1. The customs broker, when dispensing with a representative, shall notify the Administration in writing accordingly attaching the representative license without prejudice to the administration right of recording to the customs broker or the authorizing owner of goods in respect to the customs representative or the owner of goods representative period of service with him.

2. Upon the consent of the Administration, the customs broker representatives and the owner of goods representatives may transfer from a customs broker or a goods owner to another providing that the transfer fee is paid after obtaining a consent in writing from the first customs broker or the first owner of goods to lay off him and from the new owner to admit him.
3. Where the customs broker license is withdrawn, his representatives shall be suspended from exercising the profession during the period of withdrawal and may transfer to work with another customs broker after satisfying the requirements provided for in Para (2).

Article (10)

Penalties

1. Subject to the provision of Article (141) of the customs law and without prejudice to any civil or penal liability set forth in the law or any other law, the Administration shall have the jurisdiction over the offences committed by the customs broker against the customs law and the instructions thereof.
2. The Director General may impose on the customs broker or his representative after initiating an investigation with him by the competent agency at the Administration the following penalties commensurable with the offence committed:
 - a. Notice (warning).
 - b. A fine not to exceed AED 5000.
 - c. Suspension of activity for a period not to exceed two years.
 - d. Cancellation of the license and final prevention from exercising the profession.

Article (11)

Cases of deleting broker's record from the register

Subject to the provisions herein, the Administration may delete the customs broker or his representative record in the register in the following cases:

- a. Upon a request from the customs broker or his representative.
- b. The customs broker found to be unable to exercise the profession for six running months without a valid excuse.
- c. Death or permanent disability to carry out the profession.
- d. Disciplinary deletion.

Article (12)

The name of the customer broker registered with the Department of Economic development or any other government agency shall not be amended or altered unless the Administration consent in writing is obtained.

This policy shall come into force as from 01/06/2008

● To view customs policies with updates, please scan the QR CODE available on the cover page

Customs Seal Requirements and Issuance Procedures

Policy Details:

For the purposes of establishing customs seal specifications and requirement and regulating and controlling customs seal issuance and inventory procedures at Contracts and Purchase and Cargo Operations Division, the following have been decided:

Article (1)

Customs seal specifications and requirements:

- a. Should be manufactured and made up of durable steel or plastic material preventing accidental breakage or damage due to weather conditions.
- b. Should be of a shape and size allowing it to be easily visible.
- c. Cannot easily be counterfeited or forged.
- d. Should bear whatsoever showing its issuance by Dubai Customs.
- e. Should bear serial numbers thereon.
- f. Should be manufactured in a manner preventing its usage for more than one time.
- g. Can easily and swiftly be affixed.

Article (2)

Pursuant to the Administrative decision NO. 23/2009 and subject to the provisions of this policy, the Contracts and Purchase Section shall be responsible for:

- a. **pursuant customs seal in accordance with the requirement and specifications contained in Article (1) herein.**
- b. **Establishing rules and regulations for issuance of customs seal to customs departments.**

Article (3)

The technical Support department shall ensure that the type of customs seal meets the specifications and requirement set out in article (1) herein.

Article (4)

Cargo Operations department (sea – land – air) may issue customs seal to other agencies, which they deem appropriate and shall be responsible for authorizing such agencies to affix customs seal.

Article (5)

The contracts and purchase section and Cargo Operations departments (sea- land – air) and the other authorized agencies shall prove handing and taking over of issued numbers of customs seal under formal documents in conformity with regulations.

Article (6)

Cargo Operations departments (sea- land – air) shall use the form hereto prior to issuance of customs seal to the concerned officer as to be affixed at inspection centres.

Article (7)

Cargo Operations departments (sea- land – air)are to initiate and electronic register containing the information existing in the customs seal delivery form to the concerned officer.

Article (8)

- a. The other authorized agencies shall send a statement to the Operations department showing information about damaged or lost customs seal with the justifications for such damage or loss.
- b. Cargo Operations departments (sea- land – air) shall send a statement to the technical Support department containing information about the damaged or lost customs seal with the justifications for such damage or loss. And the technical support should notify the respective departments accordingly to take the necessary actions as the case so requires.
- c. The Technical Support department shall send a statement containing all information about damage and lost customs seal with the justifications thereof to Customs investigation department to take the necessary action as the case so requires.

Article (9)

Cargo Operations departments (sea- land – air)may affix customs seal warehouse needed and as the case so requires against charges to be prescribed by Dubai Customs.

Article (10)

The Contracts and purchase Section and Cargo Operations Division shall be responsible for following – up the execution of whatsoever provision contained herein and implement them each within the scope of its competence.

Article (11)

This Policy shall come into force as from the date of issue and whatsoever contradicts with the provisions therein shall be revoked.

Date of Issue: 14/01/2010

● To view customs policies with updates, please scan the QR CODE available on the cover page

Procedures for detainment and referral to detained item section

Policy Details:

For the purposes of regulating and controlling the procedures for seizure and referral of goods to the Detained Item Section. The following procedures shall be observed:

Article (1)

Subject the provision of the policy on " release of goods prior to completing some customs procedures against financial guarantees" and " sales of goods by public auction" . the customs office shall observe the following procedures when goods are seized:

1. Obtain the approval from the customs office manager or his representative.
2. Inventory the goods and prepare a seizure receipt in accordance with the form attached hereof.
3. Prepare a seizure report on cases of customs smuggling violations and offences if so require.

Article (2)

The seized goods shall be moved from and to the Detained Section at the customs offices account after reconciling them with the declaration mentioned in the seized goods referral list.

Article (3)

Subject to Para (C) of Article (56) of the Common Customs Law of the GCC States in respect to destruction of goods. The Detained Item Section shall destroy the seized goods in accordance with instructions and procedures thereof.

Article (4)

The Director General may sell the seized or assigned goods to the government Ministries and departments in the country at an amount, which he deems appropriate if so required or to be assigned without any consideration.

Article (5)

The seized goods shall be sold in accordance with procedure set out in the policy on "sales of goods by public auction"

Article (6)

The Detained Item Section shall verify the offending goods before being transferred to public auction, by reconciling them with those contained in the seized goods referral list sent by the customs office. A report confirming the state of the goods shall be prepared as well

Article (7)

This Policy shall come into force immediate effect and supersedes any contradicting customs policies and notices.

Date of Issue : 11/06/2009

● To view customs policies with updates, please scan the QR CODE available on the cover page

Trademark Recording for Customs Purposes

Policy Details:

Article (1)

For the purposes of supporting and facilitating the business of customs intervention and protection of intellectual property right, and making it easy for the Compliance Management to notify the trademark owner in case of suspending, impounding, confiscating or destroying any shipments with respect to his registered trademark or any infringement of the same, the Intellectual Property Right section (IPR) shall record trademarks, which are already registered with the competent authority.

Article (2)

A record to be called "Trademarks Record" shall be established at the Compliance Management for the purposes of entering and archiving data, information and documents relating to the trademark issued by the competent authority and presented by the trademark owner or his authorized agent.

Article (3)

Trademarks shall be recorded against the payment of administrative fees totaling AED (200) for each trademark class in accordance with WIPO International Classification, to be collected by IPR Section in return for services and protection rendered to be the trademark owners.

Article (4)

The administrative fees shall be collected upon receipt of documents, completing recording requests and fulfilling the requirements for initiating a File in the name of the trademark owner. Such fees are irrecoverable even though the request is rejected

Article (5)

IPR Section shall start taking actions in respect with customs intervention in the area of protecting intellectual property rights, once the complaint and report submitted by the trademark owner is received and examined, follow-up the case of infringement of the trademark against payment of AED (2000) plus AED (5000) as a deposit for covering inspection, transport and the likely tracking expenses, to be refunded in case the complaint is true and irrecoverable if proved to be not so.

Article (6)

In the event of urgent complaint, the trademark owner shall pay extra fees of AED (500), and if the complaint corresponds with a holiday or the weekend, he shall pay an additional amount of AED (1000).

Article (7)

Where the complaint proved to be true and the shipment is free of any offending goods, the trademark owner, upon presenting the complaint and report, shall submit an undertaking to bear all expenses and fees resulting from suspending the shipment in question as well as the charges being imposed on suspending or delaying the conveyors carrying the shipment including port storage, handling and transport fees or any other expenses or charges thereof

Article (8)

The trademark owner shall bear the charges for laboratory technical testing if the infringement or counterfeiting of the trademark is required to be proved by a technical and specialty testing.

Article (9)

The defendant owner of the offending shipment or the carrier shall bear transport and destruction expenses if the seized goods proved to be offending, and after a decision of confiscation and destruction is issued.

Article (10)

This policy shall come into force as from 1 October 2006.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Commercial Discounts Treatment For Customs Purposes

Policy Details:

Pursuant to the provisions of Article (26) of the Common Customs Law of the GCC States and with reference to the relevant resolutions by WTO and WCO, all commercial discounts for customs purposes shall be treated as follows:

Article (1)

All commercial discounts for customs purposes shall be accepted providing that:

1. Discounts given to all buyers of the same commercial level.
2. Discounts given to buyers at the time of valuation.
3. Discounts in respect of goods being valued.
4. Discounts given in accordance with the prevailing commercial norms that include:
 - A. Cash discounts.
 - B. Quantity discounts.
 - C. Discounts in kind.
 - D. Special introductory discounts.

Article (2)

The following commercial discounts may be taken into account and accepted after the contractual arrangements and the supporting correspondence are ascertained:

1. Late shipment allowance.
2. Breakage allowance (for fragile goods).
3. Contractual discounts (a kind of quantity discounts).
4. Negotiated discounts (special discounts justified in the special circumstance of sale).

Article (3)

The following commercial discounts for the customs purposes shall not be accepted:

1. Discounts resulting from related parties.
2. Post-shipment discounts.
3. Ambiguous unjustifiable discounts.
4. Sale and brokerage discounts.

Article (4)

Being the competent technical administration, the customs Valuation Department shall oversee the implementation of this policy and make the appropriate decisions on accepting or rejecting discounts mechanisms in case customs centers fail to do so, taking into consideration the provisions of the Administrative Decision No.2/2/2006 regarding set up of valuation committee.

Article (5)

This policy shall enter into force as from 1st of April 2006, and all concerned administrations are to implement it each within its scope of competence.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Splitting of Single Consignment

Policy Details:

Pursuant to the provisions of Para (b) to Article (44) of the Common Law of the GCC States in respect with splitting of a single consignment, the following have been decided:

Article (1)

The following words and terms wherever mentioned throughout this policy, shall have the meaning hereby assigned for them unless the context otherwise requires:

Single Consignment: mean the goods, which are imported under a single bill of lading and their ownership belongs to a single owner.

Customs Offices: mean the customer service centers.

Article (2)

A single consignment may be split providing that such splitting does not result in a loss to the customs revenue.

Article (3)

Splitting of a single consignment shall not be approved if such splitting results in a reduction to the value of goods.

Article (4)

Splitting of a single consignment shall not be approved if such splitting results in a reduction to the customs duty rate in the event of classifying the contents of the consignment on individual basis.

Article (5)

The managers of the customs offices (customer service centers) shall be authorized to approve splitting of consignment in accordance with provisions of this policy.

This Policy shall come into force as from :01/01/2009

Goods Restriction, Prohibition and Processing

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy Details:

In pursuance to the Common Customs Law of the GCC States or any other law or system and for the purposes of applying integrated prohibition procedures to goods entering or exiting the customs offices of the emirate of Dubai, the following have been decided:

Article (1)

The following words and terms, wherever mentioned throughout this policy, shall have the meaning hereby assigned for them, unless the context otherwise require:

- **Law:** means the Common Customs Law of the GCC States.
- **Other law or system:** means the law and system under which import of goods shall be prohibited restricted or subject to a specific processing.
- **Administration:** means Dubai Customs.
- **Director General:** means the director general of Dubai Customs.
- **Competent Authorities:** means every agency or authority empowered to issue prohibition, restriction and processing decisions.
- **Prohibited Goods:** means any goods the import or export of which is prohibited by the country based on the provisions of the law or any other law or system in force in the country.
- **Restricted Goods:** means those goods the import or export of which is restricted under the provisions of the law or any other law or system in force in the country.
- **Goods processing:** means the procedure applicable to some goods, which their release requires such procedure to be made by the competent authorities before being released from the customs office.

The words and terms, wherever not mentioned throughout this policy, the common customs law of the GCC States is the reference of their definitions.

Article (2)

In pursuance to the Article (20), (21), (22), and (23) of the Common Customs law of the GCC States:

- a- Land means of transport may not enter or leave the country through the areas where no customs offices exist.
- b- Marine means of transport entering the country, irrespective of their load capacity, are prohibited from anchoring in any seaports other than those designated for receiving them in the emirate of Dubai, excluding the case of sea emergency or force majeure wherein the shipmaster shall immediately notify customs office or security point of such occurrence.
- c- Vessels, loaded with prohibited or restricted goods subject to high rates of duty, of loading capacity less than two hundred marine tons may not enter or get involved in the shipping activity within the marine customs zone except in circumstances arising from sea emergency or force majeure, in which case the shipmaster shall promptly notify the nearest customs office or security point of such occurrence.
- d- Aircraft departing or arriving in the country may not take off or land at the airports where no customs offices exist unless in cases of force majeure in which case the

pilot shall promptly notify nearest customs office or security point of such occurrence.

Article (3)

Prohibition, restriction and processing decisions shall be issued by the Director General or his authorized representative based on the decisions made by the competent authority.

Article (4)

A customs declaration shall be submitted for any goods entering or exiting a customs office, and the goods shall be displayed to the nearest customs office.

Article (5)

Prohibited and restricted goods shall be subject to the following procedures:

Firstly: Prohibited Goods:

- a. Subject to combating prohibited goods in general, and narcotics in particular entry and exist of prohibited goods may take place providing that approvals from the competent authorities are obtained.
- b. Prohibited goods for which no approvals from the competent authorities are obtained shall be detained and all necessary legal actions shall be taken against them.

Secondly: Restricted Goods:

- a. No restricted goods shall be cleared unless approvals from the competent authorities are obtained
- b. Restricted goods for which no approvals from the competent authorities are obtained shall be detained and all necessary legal actions shall be taken against them.

Thirdly: Goods Processing:

- a. Any goods subject to specific procedures, may not be released unless the necessary actions in their respect are taken by competent authorities, and by the approval of such authorities, the goods shall be released for completing their processing outside the customs offices.
- b. If the administration decides that a laboratory testing for the goods must be carried out or when requesting detailed technical documents or on advice of an expert for verifying their types or specifications, the goods shall not be released unless testing result is received, and the administration shall have the right to release them against a guarantee, which guarantee that goods cannot be dispensed of until testing result is known.

Article (6)

The department of Customs Tariff Origin shall assume the procedures relating to following-up issue and enforcement of the provisions of the prohibitions, restriction and processing of goods including the relevant decisions made by competent authorities and settlement of disputes thereof.

Article (7)

This policy shall come into force as from 1st of July 2007.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Stating Containers,
Plaquettes and Trailers
in the Manifest or a
Document in place of
Manifest

Policy Details:

By virtue of the provisions of Para (a) to Article (44) of the Common Customs Law of the GCC States regarding number of packages and manifest, the following have been decided:

Article (1)

For the purposes of this policy, the following words shall have the meanings hereby assigned for them:

Containers: means large boxes equipped with doors or removable sides. They are equipped with fitting (hooks, rings, castors, etc.) to facilitate handling and securing on the transporting vehicle. Trains or vessel having a commercial value, of robust construction and intended to bulk goods including containers designed for transport of specific type of goods and equipped with fittings enabling to affix seal thereon for verification of tampering purposes.

Pallets: means boards or decks of wood or metal slightly raised from ground by rafters for stacking. Consisting of two decks separated by bearers or a single deck supported by feet and designed essentially for handling by means of fork-lift including crates shaped palettes having a commercial value and intended to be used repeatedly.

Trailers: means transport vehicles of commercial value having two or more sets of wheels and a coupling system mounted on the swiveling front which steer the vehicles and used for the conveyance of materials and goods.

Article (2)

The number of packages by which goods are imported shall be stated details in the manifest and customs declaration. Whether or not assembled in any way whatsoever.

Article (3)

The number of packages being imported in each container. Trailer or palettes shall be stated in the manifest as a single unit subject to the following:

- A. Stating the number of palettes. Container or trailers in the delivery order manifest and customs declaration.
- B. Attaching a detailed list containing quantity, weight type, marks, numbers and contents of each package as well as name of goods existing in each container, palettes and trailer.

Article (4)

Notwithstanding the forgoing provisions of Article (3). The status of goods being imported in containers, palettes or trailer under bills of lading for several persons and for which the shipping agent issues delivery orders to their owners. Shall be considered.

This Policy shall come into force as from : 01/01/2009

● To view customs policies with updates, please scan the QR CODE available on the cover page

Release of goods
prior to completing
some customs
procedures against
financial guarantees

Policy Details:

Pursuant to the provisions of Article(56, 62/b and 66) of the common customs law of the GCC States, and For the purposes of facilitating trade movement, simplification of customs procedures, minimizing clients` costs and expenses, regulating and controlling all types of declarations. The following have been decided:

Article (1)

Goods may be released prior to completing some customs procedures or before payment of their customs duties against the guarantees contained herein and according to the following cases:

- a. When a dispute arise with the owner of the goods about the value of goods
- b. Where goods are subject to customs offence, smuggling or the like offences.
- c. When a dispute arise out from the goods classification or their payable customs duty rates.
- d. Until the goods analysis or specifications results come out from the competent agencies.
- e. Until an exemption, decision from the competent agencies is issued.
- f. When there is dispute over the origin of goods.

Article (2)

For the purposes of release of goods in the cases referred to in this policy. the following shall be required:

a. Goods in dispute about their value:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
4. Customs duties shall be paid in accordance with the declared value and any duties resulting from difference in value in dispute shall be secured by cash, certified banking cheque or banking guarantee.

b. Where the goods are subject to customs offence, smuggling or the like offences, they shall be released in accordance with the following conditions:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. All facts are to be established in a seizure report.
4. All documents supporting the matter are to be maintained.
5. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.

6. Subject to the conditions in respect to the dispute about the value, customs fines shall be secured by a banking guarantee, cash deposit or certified banking cheque until a final decision in connection with the customs matter is issued.

c. Where the goods in dispute about their classification or customs duty rates:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
4. Catalogues and bulletins shall be retained as the case so requires.
5. Customs duties shall be secured in accordance with the higher proposed rate.

d. Until the goods analysis and specifications results come out or an exemption decision from the competent agencies is issued:

1. Shall not be prohibited goods.
2. The purpose of the goods analysis shall not be deciding upon whether the goods are prohibited or restricted.
3. Restricted goods cannot be released unless the approval of the competent agency is obtained.
4. Customs duties shall be secured by a cash deposit, certified banking cheque or banking guarantee until the goods analysis or specification come out.

e. Until the goods analysis and specifications results come out or an exemption decision from the competent agencies is issued:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Securing Customs duties by a cash deposit, certified cheque or banking guarantee until an exemption decision is issued from the competent agency is issued providing that the date of the exemption decision shall not exceed 60 days from the of the customs declaration.

f. When goods in dispute about origin:

1. Obtaining approval from Customs Tariff and origin department for the release of goods.
2. Shall not be prohibited goods
3. Restricted goods cannot be released unless the approval of the competent agency is obtained
4. samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.

5. An undertaking shall be produced to ensure that goods are disposed of until final decision in their respect is issued from the department of Customs Tariff and Origin.
6. Securing customs duties and fines once are payable by a banking guarantee, cash deposit or a certified cheque until a decision in their respect is issued.

Article (3)

In the event of default of payment of customs duties and/or fines after the final decisions are issued and the owners of the goods or their representatives **or** authorized person have been notified of such decisions, all legal procedures shall be taken to collect the properties of the treasury as the case so requires.

Article (4)

Guarantees provided for the aforementioned cases shall be refunded or collected after all required procedures are finalized or a decision in respect with the matter is issued by the competent department and in accordance with the applicable procedures.

Article (5)

Managers of the Customs centers and other managers of the respective departments are authorized to implement this policy each within his scope of competence.

Article (6)

This policy shall come into force as from 07/03/2010

Mechanism for Determining the Value of Passengers and Cargo Transport Vehicles

Policy details:

Pursuant to the Agreement on Customs Valuation that derived from the General Agreement on Tariffs and Trade (GATT) and the decisions thereof; and the relative provisions provided for in the Common Customs Law, the value of the new and used imported vehicles including their depreciation percentages shall be determined for customs purposes in accordance with the following rules:

Article (1)

New imported Cargo and Passengers Transport Vehicles model the year of clearing or the following year:

The value of new imported cargo and passengers transport vehicles shall be determined for customs purposes in accordance with the following:

- A. The total values and costs being paid as a price for the importation of such articles up to their delivery at the GCC borders shall be calculated including, within the concept of CIF, charges and cost of international freight and insurance, handling and unloading expenses at the first point of transit of any GCC State; when importers declare the values and costs of the importation of such articles under proper commercial invoices and buying contracts issued by the production or export companies.
- B. The values of previously imported identical or similar articles under proper commercial invoices and buying contracts shall be accepted to determine the value of such articles when being imported by individuals, show rooms or commercial companies to which the terms and arrangements for trade contracts of import transactions are not available or when doubt about the authenticity of values, invoices and trade contracts arises.

Article (2)

Imported Used Cargo and Passengers Transport Vehicles Produced in the year of Clearing or the forgoing years.

The value of imported used cargo and passengers transport vehicles shall be determined on the basis of previously accepted values of identical or similar articles after deducting the depreciation and prescription percentages in the years of production and in accordance with the list attached herein regarding the deduction percentages.

Article (3)

The rules set out in the attached list herein in connection with the deduction percentages shall be applicable to the new imported vehicles being produced in the year that preceding the year of clearing and where the terms of trade transactions are not fulfilled.

Article (4)

When determining the value in accordance with previously accepted identical or similar

articles, the value shall be based on values of identical articles in the first instance and if such values are not available, the value shall be determined in accordance with the values of similar articles.

Article (5)

Subject to provisions of the Common Customs law and where damages in respect to the vehicles bodies are found, the deduction percentage referred to in Article (2) of this Policy may be increased providing that a report approved by the Customs Office Manager or his representative detailing reasons, statement and cost estimate of the damages is presented.

Article (6)

The old vehicles that deemed to be "classic" shall be excluded from such rules and their value shall be determined in accordance with the provisions of Article (26) of the Common Customs Law and the Rules of Implementation thereof.

Article (7)

Without prejudice to the provisions of Article (26) of the Common Customs Law and Rules of Implementation thereof, the rules contained herein shall be applicable.

Article (8)

The determined value of the articles specified in the attached list herein shall not be less than 20% of the previously accepted values or the similar articles (in the year of clearing) irrespective to the prescription of the production years that preceding the year of clearing except for cases provided for in Article (5) herein.

Article (9)

The Customs Valuation Department shall monitor the implementation of this policy and follow-up the procedures thereof.

This Policy shall come into force as from : 09/07/2008

List of Deduction in Value Based on Years of Prescription

Deduction Percentage	Year of Importation
%15	New imported vehicles produced in the first year that preceding the year of clearing.
%15	Used imported vehicles produced in the year of clearing.

%25	Used imported vehicles produced in the first year that preceding the year of clearing.
%35	Used imported vehicles that produced in the second year that preceding the year of clearing.
%45	Used imported vehicles that produced in the third year that preceding the year of clearing.
%55	Used imported vehicles that produced in the fourth year that preceding the year of clearing.
%60	Used imported vehicles that produced in the fifth year that preceding the year of clearing.
%65	Used imported vehicles that produced in the sixth year that preceding the year of clearing.
%70	Used imported vehicles that produced in the seventh year that preceding the year of clearing.
%75	Used imported vehicles that produced in the eighth year that preceding the year of clearing.
%80	Used imported vehicles that produced in the ninth year that preceding the year of clearing.

Valuation of Carrier Media Bearing Software for Data Processing Equipment

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy Details:

Implementing Article (26) of the Common Customs Law of the GCC States:

Taking into account Para (2) of the Decision No. (4.1) adopted by WTO Committee on customs Valuation the customs value of imported carrier media, whether or not bearing data or software, shall be determined as follows:

Article (1)

For the purpose of the policy, the expression " carrier media" shall not be taken to include integrated circuits or devices, the expression "data or instructions" shall not be taken to include sound, cinema or video recordings.

Article (2)

The customs value of imported carrier media bearing data or instructions, shall be determined by calculating the cost or value of the carrier itself, provided that the cost or value of data or instructions is distinguished from value or cost of the carrier media.

Article (3)

Where the cost or value of imported carrier media includes cost or value of data or instructions, the customs value of the imported carrier media bearing data or instructions shall be determined by calculating the customs value of identical or similar carrier media, without taking into account the cost or value of data or instructions recorded therein.

Article (4)

The Department of Customs Valuation shall monitor the implementation of this policy at Customs administrations and centers.

Article (5)

This policy shall come into force as from 17th June 2006 and all respective administrations are to implement it each within its scope of competence.

Implementation of Agreement on Customs Valuation as contained in Article VII of GATT 94

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy details:

Pursuant to articles (26), (27),(28),(61),(62) and (127) of the Common customs law of the GCC States and the Agreement on implementation of Article VII of GATT 94, it has been decided that imported goods shall be valued for the customs purposes as following:

Article (1)

The following words and terms shall have the meanings hereby assigned for them, unless the context otherwise requires:

- **State:** Means the United Arabs Emirates.
- **GCC:** Means Gulf States of Cooperation Council.
- **Administration:** Means Dubai Customs.
- **Department:** Means Customs Valuation Department.
- **Manager:** Means Manager of Customs Valuation Department.
- **Customs Centre:** Means any customs center directly reporting to the Administration and authorized to complete all customs formalities.
- **Customs Value:** Means the approved value for imported goods for the purposes of collecting customs duties in accordance with the provisions of the common customs law of the GCC States.

Article (2)

Customs Value

A. The Customs Value of goods being imported through Dubai borders Shall be calculated by adding the following costs and expenses:

1. The transaction value, that is the price actually paid or payable for the goods when sold to GCC countries.
2. The costs, which must be added if not included in the price Actually paid or payable are as follows:
 - Commissions and brokerages, except buying commissions.
 - The cost of containers, which are treated as one with goods in question.
 - The cost of packing whether for labour or materials.
 - The value apportioned as appropriate of goods and services supplied by the buyer.
 - Royalties and license fees related to the goods being valued that the buyer must pay.
 - The value of any proceeds of any subsequent resale, disposal or use of the imported goods that accrues directly or indirectly to the seller.
 - The cost of transport of the imported goods to the borders of GCC States.
 - Loading, unloading, handling and insurance charges to the borders of GCC States.
- 3 .No additions shall be made to the price actually paid or Payable in determining the

transaction value except as Provided for in the sub-parts (1) & (2) of part (a) to this Article.

B. The price actually paid or payable for goods when sold to GCC States shall be accepted providing that:

1. There are no restrictions as to disposition or use of the goods by the buyer other than restrictions, which do not substantially affect the value of goods or limit the geographical area in which the goods may be resold.
2. The sale or price is not subject to same condition or consideration for which a value cannot be determined with respect to the goods being valued.
3. No parts of the proceeds of any subsequent resale, Disposal or use of the goods by the buyer accrue Directly or indirectly to the seller.
4. The buyer and seller are not related.

C. Where the buyer and seller are related, the price actually paid or payable for goods shall be accepted providing that:

1. The relationship did not influence the price actually paid or Payable.
2. The importer demonstrates that such value closely approximates to the transaction value in sales to unrelated buyers or sellers of identical or similar goods for export to GCC States at the time of importation or so.

D. If, in the light of information provided by the importer or otherwise, the administration has the grounds for considering that the relationship influenced the price, it shall communicate its grounds to the importer and the importer shall be given a reasonable opportunity to respond.

E. The Administration is empowered to doubt about the presented documents and price if there are reasonable grounds for such doubt, despite the conformity of the provisions set out in part (b) of this Article.

F. The importer has the right in requesting verbally or in writing the reasons for doubts about the presented documents and price and shall be given a reasonable opportunity by the administration to respond.

G. In case the importer fails to present the evidence acceptable by the Administration within the given period, the goods being valued shall be assessed in accordance with the provisions of the following Articles to this policy.

Article (3)

A. Under the provisions of this Article, Customs value shall be determined using one of the following methods:

1. The lowest value of identical goods sold for export to GCC States and exported at or about the same time as the goods being valued at the same commercial level and in substantially approximate quantities.
2. The lowest value of similar goods sold for export to GCC States and exported at or about the same time as the goods being valued at the same commercial level and in

substantially the same quantities.

3. The sale price prevailing in GCC markets of imported goods or identical or similar imported goods are so sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deductions for the following:
 - The commissions usually paid or agreed to be paid and the additions usually made for profit and general expenses in connection sales of goods of the same class or kind.
 - The usual cost of transport and insurance and associated costs incurred within GCC States for the goods being valued, identical or similar goods.
 - The customs and other national taxes payable by reason of the importation or sale of the goods.
4. The computed value of goods sold for export to GCC States, which consists of the sum of:
 - The cost or value of materials and fabrication or other processing employed in producing the imported goods being valued.
 - An amount of profit and general expenses equal to that usually reflected in sales of goods, which are made by producers for export to GCC countries.
 - Loading, unloading, handing and insurance charges associated with the transport of goods to GCC borders.

B. The customs value shall be determined under the provisions of this Article according to the order shown therein and by applying methods successively until determine the customs value in accordance with the first possible method. At the request of the importer, the order of application of parts (4) and (3) of this Article may be reserved.

Article (4)

A. If the customs value of the imported goods cannot be determined under The provisions of Articles (2) and (3), the customs value shall be determined Using reasonable means on the basis of:

1. The selling price of goods produced in GCC states.
2. The price of the goods on the domestic market of the country of exportation.
3. The price of the goods for export to a country other than GCC states.
4. The higher value of two alternative values.
5. Minimum customs values.
6. The cost of other than computed values, which have been determined for identical or similar goods in accordance with the provisions of Para (4) of Article (3).
7. Arbitrary or fictitious values.

B. If the importer so requests, the importer shall be informed in writing of the customs value determined and methods used to determine such value in accordance with the provisions of this Article.

Article (5)

- A. The customs value of the exported goods shall be determined by calculating the sale or estimated value of such goods according to their condition at or about the time of registering the appropriate customs declarations plus cost of transport to GCC borders.
- B. The value of exported goods does not include taxes and customs duties, which are refunded upon exportation.

Article (6)

A. For the purposes of proving the accuracy of the price paid or payable, the importer of his representative must:

1. Present attested original commercial invoice proving accuracy of price of the imported goods.
2. Submit a bill of lading and export and re-export customs declarations for the imported goods.
3. Show the method of payment of the value of the imported goods and produce the supporting banking documentary credits and financial receipts if the customs officers request so
4. If the customs officers request so, present letters, commercial Contracts and pro forma invoices relating to the imported Goods.
5. Write the commodity kind in Arabic, in compliance with the Customs tariff, on invoices issued in foreign language if the Customs officers request so.

B. Failure to submit or produce original copies of the foregoing documents shall be deemed as reasonable ground to doubt about the accuracy of the presents documents, information and price.

Article (7)

The department shall monitor and implement this policy and issue business directories, rules of implementation and explanatory notes.

This Customs Policy shall come into force as from 1st February 2006

● To view customs policies with updates, please scan the QR CODE available on the cover page

Returned Goods



Policy Details:

The following returned goods or or part thereof shall be exempted from customs duty:

Article (1)

Returned goods of national origin, which were previously exported in accordance with the following requirements:

- a. Must be returned within 3 years from the date of exportation.
- b. Must be the same goods, which have been exported under an Export declaration, which proves their origin, specifications And distinguished marks.
- c. Must be returned in the same statement in which they have been exported.
- d. Goods, which cannot be distinguished are excluded and shall be subject to Customs duty.

Article (2)

Returned foreign good that are proved to have been previously re- exported in accordance with the following requirements:

- a. Must be returned within one year from the date of re-exportation.
- b. Due of customs duty have been paid when goods were firstly imported.
- c. No refunds have been made at the time of re-exportation.
- d. Must be re-exported under a re-exported declaration, which proves their origin, specifications and distinguished marks.
- e. Must be the same goods, which have been re-exported and be returned in the same statement at the time of re-exportation.
- f. Goods, which cannot be distinguished, are excluded and shall be subject to Customs duty.

Article (3)

Goods that have been temporarily exported for finishing or repair shall be subject to Customs duty in an amount equivalent to the addition resulting from such finishing or repair according to the following requirements:

- a. Must be returned within one year from the data of re-exportation.
- b. Due of customs duty have been paid when goods were firstly imported.
- c. No refunds have been made at the time of re-exportation.
- d. Must be declared on the respective customs declaration that goods are exported or re-exported with the objective of finishing or repair and shall then be returned.
- e. Goods, which cannot be distinguished are excluded and shall be subject to customs duty.

This Customs Policy shall come into force as from 1st November 2005.

Goods Declaration

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy Details:

All importers and exporters, or their representative should complete the Import or Export Goods Declaration form and submit it along with the other documents required for customs clearing purposes. Goods, which are in possession of passengers, and goods imported or exported by individuals through General post and goods cleared by customs through Electronic Data Interchange (EDI) are excluded from this requirement.

Date Of Issue : 14/11/2005

Import and export of
goods in accordance
with the Company or
agency's activity

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy Details:

Companies and other agencies are to import, export and trade in the authorized goods in accordance with their licensed commercial activities only, issued by the competent licensing authority.

This Customs policy shall come into force as from 1st December 2005

Conditions and Controls for exempting Personal Effects and Household Items

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy Details:

The personal effects and used household items brought into the country by the national residing abroad and foreigners coming for the first time for residence in the country shall be exempted from customs duty in accordance with the following:

Article (1)

The following categories shall benefit from such exemption:

1. Nationals residing abroad upon their final return to reside in the country.
2. Foreigners coming for the first time for residence in the country.

