

Date: 11 /05/2011

## Customs Policy

Policy Code ( 35 )

### Policy name: Goods in Transit

By virtue of whatever provided for in the provisions of Article (69, 70 & 71) of the Common Customs law of the GCC States and the regional and international conventions in force relating to goods in transit, the following have been decided:

#### Firstly: Definitions

##### Article (1)

The following words and terms wherever mentioned throughout this policy shall have the meanings assigned for them unless the context otherwise requires:

##### 1. Goods in Transit:

Shall mean the customs procedures under which the goods shall be transported from a customs office of departure to a customs office of destination within a specific period of time without payment of the customs duties thereupon provided that cash or banking guarantee equivalent to the payable customs duties shall be submitted.

##### 2. Exceptional Cargo:

Shall mean the goods which are normally not carried on a transport unit being liable to packing and sealing due to their weight, size or nature provided that they shall easily be recognized.

#### Secondly: Transit periods

##### Article (2)

a. the goods in transit must be transported and delivered to the other customs office (exit post) within a period not exceeding thirty (30) days from the date of clearing the customs declaration.

b. the goods in transit must depart finally to their destination with submitting the documents supporting such departure.

#### Thirdly: General Provisions

##### Article (3)

Transit operations can be completed only at the authorized customs offices.

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**Article (4)**

For the purposes of the carriage of goods in transit by different means of transportation, the following shall be required:

- The goods shall be labeled with the aim of transit as contained in the manifest, copy of bill of lading or the customs declaration from the customs office of the neighboring country.
- The customs declaration shall be prepared by the customs broker being liable thereto until the exit of goods and payment of dues thereof.
- A financial or banking guarantee equivalent to the payable customs duties shall be submitted.
- Goods in transit shall be subject to examination, inspection and sealing in accordance with the selectivity rules, risk criteria and the business processes in force.
- The carriers of goods in transit along with the goods shall directly proceed to the prescribed exit posts using the access route thereto.

**Article (5)**

The means of transport being used for transit operation shall satisfy the following conditions:

- Duly licensed under a valid traffic license conformable to the true state of affairs thereof.
- Customs seal can be simply and effectively affixed.
- There will be a partition between the driver's cockpit and load compartment in a manner ensuring safety of sheets and covers position in accordance with the provisions hereof.
- No goods can be removed or introduced into, the sealed part of the vehicle without leaving obvious traces of tampering or without breaking the customs seal.
- They contain no concealed spaces where goods may be hidden.
- The load compartment floor and sides thereof shall be fixed to the vehicle structure in such a manner that they can only be removed from inside and such side shall have metal rings fixed thereto by welding.
- Open transport units shall be packed with firm covers fastened by ropes and surrounded from outside by a wire enabling to affix customs seals in a manner preventing tampering with the cargo thereon.



**Article (6)**

Means of transport must be provided with sheets (canvas) satisfying the following conditions:

- Must be intact and not torn made up of strong or plastic covered or rubberized cloth.
- The sheet must fully cover all cargo hanging down on the load compartment sides being sheeted.
- Must be provided with metal rings fixed inside the cloth along its parameter with equal dimensions in a manner preventing leakage of goods.
- If the sheet is made up of several pieces, their edges shall be folded and sewn with two seams at least 15 mm apart and clearly different from the color of the sheet.
- If the sheet is of plastic-covered cloth, and is made up of several pieces, the edges of the pieces shall overlap by at least 15 mm and sewn. The edge of the outer sheet shall be covered with a band of plastic material at least 7 mm wide. The pieces shall be welded in such a way that they cannot be separated and rejoined without leaving obvious traces.

**Article (7)**

The fastening ropes (seal rope) shall fulfill the following requirements:

- Shall be made up of one piece and ends with one metal piece on its edges. The metal piece shall be hollow allowing customs seal fixing.
- Shall be of a length allowing collecting its edges after passing through all sheet eyelets and compartment rings.
- Shall be fixed in such a way that precludes access to any place in the load compartment or the cargo itself without leading to its breakage or damage.
- If the rope is covered with plastic, such material must be transparent and unstretchable.

**Article (8)**

Customs seals shall fulfill the following requirements:

- Shall be made up of strong metal or plastic material in such a way that it cannot be liable to breakage or damage due to natural factors.
- Shall have a shape and size allowing easy visibility.

- c. Cannot be counterfeited or forged.
- d. Shall bear the word (Customs) and the country's name.
- e. Shall bear serial numbers.
- f. Shall be made up in such a way that it cannot be used for more than one time.
- g. Can easily and rapidly be affixed.

