Customs Notice No. (7/2017)

Procedures for Proving Exportation of Goods for VAT Purposes

Pursuant to the requirements of the Federal Tax Authority (FTA), and in order to facilitate procedures of proving exportation of goods through Customs exit points for value-added tax (VAT) purposes, the taxpayer must abide by the terms and procedures provided herein for proving export of goods;

Therefore, the following have been decided:

Article (1)

To prove exportation of the goods outside the country, the following procedures are required:

1- Issuing a customs declaration in accordance with customs procedures applicable for proving export of goods outside the country.
2- Issuing authenticated Customs Exit /Entry Certificate.
3- Actual examination (inspection) of goods (in terms of description, type, quantity, weight, country of origin, ...etc.)

Article (2)

The above procedure shall not be duplicated when claiming refund of customs duty and deposits from Dubai Customs and for proving exportation of the goods for VAT purposes for the same transaction. Other procedures and conditions applicable for the purpose of customs duty and deposits refund shall remain unchanged.

Article (3)

This Notice shall be applicable on consignments and goods being cleared by Customs starting January 1st, 2018. All concerned departments and business units shall take necessary actions to implement it in their respective scope.

Ahmed Mahboob Musabih
Director of Dubai Customs

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EXPO 2020
Dubai, United Arab Emirates
www.dubaicustoms.gov.ae

Department Director

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