Date: 14/2/2004

Customs Notice No.(2/2004)

In accordance with Article No. (85) of the Common Customs Law of the Gulf Cooperation Council States which specifies that:

"Goods taken out of the Free Zones into the Customs office are treated as foreign goods even if incorporating local raw materials or articles on which Customs duties and taxes have been collected prior to their admission into the Free Zones."

Therefore, effective 1st April 2004, goods from local markets shall be permitted to enter into the Free Zone only against Export Bills cleared by the local Exporters. The Free Zone licensee should clear the Free Zone Bill of Entry to admit the goods to the Free Zone. These goods shall be subject to Customs duties when they are taken out, according to the Unified Customs tariff.

Goods and equipment temporarily admitted to the Free Zones may be taken out before 30th March, 2004.

This Notice supersedes Customs Notice No.1/2000 and any other instructions issued in this regard.

Hamad Mohd. Fadhel Al-Mazrooei
Acting/ Director General