Customs Notice No. 4/2004

**Mechanism for Applying Rule of Inter-GCC Countries of Goods Final Destination**

In accordance with the Federal Decree No. (55) of 2002 endorsing the Economic Agreement between Gulf Cooperation Council (GCC) Countries, providing inter-GCC terms of trade within Gulf Customs Union (GCU) which came into force on 1st January, 2003, and in accordance with the Gulf Customs Union (GCU) instrument, The following mechanism for movement of goods between Emirate of Dubai and members of Gulf Customs Union (GCU) shall be applied under the rule of goods final destination for a maximum interim period of three years expiring at the end of December 2005.

**If the source of the goods is First Point of Entry:**

**A. The whole consignments:**

Complete Customs formalities (Customs bill processing - examination and inspection - payment of Customs duty - sealing) for the goods which are destined to other GCC Countries shall be completed at the first point of entry in Dubai, and transported direct to its final destination, carrying the copy of the Customs Bill, that shows the value of the goods and the amount of duty paid, to be submitted to the final destination Country for entry without charging Customs duty again.

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**Academy of Scientific Research and Technology**

**Director General's Office**

**الثقافة**

**المجلس**

**Economic Council**

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B. Partial Consignments:

If the goods intended to be moved to GCC Countries are part of a consignment for which the Customs formalities have been completed and duty paid at the first point of entry in Dubai and the importer wants to transport it to or through another GCC Country, prior to its leaving the Customs jurisdiction, the transporter should get the consignment examined and sealed by Customs and carry the statistical Customs Bill showing the collected Customs duty amount payable to country of destination and the set-off mechanism stamp, along with a copy of original import bill to be submit to the final destination country to avoid payment of Customs duty again.

2) Goods from Emirate of Dubai Local Markets:

Goods of foreign origin bought from Emirate of Dubai markets to be transported direct to or through another GCC country, shall be treated as follows during the interim period:

A. Goods imported to the Emirate of Dubai prior to 1st January, 2003 which have become Emirate of Dubai local market goods, shall be transported against statistical Customs bill and shall be dutiable at the final destination Country.

B. Goods, which have been imported to the Emirate of Dubai from 1/1/2003 and their importers have provided a certification of Customs duty payment to Dubai Customs after the implementation of the GCU shall be transported after examination against copy of the import bill and statistical export Customs bill showing the collected Customs duty.
amount payable to country of destination and the set-off mechanism stamp, so the duty paid at the first entry point shall be accepted by Country of destination.

C. Goods, which have been imported to the Emirate of Dubai from 1/1/2003 and no certification of Customs duty payment after the implementation of the GCU is provided by their importers, shall be transported against statistical Export Customs bill and shall be dutiable at the point of entry of the Country of final destination.

3. National products shall be transported against statistical export bill and carrying the local invoices, which demonstrate their value, name of manufacturer, mark of origin should appear on the products. Therefore no certificate of origin for national products shall be required.

This Customs Notice come into force as form date issue and supersede/amend any previous Customs notices that contradict its contents.

Hamad Mohd. Fadhel Al-Mazrooei
Acting/ Director General

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