

Date: ٧ / 03 / 2010

Customs Policy

Policy Code: DCP (32)

Policy Name: Release of goods prior to completing some customs procedures against financial guarantees

Policy Details:

Pursuant to the provisions of Articles (56, 62/b and 66) of the common customs law of the GCC States and for the purposes of facilitating trade movement, simplification of customs procedures, minimizing clients' costs and expenses, regulating and controlling all types of declarations, the following have been decided:

Article (1)

Goods may be released prior to completing some customs procedures or before payment of their customs duties against the guarantees contained herein and according to the following cases:

- When a dispute arise with the owner of the goods about the value of goods.
- Where goods are subject to customs offence, smuggling or the like offences.
- When a dispute arises out from the goods classification or their payable customs duty rates.
- Until the goods analysis or specifications results come out from the competent agencies.
- Until an exemption decision from the competent agencies is issued.
- When there is a dispute over the origin of goods.

Article (2)

For the purposes of release of good in the cases referred to in this Policy, the following shall be required:

a. Goods in dispute about their value:

1. Shall not be prohibited goods.

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2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
4. Customs duties shall be paid in accordance with the declared value and any duties resulting from difference in value in dispute shall be secured by cash, certified banking cheque or banking guarantee.

b. Where the goods are subject to customs offence, smuggling or the like offences, they shall be released in accordance with the following conditions:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. All facts are to be established in a seizure report.
4. All documents supporting the matter are to be maintained.
5. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
6. subject to the conditions in respect to the dispute about the value, customs fines shall be secured by a banking guarantee, cash deposit or certified banking cheque until a final decision in connection with the customs matter is issued.

c. Where the goods in dispute about their classification or customs duty rates:

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
4. Catalogues and bulletins shall be retained as the case so requires.
5. Customs duties shall be secured in accordance with the higher proposed rate.

d. Until the goods analysis and specifications results come out or an exemption decision from the competent agencies is issued:

1. Shall not be prohibited goods.
2. The purpose of the goods analysis shall not be deciding upon whether the goods are prohibited or restricted.
3. Restricted goods cannot be released unless the approval of the competent agency is obtained.
4. Customs duties shall be secured by a cash deposit, certified banking cheque or banking guarantee until the goods analysis or specifications come out.

e. Until an exemption decision is issued from the competent agency.

1. Shall not be prohibited goods.
2. Restricted goods cannot be released unless the approval of the competent agency is obtained.
3. Securing customs duties by a cash deposit, certified cheque or banking guarantee until an exemption decision is issued from the competent agency is issued providing that the date of the exemption decision shall not exceed 60 days from the of the customs declaration.

f. When goods in dispute about origin.

1. Obtaining approval from Customs Tariff and origin department for the release of goods.
2. Shall not be prohibited goods.
3. Restricted goods cannot be released unless the approval of the competent agency is obtained.
4. Samples of the goods shall be temporarily maintained for reference when necessary; and to be returned to the owner of the goods unless they are consumed for inspection and analysis purposes.
5. An undertaking shall be produced to ensure that goods are disposed of until final decision in their respect is issued from the department of Customs tariff and Origin.
6. Securing customs duties and fines once are payable by a banking guarantee, cash deposit or a certified cheque until a decision in their respect is issued.

Article (3)

In the event of default of payment of customs duties and/or fines after the final decisions are issued and the owners of the goods or their representatives or authorized person have been notified of such decisions, all legal procedures shall be taken to collect the properties of the treasury as the case so requires.

Article (4)

Guarantees provided for the aforementioned cases shall be refunded or collected after all required procedures are finalized or a decision in respect with the matter is issued by the competent department and in accordance with the applicable procedures.

Article (5)

Managers of the Customs centers and other managers of the respective departments are authorized to implement this policy each within the scope of his competence.

Article (6)

This policy shall supersede Customs Policy No. 18/2008 dated 5/5/2008 and whatsoever decisions, policies and customs notices contradict with the provisions herein.

This Policy shall come into force as from: 7 / 03 /2010


Ahmed Butti Ahmed
Executive Chairman
Director General of Dubai Customs

