Customs Notice No. (6 / 2017)
Concerning “Value Added Tax”

Pursuant to the Federal Decree Law No. (8) of 2017 on Value Added Tax and its Executive Regulations issued by Cabinet Decision No. (52) of 2017, which will be implemented effective January 1, 2018, and enforced by the Federal Tax Authority in accordance with applicable procedures and regulations.

And in fulfilment of Dubai’s strategic objectives for the control and facilitation of trade and ensuring faster and smoother clearance of goods, and to the extent related to Customs work;

THEREFORE the following has been decided:

Article (1)

Businesses that meet VAT registration conditions must complete the registration procedures required by the Federal Tax Authority and obtain a Tax Registration Number (TRN).

Article (2)

For the purposes of Customs declarations clearance and release of imported goods, the following requirements apply:

a. For VAT registered businesses with TRN:

The imported goods shall be cleared directly according to the Customs procedures in force with the completion of tax procedures as per the Federal Tax Authority through the portal: eservices.tax.gov.ae.

المادة (1)

على الشركات التي تطبق عليها شروط التسجيل الضريبي استكمال إجراءات التسجيل المطلوبة لدى الهيئة الاتحادية للضرائب و الحصول على رقم التسجيل الضريبي.

المادة (2)

لغايات إنجاز البيانات الجمركية والأفرار من البضائع المستوردة يتم التخلص على بضائعها المستوردة مباشرة حسب الإجراءات الجمركية المعتمدة، مع استكمال الإجراءات الضريبية المطلوبة من الهيئة الاتحادية للضرائب من خلال eservices.tax.gov.ae.

P.O. Box 63, Dubai United Arab Emirates, Tel: +971 (4) 417 7777
www.dubaicustoms.gov.ae
b. **For Non-VAT registered businesses:**

The imported goods shall be cleared upon completing tax procedures with the Federal Tax Authority. Import declaration and payment of tax can be done through Customs Brokers.

**Article (3)**

For further information, you may refer to the guide on importing goods available on the Federal Tax Authority website, as well as Dubai Trade portal and Dubai Customs website.

**Article (4)**

This Notice shall be effective as of January 1, 2018.

Ahmed Mahboob Musabih
Director of Dubai Customs

صدر بتاريخ: 24 / 12 / 2017