Customs Notice No. (3/2016)

Exportation of goods warehoused in free zones to the rest of the world from the same Customs office without guarantee against Customs duties, and procedures for the discharge and settlement of declarations thereof

For the purpose of further streamlining trade traffic in the free zones in relation to the direct export of goods warehoused in FZ facilities to the rest of the world (ROW) from the same Customs office, and for better control of the procedures pertaining to the discharge and settlement of the goods’ declarations, it has been decreed as follows:

Article (1)

Goods warehoused in free zones may be exported to the ROW under FZ Transit out declarations without presenting cash or bank guarantees equivalent to the payable customs duties, provided that such goods are exported from the same Customs office.

Article (2)

This procedure shall be applicable in the following free zones:

b. Dubai Logistics City Free Zone: Exportation from Jebel Ali Port or Al Maktoum International Airport.
c. Dubai International Airport Free Zone: Exportation from Dubai International Airport.

Article (3)

Goods must be exported within thirty (30) days from the date of processing their customs declarations. In case of failure to export the goods within the prescribed timeframe, customs measures shall be taken in accordance with the GCC Common Customs Law and instructions issued pursuant thereto.

Article (4)

This procedure shall be applicable in the following free zones:

b. Dubai Logistics City Free Zone: Exportation from Jebel Ali Port or Al Maktoum International Airport.
c. Dubai International Airport Free Zone: Exportation from Dubai International Airport.
Article (4)

For the purpose of proving such exportation, a request for settlement of declarations must be registered electronically followed by the submittal of the following supporting documents to Customs Refund and Maqasa Department within sixty (60) days from the date of processing the customs declaration:

- A copy of FZ Transit out declaration and a Customs Exit/Entry Certificate, signed and stamped by the competent officer, proving that the goods were exported from FZ to ROW.

Article (5)

In the event of failure to clear and settle the customs declarations within the prescribed period stipulated in Article (4), customs duties shall be levied when payable in accordance with the effective tariff tables and penalties shall be imposed in accordance with the Common Customs Law and regulations in force.

Article (6)

a. The Customs Refund and Maqasa Department shall be responsible for monitoring the clearance and settlement of declarations.

b. The Customs Tariff and Origin Department shall be the reference authority for resolving all disputes arising under the terms therein.

Article (7)

Unless otherwise authorized by the Customs office, handling authorities or agents competent to issue exit permit from the Customs office must not issue any exit permit in respect of the warehoused goods.

Article (8)

This Customs Notice shall enter into as of 01/06/2016 and shall supersede whatsoever contradicts therewith.

Ahmed Mahboob Musabih
Director of Dubai Customs

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