**Article (9)**

The fixing tools (metal rings) shall fulfill the following requirements:

- a. Shall made up of metal fixed to the vehicle structure, container or load compartment in such a way that they cannot be removed from outside without leaving obvious traces.
- b. Shall be close together at equal dimensions.
- c. Shall be joined but not welded.
- d. Shall be placed at about the load compartment floor level at all sides.

**Article (10)**

The load compartment or container shall meet the following requirements:

- a. The constituent parts thereof (sides, sheets, roof and cross-pieces) shall be assembled in such a way that they cannot be removed or replaced from outside without leaving obvious traces.
- b. Shall be of a structure, which cannot be modified without leaving obvious traces.
- c. Doors and all other closing systems shall be fitted with a device on which customs seals can be fixed.
- d. The closing device must be such that it cannot be removed and replaced from the outside.
- e. The door must be designed in such a way that it cannot be opened without breaking the customs seals.
- f. Ventilation openings must be made in such a manner that cannot help to open them from the outside and through which goods cannot be taken out.
- g. The internal lining of the container (particularly double walls containers) must be designed in such a way that it cannot be removed or replaced without leaving obvious traces.



- h. Goods cannot be removed or introduced into the part of the container on which the customs seal is fixed without leaving obvious traces if it occurs.
- i. They contain no concealed spaces where goods may be hidden and all spaces containing the goods must be accessible by customs inspection.
- j. The provisions contained in the foregoing subparagraphs (a-i) of this Article shall be applicable to containers, which can be folded or dismantled provided that such containers are provided with closing systems that can close all parts together when the container is erected. The closing system must be stamped with customs seals on the outer part of the container when being erected.

#### Article (11)

The customs office shall register the number of customs seals in the customs declaration and any other customs documents.

#### Article (12)

Where the goods are of special nature and cannot be sheeted, they will be sealed as the following:

- a. Small packages: will be sealed by surrounding the package with a thread, wire or rope made up of one piece in a continuous manner and the knot will be stamped with a customs seal.
- b. Small samples: shall be placed in a box or firmly closed container. An adhesive tape will be applied thereon with the customs inspector's signature and customs office stamp. The goods owner or its representative shall sign on the box or container. Failure to do so due to nature or size of the sample cover, the sample will be placed in a pack or case made up of cloth to be stamped with customs seal.
- c. Double sealing or packing of package: it shall be, following the customs sealing, sheeted with a woven piece surrounded by one thread and a second customs seal will be fixed on its knot if the nature of goods so requires.

#### Article (13)

The customs sealing on the load compartment shall be sufficient if the means of transportation having a load compartment satisfies the full closing requirements and firm sheeting by ropes passing through the canvas openings and the compartment screws and also if the goods are bulk of a special nature such as cement bags, steel bars, timber and pipes provided that the canvas and the compartment rings are in a good condition that cannot allow removal of any thing from the cargo or reaching them.

#### Article (14)

If a package found to be defective or suspected, it will fully be inventoried and a report on its contents will be prepared signed by the carrier and the inspector officer. The package will then be repaired and sealed or placing its contents in another pack bearing a customs seal.

**Article (15)**

- a. No goods will be permitted to be loaded with goods in transit unless customs approval is obtained and under a customs control.
- b. Goods shall not be removed from a means of transport to another unless approved by the customs office and under a customs control.

**Article (16)**

Applicable customs procedures at the exit port through which goods in transit exit:

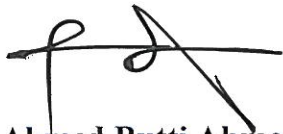
1. The goods owner or its representative shall submit a transit declaration and any other required customs documents for completing exit procedures.
2. the transit declaration will be transferred to the inspection and examination for the purposes of ascertaining the customs seal, sheets, ropes and rings. If the same found to be intact, the declarations would be marked in preparation for allowing the cargo to be taken out otherwise physical inspection will take place to ensure conformity of cargo to the documents and declarations thereof.
3. Following the inspection, examination and reconciliation process, the goods exit and entry certificate and other customs documents will be attested and goods and means of transport will be permitted to be taken out.

**Article (17)**

The customs offices shall be responsible for implementing the provisions hereof and settle all disputes and procedures relating to goods in transit. If such disputes continue, the Customs Tariff and Origin Department will the agency to be referred to for resolving the same.

**Article (18)**

This Policy shall come into force as from 01/06/2011 and whatsoever contradicts with its provisions shall be revoked.



**Ahmed Butti Ahmed**  
**Executive Chairman**  
**Director General of Dubai Customs**

