



Customer Guide

Version 3.03

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1. Introduction

Dubai Customs is very keen on facilitating their clients by simplifying the Customs Processes and Procedures in compliance with the regulatory requirements and national interests. It recognizes the legitimate business community and renders the privileged services to them according to their level of compliance with the Customs Law and Regulations.

Dubai Customs exercises its responsibilities to:

- Protect the society and Nation from potential threats
- Collect Duty and Fees in accordance with the Law
- Safeguard the Border for secure movements of cargo between the countries
- Discharge the various agency functions and to enforce various prohibitions and restrictions on imports and exports under Customs Act and other allied enactments
- Prevent smuggling including interdiction of narcotics drug trafficking and international passenger processing

2. Rules, Regulations and laws

Dubai Customs operate under the Common Customs Law of the GCC States and other National/ Federal Rules and Regulations in line with the provision of the International Agreements relating to the Customs.

Please visit Dubai Customs website www.dubaicustoms.ae for GCC Customs Law, Customs Policies and Customs Notice.

3. Client Registration

Any business licensed by a competent Authority in the UAE or in the GCC States may register their business with Dubai Customs using the online services through Dubai Trade Portal www.dubaitrade.ae to avail the various services of Dubai Customs. While registering, the client needs to specify the type of business that they operate which must be matching with the activities of the license.

3.1. License Types and Issuing Authority

The types of Licenses are classified into Commercial, Industrial, Professional, Intelqa, Free Zone and Government Notification.

**See Appendix-F for the Types of Licenses and Issuing Authorities

3.2. Business Types

- Trading (Importer/Exporter)

- Non-Trading (Professional, Service, Government , Charity etc.)
- Customs Brokers
- Shipping/ Air Line
- Clearing and Forwarding
- Free Zone
- Customs Warehouses (Private and Public)
- Courier
- Cargo Handlers

3.3. Business Registration

The business registration process can be completed online through an open service of “New Registration” available in “Dubai Trade Portal”. The client needs to provide Dubai Customs with the details of valid license, business address, activities, facilities, users, business group etc., along with the required documents. The Business Type shall be determined in accordance with activities of the license. Upon completion of the registration process, Dubai Customs provides the client with a unique identification code which is known as “Business code”. The validity of this Business code is associated with the validity of the License. Clients can request for the renewal of the business code only after the renewal of the License from the competent licensing authority.

Documents required for Business Registration:

- Copy of valid Trade License.
- Undertaking Letter (applicable to professional companies only)
- Passport copy of Authorized Person(Applicable to New Registration only).

3.4. Issuance of Representative ID card

The business representatives shall be required to hold a Customs Representative ID while representing the business to customs. The card may be obtained by applying on line through Dubai Trade. The cards are issued, amended and renewed against payment of prescribed fees.

3.5. Business Association

Dubai Customs enables the Importers/Exporters, Warehouse and Free zone Licensees to authorize a Customs Broker electronically. They can associate a Customs Broker Code to their profile permitting the Customs Broker to process transactions with Dubai Customs on their behalf. The authorizing parties can decide the Declaration Types which can be submitted by their authorized Customs Broker for Customs Clearance and fix the validity period of authorization with the option to use their Credit Facility for payment of

Duty, Deposit and other Customs Charges by the brokers.

**Please visit: www.dubaitrade.ae for more details

3.6. Client Accreditation Program (CAP)

The Client Accreditation Program is a program designed by Dubai Customs to reward its compliant clients with higher level of services and incentives to encourage the voluntary compliance with Customs laws and regulations. Clients shall complete the application and the self-assessment using the online services through Dubai Customs Portal “www.dubaicustoms.ae” which will be reviewed by Dubai Customs to check eligibility and to grant accreditation.

Eligibility Criteria

- The client must be registered with Dubai Customs as an Importer/Export or a Free Zone company or a Customs Broker.
- A good Track Record of compliance with Customs Laws and Regulations.
- High volume of trade
- Client to have quality controls and proper administrative and financial management systems.

Incentives and Benefits

- Credit Facilities
- Reduced Customs Intervention for Customs Declaration Clearances.
- Account manager

Enrollment and Approval

Submit an application in prescribed form accompanied by the required documents and duly filled self-assessment form

Validity Period

The validity of a client's accreditation shall generally be granted for a period of one year.