Article (2)

Exemption shall be subject to the following conditions and controls:

1. The personal effects and household items must be used items.
2. Present a proof showing residence abroad.
3. Present a proof showing work and residence in the country for foreigners.
4. The personal effects and household items must be brought into the country in the name of the national residing abroad.
5. The personal effects and household items must be brought into the country in the name of the foreigner intending to reside in the country.
6. The personal effects and household items must be in quantities and numbers that fit with furnishing a house.
7. The exemption requester shall submit a packing list showing the full contents.

Article (3)

1. Branch Operations and customs Centers are authorized to approve the exemption taking into account all necessary facilitations that speed up clearance of such personal effects and household items in accordance with the foregoing conditions and controls.
2. Any cases of disputes or clear incompliance with the aforementioned conditions and controls shall be referred to customs Tariff and Origin Department for settlement.
3. New personal effects and household items are not exempted and their customs duty shall be collected in accordance with the customs law provisions and tariff.
4. Customs declarations for such cases shall be excluded from the attachment of commercial invoices and certificates of origin.

Article (4)

This Customs policy shall come into force as from 1st March 2006.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Terms and Controls of Diplomatic Exemptions

Public Customs Warehouses

Policy details:

Article (1)

Pursuant to the provisions of the Common Customs law of the GCC States and subject to Article (99, 100 and 101) of the same law:

Imports of diplomatic corps, consulates, international organizations and the members of the diplomatic and consular corps accredited by the government according to the international agreements, laws and orders in force.

Article (2)

Diplomatic exemptions are subject to the following terms and controls:

1. An exemption request from the Ministry of Foreign Affairs should be presented in accordance with rules in force thereat.
2. The exempted goods may not be disposed of or abandoned for a purpose other than that for which they have been exempted unless after notifying the Administrations of the payment of the due customs duties.
3. Customs duties are not to be levied if the beneficiary has disposed of the goods after three years from the date released by the Customs office provided that reciprocity basis is available.
4. Subject to Article (2) herein, exempted vehicles "cars" may not be disposed of before the elapse of three years following the exemption date excluding the following cases:
 - a. Termination of the mission of the diplomatic or consular member benefiting from exemption in the country.
 - B. The occurrence of an accident to the exempted car which makes it unfit for use of the diplomatic or consular member based on a report from the Traffic Department.
 - C. The sale by one diplomatic or consular member to another member provided that the assignee shall be entitled to the right of exemption.

Article (3)

The right of exemption for the individuals benefiting from it shall begin from the date of commencing their jobs at their official places of work in the country.

Article (4)

Subject to the terms and controls specified in Article (2) herein, the goods shall be cleared under the following procedures:

1. Submit a customs declaration accompanied with an exemption request from the competent agency.
2. The goods shall be excluded from the provision of proving the origin.
3. Customs Centers Administrations shall be authorized to approve diplomatic exemptions set out in Article (99) of the law.
4. Subject to the terms and controls of diplomatic exemption, all necessary facilitations for customs clearing shall be delivered.

Article (5)

This policy shall come into force as from 19/3/2008

● To view customs policies with updates, please scan the QR CODE available on the cover page

Policy details:

Pursuant to Article (74),(75) and (76) of the Common law of the GCC States, it has been decided to set up the following terms and conditions that regulate the establishment of public customs warehouse.

Article (1)

The following words and terms, wherever mentioned throughout this policy, shall have the meanings hereby assigned for them unless the context otherwise requires:

- **Public warehouse:** means the building or place where goods are deposited under Customs Administration control and their customs duties are suspended against the prescribed service charges that to be paid by the investing body.
- **Investing body:** Means the department, organization or any natural person or corporate body responsible, under customs administration. For depositing the goods and ensuring safety of those belonging to importers against the prescribed service charge.
- **Competent Customs Office:** means the customs centers (Customer services centers or of customs procedures for goods deposited therein are authorized.
- **Customs Warehouse licensing department:** means the department of customs tariff and origin.
- **Customs warehouse operator:** means the person or persons being appointed by the investing body as warehouse operators and whose names are formally reported to the licensing department.
- **Deposit declaration:** means the customs declaration being prepared for depositing the goods in customs warehouse in accordance with Article (47) of the Common Customs Law.
- **Exit Declaration:** means the customs declaration that being prepared for taking out the goods from customs warehouse in accordance with Article (47) of the Common Customs Law.

Article (2)

- a. For the purposes of licensing public customs warehouse. The following terms and conditions are required:
 1. Submit a request according to the prescribed form duly completed with all information therein.
 2. Public customs warehouse shall be surrounded by a fence from all directions having main private entrances with doors that can be closed.
 3. Public warehouse should have yards where customs procedures can be completed.
 4. When the investing body requests for depositing goods of special nature, the public customs warehouse shall then specially be designed for depositing goods according to their nature and storage requirements (as it being fitted with refrigerated areas etc.).
 5. Present all necessary licenses from the competent authorities for constructing the buildings and implementing the project.
 6. The investing body must be registered with Dubai Department of Economic Development.

7. Public Customs warehouse shall be fitted with all services and general safety equipment in accordance with the instructions from Dubai Municipality, Dubai Civil Defense and other relevant agencies.
- b. Upon a written request and the approval of the licensing department, the public customs warehouse or installations therein may be expanded or amended by increase or removal providing that either of the respective terms and conditions is observed pursuant to Para (a) of this Article and the case so requires.
- c. The warehouse licensing department shall determine the competent customs office that would be controlling the warehouse.

Article (3)

- a. The investing body shall, prior to starting operations, Submit a bank or cash guarantee not less than AED Million (1.5) against customs duties and any other charge or services that may accrue to the goods being deposited in the public warehouse.
- b. The licensing department may in coordination with the finance department determine the amount of the bank or cash guarantee in proportion to the value of goods deposited in the warehouse provided that it should not be less than amount specified in Para (a) of this Article.
- c. Provide fully furnished and equipped offices within the warehouse zone for the customs administration and other departments staff.
- d. Submit an insurance policy covering all risks for the warehouse and the goods deposited therein.

Article (4)

The investing body shall pay annual licensing and renewal fees as decided by the customs administration.

Article (5)

- a. Submission of the deposit declaration by the goods owner. His representative or the authorized broker for storing the goods in the warehouse shall be regarded as a written request.
- b. The customs declaration shall not be registered unless a notification from the investing body accepting the deposit of goods is received. The registration of such declaration shall be regarded as an approval from the customs administration for depositing the goods in the public warehouse.
- c. The investing body shall submit a notification advising that the goods have been deposited in the public warehouse.
- d. Subject to paras (a),(b) and (c) above, goods shall be deposited in the warehouse only under a deposit in the public warehouse.

Article (6)

The deposit of the following goods shall be prohibited:

- a. Prohibited goods based on lists being issued as to contain the same.

- b. Explosives and similar materials unless the warehouse is so licensed by the competent authorities.
- c. Radioactive materials.
- d. Goods in contravention of laws or regulations relative to the protection of intellectual, commercial and industrial property rights.
- e. Narcotics of all kinds.
- f. Goods originating in an economically boycotted country.
- g. Bulk goods unless the warehouse is so designed for that purpose.
- h. Damaged, spoiled or expired goods.
- i. Any goods determined by the customs administration under a decision from the director general.

Article (7)

Subject to Para (h) of article (6), goods shall be deposited for a period of two(2) years and may be extended for further year, when necessary, upon the approval of the director general or the licensing department.

Article (8)

1. Goods may be transferred from warehouse to another according to the following conditions:
 - a. A declaration for the transfer of goods shall be prepared at the competent customs office for the purposes of completing records and registration with the transfer or warehouse and depositing them in the transfer warehouse.
 - b. The customs declaration shall not be registered unless a notification from the investing body of the transfer warehouse accepting the deposit of goods is received. The registration for depositing the goods in the transfer warehouse.
 - c. The investing body of the transfer warehouse shall submit a notification confirming the deposit of goods in the warehouse.
 - d. Transfer of goods in such a manner shall be accompanied with the transfer of all obligations arising out thereof to the transfer warehouse providing that the storage duration specified in article (7) shall not be exceeded for all deposit declarations of the same goods.
2. Goods may be exported from public customs warehouse under regular re-export declarations of the same goods.
3. Subject to the principle of the first point of entry, goods that have been taken out from public customs warehouse to any of the GCC States shall be cleared at the competent customs office upon payment of customs duties thereof and application of all customs procedures and instructions in force in that country.

Article (9)

- a. The competent customs office shall maintain records in order to control the movement of goods entering and exiting the warehouse.
- b. The investing body shall maintain records containing all information about deposited and exiting goods in accordance with the deposit and exit declarations.
- c. Subject to the approval of the customs administration, automated systems shall be

adopted for the purposes mentioned in the above paras (a) and (b) of this article.

Article (10)

- a. The competent customs office may examine the goods in accordance with the provisions of the common customs law.
- b. If any difference at the entry to the warehouse appears between the goods, customs declaration and the attached documents. A report on the to be signed by the representative of the investing body and the competent customs officer shall be prepared and sent to the manager of the competent customs office for further actions and as the case so requires.

Article (11)

- a. The ownership of the goods shall belong to the persons whose the deposit customs declaration is prepared in their names.
- b. Subject to article (7) and Para (d) of article (13) of this policy, the ownership of the deposited goods or part thereof may be transferred by the original owner to other subject to:
 1. Licensing department approval.
 2. Investing body approval.
 3. Para(d) of article (13) of this policy.
- c. After the transfer of the goods ownership is approved, they shall be registered in the name of the new owner and all obligations arising out thereof shall be transferred to him from the date of such approval.

Article (12)

the competent customs office or any officer assigned by customs administration may access the warehouse and open the packages to check their contents or to distinguish them by special marks in the manner that he deems appropriate according to the law; and may also request from the investing body to move or re-arrange the goods within the warehouse if so required.

Article (13)

- a. The goods owners, their representatives or authorized brokers may enter the public warehouse to examine their representative or authorized brokers may enter the public officer and a representative from the investing body.
- b. They may also samples from the goods deposited in the public warehouse when necessary by approval from the competent customs office and shall be cleared according to the proper customs declarations.
- c. Goods being deposited in public customs warehouse shall be cleared under customs declarations for all customs cases in accordance with the provisions of the law. Policies and procedures thereof.
- d. Item being imported in the form of sets may be split provided that such splitting shall not result in a loss to customs revenue.
- e. Upon the approval of the customs office manager. The goods owner, his representative

or the authorized broker shall reserve the right to assort, sorting out or packing their goods or any other procedures necessary for preserving and preparing them for sale providing that such processes shall not result in a loss to customs revenue.

Article (14)

- a. If the goods being deposited in the warehouse have not been withdrawn within the period specified in Article (7) herein, they shall be sold by the competent customs office manager in accordance with provisions of section XIV of the law and policies thereof.
- b. Goods being assigned by their owners under a written undertaking shall be sold forthwith in public auction by the manager of the competent customs office in accordance with the provisions of section XIV of the law and policies thereof.
- c. Goods existing in the public warehouse, which their owners or source cannot be figured out after have been verified including the remains and packing residues of commercial value shall be treated according to the treatment mentioned in para (b) above.
- d. The investing body shall submit a statement containing the goods, which their deposit period specified in Article (7) herein expires.

Article (15)

- a. Upon a written request by the goods owners, their representative or the authorized broker. The declared values under import invoices may be adjusted if the goods are damaged due to natural factors (disasters) providing that a committee consisting of representatives from warehouse licensing department, the competent customs office, valuation department and the investing body shall be formed for recording the department for re-valuating the goods.
- b. If the goods are split due to non-performance or omission by the investing body or the goods owner, the customs duties shall be determined upon the value of goods on that day of its entry.
- c. If the goods are lost due to any reason, the investing body shall pay full customs duties and all costs, expenses and fines in accordance with the provisions of the law. Policies and notices thereof.

Article (16)

The Director General or the licensing department may suspend, revoke or re-licensing the warehouse that previously have been licensed according to the provisions herein.

Article (17)

The Customs tariff and origin department shall act as a referential agency for settling all disputes relating to public customs warehouse.

Article (18)

This Policy shall come into force as from 22/10/2009 and supersedes any circular, customs notice or decision contradicts with the provisions of this policy shall be revoked.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Goods in Transit

Policy details

By virtue of whatever provided for in the provisions of Article (69,70,71) of the Common Customs Law of the GCC States and the regional and international conventions in force relating to goods in transit, the following have been decided:

Article (1)

Definitions

The following words and terms wherever mentioned throughout this policy shall have the meanings assigned for them unless the context otherwise requires:

1. Goods in Transit: Shall mean the customs procedures under which the goods shall be transported from a customs office of departure to a customs office of destination within a specific period of time without payment of the customs duties thereupon provided that cash or banking guarantee equivalent to the payable customs duties shall be submitted.

2. Exceptional Cargo: Shall mean the goods which are normally not carried on a transport unit being liable to packing and sealing due to their weight, size or nature provided that they shall easily be recognized.

Article (2)

Transit periods

- a. the goods in transit must be transported and delivered to the other customs office (exit post) within a period not exceeding thirty (30) days from the date of clearing the customs declaration.
- b. the goods in transit must depart finally to their destination with submitting the documents supporting such departure.

Article (3)

General Provisions

Transit operations can be completed only at the authorized customs offices.

Article (4)

For the purposes of the carriage of goods in transit by different means of transportation, the following shall be required:

- a. The goods shall be labeled with the aim of transit as contained in the manifest, copy of bill of lading or the customs declaration from the customs office of the neighboring country.
- b. The customs declaration shall be prepared by the customs broker being liable thereto until the exit of goods and payment of dues thereof.
- c. A financial or banking guarantee equivalent to the payable customs duties shall be submitted.
- d. Goods in transit shall be subject to examination, inspection and sealing in accordance

with the selectivity rules, risk criteria and the business processes in force.

- e. The carriers of goods in transit along with the goods shall directly proceed to the prescribed exit posts using the access route thereto.

Article (5)

The means of transport being used for transit operation shall satisfy the following conditions:

- a. Duly licensed under a valid traffic license conformable to the true state of affairs thereof.
- b. Customs seal can be simply and effectively affixed.
- c. There will be a partition between the driver's cockpit and load compartment in a manner ensuring safety of sheets and covers position in accordance with the provisions hereof.
- d. No goods can be removed or introduced into, the sealed part of the vehicle without leaving obvious traces of tampering or without breaking the customs seal.
- e. They contain no concealed spaces where goods may be hidden.
- f. The load compartment floor and sides thereof shall be fixed to the vehicle structure in such a manner that they can only be removed from inside and such side shall have metal rings fixed thereto by welding.
- g. Open transport units shall be packed with firm covers fastened by ropes and surrounded from outside by a wire enabling to affix customs seals in a manner preventing tampering with the cargo thereon.

Article (6)

Means of transport must be provided with sheets (canvas) satisfying the following conditions:

- a. Must be intact and not torn made up of strong or plastic covered or rubberized cloth.
- b. The sheet must fully cover all cargo hanging down on the load compartment sides being sheeted.
- c. Must be provided with metal rings fixed inside the cloth along its parameter with equal dimensions in a manner preventing leakage of goods.
- d. If the sheet is made up of several pieces, their edges shall be folded and sewn with two seams at least 15 mm apart and clearly different from the color of the sheet.
- e. If the sheet is of plastic-covered cloth, and is made up of several pieces, the edges of the pieces shall overlap by at least 15 mm and sewn. The edge of the outer sheet shall be covered with a band of plastic material at least 7 mm wide. The pieces shall be welded in such a way that they cannot be separated and rejoined without leaving obvious traces.

Article (7)

The fastening ropes (seal rope) shall fulfill the following requirements:

1. Shall be made up of one piece and ends with one metal piece on its edges. The metal piece shall be hollow allowing customs seal fixing.

2. Shall be of a length allowing collecting its edges after passing through all sheet eyelets and compartment rings.
3. Shall be fixed in such a way that precludes access to any place in the load compartment or the cargo itself without leading to its breakage or damage.
4. If the rope is covered with plastic, such material must be transparent and stretchable.

Article (8)

Customs seals shall fulfill the following requirements:

- a. Shall be made up of strong metal or plastic material in such a way that it cannot be liable to breakage or damage due to natural factors.
- b. Shall have a shape and size allowing easy visibility.
- c. Cannot be counterfeited or forged.
- d. Shall bear the word (Customs) and the country's name.
- e. Shall bear serial numbers.
- f. Shall be made up in such a way that it cannot be used for more than one time.
- g. Can easily and rapidly be affixed.

Article (9)

The fixing tools (metal rings) shall fulfill the following requirements:

- a. Shall made up of metal fixed to the vehicle structure, container or load compartment in such a way that they cannot be removed from outside without leaving obvious traces.
- b. Shall be close together at equal dimensions.
- c. Shall be joined but not welded.
- d. Shall be placed at about the load compartment floor level at all sides.

Article (10)

The load compartment or container shall meet the following requirements:

- a. The constituent parts thereof (sides, sheets, roof and cross-pieces) shall be assembled in such a way that they cannot be removed or replaced from outside without leaving obvious traces.
- b. Shall be of a structure, which cannot be modified without leaving obvious traces.
- c. Doors and all other closing systems shall be fitted with a device on which customs seals can be fixed.
- d. The closing device must be such that it cannot be removed and replaced from the outside.
- e. The door must be designed in such a way that it cannot be opened without breaking the customs seals.
- f. Ventilation openings must be made in such a manner that cannot help to open them from the outside and through which goods cannot be taken out.
- g. The internal lining of the container (particularly double walls containers) must be designed in such a way that it cannot be removed or replaced without leaving obvious traces.

- h. Goods cannot be removed or introduced into the part of the container on which the customs seal is fixed without leaving obvious traces if it occurs.
- i. They contain no concealed spaces where goods may be hidden and all spaces containing the goods must be accessible by customs inspection.
- j. The provisions contained in the foregoing subparagraphs (a-i) of this Article shall be applicable to containers, which can be folded or dismantled provided that such containers are provided with closing systems that can close all parts together when the container is erected. The closing system must be stamped with customs seals on the outer part of the container when being erected.

Article (11)

The customs office shall register the number of customs seals in the customs declaration and any other customs documents.

Article (12)

Where the goods are of special nature and cannot be sheeted, they will be sealed as the following:

- a. Small packages: will be sealed by surrounding the package with a thread, wire or rope made up of one piece in a continuous manner and the knot will be stamped with a customs seal.
- b. Small samples: shall be placed in a box or firmly closed container. An adhesive tape will be applied thereon with the customs inspector's signature and customs office stamp. The goods owner or its representative shall sign on the box or container. Failure to do so due to nature or size of the sample cover, the sample will be placed in a pack or case made up of cloth to be stamped with customs seal.
- c. Double sealing or packing of package: it shall be, following the customs sealing, sheeted with a woven piece surrounded by one thread and a second customs seal will be fixed on its knot if the nature of goods so requires.

Article (13)

The customs sealing on the load compartment shall be sufficient if the means of transportation having a load compartment satisfies the full closing requirements and firm sheeting by ropes passing through the canvas openings and the compartment screws and also if the goods are bulk of a special nature such as cement bags, steel bars, timber and pipes provided that the canvas and the compartment rings are in a good condition that cannot allow removal of anything from the cargo or reaching them.

Article (14)

If a package found to be defective or suspected, it will fully be inventoried and a report on its contents will be prepared signed by the carrier and the inspector officer. The

package will then be repaired and sealed or placing its contents in another pack bearing a customs seal.

Article (15)

- a. No goods will be permitted to be loaded with goods in transit unless customs approval is obtained and under a customs control.
- b. Goods shall not be removed from a means of transport to another unless approved by the customs office and under a customs control.

Article (16)

Applicable customs procedures at the exit port through which goods in transit exit:

1. The goods owner or its representative shall submit a transit declaration and any other required customs documents for completing exit procedures.
2. The transit declaration will be transferred to the inspection and examination for the purposes of ascertaining the customs seal, sheets, ropes and rings. If the same found to be intact, the declarations would be marked in preparation for allowing the cargo to be taken out otherwise physical inspection will take place to ensure conformity of cargo to the documents and declarations thereof.
3. Following the inspection, examination and reconciliation process, the goods exit and entry certificate and other customs documents will be attested and goods and means of transport will be permitted to be taken out.

Article (17)

The customs offices shall be responsible for implementing the provisions hereof and settle all disputes and procedures relating to goods in transit. If such disputes continue, the Customs Tariff and Origin Department will the agency to be referred to for resolving the same.

Article (18)

This Policy shall come into force as from 01/06/2011 and whatsoever contradicts its provisions shall be revoked.

On the conditions and procedures of implementation of the Free Trade Agreement between the Cooperation Council for the Arab States of the Gulf and the Republic of Singapore

Policy Details:

- Pursuant to Federal Decree No. (115) of 2009 ratifying the Free Trade Agreement between the Cooperation Council of the Arab States of the Gulf and the Republic of Singapore and annexes thereto (copy attached hereto);
- Pursuant to Federal Customs Authority's letter No. 1940/2014 dated on 11/12/2014; And for the purpose of regulating, organizing and simplifying procedures for the implementation of the Agreement, The following have been decided:

Article (1)

Definitions

The following terms and expressions, wherever used in this Policy, shall have the meanings hereunder assigned to them unless the context provides otherwise:

1. The Agreement: The Free Trade Agreement between the Cooperation Council for the Arab States of the Gulf and the Republic of Singapore ratified under Federal Decree No. (115) of 2009.
2. Parties to the Agreement: means the six GCC member states and the Republic of Singapore.
3. Competent authorities: means the Ministry of Economy for the United Arab Emirates and Singapore Customs for the Republic of Singapore.
4. Customs duties: Fees and taxes specified in customs tariff tables and any other duties payable at the time of import except from applicable anti-dumping duties or countervailing measures, in accordance with the terms of Article (VI) of the General Agreement on Tariffs and Trade (GATT 1994) and the Agreement on Subsidies and Countervailing Measures in Annex 1A to the WTO Agreement, in addition to the fees and taxes equal to duties imposed on local products as well as services fees.
5. Value: means the customs value that is calculated in accordance with the provisions of Article VII of the GATT 1994.

Article (2)

Obligations for Reduction or Exemption from Customs Duties on Goods

1. All goods originating from any of the GCC Member States shall be exempted from customs duties when exported directly to Singapore, in accordance with Annex 2 to the Agreement.
2. Singapore-originating goods listed in Category A of Annex 1 to the Agreement shall be duty exempted form customs duties when exported directly from Singapore to GCC countries.
3. Goods of Singapore origin listed in Category B of Annex 1 to the Agreement shall be duty exempted when imported directly from Singapore to GCC countries, as detailed in the enclosed list of goods updated in accordance with the GCC Unified Customs Tariff 2017.
4. Singapore-originating goods listed Category C of Annex 1 to the Agreement shall be excluded from duty reduction or exemption when exported from Singapore to the GCC

countries wherein customs duties shall be claimed in accordance with customs tariff tables in force at the time of exportation (WTO related customs duties).

Article (3)

Rules of Origin

For the purpose of implementing the Agreement, goods shall be eligible for preferential treatment provided the following:

- The originating goods of a Party shall be deemed to meet the consignment criteria under the Agreement when they are:
 - A. transported directly from the territory of that Party to the territory of another Party; or transported through the territory or territories of one or more non-Parties for the purpose of transit or temporary storing in warehouses in such territory or territories, and the goods have not entered into trade or consumption there, provided that :
 - (i) They do not undergo operations other than unloading, reloading or operations to preserve them in good condition; or
 - (ii) The transit entry is justified for geographical reason or by considerations related exclusively to transport requirements.
 - B. Evidence that the conditions set out in paragraph (a) of this Article have been fulfilled shall be submitted to the customs authorities of the importing Party by submitting:
 - (1) a single transport document covering the passage from the exporting Party through the country of transit; or
 - (2) a certificate issued by the customs authorities of the country of transit:
 - (i) giving an exact description of the goods;
 - (ii) stating the dates of unloading and reloading of the goods and, where applicable, the names of the ships, or the other modes of the transport used; and
 - (iii) certifying the conditions under which the goods remained in the transit country; or
 - C. where the documents referred to under subparagraphs (a) or (b) above cannot be produced, any substantiating documents acceptable to the customs authorities can be provided.
- 1. The goods shall be deemed as originating goods of Singapore or GCC provided they:
 - a. are wholly obtained or produced in the territory of the exporting Party according to Article 3.3 of the agreement; or
 - b. have undergone sufficient working or production and attain a qualifying local value added of not less than thirty five percent (35%) based on the ex-works price, exclusive of customs tariffs set out in Annex 3 to the Agreement which undergo the applicable change in tariff classification subject to other provisions of Article 3.4 of the Agreement;
 - c. are accompanied with a certification of origin issued by the competent

- authorities (Enclosed hereto samples of Certification of Origin);
- d. a certification of origin shall be issued, signed and sealed by accredited entities and state the percentage of local value added or the rule of change in tariff classification.
 - e. a certification of origin shall not be required for the importation of a good whose "customs" value does not exceed US\$1,000 or its equivalent amount in the Party's currency, except that it may require that the invoice accompanying the importation shall include a statement certifying that the good qualifies as an originating good of Singapore or a GCC country.

Article (4)

Claiming Preferential Treatment (Implementation of the Agreement)

Subject to Article 4.7 of the Agreement, the importer shall make a claim for preferential tariff treatment at the time of importation of an originating product. Such claim shall be made by completing the exemption box on the customs declaration.

Article (5)

- a. Customs Centers and Customs Declaration Management shall be responsible for implementing the provisions of this Policy.
- b. The provisions of the this Policy shall be interpreted and construed according to the provisions of the Agreement.
- c. Customs Tariff and Origin Department shall be the competent authority to resolve all disputes that arise in relation to the enforcement of the Agreement.

This Policy shall become effective as of January 1st 2015

Date Of Issue : 31/12/2014

Conditions and Procedures concerning implementation of the Free Trade Agreement Between the Member States of the Cooperation Council for the Arab States of the Gulf and EFTAStates

Policy details:

- Pursuant to Federal Decree No. 12 of 2014 ratifying the Free Trade Agreement between the Member States of the Cooperation Council for the Arab States of the Gulf and the EFTA States;
- Pursuant to Federal Customs Authority's letter No. 581/2015 dated on 16/4/2015;
- Having reviewed the Agreement and annexes thereof;
- And for the purpose of regulating, organizing and simplifying procedures for implementation of the Agreement; Has decreed the following:

Article 1

Definitions

The following terms and expressions, wherever mentioned in this policy, shall have the meanings hereunder assigned to them unless the context otherwise requires:

1. The Agreement: The Free Trade Agreement between the Member States of the Cooperation Council for the Arab States of the Gulf and the EFTA States.
2. Parties to the Agreement: The Member States of the Cooperation Council for the Arab States of the Gulf and the EFTA States.
3. Competent authorities: The Ministry of Economy for the United Arab Emirates and Customs authorities for the EFTA States.
4. GCC States: The Member States of the Cooperation Council for the Arab States of the Gulf.
5. EFTA States: The Member States of the European Free Trade Association (EFTA): The Republic of Iceland, the Principality of Liechtenstein, the Kingdom of Norway and the Swiss Confederation
6. Customs duties: Fees specified in tariff Schedule or any other duties or taxes imposed at the time of import, except from the fees and taxes equal to the duties imposed on local products in accordance with Article III of the General Agreement on Tariffs and Trade (GATT 1994) and service fees imposed in accordance with Article VIII thereof, and except the applicable anti-dumping duties or countervailing measures subject to the terms of Articles VI and XVI of the GATT 1994 and the WTO Agreement on Subsidies and Countervailing Measures.
7. Value: means the Customs value calculated in accordance with the provisions of Article VII of the GATT 1994 and WTO Agreement.

Article 2

Obligations on Trade in Goods (Customs Duties)

By virtue of Article 2.2 of this Agreement, the obligations of the parties hereto in relation to customs duties shall be as per the following:

- a. Abolition (exemption) of customs duties on originating products:
 1. Customs duties shall be abolished on all products originating in any of the GCC States when imported directly to an EFTA State, except as provided for in this Agreement and annexes thereto and the complementary agreements on trade in basic agricultural goods between the EFTA States and the GCC States.
 2. Customs duties shall be abolished on all products originating in the EFTA States as covered under Category A of the Annexes of this Agreement when imported directly to the GCC in accordance with the terms of Article 5 of this Policy.
- b. Products with deferred customs duty exemption:
 1. Customs duties shall be collected on all imports of originating products covered under Category B from the EFTA States to the GCC States up to the end of the fifth year from the date of entry into force of this Agreement. Such products shall be exempt from customs duties as of the first day of the sixth year of entry into force of this Agreement when imported directly from an EFTA State.
 2. The applicable Tariff schedule shall be applied to products covered under Category RC provided in Annex III of this Agreement until the Parties review the development of their growth in trade volume of the products covered by this Category, as well as possible development on measures applied in respect of such products.

Article 3

Products Excluded from the Scope of the Agreement:

Products originating in EFTA States and covered under Category X within the Annexes of this Agreement shall be excluded from the scope of the Agreement when imported from an EFTA State to the GCC, and shall be subject to the applicable customs rules and procedures including the applicable tariff schedule.

Article 4

Products Prohibited from Importation

Products originating in any of the EFTA States and which are covered under Category P within the Annexes of this Agreement shall be prohibited from importation into the GCC.

Article 5

Rules of Origin

For the purposes of implementation of this Agreement and granting preferential tariff treatment, the following conditions shall apply:

1. Products should be transported directly between the Parties. However, such products may be transported through territories of non-parties by means of transit, provided the following is fulfilled:

- a. They do not undergo operations other than unloading, reloading, splitting-up of consignments or any operation designed to preserve them in good condition. During this period the products shall remain under customs control in the country of transit;
 - b. The importer shall upon request present a sufficient information on proof of origin to the customs authorities of the importing Party that the conditions set out in paragraph 1 have been fulfilled;
 - c. For the purpose of application of paragraph 1, originating products (GCC, EFTA) may be transported by pipeline across territories of non-parties.
 - d. Subject to the terms of Article 14 of Annex IV, preferential tariff treatment of this Agreement shall be granted to a products originating in a Party which are exported for exhibition to a non-party and sold during or after the exhibition into a Party.
2. Products must be originating in a GCC or EFTA State on the condition that:
- a. They must be wholly obtained or produced in the territories of a Party or have undergone sufficient working or processing as define in Article 3 or Article 5 of Annex IV to this Agreement;
 - b. Products imported from an EFTA origin into GCC shall be accompanied by a movement certificate EUR.1 duly issued and certified by the customs authorities in the country of origin (attached the specimen of Movement Certificate EUR.1);
 - c. Products exported from a GCC origin into EFTA shall be accompanied by a proof of origin certificate issued and certified by the competent authorities in the export party of the GCC State.
 - d. Notwithstanding the provisions of paragraph 2.b of this Article, imported goods and products referred to in Article 25 of Annex IV to this Agreement shall be exempted from the requirement of movement certificate EUR.1 subject to the terms and conditions therein provided.

Article 6

Free Zones

The provisions of this Agreement and preferential tariff treatment shall be applicable to products stored or manufactured within free zones in a Party, provided that:

- a. Products stored in a free zone situated within the territory of a Party are not substituted by any other goods and do not undergo handling other than normal operations designed to prevent their deterioration;
- b. When products originating in a Party enter a free zone under cover of a proof of origin and undergo sufficient treatment or processing, the authorities concerned shall, for the purpose of implementation of this Agreement and granting a preferential treatment upon exportation to another Party, shall issue a new proof of origin at the

exporter's request, if the treatment or processing undergone is in conformity with the provisions of Annex IV hereto;

- c. Products manufactured in a free zone situated within the territory of a Party, shall be considered as products originating in this Party and eligible for the preferential treatment under this Agreement, when exported to the other Party, provided they have undergone sufficient working or processing in the free zone in conformity with the provisions of Annex IV of this Agreement.

Article 7

Claiming Preferential Treatment (Implementation of the Agreement)

The importer shall claim for preferential treatment at the time of importation of an originating product. The said claim shall be made by selecting the exemption box on the customs declaration form, and by using the exemption code designated for that purpose.

Article 8

General Provisions

- a. Customs centres and Customs Declaration Management shall be responsible for implementing the provisions of this Policy.
- b. The terms of this Policy shall be interpreted and construed in accordance with the provisions of the Agreement.
- c. Customs Tariff and Origin department shall be the competent authority to resolve all disputes that arise in relation to the enforcement of the Agreement.

This Policy shall become effective as of July 1st, 2015.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Goods
Examination
Procedures

Policy Details

Pursuant to the provisions of Articles (52-59) of the Common Customs Law of the GCC States concerning examination of goods, the following have been decided:

Article (1)

The following words and terms, wherever mentioned throughout this policy, shall have the meanings hereby assigned for them, unless the context otherwise requires:

- **Examination:** means the inspection of the goods wholly or partially by the competent officer.
- **Designated Officer:** means the customs inspection officer or any of Dubai Customs officers tasked with examining the goods.
- **Goods Owner Representative:** means any natural person having obtained a license from Dubai Customs who declares the goods before the Customs office and completes customs clearing procedures in favor of the owner of the goods with whom he works.
- **Customs Broker:** means any legal person having obtained a license from the customs office and engaged in the preparation of customs declarations, signing and submitting them to the customs office and completing customs procedures for clearing of goods in favor of third party's account.
- **Individuals:** mean the natural persons acceptable by the customs office to work on carrying, unloading and opening packages and goods together with performing the duties assigned to them by the customs office or the designated officer.
- **Store house:** means the building or place prepared for temporary storage of goods pending withdrawal under the relevant customs procedure, whether being operated by the customs official public agencies or investing bodies.
- **Warehouse:** means building or place where goods are deposited under customs administration control and their customs duties are suspended in accordance with the provisions of the Common Customs Law of the GCC States.

Article (2)

Subject to the applicable selectivity rules, risks criteria and business processes at the customs office, the goods shall be examined by the designated officer at the customs office after registering the customs declarations according to the following rules and controls:

1. Transferring the goods to the place of examination and the unpacking and repacking of packages and all other works required for examination shall be at the expense of the owner of the goods who will be held responsible of goods until arrival at the place of examination.
2. Individuals carrying the goods and presenting them for examination shall be acceptable to the customs office.
3. The designated officer shall examine the goods wholly or partially.
4. Access to the stores, customs warehouses and yards intended for the storage or deposit of goods and to the places allocated for examination may be restricted to any authorized persons, unless approved by the customs office.
5. The assistance of customs dogs and examination supporting equipment may be sought whenever both or either are required for inspection and examination.

6. If the designated officer is unable to verify the contents of the customs declaration through examination of the goods or documents submitted, he may suspend examination and request necessary supporting documents.
7. The designated officer may re-inspect the goods, when necessary and whenever fundamental reason occurs.

Article (3)

Whenever the customs office suspects the presence of prohibited or illegal goods, it shall have the right to open the packages for examination. Such opening may be authorized in the absence of the owner or his representative, if he refrains from attending the inspection at the specified time notified to him. Whenever necessary, the customs office may examine the goods before notifying the owner of the goods or his representative by a committee formed for this purpose by a decision of the Director General pursuant to Article (55) of the Common Customs Law of the GCC States, and a report of the findings of inspection shall be made.

Article (4)

The goods shall be examined according to the following procedures:

1. Before the physical examination, the invoice shall be reconciled with the contents of the packing list, certificate of origin, bill of lading, marks and numbers and then with whatsoever contained in the customs declaration.
2. Upon the physical examination of goods, the contents of the documents mentioned in Para (1) of this Article shall be matched with the actually imported goods.
3. Verify the condition of goods and number of packages and ensure their safety.
4. Ascertain the description of goods to ensure that they are not hazardous goods requiring examination specialists such as chemical substances and other materials needed to be tested by competent agencies.
5. Select a number of packages for examination representing all item
6. The designated customs officer shall make an inspection report on the condition of the goods and their type, quantity and numbers and other important information thereon.
7. The designated officer shall release the goods in case of non-existence of any customs offences, affix customs stamp onto the customs declaration and sign it to acknowledge release of the goods after completing all customs procedures and other agencies procedures if so required.

Article (5)

The goods shall wholly be inspected under the following conditions:

1. Bulk goods.
2. Goods of various items being imported in irregular packages without detailed packing lists attached thereto.
3. Where the position of customs seal, ropes or pavilion found not to be properly secured.
4. Suspected goods or the goods with respect of which information or news is received or implying a violation to the provisions of law.

5. Goods subject to amending requests by their owners whatsoever contained in the customs declarations after having been registered or cancelled.

Article (6)

Examination shall be conducted in the presence of the owner of the goods or his representative and should a shortage in the contents of the packages develop, responsibility for such shortage is determined as follows:

1. If the goods had been placed in the customs warehouses in packages that are in an apparently proper condition from which it can be ascertained that the shortage in their contents had occurred at the exporting country prior to shipping, then such shortage shall be disregarded.
2. If the goods entering the customs warehouses and stores are in packages that are not in an apparently proper condition, the entity in charge of these warehouses and stores shall, together with the carrier, record this occurrence in the acceptance report and verify the weight, contents and number of packages. It shall also take the necessary precautions to ensure safety of the goods. In this case the carrier shall be held responsible unless a reservation is indicated on the manifest and endorsed by the customs office of the exporting country in which case the shortage will be disregarded and pursuit shall be discontinued.
3. If the goods admitted into the customs warehouses and stores in packages that had been an apparently proper condition then they became subject of suspicion, the entity in charge of the warehouses shall be responsible for any shortage or replacement.

Article (7)

- a. Examination may take place outside the customs office for the imported goods against the prescribed service charges for the following events:
 1. Sensitive, fragile or perishable goods such as furniture, glass and glass manufactures, artistic masterworks and antiquities.
 2. Personal effects and household items for personal use.
 3. Full production lines and units imported unassembled or in different consignments and goods, which can be inspected only after assembled at their workplace.
 4. Very heavy pieces of goods that cannot be unloaded and handled within the customs office.
 5. Any goods whose inspection outside the customs office approved by the Director General or his representative.
- b. For the purposes of the examination outside the customs office, the following will be required:
 1. A request by the owner of the goods or his representative shall be submitted.
 2. The respective customs office's approval for the request with respect of the events contained in Para (a) (1-4) of this Article.
 3. Sealing and escorting the goods if so required.
 4. Customs seal shall be broken and packages will be unloaded and opened only in the presence of the designated customs officer and under his supervision.
 5. Such goods shall be examined in accordance with the rules and controls provided for in this Policy.

Article (8)

Goods belonging to the following persons and agencies shall be exempted from examination:

1. Their Highness the Rulers of the Emirates, Kings, Princess and Sheikhs of GCC States.
2. International organizations, diplomatic and consular corps accredited by the country and the political mail on reciprocity basis and may be inspected by the approval of the Director General or his deputy according to the diplomatic norms or the instructions issued by the Ministry of Foreign Affairs.

Article (9)

- a. The customs office may have the goods analyzed by specialized agencies to verify the kind and specifications of the goods or their conformity to the laws and regulations.
- b. The Director General shall have the right to release the goods that may require the satisfaction of special conditions and specifications for conducting analysis or examination against an appropriate undertaking ensuring that they are not to be disposed of until the analysis result has come out and according to the applicable Customs Policy (concerning release of goods prior to completing some customs procedures against financial guarantees).
- c. The customs office shall have the right to take samples from the goods for the purposes of analysis and testing to determine customs tariff heading or value and to ensure application of the necessary customs procedures provided that samples will be in small quantities fitting with the purpose for which they have been taken and must be returned if not destroyed as a result of testing and analysis.

Article (10)

Priority shall be given to live animals, food stuff and perishable goods, which their nature may require swift release.

Article (11)

Goods in transit will be examined in accordance with the provisions of "Goods In Transit" Policy and the rules of selectivity, risk criteria and business processes in force where viewing of customs seal and verifying safety of pavilion and ropes will be sufficient except for cases of suspicion, doubt or receipt of information or news in their respect, then they will be examined in accordance with the conditions and controls hereof.

Article (12)

The Director General may order destruction of the goods, which proved through inspection or analysis to be harmful or not conforming to the approved specifications at the expense and in the presence of the owners of the goods or their representatives. Such goods will be returned to their source if the case may so require and the necessary report shall be made (Destruction or re-exportation report, as the case may so require).

Article (13)

This Policy shall come into force as from 18/01/2012.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Import of Foreign
Goods intended to
be Re-exported

Policy details:

Pursuant to Article (95) of the Common Customs Law of the GCC States and Articles (14) and (15) of the Rules of Implementation thereof, the procedures and conditions for the import of foreign goods intended to be re-exported shall be as the following:

Article (1)

Foreign goods may be imported under import for re-export procedure for a period not exceeding six (6) months from the date of clearing the customs declaration provided the value of goods except for vehicles shall not be less than AED 20,000.

Article (2)

The customs duties levied on goods being imported under such procedure shall be secured by a cash or bank guarantee. The payable customs duties may be guaranteed in accordance with the rules being approved by Customs for importers.

Article (3)

- a. The goods shall be subject to physical examination (inspection) upon importation based on selectivity, risk criteria and the applicable business rules by matching them with the documents attached thereto.
- b. Where matching of the contents with the declaration and documents thereto cannot be verified, the competent customs officer may examine the goods wholly.
- c. The goods being imported under such procedure shall be subject to the prohibition and restriction provisions and procedure where projection of approvals from competent authorities will be required.

Article (4)

- a. The goods being imported under this procedure shall be re-exported under re-export declarations containing number of declaration and a copy of the import for re-export declaration under which the goods were imported and all distinctive elements.
- b. The re-exporter must be the importer in whose name the goods were imported. The re-exporter may not be the importer of the goods in the event of submitting the required documents including a copy of the declaration under which the goods were imported.
- c. The goods intended to be re-exported shall physically be examined and matched with the re-export declaration, exit and entry certificates and documents being submitted to this end.
- d. The examination and inspection officers may, if unable to verify the declaration contents by examining the goods or documents thereto, decide to suspend the examination and request for the documents that provide the necessary elements of evidence.
- e. The re-exported goods shall be subject to the provisions relating to the customs sealing and security of covering (canvas), ropes and other provisions.

Article (5)

For the purposes of refunding the customs duties being paid in the form of deposit or releasing guarantees submitted to Customs as a security for the customs duties on the goods being re-exported under such procedure, shall be as follows:

- a. The goods shall be re-exported within a period not exceeding six (6) months from the date of clearing the import for re-export declaration.
- b. The goods intended to be re-exported must be matching those contained in import customs declaration and at the same condition when imported and are not locally used or damaged.
- c. The contents of the "import for re-export declaration" may be re-exported in part shipments providing that the provisions contained herein are observed.
- d. The claim for cash refund or submitting a request for release of bank guarantees or payment of deposits against customs duties shall be made in accordance with applicable business rules, procedures, notices and periods.

Article (6)

The following documents shall be submitted for the purposes of proving re-exportation:

- a. Re-exported goods by land:
 1. Re-export declaration indicating exit of goods outside the country.
 2. Exit / entry Certificate.
 3. Copy of Manifest.
- b. Re-exported goods by sea:
 1. Re-export declaration indicating exit of goods outside the country.
 2. Exit / entry Certificate.
 3. Copy of the Bill of lading
 4. Copy of manifest in the event of re-exportation by vessels that do not make regular voyages or that do not have a forwarder at the port.
- c. Re-exported goods by air:
 1. Re-export declaration indicating exit of goods outside the country.
 2. Exit / entry Certificate.
 3. Copy of Air way bill (AWB)

Article (7)

The department of Customs Tariff and Origin is the agency that to be referred to in connection with tracking and settling all disputes and procedures relating to import of goods intended to be re-exported.

Article (8)

This Policy Shall come into force as from 11/05/2011 and supersedes whatsoever contradicts therewith.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Declaration and
Inspection of Items
or Belongings
Accompanying the
Passengers and their
Exemptions thereof

Article (1)

The procedures for declaring inspecting, exempting and collecting duties on excess and impounding of items or belongings accompanying the passengers; at the customs offices shall be carried out according to the following rules and practices:

Allowed and exempted items

1. Entry of the following items or belongings accompanying the passengers shall be allowed and exempted from customs duty:
 - a. Gifts whose value does not exceed AED 3000.
 - b. The Number of cigarettes shall not exceed 400 cigarettes, 50 cigars, 500 gram of tobacco (minced or pressed for pipes), minced or pressed tobacco for smoking tobacco or mild-tasting tobacco.
 - c. The amount of alcohol beverage and beer shall not exceed 4 liters for alcohol beverage and 2 cartons of beer; each consisting of 24 cans not exceeding 355 ml for each can or its equivalent.
2. Entry of the following personal effects accompanying the passengers shall be allowed and from customs duty:
 - a. Still and moving image video cameras with their appropriate tapes. Films and accessories.
 - b. Projectors for displaying slides and films including accessories And agreeable quantities of slides and films.
 - c. Telescopes.
 - d. Portable Music Equipment's.
 - e. Radio systems, combined broadcasting apparatus, CD and DVD players with agreeable quantities.
 - f. Mobile telephone.
 - g. Portable TV sets.
 - h. Portable Typing Sets.
 - i. Computers including laptops.
 - j. Portable calculators.
 - k. Baby cars.
 - l. Disabled wheeled chairs and cars.
 - m. Sports equipment.
 - n. Cash money, currencies and traveling cheques less than AED 10000 ; and the passenger's age shall not be less than 18 years old.

Article (2)

Exemption Condition

Exemption shall be subject to the following conditions and controls:

- A. The baggage and gift must be of a personal nature and not in commercial quantities.

- B. The personal must not be one of those who reports frequently to customs offices a trader in what he possesses or a number of the respective conveyances crew.
- C. Entry or exemption of cigarettes and alcoholic beverages for those who's their age is less than 18 years old; shall not be allowed.
- D. Prohibition and restriction procedures shall be applicable to items or belongings accompanying the passengers.

Article (3)

Duty Collection Procedures for Excess Quantities and value / Commercial Quantities

Goods accompanying the passengers shall be subject to the following procedures:

- a. Excess Quantities and Values:
 1. Customs tariff shall be applicable to quantities and value in Excess of the exemptions provided for in Article (1) above.
 2. Where no customs duty is paid, excess quantities shall be Impounded under impoundment receipt for (30) days to be Extended; upon the passenger's request and approval by head of the Customs Centre or his representative for another (30) or (60) days until the passengers leaves or pays the prescribed duty.
 3. After the impoundment period provided for in Para (2) above is elapsed, public auction sales provisions shall be applicable to the goods in question.
- b. Goods quantities and Value for commercial purposes:

The customs procedures; in terms of preparing customs declaration, value, charges and other prescribed procedures for imported goods, shall be applicable to the declared goods accompanying the passengers in quantities and value for commercial purposes.

Article (4)

Disclosure of cash (physical currency, bearer-negotiable instruments "BNIs", or both) by arriving/departing passengers.

All arriving/departing passengers who are 18 years or above should disclose any cash (physical currency, bearer-negotiable instruments "BNIs", or both) valued more than AED 60,000 or equivalent in other currencies.

Passengers who are less than 18 years old, the cash (physical currency, bearer-negotiable instruments "BNIs", or both) that they carry shall be added to the allowed amount carried by their parents/guardians.

Article (5)

Examination, Inspection and Declaration

- a. Notwithstanding whereof set out in this policy, nothing shall prevent Customs from Controlling and inspecting passengers baggage through red and green channels.
- b. For the purposes of this Policy, The following shall be regarded as declaration by the passengers of their possessions:

1. Verbal declaration.
2. Passage through the green channel.
3. Passage through the red channel.
4. Written or electronic declaration.

Article (6)

Penalties

- a. Subject to the provisions of Para (5) of Article (143) of the Common Customs Law, penalties provided for in Article (145) of the Common Customs Law shall be enforced in case goods of commercial nature accompanying the passengers are not declared.
- b. Where no declaration in made; and cash amount exceeding the figure provided for in Article (4) above is found, the amount upon initiating an investigation with customs officer, shall be seized and taken to the competent authority for legal actions.

Article (7)

Customs Tariff Origin Department is the agency to which all disputes concerning this policy shall be referred to for settlement.

Article (8)

This Policy and Procedures shall into force as from 16/04/2017

Proof of Origin & Settlement Of Disputes

Policy Details

Pursuant to provisions of Article (48) of the common Customs law of the GCC states and for the purposes of proof of origin and settlement of disputes, the following have been decided:

Article (1)

Documents to be attached or lodged electronically to Customs Declarations for the purposes of proof of origin:

1. For the purposes of proofing the origin when non-preferential treatment is applicable, original lists (invoices) endorsed by the competent agencies or organizations as showing true prices and containing a proof of origin, shall be accepted. An original certificate of origin authenticated by the competent authorities may also be attached providing that the information contained therein conforms to that set out in the invoice (list).
2. For the purposes of applying preferential treatment to Commodities originating from countries, which have economic agreements with UAE or other GCC States, a proof of origin must be presented along with the declarations as stipulated by such agreements or the arising protocols thereof.
3. 'Goods taken out of the Free Zones into country shall be accompanied by a detailed invoice containing proof of origin.

Article (2)

When no proof of origin is presented, any of the following measures may be taken depending on the case being dealt with:

1. Where goods are of an origin requiring non-preferential treatment, payment of five hundred (500) dirham shall be made as a deposit guarantee until an authenticated proof of origin is presented.
2. Where goods are of an origin requiring preferential treatment (duty exemption or reduction), the following are to be taken:
 - a. Where the agreement provides for presenting an original certificate when goods are cleared, no preferential treatment shall be applicable full payment of customs duties shall be made and deposit of five hundred (500) dirham against absence of any required documents shall be paid until such document are submitted.
 - b. Where the agreement does not provide for submitting the certificate when goods are cleared, deposits shall be paid as customs duties and a deposit of five hundred (500) dirham against absence of any required documents until such documents are submitted.

Article (3)

Settlement of Disputes:

1. Any dispute between the customs officer and the consignee or his representative shall be settled by the Tariff department providing that a detailed report signed

by the competent officer and his supervisor/manager outlining reasons for the disputes must be attached.

2. Tariff department shall act as a reference for settling all origin and economic agreements related disputes.

Article (4)

Proof of Origin Exceptions:

In accordance with the content of this policy, the following cases are Excluded from the proof of origin, except from which is stated in Para I/B.

1. Air postal consignments and goods as personal effect, of value Not exceeding five thousands (5000) Dirham.
2. Publicity materials, samples and models of imported goods Without commercial value that not exceeding five thousands (5000) dirham.
3. Items or belongings accompanying the passengers as personal Effects.
4. Personal effects and used household items brought into the country by the national residing abroad or foreigners coming for the first time for residence in the country.
5. Newspapers, magazines, books, periodicals and catalogues bearing clear marks of origin.
6. Remains of vessels and ships lying at anchor in the country's Ports.
7. Used vehicles and motorbikes of personal use.
8. Grants and donation coming to Government Ministries, Departments and Organizations.
9. Goods sold by auction.
10. Free Zone factories and warehouse and remains.
11. Imported vessels.
12. Temporary Admission goods.
13. Transit goods.

Article (5)

This Customs Policy shall come into force as of 28/05/2005, and the amendment thereof effective 1/5/2007.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Sale of Goods by Public Auction

Policy Details:

Pursuant to the provisions of Articles (166-171) of the Common Customs law in respect of the provisions and rules of sale of goods, the following have been decided:

Article (1)

1. The Customs Office by authorization from the respective Executive Director has the right to sell the perishable seized goods and those subject to shortage or leakage as well as animals and goods, which are subject to a considerable depreciation, or they are in condition that might endanger the safety of the other goods or the facilities therein.
2. The sale of goods shall be based on a report showing the conditions of the goods and the justifications of sale without having to get an order from the competent court, provided that the owner of the goods shall be notified of such sale.
3. If a judgment of the competent court to return the goods to its owner issued thereafter, then the price of the sold goods shall be paid to him after deducting any payable customs duties, or services charges.

Article (2)

1. The Customs Office by authorization from the respective Executive Director, may sell the goods placed in general and private customs warehouses upon expiry of the period of placement if their owners fail to clear them by re-exportation or taking them out to the local market.
2. The sale of goods shall take place within one month from the date of notifying the investing body and the owner of the goods or his representative.

Article (3)

The Customs Office may sell the goods placed in customs warehouses, those existing in the yards or wharves or abandoned goods at the Customs Offices including deposits left behind by passengers.

Article (4)

Subject to the provisions of Articles (1, 2) of this policy, the grace periods for sale of goods by public auction for goods stored in warehouse, existing in the yards or wharves or abandoned at the customs offices including deposits left behind by passengers shall be as follows:

1. 30 days for dangerous goods, foodstuff and perishable cargo.
2. 90 days for means of transport, vehicles and containerized cargo.
3. 90 days for general and bulk cargo.
4. 90 days for goods left behind by passengers excluding those referred to in Para (1) of this Article.

Article (5)

The Customs Office shall sell the following:

1. The goods and means of transport which become property of the Customs under a confiscation judgment, a compromise or written waiver.
2. The goods and items whose owners are unknown or which have not been claimed within the period specified herein Article (4).

Article (6)

The goods and modes of transport shall be sold free of customs duties and other taxes, excluding the commission that shall be borne by the buyer during the sale procedures.

Article (7)

The proceeds of sale shall be distributed as follows:

- A. Customs duties to be calculated in accordance with the actual or estimated value of goods.
- B. The cost of the sale process.
- C. The expenses incurred by the Administration whatsoever.
- D. Transportation charges for purposes of sale.
- E. Storage charges in customs warehouses or the warehouses, yards or wharves of the investing bodies in accordance with the prescribed charges.
- F. Any other charges.
 1. The Balance remaining from the proceeds of selling the goods, the importation of which is permitted on the day of sale, after deducting the sums stated in Para (a) of this Article shall be deposited with the Administration as a deposit. The persons concerned may claim refund within one year from the sale date otherwise such balance will be transferred to the treasury.
- H. The remaining balance from sale of goods that are prohibited or not allowed to be imported will be appropriated to the Customs.
- J. For goods that are prohibited or not allowed to be imported and which are sold under a compromise settlement, penal order or a court judgment related to smuggling, the remaining balance shall be distributed and deposited after deducting the amounts provided for in Para (a) of this article as follows:
 1. The share of the treasury from the remaining balance is determined at 50%.
 2. The remaining (50%) portion of the balance shall be deposited in the Customs rewards fund.

Article (8)

When selling prohibited or restricted goods or those requiring a procedure for their clearing they shall be subject to the following:

1. Prohibited cargo: shall only be sold to agencies that are approved by the competent

- authority under a written consent.
- 2. Restricted cargo: shall be sold only upon a written consent by the competent authority.
- 3. Goods requiring a procedure for their clearing: shall be sold upon a written consent from the competent authorities in the country.

Article (9)

- 1. A Public Auction Committee shall be established under the chairmanship of the Customer Service Centre Manager at the respective Customs office and membership of:
 - 1. Representative from the inspection centre.
 - 2. Two representatives from the Customs service centre
 - 3. A representative from Finance department.
 - 4. A representative from Customs valuation department.
- 2. The sale processes of goods contained herein by public auction shall take place in accordance with the following grounds:
 - 1. The Customs valuation department shall determine the value of goods for the purposes of sale upon the report that prepared by the Customs Office for such purpose and in accordance with Form (1) herein.
 - 2. Lists of goods intended to be sold shall be published in at least two local daily newspapers according to Form (2) herein or the Handling authority lists.
 - 3. The Committee shall collect 10% of the sale price to be paid by the last bidder as an advance payment.
 - 4. The Chairman of the Auction Committee at the Customs office may approve the sale at the last bid price or re-auction the goods for two consecutive times if the last bid price found to be less than the estimated value of goods providing that the advance payment paid by the last bidder shall be retained until the goods are sold or offered to another bidder or otherwise awarded to him.
 - 5. If the bidder to whom the auction is finally awarded withdraws or refrain in writing from the payment of the remaining sale price within the prescribed period for goods withdrawal, the goods shall be offered to the next bidder as per the bidding list and if he so agrees, the auction shall be awarded to him.
 - 6. The advance payment paid by the last bidder referred to in Article (3) herein is non-refundable if the bidder fails to pay balance amount due.
 - 7. The Sold goods shall be delivered at the places of their storage and the buyer shall bear all expenses thereof for taking the goods out including expenses of loading, packing, stiffing and any other costs.
 - 8. The buyer shall withdraw the goods from the places of their storage within a period not exceeding one week from the date of the auction award, and the customs office manager may, whenever necessary, grant him an additional

week against which storage charges shall be collected as per the prescribed charges.

- 9. If the goods are not withdrawn within the period provided for in Article (8) herein, they shall be deemed to be legally assigned and will be sold for the account of the treasury.
- 10. Bidding shall be accepted only from the bidders physically attending the auction or their representatives who are required to produce a power of attorney or an official authorization.
- 11. Form (3) herein shall be approved for the purposes of registering names of bidders and the advances paid by each and as a final auction award.
- 12. The Forms herein are integral part of this policy and the Administration may amend them, as it deems appropriate.

Article (10)

- A. The Chairman of the Public Auction Committee may revoke the sale whether or not the final awarding has taken place and before handing the goods over to the bidder if the owner of the goods or his authorized representative wishes to clear such goods subject to the following:
 - 1. Submitting a written request to the customs office manager by the owner of the goods or his authorized representative
 - 2. Attaching a cheque, bank or cash guarantee equivalent to the customs duties accrue to such goods, fees, charges and expenses contained in Article (7) of the Customs Policy DCP19/2008.
 - 3. Refunding any charges, fees or expenses paid by the bidder if revoking of the sale is approved.
- B. The sale may be revoked subject to the approval of the legal Affairs department and as per the conditions it deems appropriate before handing over the goods and in consistence with the provisions herein if the owner of the goods or his authorized representative submit a written request proving a conflict in respect to the goods under consideration before the competent courts.

Article (11)

This policy shall come into force as from 21/02/2010.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Transfer of
Goods between
Customs Zones
within Dubai via
“Virtual Corridor”
Procedure

Policy details:

The achieve the Strategic objectives of the Emirate of Dubai to promote and develop the services provided to support, encourage and facilitate trade, and in implementation of Article (67and 72) of the Gulf Cooperation Council Common Customs Law to transfer goods between customs office to another and customs centers in Dubai before the completion of stage of final customs clearance;

Article (1)

Transfer of Goods between Customs Zones

Goods may be transferred from one Customs zone to another within Dubai and using Dubai's roads only upon Dubai Customs approval of the Cargo Transfer Request

Article (2)

Virtual Corridor

Virtual Corridor is an approved customs procedure for transfer of goods under the cargo transfer request using electronic system from a customs zone to another within Dubai and using Dubai's roads only, such roads are therefore deemed to be and constitute the virtual corridor for transfer of goods.

Article (3)

Value of Virtual Guarantee

A virtual guarantee amounting to AED 10,000 for each Cargo Transfer Request between custom zones will be debited from the virtual guarantee account granted by Dubai customs to the shipping agent.

Article (4)

Permitted situations for Virtual Corridor use

- a. Transfer of consolidated goods between handling authorities and shipping agents from a customs zone to another and within the customs territory.
- b. Transfer of goods under this procedure shall only be done between authorized customs zones.

Article (5)

Terms of Use

- A Shipping agent Shall be Licensed by the competent authority to store the goods.
- B Shipping agent must be registered with Dubai Customs and have obtained customs client code.
- C Dubai Customs shall approve shipping agent's use of this procedure, and grant them virtual guarantee account.
- D Cargo Transfer Request shall be processed using Mirsal-2 system
- E Compliance with the prescribed cargo transfer timeframes, as per the effective terms and procedures for transferring goods from one customs centre to another.
- F Adherence to the rules and regulations set out in relevant Customs policies and notices.

Article (6)

Guarantee Settlement

The settlement of the guarantee shall be automatically processed once the shipping agent has completed all required customs procedures, and the competent customs officer has verified the conformity of the goods and the integrity of the seal upon arrival at the destination custom zone, within the permitted time period for transfer

Article (7)

Offences

Penalties shall be applicable in accordance with the provisions of the GCC Common Customs Law against smuggling crimes and the like offences and any other customs offences if any.

Article (8)

Suspension or Withdrawal of Customs Procedure

Dubai Customs has the right to suspend or withdraw such customs procedure from the shipping agent to which the same is granted in the event of any breach to the terms and procedures, and business regulations, or in case of committing any violation to the provisions of the GCC Common Customs Law, or when and as it deems appropriate, without a prior notice.

Article (9)

Customs Rules and Regulations

Customs rules, guidelines regulating the procedures of transfer of goods **within a** customs zone and between different Custom zones, and defining authorized **customs** zones and cargo transfer timeframes, as well as any other related customs regulations according to the decision given by the Director of Dubai Customs.

Article (10)

Service Fee

- a- A service fee of AED 100 (one hundred dirhams) shall be applicable for each Cargo Transfer Request from a Customs Zone to another Customs Zone within Dubai.
- b- A service fee of AED 40 (forty dirhams) shall be applicable for each Cargo Transfer Request within the same Customs Zone.
- c- A service fee of AED 40 (forty dirhams) shall be applicable for each Cargo Transfer Request between handling authorities and shipping agents within the same Customs Zone.

Article (11)

This Customs Policy shall be effective as of 01/12/2016

● To view customs policies with updates, please scan the QR CODE available on the cover page

Private
Customs
Warehouses

Policy Details:

Pursuant to Articles (74) . (75) and (76) of the common Customs Law of the GCC States, for the purposes of simplifying and facilitating private customs warehouse licensing conditions and reducing clients costs and the following have been decided:

Article (1)

The following words and terms. Wherever mentioned throughout this policy, shall have the meanings hereby assigned for them unless the context otherwise requires.

- **Private warehouse:** mean the building or place being managed by natural persons or body corporate where goods ownership belongs to them are deposited under Customs Administration control and their customs duties are suspended against the prescribed fees in accordance with the provisions of the law.
- **Private Warehouse Owner:** means the department, organization or any natural person or body corporate being licensed to establish a private warehouse.
- **Competent Customs Office:** means the customs centers (Customer service centers or inspection centers) that entrusted with controlling the private customs warehouses where customs procedures for the goods deposited therein may be completed.
- **Customs warehouse licensing:** means Customs Tariff and Origin Department .
- **Competent customs officer:** means any customs employee entrusted with controlling private customs warehouse.
- **Customs warehouse operator:** mean the person or persons being appointed by the private warehouse owner as warehouse operators and whose their names are officially reported to the licensing department.
- **Deposit Declaration:** means the customs declaration being prepared for depositing the goods in customs warehouse in accordance with Article (47) of the Common Customs Law.
- **Exit Declaration:** means the customs declaration that being prepared for taking out the goods from customs warehouses as per the required customs status and the approved forms.

Article (2)

- A. For the purposes of licensing customs warehouse, the following terms and conditions are required:
1. Submit a request according to the approved form completed with all information needed therein.
 2. The applicant must be registered with the Customs administration.
 3. Public Customs warehouse shall have private entrances with doors that can be closed.
 4. Customs warehouse shall be designed as to receive goods of different kinds. Nature and storage requirements (as if being fitted with refrigeration facilities if the goods owners wish to deposit goods that need to be preserved in refrigerated areas etc.).
 5. Customs warehouse shall be fitted with all services and general safety equipment in accordance with the instructions from Dubai Municipality, Dubai Civil Defense and other relevant agencies.
- B. Licenses and approvals that issued for establishing customs warehouse prior to the issue of this policy shall be valid until such such warehouse are established; otherwise owners of such licenses are to reconcile their status in accordance with

the provisions of this policy.

- C. Upon a written request and the approved of the licensing Department, the customs warehouse or installations therein may be expanded or amended by increase or removal providing that either of the respective terms and conditions is observed pursuant to Para (a) of this Article and the case so requires.
- D. The warehouse licensing department shall determine the competent customs office which will control the warehouse.

Article (3)

- a. Prior to exercising operations, a private warehouse owner shall submit a bank or cash guarantee not less than AED 50,000 against customs duties and any other charges or services and fines that may accrue to the goods being deposited in the warehouse.
- b. The customs warehouse licensing department shall in coordination with the Finance department determine the bank or cash guarantee amount in proportion to the value of goods being deposited in the warehouse providing that determined amount shall not be less than that set out in Para (a) of this Article.

Article (4)

The private warehouse owner shall pay annual licensing and renewal fees as decided by the customs Administration.

Article (5)

- a. Submission of the deposit declaration shall be regarded as a written request from the goods owners, his representative or the authorized broker for storing the goods in the warehouse.
- b. Acceptance and registration of such declaration shall be regarded as an approval from the Customs Administration for depositing the goods in the warehouse.
- c. Subject to Paras (a) and (h) above, goods shall be deposited in the warehouse only under a deposit declaration.

Article (6)

The deposit of the following goods shall be prohibited:

- a. Prohibited goods based on lists being issued as to contain the same.
- b. Explosives and similar materials unless the warehouse is so licensed.
- c. Radioactive materials.
- d. Goods in contravention of laws or regulations relative to the protection of intellectual. Commercial and industrial property rights.
- e. Narcotics of all kinds.
- f. Goods originating in an economically boycotted country.
- g. Bulk goods unless the warehouse is so designed for that purpose.
- h. Damaged. Spoiled or expired goods.
- i. Any goods to be determined by the customs Administration under a decision from the Director General.

Article (7)

Goods shall be deposited for a period of two (2) years and may be extended for further year. When necessary . upon the approval of the director General or the licensing department.

Article (8)

1. Goods may be transferred from a warehouse to another within the limit of the following conditions:
 - a. A declarations for the transfer of goods shall be prepared at the competent customs office for the purposes of completing records and registration with the transfer warehouse and depositing them in the transferee warehouse .
 - b. Transfer of goods in such a manner shall be accompanied with the transfer of all obligations arising out thereof to the transfer warehouse providing that the storage duration specified in Article (7) shall not be exceeded for all deposit declarations of the same goods.
2. Subject to the principle of the first point of entry, goods that have been taken out from the warehouse to any of the GCC States shall be cleared at the competent customs office upon payment of customs duties thereof and application of all customs procedures and instructions in force in the country.

Article (9)

- a. The competent customs office shall maintain records in order to control the movement of goods entering and exiting the warehouse.
- b. The private warehouse owner shall maintain records containing all information about deposited and exiting goods in accordance with the deposit and exit declarations.
- c. Subject to the approval of the Customs Administration. Online system shall be adopted for the purposes mentioned in the above Paras (a) and (b) of this Article .
- d. The private warehouse owner shall retain invoices papers, documents. Correspondence, commercial contracts and documents relating to trade transactions whatsoever for five years from the date of completing the customs operations.

Article (10)

- a. The competent customs office may examine the goods in accordance with the provisions of sections of section III of the Common Law.
- b. If any difference at the entry to the warehouse appears between the goods, customs declaration and the attached documents , a report on the same to be signed by the representative of the private warehouse owner and the competent customs officer shall be prepared and sent to the manager of the competent customs office for further actions and as the case so requires.

Article (11)

The manger if the competent customs office or any officer assigned by customs may access the warehouse and open the packages to check their contents or to distinguish them by special marks in the manner that he deems appropriate according to the law and may also request from the private warehouse owner to move or re-arrange the goods within the warehouse if so required.

Article (12)

- a. The goods owner may take sample from the goods deposited in the private warehouse when necessary by approval from the competent customs office and

shall be cleared according to the proper customs declaration.

- b. Goods being deposited in private customs warehouse shall be cleared under customs declarations for all customs cases in accordance with the provisions of the law, policies and procedures thereof.
- c. Item being imported in the form of sets may be split provided that such splitting shall not result in a loss to customs revenue.
- d. Upon the approval of the customs office manager. The goods owner. His representative or the authorized broker shall reserve the right to assort. Sorting out or packing their goods or any other procedures necessary for preserving and preparing them for sale providing that such processed shall not result in a loss to customs revenue.
- e. No goods shall be stored in the warehouse except those owned by the private warehouse owner.

Article (13)

- a. If the goods being deposited in the warehouse have not been withdrawn within the period specified in Article (7) herein, they shall be sold by the competent customs office manager in accordance with the provision of section XIV of the law and policies thereof.
- b. Goods being assigned by their owners under a written undertaking shall be sold forthwith in public auction by the manager of the competent customs office in accordance with the provisions of section XIV of the law and policies thereof.
- c. Private warehouse owner shall submit a statement containing the goods. Which their deposit period specified in Article (7) herein expires.

Article (14)

- a. Upon a written request by the goods owner. His representative or the authorized broker. The declared values under import invoices may be adjusted if the goods are damaged due too natural factors (disasters) providing that a committee consisting of representatives from each warehouse licensing department. The competent customs office. Valuation department and the private warehouse shall be found for recording the occurrence. Establishing the damage percentage and present the matter to the valuation department for re-valuating the goods.
- b. If the goods are spilt due to non-performance or omission by the goods the customs duties shall be department upon the value of goods on that day of its entry.
- c. If the goods are lost due to any reason. The private warehouse owner shall pay full customs duties and all costs. Expenses and fines in accordance with the provision of the law. Policies and notices thereof.

Article (15)

The Customs Tariff and Origin Department shall act as a point of contact for setting all disputes relating to private customs warehouse.

Article (16)

This Policy shall come into force as from 29/06/2009 and supersedes any contradicting customs policies and notices.

● To view customs policies with updates, please scan the QR CODE available on the cover page

Implementation of Temporary Admission Papers (ATA Carnets)

Policy details:

Pursuant to the Federal Decree No. 59/2010 ratifying UAE accession to Istanbul Convention on Temporary Admission with respect to Annexes (A&B1) thereof and by virtue of the provision of Article (89) of the Common Customs Law of the GCC States and for the purposes of controlling, simplifying and clarifying the procedures for implementing the convention. The following have been decided:

Article (1)

Definitions

The following words and terms, wherever mentioned throughout this policy, shall have the meanings hereby assigned for them, unless the context otherwise requires:

- **Temporary admission papers:** means the international customs document accepted as a customs declaration, which makes it possible to identify the goods (including means of transport) and which incorporates an internationally valid guarantee to cover import duties and taxes.
- **ATA carnet:** means the temporary admission papers used for the temporary admission of goods excluding means of transport UAE ATA carnet: means the ATA carnet in the UAE issued by Dubai Chamber of Commerce and Industry.
- **Release permission of goods under Cover of ATA carnet:** means the electronic form, which will be completed by the customs officer for the purposes of releasing the goods that are imported, exported or on transit under cover of ATA carnet.
- **Guaranteeing association:** means an association approved by the Customs to guarantee the sums of the customs duties.
- **Guaranteeing chain:** means guaranteeing scheme administered by an international organization to which guaranteeing associations are affiliated.
- **International organization:** means an organization to which national associations authorized to guarantee and issue temporary admission paper are affiliated.
- **Issuing association:** means an association approved by the Customs authorities to issue temporary admission papers and affiliated directly or indirectly to a guaranteeing chain.
- **Corresponding issuing association:** means an issuing association established in another contracting party and affiliated to the same guaranteeing chain.
- **Customs transit:** means the customs procedure under which goods are transported under customs control from one customs office to another.

Article (2)

Entry of goods under the cover of ATA carnets under temporary admission or transit procedure for the purposes of goods intended for display , use in exhibitions, fairs, , meetings or similar events will be permitted.

Article (3)

The customs procedures for goods, which are imported, re-exported or in transit and guaranteed by ATA carnet shall be finalized at the following customs offices:

- a. Hatta Customs Centre.

- b. Jebel Ali Customs centre
- c. Al Maktoum International Airport Customs Centre
- d. Dubai Airport Terminal 1 Customs Centre.
- e. Dubai Airport Terminal 2 Customs Centre.
- f. Dubai Airport Terminal 3 Customs Centre
- g. Cargo Village Customs Centre.
- h. Dubai Airport Free Zone Customs Centres.

Article (4)

ATA Carnet

- a. The export of goods under the cover of ATA carnet will be to the countries, which accept the import of goods under the procedure of temporary admission with the cover of ATA Carnet at the exporter`s risk.
- b. The ATA carnet shall be valid for a period of one year from the date of issue. ATA carnet may be used for a number of times during its validity period.

Article (5)

The period fixed for the re-exportation of goods imported under cover of temporary admission papers shall not in any case exceed the period of validity of those papers provided that it will not exceed six months from the date of the temporary admission.

Article (6)

The following particulars shall appear on the temporary admission papers:

- a. The name of the issuing association.
- b. The name of the international guaranteeing chain.
- c. The countries or customs territories in which the temporary admission papers are valid.
- d. The names of the guaranteeing associations of the countries or customs territories in question.

Article (7)

- a. Any particulars inserted on temporary admission papers may be altered only with the approval of the issuing or guaranteeing association.
- b. No alteration to those papers may be made after they have been accepted by Dubai Customs except with its consent.
- c. Once the ATA carnet has been issued, no extra item shall be added to the list of goods enumerated on the reverse of the front cover of the carnet, or any continuation sheets appended thereto (General List).

Article (8)

Where it is expected that the imported goods under temporary admission procedure cannot be re-exported because of the inability of the holder to re-export the goods within the validity period of ATA Carnet, the association, which issued the papers may issue replacement papers. Such papers shall be submitted to the Customs for control and reconciliation with the expired ATA Carnet. When accepting the replacement papers, the

expired ATA Carnet will be discharged.

Article (9)

In the case of the destruction, loss or theft of temporary admission papers while the goods are still in the country, the Customs shall, at the request of the issuing association and subject to such conditions as the Customs may prescribe, accept replacement papers, the validity of which expires on the same date as that of the papers which they replace.

Article (10)

Dubai Customs shall make a claim against the guaranteeing association (Dubai Chamber of Commerce and Industry) for the payment of customs duties and any other sums within a year of the date of expiry of the validity of the ATA carnet whether in case of re-exportation or violating any of the customs admission or transit conditions.

Article (11)

Perishable or consumable goods intended to be processed or repaired shall not be imported under cover of temporary admission papers.

Article (12)

- a. When goods temporarily imported cannot be re-exported as a result of a seizure (other than a seizure made at the suit of private persons), the requirement of re-exportation shall be suspended for the duration of the seizure.
- b. The Customs shall, so far as possible, notify the guaranteeing association of seizures made by them or on behalf of goods admitted under cover of ATA carnets guaranteed by that association and shall advise it of the measures they intend to take.

Article (13)

Goods shall be examined and inspected physically on importation in accordance with the rules of selectivity, risk criteria and the applicable business processes at the Customs by reconciling them with the documents attached thereto.

Article (14)

Translation of the ATA carnet may be requested if the fields therein are filled out in the language of the exporting country or its customs territory.

Article (15)

- a. The ATA carnet fields must be filled out in a readable manner, which cannot be wiped out.
- b. The customs office may, in the event of inadequacy of the description or the customs tariff heading (classification cannot be determined for the imported goods, request additional information for the description of goods to be mentioned on the reverse page of the white copy.

Article (16)

Service Charges

- a. Customs endorsements on temporary admission papers used under the conditions laid down in this Policy shall not be subject to the payment of charges for customs clearing for such goods at the customs offices during the normal hours of business.
- b. The release permission of goods imported under cover of ATA carnet shall be processed without any service charge if the processing takes place during the normal business hours.
- c. A service charge of AED 100 for each ATA carnet being processed after the normal business hours shall be applied.

Article (17)

The following procedures shall be followed for the goods being imported under cover of ATA carnet:

- a. Submit ATA carnet containing the distinguished elements of the imported goods (value, quantity, description, origin).
- b. Ensure that all ATA carnet fields are filled out with the required information and signed by the guaranteeing association in whose name the ATA carnet has been issued.
- c. The temporary admission period for goods shall not in any case exceed the expiry period of ATA carnet.
- d. Enter the required information in the electronic clearance system and select the procedure of temporary admission from the menu within the system taking into account the following steps:
 1. Entering ATA carnet code.
 2. Entering the expiry date of ATA carnet in the final remarks field in the release permission of goods.
- e. Determine the final date for the re-exportation of goods contained in ATA carnet designated field.
- f. Subject to the provisions of Article (13) hereof the imported goods shall be referred to customs examination and inspection for the purposes of physical reconciliation of the imported goods with the information set out in ATA carnet.
- g. Print and complete the release permission of goods under cover of ATA carnet.
- h. The customs inspector shall stamp and approve the white copy in the import field of the ATA carnet by completing the fields (1-8) of the counter foil.
- i. The customs inspector shall stamp and approve the customs field in the white copy of import voucher and refer it to the claims desks at the customs offices to follow-up whatsoever procedures thereof after the expiry of the admission period.

Article (18)

Procedures for re-export of goods under cover of ATA Carnet

- a. The goods, which are temporary admitted under cover of ATA carnet may be re-exported in a single consignment or more.
- b. The goods, which are temporary admitted under cover of ATA carnet may be re-

exported through a customs port other than the port through which they have been firstly imported. The re-exportation must be through any of the customs offices referred to in Article (3) hereof.

Article (19)

The following procedures shall be followed for the re-exportation of goods being imported under cover of ATA carnet.

- a. Submit ATA carnet and ensure the period of its validity.
- b. Complete the release permission of goods being imported under cover of ATA carnet.
- c. Physical examination and inspection of goods shall take place on exit in accordance with the rules of selectivity, risk criteria and the applicable business processes at Customs through reconciling them with the documents attached thereto.
- d. The customs inspector shall stamp and approve the original white copy in the re-export field of ATA carnet after completing the fields (1-8) of the counter foil.
- e. The customs inspector shall stamp and approve the Customs field in the voucher of the white copy of the re-export field and refer it to the claims desks at the customs offices for the purposes of payment or claiming in the event of shortage or difference in the goods or any other procedures.

Article (20)

The following procedures shall be followed for the approval of UAE carnet:

1. The holder of UAE ATA carnet shall be responsible for ensuring the customs approval on the front cover of ATA carnet before export for the first time. Such approval proves that the goods provided for examination are matched with those contained in the general list of ATA carnet. Failure of approval by the Customs for the purposes of validity will lead to encountering difficulties by ATA carnet holder in other countries and upon returning the goods to UAE. The ATA carnet may be approved prior to the exportation of goods subject to conformity of the exported goods to the lists on the yellow copy.
2. Prior to the submission of UAE ATA carnet to Customs, the ATA carnet holder must ascertain the following:
 - a. Validity of ATA carnet is not expired.
 - b. Front cover of ATA carnet is signed by the guaranteeing association in whose name the ATA carnet was issued.
 - c. Matching whatsoever mentioned with the list attached thereto.

Export procedures on the yellow counter foil and other pages

Prior to the submission of UAE ATA carnet to Customs and for the purposes of exporting the goods from the country, the ATA carnet holder must ensure the following:

1. The ATA carnet is not expired.
2. ATA carnet is signed by the guaranteeing association in whose name the ATA carnet was issued.
3. Sections A, B, C, D, E and F in the slip of the export yellow page (voucher) are duly filled out with the required information.

4. Print and complete the release permission of goods being imported under the cover of ATA carnet.
5. The exported goods are matching the goods listed in UAE ATA carnet.
6. The customs inspector shall stamp and approve the original yellow page in the export field of ATA carnet by filling out field 7 of the yellow slip (voucher).
7. The customs inspector has stamped and approved the Customs field in the export yellow counter foil and referred it to the claims desks at the customs offices for the purposes of control and re-importation.

Article (21)

Procedures for the re-importation of goods under cover of ATA Carnet

The following procedures for the re-importation of goods under cover of UAE ATA carnet shall be followed:

- a. Submitting ATA carnet, which contains the distinguished elements of the re-imported goods (value – quantity – description – origin ..)
- b. Ensure that all fields of ATA carnet are duly completed with the required information and is signed by the guaranteeing association in whose name ATA carnet was issued.
- c. Entering the required information in the electronic clearance system and select temporary admission procedure (re-importation) from the customs procedures menu within the system subject to the following steps:
 1. Entering ATA carnet code.
 2. Entering the expiry date of the validity of ATA carnet in the final remarks field in the release permission of goods under cover of ATA carnet.
- d. Ensure that the goods match whatsoever mentioned in the list attached thereto.
- e. Ensure that the goods have not been exposed to anything or act leading to increase in their value or a material change therein.
- f. Ensure that sections A, B, C, D, E and F of the yellow copy of the re-importation are duly completed.
- g. Printing and completing the release permission of goods under cover of ATA carnet.
- h. Re-imported goods shall be referred to customs examination and inspection for the purposes of physical reconciliation of goods with the information set out in the UAE ATA carnet.
- i. The customs inspector shall stamp and approve the Customs field in the re-importation yellow counter foil and refer it to the claims desks at the customs offices for reconciliation purposes.

Article (22)

procedures for the goods in transit under cover of UAE ATA carnet

The following procedures for the goods in transit under cover of UAE ATA carnet shall be followed:

1. Entry point:
 - a. ensure that ATA carnet is valid and signed by the customs of the issuing country and the guaranteeing association.

- b. Ensure that the goods match whatsoever mentioned in the general list.
 - c. Ensure that sections A, B, C, D, E and F in the voucher of the transit blue copy are duly completed.
 - d. ATA carnet shall be signed and stamped by the competent customs officer and the period for exit of goods will be determined on the blue copy of the counter foil.
 - e. Printing and completing the release permission of goods under cover of ATA carnet.
2. Exit Point:
- a. Ensure that the goods are matched with whatsoever contained in the general list by the customs inspector.
 - b. Ensure that the goods have been taken out within the permitted transit period.
 - c. ATA carnet shall be signed and stamped by the customs officer on the blue copy of the counter foil approving exit of goods.

Article (23)

Temporary Admission Termination

The procedure of temporary admission shall terminate when the goods imported under cover of ATA carnet are re-exported outside the country, deposited in free zone, customs stores or warehouse or placed for home use and payment of due customs duties.

Article (24)

The goods, which have not been re-exported for the following reasons shall be subject to customs duties and fines if are payable:

- a. Sold.
- b. Distributed.
- c. Lost.
- d. Stolen.
- e. Damaged.

Article (25)

The department of Customs Tariff and Origin shall be the agency to be contacted for follow-up and resolving all customs disputes and procedures relating to the application of ATA carnet.

Article (26)

This Policy shall come into force as of the date 02/06/2015 and shall supersede whatsoever contradicts with the provisions.

Temporary Admission

Policy Details:

By virtue of the provisions of Articles (89,90,92,93&94) of the Common Customs Law of the GCC States and Article (2 to 7) of the Rules of implementation concerning temporary admission of goods and Article (91) of the Common Customs law and Articles (8 to 13) the rules of implementation regarding temporary admission of foreign tourist vehicles, the following have been decided:

Article (1)

Definition Of Temporary Admission:

The following term set forth in this policy shall have the meaning hereby assigned for it unless the context otherwise requires:

- **Temporary Admission:** means the customs procedure under which the goods are temporarily admitted for a certain purpose and a specific period of time with the suspension of customs duties levied on them until the purpose for which they have been admitted is terminated provided that a cash or bank guarantee equivalent to the payable customs duties is submitted.

Article (2)

Temporarily Admitted Goods:

Temporary admission is permitted for the following goods:

- A- Heavy machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects.
- B- Foreign goods imported for completion of processing.
- C- Items temporarily imported for playgrounds, theatres, exhibitions and like events.
- D- Machinery and equipment imported into the country for repair.
- E- Containers and packing imported for refilling.
- F- Animals admitted in for grazing.
- G- Commercial samples for exhibition.
- H- The other cases so require.

Article (3)

The temporary Periods

The temporary admission for the cases referred to in Article (2) of this policy shall be for a period not exceeding six months with suspending the amount of customs duties payable subject to the following:

- A- Temporary admission of the heavy machinery and equipment required for the completion of projects or the conducting of practical and scientific tests shall be for a period of six months renewable for similar periods, which shall not exceed three years at the most unless the completion of the project requires a longer period in accordance with the following conditions:
 - 1- Submit an application for extension within thirty days prior to the expiry of the period.
 - 2- Submit whatsoever proves the continuation of the project or the practical or scientific tests from the competent agencies.

- B- Temporary admission of foreign goods for the purpose of finishing shall be for six months renewable subject to the customs administration approval and for a period not exceeding one year in aggregate from the date of the temporary admission declaration in accordance with the following conditions:
 - 1- Submit an application for extension within thirty days prior to the expiry of the period.
 - 2-Submit whatsoever proves the requirement for a longer period from the finishing entity.

Article (4)

General Provision

For the purposes of importing the goods under the temporary admission procedure in accordance with the provisions of this policy, the following shall be required:

- a. Submit an application containing the purpose for which the goods are imported under the temporary admission procedure and the necessary period for admission.
- b. Register with the Customs Administration and obtain a customs client code.
- c. The customs duties payable in accordance with the temporary customs declaration shall be secured by a bank guarantee or cash deposit.

Article (5)

- A. A customs declaration shall be made according to the form approved for temporary admission containing all information including legally required documents declaration and will be subject to all customs procedures.
- B. The goods shall be subject to physical examination (inspection) upon admission in accordance with the selectivity rules, risk criteria and the business processes applicable to the customs administration. The goods shall be examined through matching them with the documents attached thereto.
- C. The imported goods for the purpose of temporary admission that cannot be distinguished due to absence of a serial number thereunto may be photographed for use upon re-exportation.

Article (6)

The imported goods under temporary admission procedure shall not be used, allocated or disposed of for purposes other than those for which they have been admitted and declared in the customs declarations.

Article (7)

Heavy machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects.

The temporary admission of heavy machinery and equipment shall be subject to the following controls:

- A. The project shall be one of the projects completed for the favor of the government or an investment project whose completion requires the admission of such machinery and equipment for this purpose.
- B. Submit a copy of the contract or agreement made with the government body for the account of which the project being completed.

- C. Temporary admission shall not be granted to the spare parts, tyres, batteries, oils, fuels and other materials that can be consumed in the project.
- D. The use of the machinery and equipment shall be limited to the project for which they have been admitted.
- E. The type and description of the admitted machinery and equipment shall not be changed unless after obtaining approval from the Customs Administration.

Article (8)

Temporary Admission of foreign goods for finishing and re-exportation

Temporary Admission of foreign goods for finishing and re-exportation shall be subject to the following controls:

- A. Register with the Customs Administration and obtain a customs client code for whomever the goods are imported in their names.
- B. The importer of the goods must be licensed with the competent agencies and his activity should be in conformity with the nature of the imported goods.
- C. Samples of textiles, hides and other materials requiring direct sample taking upon examining the goods shall be taken, stamped and signed by the inspection center officer with affixing thereunto the customs declaration number and to be given to the customs broker or the representative of the goods owner as to be produced after finishing and re-exportation.
- D. Produce whatsoever proves the finishing upon re-exportation including the nature of such finishing.

Article (9)

Items temporarily imported for playgrounds, theatres, exhibitions and like events.

Items temporarily imported for playgrounds, theatres, exhibitions and like events shall be subject to the following controls:

- A. Approval from the organizing entity including no objection to admission.
- B. The type of the imported goods shall be appropriate and in consistence with the purposes and object for which they will be admitted.
- C. Shall be of the goods which can be distinguished.

Article (10)

Machinery and equipment imported into the country for repair.

Machinery and equipment imported into the country for repair shall be subject to the following controls:

- a. Produce whatsoever proves the completion of repair of machinery, equipment and devices upon re-exportation including the nature of repair.

Article (11)

Containers and packing imported for refilling.

- A- The following containers and packing imported for refilling may temporarily be admitted:
 1. Containers and packing for refilling liquidated gas like oxygen cylinders and other similar containers.
 2. Bags made of weaving materials.

3. Ready-made boxes and pallets made of wood.
 4. Containers made of iron or steel.
 5. Containers made of plastic.
 6. Containers made of glass and fiber glass materials.
 7. Any other similar materials.
- B- Containers and packing imported for refilling shall be subject to the following controls:
 1. The imported containers and packing must be empty.
 2. The imported containers and packing must be useable and ready for refilling and re-exportation.
 3. Consider health and safety provisions, rules and conditions.

Article (12)

Animals admitted in for grazing

Animals admitted in for grazing shall be subject to the following controls:

- A. Obtain a prior permission from the competent authorities.
- B. Cases of temporary admission of animals for grazing shall be decided upon by the Customs Administration in due course.

Article (13)

Commercial samples for exhibition.

Commercial samples for exhibition shall be subject to the following controls:

- A. The samples of goods must be of those which can be distinguished.
- B. The number and quantity of samples must be in consistent with the purpose of the exhibition.
- C. The samples must be in conformity with the purpose and object for which they will be admitted.

Article (14)

The temporary admission status shall be terminated by the expiry of the permitted period specified in Article (3) of this policy according to either of the following procedures:

- A. Re-export the admitted goods outside the country.
- B. Deposit the goods in the free zones.
- C. Deposit the goods in the customs warehouses or stores.
- D. Status in the local consumption shall be subject to the following conditions and controls:
 1. Submit an application to the Customs Administration for approval.
 2. Make a customs declaration (import procedure) and pay the customs duties.
 3. Obtain the approvals of the competent authorities as the case so requiring.
 4. All other conditions and controls relating to the goods in the status of local consumption shall be applicable.

Article (15)

- A. The goods admitted under such procedure shall be re-exported under re-export declarations including the number of the customs declaration (temporary admission) under which the goods have been admitted and all the distinguishing elements of the goods.
- B. The person who re-exports the goods may not be the importer of such goods

- providing that the customs administration approves the same.
- C. The contents of the temporary admission declaration may be re-exported under more than a re-export declaration subject to compliance with the provisions contained herein.
 - D. The goods intended to be re-exported shall be subject to physical examination and matched with the temporary admission declaration under which they have been admitted, re-export declaration, exit and entry certificates and the documents being submitted to this end.
 - E. The examination and inspection officers, if are unable to verify the contents of the temporary admission declaration and the re-export declaration through examining the goods or the submitted documents, may decide to suspend the examination process and request the documents which provide the necessary proof elements.

Article (16)

For the purposes of refund customs duties paid in the form of deposit or release the guarantees submitted to the customs administration as surety for the customs duties on the goods being admitted under such procedure, the following shall be required:

- A. The goods must be placed under either of the procedures referred to in Article (14) of this policy.
- B. Submit whatsoever proves the clearance of the goods at the import procedure and payment of customs duties.
- C. The conditions and controls for each case of the temporary admission must be considered.
- D. Provide whatsoever proves the discharge of the customs declarations under which the goods have been re-exported as follows:
 - 1. **Goods re-exported by land:**
 - A. Re-export declaration stating exit of goods from the country.
 - B. Exit/entry certificate.
 - C. Copy of the manifest.
 - 2. **Goods re-exported by sea:**
 - A. Re-export declaration stating exit of goods from the country.
 - B. Exit/entry certificate.
 - C. Copy of the bill of lading.
 - D. Copy of the manifest in the event of re-exportation by ships which do not have regular voyages or has no a forwarding agent at the port.
 - 3. **Goods re-exported by air:**
 - A. Re-export declaration stating exit of goods from the country.
 - B. Exit/entry certificate.
 - C. Copy of Air way Bill (AWB).
 - 4. **Goods being deposited in the free zones and customs warehouses:**
 - A. Re-export declaration/deposit declaration (admission) stating the entry of goods into the free zones or customs warehouses.
 - B. Exit / entry certificate.

Article (17)

Foreign tourist vehicles (other than those registered in a GCC member state) shall be

granted a temporary admission as follows:

- a. Six months for vehicles covered by an international passage carnet.
- b. Three months for vehicles not covered by an international passage carnet to be renewed for a similar period if the person concerned submit bank guarantees or cash deposit equivalent to the amount of the payable customs duties. The vehicle plate and chassis numbers must be written on the passport of the owner or whoever the vehicle is admitted in his name.

Article (18)

- A. For a vehicle to benefit from the provisions of temporary admission, the following conditions shall be satisfied:
 - 1. The vehicle shall be officially registered in the country licensed in under a document proving the same.
 - 2. The vehicle `s license shall be valid.
 - 3. The vehicle shall not have export plates.
 - 4. Production of insurance from an insurance company approved in the state covering its territories during the period of temporary admission.
 - 5. The production of an accredited IPC to secure the customs duties.
- B. In order to benefit from the provisions of this policy, the following shall be satisfied by the person wishing to obtain temporary admission for his vehicle:
 - 1. **He shall be the owner of the vehicle or authorized to drive it under a special authorization issued from the country of registration and duly certified.**
 - 2. **He shall have a valid residence in the country where the vehicle is registered unless he is a national of that country.**
 - 3. **He shall have a valid driving license.**
 - 4. **More than one name of one of the family members can be added (wife, husband, son, daughter, father, and mother) to the license for the admission of a foreign vehicle if the owner satisfies the required conditions.**

Article (19)

- a. The following procedures shall be followed when a vehicle is admitted under the IPC:
 - 1. The number, date and period of the temporary admission permit shall be recorded on the IPC.
 - 2. The coupon page of IPC shall be stamped.
 - 3. The relevant coupon shall be cut from the IPC.
- b. The following procedures shall be followed when a vehicle is exiting under the IPC:
 - 1. The number of temporary admission license and date of exit shall be registered.
 - 2. The coupon page of IPC shall be stamped.
 - 3. The relevant coupon shall be cut from the IPC.
 - 4. The vehicle shall be allowed to the country whether from the same port of entry or any other exit point.

Article (20)

Student and those on scholarships (other than the GCC nationals) studying at one of

the universities and institutes in the country shall be allowed to renew the period of temporary admission for their vehicles during the period of study or scholarship, provided that the vehicle shall be guaranteed by a valid IPC.

Article (21)

- a. The temporary admission permit shall contain all the information relating to the vehicle and the person concerned in terms of plates No., chassis No., engine No., make and color of the vehicle as well as the name of the person concerned, his nationality and passport number.
- b. The procedure of the temporary admission of foreign vehicles shall terminate when the vehicle leaves the country via one of the customs offices or when it is placed in the free zone or when it is cleared for home use with the payment of the due customs duties subject to the approval of Customs.

Article (22)

Delay in re-exportation

Subject to whatsoever offences provided for in the Common Customs Law and the rules of implementation thereof relating to the temporary admission procedure, the offences of delaying re-exportation of the temporary admitted goods beyond the period prescribed in the customs declarations shall be subject to the following fines:

- a. A fine of AED 1000 for each week of delay or a fraction of the week provided that the fine shall not exceed 20% of the value of goods, for the offences of delaying re-exportation of temporarily admitted goods beyond the period prescribed in accordance with the provisions of this policy.
- b. In respect to the tourist cars, these shall be subject to a fine of 20 AED for each day of delay provided that the fine shall not exceed 10% of the price of the tourist car after the expiry of the period prescribed in the temporary admission license.

Article (23)

In the event of temporarily admitted goods under one of the procedures referred to in Article (14) and (21/b) of the policy, the value for the customs purposes shall be calculated in accordance with the condition of the goods in the date in which the customs declaration relating to all the procedures in question was made.

Article (24)

The Customs Tariff and Origin shall be the referential agency for following-up and settling all disputes and customs procedures relating to temporary admission.

Article (25)

This Policy shall come into force as from 11/05/2011 the date of Issue and supersedes whatsoever contradicts therewith.

Date Of Issue: 01/01/2011

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Conditions and Controls of the implementation of the Greater Arab Free Trade Area

Policy Details:

In fulfillment of Dubai's strategic objectives towards enhancing and improving service delivery, and for the purpose of supporting and facilitating trade in free zones and customs warehouses through innovative initiatives and sophisticated systems and procedures;

Article (1)

For implementing the present policy, wherever used herein the following terms shall have the meanings hereby assigned to them, unless the context requires otherwise:

- **Department:** means Dubai Customs
- **Facility:** means the Virtual Stock Guarantee facility
- **Companies:** means companies that are registered and licensed in free zones within the emirate of Dubai and companies that re-export goods stored in customs warehouses.
- **Customs warehouses:** means public and private customs warehouses registered and licensed to operate in Dubai.
- **Customs legislations:** The GCC Common Customs Law and Rules of Implementation thereof, and all other relevant customs laws, regulations, policies, circulars, notices and procedures in force.

Article (2)

The Virtual Stock Guarantee is an approved customs facility for the purpose of guaranteeing customs duty at re-exportation of goods from free zones (FZ Transit out) and customs warehouses using ports of exit in the emirate of Dubai only.

Article (3)

Notwithstanding the provisions of Article (2) hereof, the Virtual Stock Guarantee may be used when re-exporting goods from free zones and customs warehouses to the outside world through the UAE's land ports of exit.

Article (4)

Cash, bank and self guarantees applicable in Dubai Customs shall remain valid for the purpose of securing customs duty at re-exportation of goods from free zones and customs warehouses through other exit ports.

Article (5)

The Virtual Stock Guarantee facility may be used by all registered and licensed companies in the free zones and companies that re-export goods stored in customs warehouses wishing to enjoy the benefits of this facility.

Article (6)

Free zone companies desiring to avail this facility should submit an application to the Client Management of Dubai Customs attested by the licensing free zone authority as per the form enclosed herewith.

The application will be reviewed consistent with the procedures set out by the Department in this regard.

Article (7)

Companies that re-export goods stored in licensed customs warehouses in Dubai and desiring to avail the facility should submit an application to the Client Management of Dubai Customs as per the form enclosed herewith.

The application will be reviewed consistent with the procedures set out by the Department in this regard.

Article (8)

The facility excludes shipments of alcoholic beverages, tobacco and its derivatives, including cigarettes, when re-exported from free zones and customs warehouses.

Article (9)

All customs legislations, including the terms and conditions relating to clearance of declarations, re-export grace periods, documents submission, and relevant applicable deductions shall be applied when re-exporting goods from free zones and customs warehouses to the outside world.

Article (10)

The violations and penalties provided for under the Common Customs Law and Rules of Implementation thereof and decisions issued thereunder shall be applied in case of non-compliance with the provisions of this policy.

Article (11)

This policy shall come into force from the date of its issuance, and all the concern parties are requested to implement it by 30 September 2019.

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Virtual Stock Guarantee"
for Licensed Free Zone
Companies and Customs
"Warehouses in Dubai

Policy Details:

In fulfillment of Dubai's strategic objectives towards enhancing and improving service delivery, and for the purpose of supporting and facilitating trade in free zones and customs warehouses through innovative initiatives and sophisticated systems and procedures;

Article (1)

For implementing the present policy, wherever used herein the following terms shall have the meanings hereby assigned to them, unless the context requires otherwise:

- **Department:** means Dubai Customs
- **Facility:** means the Virtual Stock Guarantee facility
- **Companies:** means companies that are registered and licensed in free zones within the emirate of Dubai and companies that re-export goods stored in customs warehouses.
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Article (10)

The violations and penalties provided for under the Common Customs Law and Rules of Implementation thereof and decisions issued thereunder shall be applied in case of non-compliance with the provisions of this policy.

Article (11)

This policy shall come into force from the date of its issuance, and all the concern parties are requested to implement it by 31 October 2019.

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Customs Measures for Applying Money Declaration Regulation

Policy Details:

Pursuant to UAE Cabinet Resolution No. (10) for the year 2019 concerning the Executive Regulation of the Federal Decree Law No. (20) for the year 2018 on Anti-Money Laundering and Countering the Financing of Terrorism and Illicit Organizations, and following the Declaration Regulation for currencies, bearer negotiable instruments, precious metals and stones in possession of inbound and outbound travelers published in issue No. (647) of the official gazette on 14/2/2019, and after having reviewed the unified guide of customs procedures at first entry points in the GCC states, and based on the Federal Customs Authority's communication No. (FCA/CD/2019/497) dated 6/3/2019.

The following has been decided:

Article (1)

Currencies, bearer negotiable instruments, precious metals and stones in possession of inbound and outbound travelers, or shipping companies working for natural persons or for banks, exchange companies or other establishments, no matter what their legal structure, shall be declared at import and export based on the Declaration Regulation issued by the UAE Central Bank, which is attached to this policy.

Article (2)

A. The maximum limit of currencies and bearer negotiable instruments and precious metals or stones shall be as per the following table:

Currencies/ instruments/precious metals/precious stones	Maximum permissible limit without declaration
Currencies (dirham or other equivalent currencies)	AED 60,000 or equivalent in other currencies
All kinds of bearer negotiable instruments (bonds)	AED 60,000 or equivalent in other currencies
Precious metals with high financial value of all forms, types and categories	AED 60,000 or equivalent in other currencies
Precious stones with high financial value of all forms, types and categories	AED 60,000 or equivalent in other currencies

B. Maximum limit listed in the table applies to all persons who are (18) years and above. For those who are less than (18) years old, possessed currencies, bearer negotiable instruments, and precious metals and stones shall be added to the allowed limit of their in possession of their guardians.

Article (3)

Passengers travelling out of or entering the UAE, and couriers working for natural persons and shipping companies working for banks or exchange companies or other establishments no matter what their legal structure, should declare what they have as follows:

- A- Passengers travelling out of or entering the UAE, and couriers working for natural persons should follow the limits listed in the table under article (2) therein using the electronic declaration forms made for this purpose.
- B. Shipping companies working for banks or exchange companies or other establishments, no matter what their legal structure, should follow the money declaration regulation regardless of the value of imported/exported currencies, instruments, precious metals or stones based on the form available in the electronic clearance system.

Article (4)

The procedures stipulated in paragraphs (8,9) in the Declaration Regulation shall apply in cases of non-declaration, abstaining from giving additional information when requested, or deliberate hiding of information that should be disclosed, or giving inaccurate information about the currencies, bearer negotiable financial instruments, or precious stones/metals with a value that exceeds the maximum limit mentioned in the table under article (2) of this policy.

Article (5)

Article (4) of Customs Policy No. 12/2016 and its amending policy No. 45/2017 along with all previous provisions and decisions are considered null and void to the extent that they conflict with the provisions of this policy.

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