

Date: 10/9/2006

Customs Policy

Policy Code: DCP12

Policy Title: Declaration and Inspection of Items or Belongings Accompanying the Passengers and their Exemptions thereof

Policy Details

Article (1)

The procedures for declaring, inspecting, exempting and collecting duties on excess and impounding of items or belongings accompanying the passengers; at the customs offices shall be carried out according to the following rules and practices:

Allowed and exempted items.

1. Entry of the following items or belongings accompanying the passengers shall be allowed and exempted from customs duty:
 - a. Gifts whose value does not exceed AED 3000.
 - b. The Number of cigarettes shall not exceed 400 cigarettes, 50 cigars, 500 gram of tobacco (minced or pressed for pipes), minced or pressed tobacco for smoking, tobacco or mild-tasting tobacco.
 - c. The amount of alcohol beverage and beer shall not exceed 4 liters for alcohol beverage; and 2 cartons of beer; each consisting of 24 cans not exceeding 355 ml for each can or its equivalent.



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2. Entry of the following personal effects accompanying the passengers shall be allowed and exempted from customs duty:

- a. Still and moving image video cameras with their appropriate tapes, films and accessories.
- b. Projectors for displaying slides and films including accessories and agreeable quantities of slides and films.
- c. Telescopes.
- d. Portable Music Equipments.
- e. Radio systems, combined broadcasting apparatus, CD and DVD players with agreeable quantities.
- f. Mobile telephone.
- g. Portable TV sets.
- h. Portable Typing Sets.
- i. Computers including laptops.
- j. Portable calculators.
- k. Baby cars.
- l. Disabled wheeled chairs and cars.
- m. Sports equipment.
- n. Cash money, currencies and traveling cheques less than AED 40000; and the passenger's age shall not be less than 18 years old.

Article (2)

Exemption Conditions

Exemption shall be subject to the following conditions and controls:

- a. The baggage and gifts must be of a personal nature and not in commercial quantities.



- b. The passenger must not be one of those who reports frequently to customs offices, a trader in what he possesses or a member of the respective conveyance crew.
- c. Entry or exemption of cigarettes and alcoholic beverages for those who's their age is less than 18 years old; shall not be allowed.
- d. Prohibition and restriction procedures shall be applicable to items or belongings accompanying the passengers.

Article (3)

Duty Collection Procedures for Excess Quantities and Values / Commercial Quantities

Goods accompanying the passengers shall be subject to the following procedures:

a. Excess Quantities and Values:

- i. Customs tariff shall be applicable to quantities and values in excess of the exemptions provided for in Article (1) above.
- ii. Where no customs duty is paid, excess quantities shall be impounded under impoundment receipt for (30) days to be extended; upon the passenger's request and approval by Head of the Customs Center or his representative for another (30) or (60) days until the passengers leaves or pays the prescribed duty.
- iii. After the impoundment period provided for in Para (2) above is elapsed, public auction sales provisions shall be applicable to the goods in question.

b. Goods quantities and Values for commercial purposes:

The customs procedures; in terms of preparing customs declaration, value, charges and other prescribed procedures for imported goods, shall be applicable to the declared goods accompanying the passenger in quantities and values for commercial purposes.

Article (4)

Cash Amounts Declaration

All passengers arriving in the country are to declare the cash amounts in their possession, which exceed AED (40.000) Forty thousand or other equivalent currencies and traveling cheques by filling the declaration form designed for this purpose in



accordance with the cash amounts declaration system in force in the country; and any passenger whose age is less than 18 years old, shall not be allowed to bring in amounts exceeding the aforementioned limit, and the amounts in his possession shall be added to the allowed limit of his master if he accompanies him.

Article (5)

Examination, Inspection and Declaration

- a. Notwithstanding whereof set out in this Policy, nothing shall prevent Customs from controlling and inspecting passengers baggage through red and green channels.
- b. For the purposes of this Policy, the following shall be regarded as a declaration by the passengers of their possessions:
 - i. Verbal declaration.
 - ii. Passage through the green channel.
 - iii. Passage through the red channel.
 - iv. Written or electronic declaration.

Article (6)

Penalties

- a. Subject to the provisions of Para (5) of Article (143) of the Common Customs Law, penalties provided for in Article (145) of the Common Customs Law shall be enforced in case goods of commercial nature accompanying the passengers are not declared.
- b. Where no declaration is made; and cash amounts exceeding the figure provided for in Article (4) above is found, the amounts, upon initiating an investigation with customs officer, shall be seized and taken to the competent authority for legal actions.

Article (7)

Customs Tariff and Origin Department is the agency to which all disputes concerning this Policy shall be referred to for settlement.

Article (8)

This Policy and Procedures shall come into force as from 1 November 2006.


Ahmed Butti Ahmed