AEO Program

Dubai Customs is in the process of launching Authorized Economic Operator (AEO) program. This program shall accommodate all the economic operators partnering in the supply chain with the activities of Cargo Terminal Operators, Cargo Handlers, Customs Brokers, Warehouses, Free Zones and all Importers and Exporters. The implementation of this program will increase mutual recognition, build trust and scale ties with customs administrations and authorities in the region and the world, which is to be achieved via the Mutual Recognition Agreements (MRAs), as well as increasing voluntary compliance in global trade.

Further notification shall be issued with updated information about the implementation plan of AEO program in DC.

** Please contact Dubai Customs AEO Unit for more information.

4. Customs Broker

Any legal person can apply to Dubai Customs for a license of a Customs Broker to engaged in the preparation of the Customs Declarations, signing and submitting them to the Customs Office for completing the Customs Procedures and Customs Clearance for the others' account. Please refer to the Customs Policy No. 17 of 2008 for the eligibility conditions to obtain a Customs Broker License

A licensed Broker may request to Customs to provide license to his representative to act on behalf of him. The Customs Administration may issue a license to the customs broker representative in accordance with the conditions laid down in the Customs Policy.

A Customs Broker shall be responsible mainly for:

- All transactions that he deals with Customs in terms of the Customs Procedures of Importation, Exportation, Transit and all other Customs related activities.
- The accuracy of the details contained in the Goods Declaration.
- The offences and crimes of smuggling committed by him or the persons authorized by him.
- Maintaining a register wherein a summary of the Customs Transactions completed for the account of others must be recorded. This register shall contain the amount of duties paid to the customs office, the fees paid to the broker and any other expenses relating to the customs transactions. The Customs shall have the right to access to these registers without objection by the broker.

**For more details please refer to the Customs Policy Number 7- of 2008

5. Private Customs Warehouse

Private Customs Warehouse is a place or a building managed by a licensed operator where only the goods owned by him can be deposited under the Customs Control. The Customs Duties on such goods are suspended in accordance with the provisions of Customs Policy.

A registered Importer can apply for a Private Customs Warehouse License

to the Tariff and Origin Department of Dubai Customs along with a Bank Guarantee not less than an amount of AED 50,000. The guarantee amount is determined on the basis of the value of the goods to be deposited in the warehouse and their applicable Duty amounts and other fees.

The period for storage of the goods in the Private Customs Warehouse shall be two years from the date of lodgment of Customs Declaration which may be extended for another one year subject to the approval from Dubai Customs. Any movement of goods into and out of Private Customs Warehouses shall be against the clearance of subsequent Declaration. Prior to the expiry of the storage period, the goods must be either taken out for local use or for exportation.

The Private Customs Warehouse owner shall be responsible to maintain all records of Customs Declarations and the goods deposited in the warehouse

** Please Refer to the Customs Policies 24 and 27 of 2009 for more details.

6. Public Customs Warehouse

Public Customs Warehouse is a place or a building fenced with a single main entrance and managed by a licensed operator under Customs Control. A registered investing body, such as Department, Organization, any natural person or a corporate body can apply for the license of Public Customs Warehouse to the licensing department of Tariff and Origin in Dubai Customs along with a Bank Guarantee not less than an amount of AED 1.50 million. The guarantee amount is determined on the basis of the value of the goods to be deposited in the warehouse and their applicable Duty amounts and other fees. The applicant must meet the conditions laid down in the Dubai Customs Policy. The Public Customs Warehouse Operator shall be responsible to Customs Administration on all the goods that are placed in the warehouse. The Customs Duties on such goods are suspended in accordance with the terms and conditions of Dubai Customs Policy.

This facility allows the importers who do not own a warehouse, to import and store the goods with deferred payment of duty until the goods are taken out either for local consumption or for exportation.

Any movements of goods into and out of warehouse shall be made against the Customs Declarations. The Customs Clearance shall be regarded as an approval for depositing the goods in the Customs Public Warehouse.

The period of depositing the goods in the Public Customs Warehouse shall be two years from the date of lodgment of Customs Declaration which may be extended for an additional of one year subject to the approval from Dubai

Customs. The goods must be taken out or exported prior to expiring the storage period.

All the records of Customs Declarations and the goods deposited in the Public Customs Warehouse shall be maintained and accessible to Dubai Customs.

**Please refer to Dubai Customs Policy no. 29 of 2009 for more details.

7. Customs Duty

Customs Duty and other applicable Fees shall be levied on the goods imported into the country as specified in the customs tariff excluding those exempted under the provisions of GCC Customs Law or under the Unified Economic Agreement of the GCC Arab states or any other international agreement within the framework of the Council.

The Duty rate of the Customs Tariff on imported goods are fixed either on ad-valorem or specific terms or the both.

Ad - Valorem Duty

Ad valorem Duty is calculated on a percentage of the CIF value of the goods.

Specific Duty

A specific Duty is a tariff rate levied on imports, defined in terms of a specific amount per unit, gross or net weight, volume, length or number of items. In other words, a sum of duty is charged for a quantitative description of the goods where the customs value of the good does not need to be determined since the duty is not based on the value of the good. Tariff Rates

The Customs Duty on foreign goods and commodities originated and imported from non-GCC countries are as follow:

- The common customs tariff of the GCC Customs Union shall be %5 on CIF value of all foreign goods imported from outside of the Customs union.
- Ad valorem or specific Customs Duties «Taxes» imposed on tobacco and products thereof shall be %100. The duty is collected either on the value or on the quantity/ weight whichever is higher. (Ref: Customs Notice No.9 of 2002)
- Duty on alcoholic products are levied %50

**For duty rates on tobacco see the Appendix- E

7.1. Collection of Customs Duty

Customs duties are collected at the first customs point of entry of the GCC States. If the goods arrive in Dubai Ports as the first point of entry and move

to a GCC state as the final destination, all customs procedures i.e. lodgment of the Customs Declaration, inspection of the goods, collection of customs duties, shall be conducted at the first customs point. In case the duty paid goods are being transported to a GCC state, then customer can avail the service of Automated Transfer of Customs Duty(ATCD) Process which is also known as 'Makasa' process, in order to avoid duplication of duty payment at the destination customs office of a GCC state.

**For more details please refer to section of ATCD in this Document

7.2. Customs Tariff

In general Customs Tariff refers to «Import Duties» levied at the time the goods are imported. The Tariff rates are determined based on the Goods Classification. The goods are classified into various categories in accordance with Unified Customs Tariff Schedule of the GCC Customs Union.

8. Customs Valuation

Customs valuation is a customs procedure applied to determine the customs value of imported goods. If the rate of duty is ad valorem, the customs value is essential to determine the duty to be paid on an imported good. If the declared value of the goods on which the customs has a reason to doubt the truth or accuracy, the customs may ask the importer to provide further explanation, including documents or other evidences supporting the declared value as a proof for the amounts actually paid or payable for the imported goods or adjusted in accordance with the provisions of Article 7 of GATT - 1994 of WTO.

**Please refer to the Customs Policies DCP7, DCP9, DCP10, DCP12 of 2006 and DCP18, DCP19 of 2008 for more information

9. Suspension of Duty Payment

The goods could be released and moved from one place to another in the country by suspending payment of Customs Duty. Customs may require deposit or guarantee equivalent to the Customs Duty, where they deem it necessary. Deposit or Guarantee shall be released upon the submission of proof of Entry/Exit. Customs Duty will be suspended when the goods are:

1. In Transit
2. Deposited with Customs warehouses
3. Admitted into Free zones and Duty-Free Shops
4. Under Temporary Admission
5. Imported for Re-Exportation

10. Customs Service Charges

Customs levy a processing charge for most of the transactions. Refer to the Appendix- A for the Customs Fee Structure against each service.

An Innovation Fee of AED 10 shall be collected on every transaction and service of Customs, with a fee of more than AED 50.

11. Restricted and Prohibited goods

There are certain goods that cannot be imported, exported or transited or that require permits from the competent authority. The restrictions and prohibitions of goods are determined in accordance with GCC Customs Tariff Codes. The classified Goods under those Customs tariff codes will require a permit while submitting the online Customs Declarations.

**Please see the Appendix-I for permitting authorities and the goods categories for permit requirement.

12. Payment of Duty/Deposit and Fees

Payment of Customs duty/Deposit and fees against the Declarations can be settled through one of the following Payment methods.

12.1. Method of Payments

- Credit Account
- Standing Guarantee
- Debit Account
- e-Payment
- Cash (applicable to Bureau Service only)
- Cheque (applicable to Bureau Service only)

12.2. Credit Account

Dubai Customs provides the clients with the facility of credit account for the payment of Customs Duty and fees. This facility is provided against bank guarantee or cash deposit as collateral. The minimum amount of guarantee required to open a credit account is AED 10,000. The credit account can be maintained with sufficient balance by either settling the outstanding amount or by replenishing the bank account allotted by Customs. For the procedures to open a credit account please visit: www.dubaitrade.ae

12.3. Standing Guarantee Account

The Standing Guarantee Account is another facility provided against a bank guarantee as collateral or Cash Deposit. The minimum amount of guarantee

required to open a Standing Guarantee Account is AED 25,000. This facility can be used in place of security deposits for a specific period of time on all applicable declarations.

12.4. Debit Account

Debit Account Facility allows customer to keep an amount with Dubai Customs against which Customs provides a Debit Account Number which can be used while transacting with Dubai Customs for payments of applicable Customs Duty and Fees of the Customs Declaration. The deposit limit of the Debit Account with Dubai Customs can be decided by Customer. The balance of account can be topped up by the customer either by paying at the cashier of Dubai Customs or at the Bank in which a special Customs Bank Account Number is allotted to a Customer.

12.5. E-Payment

Clients can pay customs duties and other charges through the electronic payment methods of Credit Card and Debit cards

**For more information visit: <http://www.dubai.ae/en.portal>.

13. Duty Exemptions

According to Articles 106-98 of Common Customs Law of the GCC states the following goods fall under exempted categories from Customs Duty and Taxes. In addition to those items specified below, there are commodity based tariff exemption.

13.1. Diplomatic goods

The goods imported by International Organisations, Diplomatic Corps and Consulates or their members whom the UAE government has accredited are exempted from payment of Duty. To qualify for duty exemption, please follow the conditions laid down in Dubai Customs Policy No.16.

Visit: www.dubaicustoms.ae

13.2. Military Goods

The imports of arms, ammunitions, military equipment, means of transport and their parts for all sectors of Military Forces and Internal Security Forces are exempted from Duty and Taxes provided that a request letter from the competent authority is produced.

13.3 Personal Effects and Household Items

Individuals can bring their personal effects and used household items into the

country on duty exemption. In order to qualify for the duty exemption, they need to meet with the following requirements.

- In the case of Nationals, Payment of Customs Duty shall be exempted upon their final return to UAE after shifting their residence from abroad.
- In the case of foreigners, they should be coming to UAE for the first time for residence.
- Goods must be in used condition
- Quantity must be within the limit of furnishing a house
- Owner of Declaration and Goods must be the same as given in the documents
- A document listing all items must be presented
- Proof of Residence abroad must be presented
- Foreigners must present the Proof of work and residence permits
- New goods shall not be considered for duty exemption and applicable duty shall be collected.

** For more details, please refer to Customs Policy No 8.

13.4. Passenger Goods

The passengers are eligible to get duty exemption on the goods accompanied, provided that they meet the following conditions:

- The value of gift items must not exceed AED 3000
- Number of Cigarettes must not exceed 400
- Cigars must not exceed 50
- Minced or pressed or mild tasting tobacco not exceeding 500 grams.
- Alcoholic beverages must not exceed 4 litters.
- Beers must not exceed 2 cartons of 24 cans with the volume not more than 355 ml each.
- The goods carried by Passengers must be their own personal belongings.
- Electronic goods and home appliances are in an agreeable quantity.

Personal Effects accompanying a passenger as specified in the Article2- of Customs Policy 12- , shall be exempted from Duty provided that;

- Items carried are not in commercial quantity
- Passenger is not a frequent reporter to Customs Office
- The age of the passenger who carries cigarettes and alcohol beverages should not be less than 18 yrs.
- All items accompanying a passenger shall comply with the prohibition and restriction law and procedures.

Customs tariff shall be applicable to the quantity in commercial nature. In the event of failure to pay the Duty and fees, customs shall impound excess quantity for a period of 30 days which can be extended upon the request of the passenger maximum up to 60 days subject to approval from Head of

Customs Office. Impounded items shall be transferred for auction upon the expiry of the impoundment period. Declaration procedure shall be applicable to such goods for Customs clearance.

**For more passenger travel information and declaration procedures refer to Customs Policy No 12 and Travelers Guide on www.dubaicustoms.ae

13.5. Philanthropic and Charitable Goods

Charity and Philanthropic organizations can claim for Duty exemption on their Imports related to their services in the fields of humane, social, educational, scientific or religious fields or any other charitable purposes without an intention of making profit out of them. The nature of imports of charities must be in accordance with their permitted activities and the volume & quantity of imports must be proportional to the actual needs of their activities. A request approved by the competent authority must be produced to Customs. All Imports should be in the name of the Charity.

13.6. Commodities used by People with Special Needs

Claim for exemption from Custom Duty shall be accepted from the entities of authorised government bodies, licensed Associations of Special Needs Care and holders of Disabled Identity Cards from GCC citizens, for importing materials and equipment for their own use. Duty exemption may be claimed on the following goods:

HS Code	HS Code Description
87032180	Vehicles specially designed for the crippled, driven by hands
87032280	Vehicles specially designed for the crippled, driven by hands
87032380	Vehicles specially designed for the crippled, driven by hands
87032470	Vehicles specially designed for the crippled, driven by hands
87120020	Cycles for the disabled
90211060	Crutches, other than walking sticks of heading 66.02
90214000	Hearing aids, excluding parts
90219020	Electronic appliances for the blind

The vehicles exempted from the payment of Customs Duty and imported solely for this purpose should not be disposed within the period of 3 years. In case of any disposal prior to completing three years from the date of importation is required, applicable Customs Duty on the value assessed by Customs as per the vehicle condition shall be levied.

13.7. Returned Goods

Duty exemption can be claimed on returned goods where previously exported goods to ROW are returning backend they meet the following criteria.

For Returned goods of National Origin:

- The goods must be returned within 3 years from the date of exportation.
- The returned goods must be the same goods which have been exported under a cleared Export declaration with the proof of their origin, specifications and distinguished Marks & Nos.
- Goods must be returned in the same state in which they have been exported.
- The imported goods must be identifiable against the goods exported and Export Declaration bearing a reference number.

For Returned Foreign Goods:

- The goods must be returned within one year from the date of Re-Exportation.
- Applicable Customs Duty on the re-exported goods must have been paid when goods were originally imported.
- The Duty or Deposit on the goods must not have been refunded at the time of re-exportation.
- The goods must have been re-exported under a cleared Re- Export Declaration with the proof of their origin, specification and distinguished Marks and Nos.
- The goods must be returned in the same statement in which they have been re-exported.
- The imported goods must be Identifiable against the exported goods and Export Declaration bearing a reference number.

For Temporarily Exported Goods:

The Goods that have been temporarily exported for finishing or repair shall be subject to customs duty only on an amount that was added with the goods value as a result of such finishing or repair. However, the following requirements shall be met to avoid full duty payment on whole goods:

- The goods must be returned within one year from the date of Re-Exportation.
- Applicable Customs Duty on the temporarily exported goods must have been paid when goods were originally imported.
- The Duty or Deposit on the goods must not have been refunded at the time of temporarily exporting the goods.
- Goods must have been examined prior to exporting under a cleared Declaration Type of Temporary Export from Local to ROW with the proof of their origin, specification and distinguished Marks and Nos.

- The purpose of Temporary exportation must be specified on the respective customs declaration.
- The imported goods must be Identifiable against the exported goods and Temporary Export Declaration bearing a reference number.

**For more details, refer to Dubai customs policy 1

13.8. Industrial Exemption

The National Industrial License holders can claim Duty exemptions for their machineries and raw material imported for manufacturing purposes. The exemption shall be granted subject to approval from Ministry of Economy. If the Industrial license is issued elsewhere in GCC, the declaration should be accompanied with “Form B” approved by the competent authority of the country where the industrial license is issued.

14. Free Trade Agreements (FTAs)

Dubai is a trade friendly economy with reduced trade barriers supporting investment climate for stable growth of trades and industries. Recognizing the increasing number of Free Trade Agreements (FTA) in force around the world, UAE has also signed FTAs with a number of countries to foster free trade flows, enhance the competitiveness of UAE’s exports in the partner market and to make UAE as an investment destination. The products originating from a country under FTA shall benefit from the preferential treatment upon submission of proof of origin.

Proof of Origin

This is a documentary evidence to certify expressly that the goods to which the document relates satisfy the origin criteria under a certain FTA which includes international agreements such as free trade agreements, regional trade arrangements (GCC), economic partnership agreements, etc. involving two or more contracting parties which set forth the reciprocal granting of preferential tariff treatment among the contracting parties

14.1. Greater Arab Free Trade Agreement (GAFTA)

Goods produced in any of the GAFTA member country shall be exempted from duty in any other member country provided that the shipment is accompanied by the specific certificate of origin issued by the competent authority of the producing member country. Refer to Dubai Customs Policy 25 for more details.

GAFTA member countries:

1. Hashemite Kingdome of Jordan
2. Republic of Tunisia

3. Republic of Sudan
4. Republic of Syria
5. Republic of Iraq
6. Republic of Lebanon
7. Republic of Morocco
8. Palestine
9. Republic Libya
10. Republic of Egypt
11. Republic of Yemen
12. Republic of Algeria
13. GCC States

14.2. FTA Between Republic of Singapore and GCC Member States

Customs Duties on specific goods manufactured in Republic of Singapore been exempted when they are imported to any of the GCC Member States. Refer to Policy No.40 issue by Dubai Customs in January, 2015 for more details.

14.3. FTA between GCC and EFTA States

All the products originating in the European Free Trade Association (EFTA) States except those specified in Annexes of the Agreement as specified in Customs Policy No. 42 issued in 2015 shall be exempted from Duty when they are imported directly to any of the GCC states. The products of EFTA origin shall be accompanied by “Movement Certificate EUR.1” duly issued and certified by the customs authorities in the country of origin.

EFTA states comprise of:

- Republic of Iceland
- Principality of Liechtenstein
- Kingdom of Norway
- Swiss Confederation.

15. Customs Declaration

For the Customs Clearance of any goods, whether they are exempted from Customs Duties and Taxes or not, a detailed Customs Declaration must be submitted to the customs. The Declaration can be submitted by an Importer/ Exporter or his authorized Representative or a Customs Broker. Commercial clients shall only use the online channel to submit the Customs Declarations.

15.1. Submission Channels for Customs Declaration

Declarations can be submitted to Customs Office through any of the

channels of Dubai Trade, Business to Government (B2G) and Customs Bureau Services.

15.2. Dubai Trade

Dubai trade is the online portal which hosts the online services of Dubai Customs, DP World, DMCC and Jebel Ali Free Zone Authority. Dubai customs hosts its online declaration, client registration and other ancillary services on Dubai trade.

15.3. Business to Government (B2G)

Clients having high volumes and frequent transactions may opt for this channel.

15.4. Customs Bureau Services

The facility of Bureau Services in Dubai Customs is provided to the Non Commercial Customers

List of services available in Bureau:

- Submission of New Declarations
- Submission of Request for Declaration Cancellation
- Clearance of Goods on ATA Carnet
- Obtaining Makasa stamps for exports to GCC countries.

Eligible customers for Bureau Services:

- Private Individuals
- Professional Licensees
- Government Entities
- Non-Profit Organizations
- Educational Institutes
- Diplomatic Bodies

Customs Clearance at Hamriya, Creek and Creek Entry:

Clearance of declarations for goods imported, exported or transiting through these centers is currently cleared at the customs counters of the respective centers. Only direct deliveries are offered at these centers. Apart from the declaration clearance, Hamriya and creek issue Launch Manifests for the Captain of the vessels. For more details of the counter services, contact the respective centers.

Customs Clearance at Hatta Border:

Clearance of goods arriving from Sultanate of Oman or through Oman or the goods exported to Oman or through Oman is cleared at Hatta Border. Currently the Customs Clearance of import is done through the counter

services of Customs Office located at the entry point of Hatta border and no online Customs Clearance Services are available. However, Statistical Exports to Oman may be cleared online and Makasa can be obtained from the designated Customs Offices in Dubai.

Customs Clearance at Post Offices:

Customs may select the postal parcels after Customs Inspection for Customs Declaration and Payment of Duty and other Charges. The clients will be directed to the Customs Office at the respective Post Offices in case their parcels have been identified for Customs Declarations. Currently the online service for declaration submission for postal cargo is not available and this service is provided at the counters of Customs Offices located at the respective post offices.

Customs Clearance at Land Customs Office:

Statistical Export Declarations for the movements of goods to the other GCC destinations by road can be cleared at this Customs Centre along with the MAKASA process. Additionally, transporters can obtain the Land Manifest for the goods moving overland to the other destinations also from this center.

15.5. Online Declaration Process

Authorized user with valid login ID can submit online declarations. Declaration is cleared automatically within few seconds unless customs feel the need to intervene and have further verifications. For help on online submission, please visit: www.dubaitrade.ae

The declarations need to be followed up with submission of documents at customs counter with the exceptions of those declarations that are exempted from document submissions. If the finalization of customs clearance procedures had been completed against a Document Deposit in the absence of authenticated Invoice and required Documents, they must be produced within the stipulated time period.

15.6. Pre Arrival Clearance

Customer can complete Customs Clearance of Declaration prior to arrival of the goods provided that all essential information are available on Declaration.

15.7. Documents Submission

All clients must submit the documents needed for customs clearance to the designated Customs Office by attaching the customs Declaration according to the nature of shipment and type of the declaration. Please refer to Dubai Customs Notice- 7 of 2010 for more details.

Time limit for Documents submission

- The Declarations and the attachments must be submitted to the designated Customs Office within the period of 14 days from the date of processing the declaration.
- In case of the documents are being submitted by exceeding the grace period of 14 days from the date of processing the declaration, a Late Fee of AED 50 shall be imposed on each day of delayed submission to the maximum period of 90 days.
- In the event of failure to submit the Documents within the period of 90 days, further administrative actions shall be taken and also a fine and penalty may be imposed.
- Any claim for refund of duty or deposit shall not be accepted until the client completes the process of Documents submission as stated above.

For more details about fines and penalties refer to Appendix C

Offices for Documents submission

The Customs Offices for Documents submission are designated in accordance with the cargo channel and Customs locations.

Refer to the Appendix J –Documents Submittal for more details

15.8. e-Archival of Customs Declarations

Dubai Customs shall keep original copies of Customs Declarations and their attachments which will be archived in e-Archive System. The clients may request to retrieve the copies of the Documents after submitting the original copies to Customs. They can request through the e-Archive system 7/24 to obtain a softcopy of their Customs Declarations and their attachments. An e-Archive service fee of AED (5) shall be collected when the customs declarations process is completed.

15.9. Customs Procedures and Types of Declarations

A Declarant must specify the regime type of the Declaration while submitting for clearance. The following are the regime types in Declarations:

- Import
- Export
- Transit
- Temporary Admission
- Transfer

15.10. Importation

Following Declaration Types are associated with Importation

- Import to Local from ROW (Rest Of World)
- Import to Local from FZ (Free Zone)
- Import to Local from CW(Customs Warehouse)
- Import to Local from GCC (statistical Import)
- Import for Re Export to Local from ROW
- Import for Re Export to Local from FZ
- Import for Re Export to Local from CW
- Import to CW from ROW
- Import to CW from FZ
- Import to CW from Local (after Temporary Admission)
- Import after Temporary Admission

15.10.1. Import to Local from Rest of World (ROW)

This Declaration type deals with the goods imported directly by an Importer (commercial, Personal or Courier) of UAE or GCC states from the ROW. Declaration can be submitted through online services by a registered Mirsal User or by availing the service of an authorized Customs Broker. Non-Commercial Customers can use the Bureau Services for Declaration submission from the designated Customs Offices.

Required Documents

- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order (for Sea)
- Permits wherever applicable.

**Requirements of Documents will vary according to Cargo Channel

15.10.2. Import to Local from FZ

When the goods are imported to local from FZ, the Declaration type of “Import to Local from Free Zone” needs to be cleared on payment of applicable duty. Declaration must be submitted by a registered local Importer or an authorised Customs Broker.

Required Documents

- Delivery Advice
- Invoice
- Packing List
- Permit for Restricted Goods (If any) from competent authority.

15.10.3. Import to Local from CW:

The goods deposited in a Customs warehouse can be taken out to local market on payment of applicable Customs Duty and taxes. Declaration can be submitted by the Customs Warehouse Licensee or a registered Importer being the Owner of the Goods.

Required Documents

- Invoice
- Packing list

15.10.4. Import to Local from GCC (Statistical Import)

Goods can be moved intra-GCC Customs Offices allowing passage of the foreign goods from one member state to the other. A Statistical Export Declaration must have been cleared from the exporting GCC country for inward movements of such goods and a copy of the same must be submitted to the Customs Office of importing country carrying the “Makhasa Stamp” (set-off mechanism) on the Declaration in order to avoid the repeated payment of Customs Duty at the destination Country. The Declaration type “Import to Local from GCC” needs to be cleared for such transaction.

Required Documents

- Delivery Order (for Sea Channel)
- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Land Manifest/Truck way bill for Land Channel
- Commercial Invoice
- Packing List
- Statistical Export Bill cleared from an exporting country of GCC with the endorsement of “Makasa Claim Number (MCN)” or “Makasa Stamp” in the case of duty paid goods are imported.

**Requirements of Documents will vary according to Cargo Channel

15.10.5. Import for Re Export to Local from ROW

Goods can be imported with the intention of re-exporting them as a whole or partially to another country. A Deposit or Guarantee equivalent to the applicable tariff amount on the goods shall be secured in lieu of Customs Duty. For this procedure, the Declaration Type “Import for Re Export to Local from ROW” needs to be cleared. Currently this declaration is limited to those with a value higher than AED 20000 except in case of vehicles.

Refer the Customs Policy nos. 34 and 37 issued in 2010 for rules and regulation of above procedure.

Required Documents

- Master Airway Bill/House Airway Bill for Air Channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order

**Requirements of Documents will vary according to Cargo Channel

15.10.6. Import for Re-export to Local from FZ

An Importer in U.A.E can import goods from FZ to Local for the purpose of Re-Exporting them to Rest of the World (ROW) other than GCC States. The customs duties levied on goods being imported under such procedure shall be secured by Standing Bank Guarantee or deposit. The Declaration type for such transactions is "Import for Re-Export from the FZ". Declaration must be submitted by a registered local Importer or an authorised Customs Broker.

Refer the Customs Policy nos. 34 and 37 issued in 2010 for rules and regulation of above procedure.

Required Documents

- Delivery Advice
- Invoice
- Packing List
- Permit for Restricted Goods (if any) from competent authority.

15.10.7. Import for Re-export to Local from CW

The goods admitted into a Customs Warehouse may be imported to Local for the purpose of Re-Exporting them to Rest of the World (ROW) other than GCC States. The customs Duties levied on goods being imported under such procedure shall be secured by Standing Bank Guarantee or Deposit. The Declaration type for such transaction is "Import for Re-Export to Local from CW". Declaration can be submitted by the Customs Warehouse Licensee or a registered local Importer being the owner of the goods.

Refer the Customs Policy nos. 34 and 37 of 2010 for rules and regulation of above procedure.

Required Documents

- Invoice
- Packing List

15.10.8. Import to CW from ROW

A licensed customs warehouse owner can import goods into the warehouse on deferred payment of duty until the goods are taken out for local consumption. For such procedure, the Declaration type “Import to CW from ROW” must be cleared. There are two types of Customs Warehouses, namely Private Customs Warehouse and Public Customs Warehouse.

Required Documents

- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order (For Sea)
- Permits wherever applicable.

** Requirements of Documents will vary according to Cargo Channel

15.10.9. Import to CW from FZ

Goods can be imported into a Customs Warehouse from a Free Zone located in Dubai by clearing this Declaration. Declaration must be submitted by a Customs Warehouse Licensee being the Importer of the goods.

Required Documents

- Delivery Advice
- Invoice
- Packing List
- Permit for Restricted Goods (If any) from the competent authority

15.10.10. Import to CW from Local (after Temporary Admission)

The goods admitted temporarily into local from CW on certain reasons such as exhibition, repair and return, projects etc. For a specific period of time can be re-imported to CW within the permitted period.

Required Documents

- Copy of Temporary Admission Bill
- Invoice
- Packing List

15.10.11. Import after Temporary Admission

The status of the goods temporarily admitted shall be terminated upon the

expiry of the permitted period. Goods can be consumed for local use after paying the applicable Customs Duty and Fees under Import Procedure. All other rules of Import procedure are applicable to the clearance of the good.

15.11. Exportation

While exporting, the exporters of goods or their Agents must declare them in detail. Refer to Exportation part in chapter II of GCC Customs Law for more details. In the case of exporting any restricted goods, the exporter must obtain required approval from the competent authority and submit to Customs.

Following declarations types are under Export Regime:

- Export from Local to ROW
- Export from Local to Dubai FZ
- Export from Local to GCC (statistical export)
- Export from CW to ROW
- Export from CW to FZ
- Re Export to ROW (after import for re- export)
- