

Date: 18/01/2012

Customs Policy

Policy Code (39)

Policy name: Goods Examination Procedures

Policy details:

Pursuant to the provisions of Articles (52 to 59) of the Common Customs Law of the GCC States concerning examination of goods, the followings have been decided:

Article (1)

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

Examination: means the inspection of the goods wholly or partially by the competent officer.

Designated Officer: means the customs inspection officer or any of Dubai Customs officers tasked with examining the goods.

Goods Owner Representative: means any natural person having obtained a license from Dubai Customs who declares the goods before the Customs office and completes customs clearing procedures in favor of the owner of the goods with whom he works.

Customs Broker: means any legal person having obtained a license from the customs office and engaged in the preparation of customs declarations, signing and submitting them to the customs office and completing customs procedures for clearing of goods in favor of third party's account.

Individuals: mean the natural persons acceptable by the customs office to work on carrying, unloading and opening packages and goods together with performing the duties assigned to them by the customs office or the designated officer.

Store house: means the building or place prepared for temporary storage of goods pending withdrawal under the relevant customs procedure, whether being operated by the customs office, official public agencies or investing bodies.

Warehouse: means building or place where goods are deposited under customs administration control and their customs duties are suspended in accordance with the provisions of the Common Customs Law of the GCC States.

Customs Policy Code. (39)

Page 1 of 6



Article (2)

Subject to the applicable selectivity rules, risks criteria and business processes at the customs office, the goods shall be examined by the designated officer at the customs office after registering the customs declarations according to the following rules and controls:

1. Transferring the goods to the place of examination and the unpacking and repacking of packages and all other works required for examination shall be at the expense of the owner of the goods who will be held responsible of goods until arrival at the place of examination.
2. Individuals carrying the goods and presenting them for examination shall be acceptable to the customs office.
3. The designated officer shall examine the goods wholly or partially.
4. Access to the store houses, customs warehouses and yards intended for the storage or deposit of goods and to the places allocated for examination may be restricted to any authorized persons, unless approved by the customs office.
5. The assistance of customs dogs and examination supporting equipment may be sought whenever both or either are required for inspection and examination.
6. If the designated officer is unable to verify the contents of the customs declaration through examination of the goods or documents submitted, he may suspend examination and request necessary supporting documents.
7. The designated officer may re-inspect the goods, when necessary and whenever a fundamental reason occurs.

Article (3)

Whenever the customs office suspects the presence of prohibited or illegal goods, it shall have the right to open the packages for examination. Such opening may be authorized in the absence of the owner or his representative if he refrains from attending the examination at the specified time notified to him. Whenever necessary, the customs office may examine the goods before notifying the owner of the goods or his representative by a committee formed for this purpose by a decision of the Director General pursuant to Article (55) of the Common Customs Law of the GCC States, and a report of the findings of inspection shall be made.



Article (4)

The goods shall be examined according to the following procedures:

1. Before physical examination, the invoice shall be reconciled with the contents of the packing list, certificate of origin, bill of lading, marks and numbers and then with whatsoever contained in the customs declaration.
2. Upon physical examination of goods, the contents of the documents mentioned in Para (1) of this Article shall be matched with the actually imported goods.
3. Verify the condition of goods and the number of packages and ensure their safety.
4. Ascertain the description of goods to ensure that they are not hazardous goods requiring examination specialists such as chemical substances and other materials needed to be tested by competent agencies.
5. Select a number of packages for examination representing all items.
6. The designated customs officer shall make an examination report on the condition of the goods and their type, quantity and numbers and other important information thereon.
7. The designated officer shall release the goods in case of non-existence of any customs offences, affix customs stamp onto the customs declaration and sign it to acknowledge release of the goods after completing all customs procedures and other agencies procedures if so required.

Article (5)

The goods shall wholly be examined under the following conditions:

1. Bulk goods.
2. Goods of various items being imported in irregular packages without detailed packing lists attached thereto.
3. Where the position of customs seal, ropes or pavilion found not to be properly secured.
4. Suspected goods or goods with respect of which information or news is received or implying a violation to the provisions of law.
5. Goods subject to amending requests by their owners whatsoever contained in the customs declarations after having been registered or cancelled.

Customs Policy Code. (39)

Page 3 of 6

Article (6)

Examination shall be conducted in the presence of the owner of the goods or his representative and should a shortage in the contents of the packages develop, responsibility for such shortage is determined as follows:

1. If the goods had been placed in the customs warehouses in packages that are in an apparently proper condition from which it can be ascertained that the shortage in their contents had occurred at the exporting country prior to shipping, then such shortage shall be disregarded.
2. If the goods entering the customs warehouses and stores are in packages that are not in an apparently proper condition, the entity in charge of these warehouses and stores shall, together with the carrier, record this occurrence in the acceptance report and verify the weight, contents and number of packages. It shall also take the necessary precautions to ensure safety of the goods. In this case the carrier shall be held responsible unless a reservation is indicated on the manifest and endorsed by the customs office of the exporting country in which case the shortage will be disregarded and pursuit shall be discontinued.
3. If the goods admitted into the customs warehouses and stores in packages had been in an apparently proper condition then they became subject of suspicion, the entity in charge of the warehouses shall be responsible for any shortage or replacement.

Article (7)

- a. Examination may take place outside the customs office for the imported goods against the prescribed service charges for the following events:
 1. Sensitive, fragile or perishable goods such as furniture, glass and glass manufactures, artistic masterworks and antiquities.
 2. Personal effects and household items for personal use.
 3. Full production lines and units imported unassembled or in different consignments, and goods which can be inspected only after being assembled at their workplace.
 4. Very heavy pieces of goods that cannot be unloaded and handled within the customs office.
 5. Any goods whose inspection outside the customs office approved by the Director General or his representative.



- b. For the purposes of the examination outside the customs office, the following will be required:
1. A request by the owner of the goods or his representative shall be submitted.
 2. The respective customs office's approval for the request with respect of the events contained in Para (a) (1-4) of this Article.
 3. Sealing and escorting the goods if so required.
 4. Customs seal shall be broken and packages will be unloaded and opened only in the presence of the designated customs officer and under his supervision.
 5. Such goods shall be examined in accordance with the rules and controls provided for in this Policy.

Article (8)

Goods belonging to the following persons and agencies shall be exempted from examination:

1. Their Highness the Rulers of the Emirates, Kings, Princess and Sheikhs of GCC States.
2. International organizations, diplomatic and consular corps accredited by the country and the political mail on reciprocity basis and may be inspected by the approval of the Director General or his deputy according to the diplomatic norms or the instructions issued by the Ministry of Foreign Affairs.

Article (9)

- a. The customs office may have the goods analyzed by specialized agencies to verify the kind and specifications of the goods or their conformity to the laws and regulations.
- b. The Director General shall have the right to release the goods that may require the satisfaction of special conditions and specifications for conducting analysis or examination against an appropriate undertaking ensuring that they are not to be disposed of until the analysis result has come out and according to the applicable Customs Policy (concerning release of goods prior to completing some customs procedures against financial guarantees).



- c. The customs office shall have the right to take samples from the goods for the purposes of analysis and testing to determine customs tariff heading or value and to ensure application of the necessary customs procedures provided that samples will be in small quantities fitting with the purpose for which they have been taken and must be returned if not destroyed as a result of testing and analysis.

Article (10)

Priority shall be given to live animals, food stuff and perishable goods, which their nature may require swift release.

Article (11)

Goods in transit will be examined in accordance with the provisions of "Goods In Transit" Policy and the rules of selectivity, risk criteria and business processes in force where viewing of customs seal and verifying safety of pavilion and ropes will be sufficient except for cases of suspicion, doubt or receipt of information or news in their respect, then they will be examined in accordance with the conditions and controls hereof.

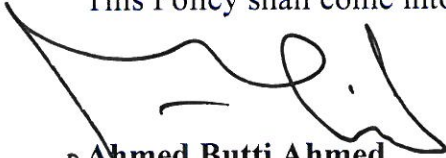
Article (12)

The Director General may order destruction of the goods, which proved through inspection or analysis to be harmful or not conforming to the approved specifications at the expense and in the presence of the owners of the goods or their representatives. Such goods will be returned to their source if the case may so require and the necessary report shall be made (Destruction or re-exportation report, as the case may so require).

Article (13)

This Policy supersedes the Customs Policy Code (21) concerning Inspection & Examination of Goods issued on 23/12/2008 and whatsoever contrary to the provisions hereof.

This Policy shall come into force as from the date of issue.


Ahmed Butti Ahmed
Executive Chairman
Director General of Dubai Customs



Customs Policy Code. (39)

Page 6 of 6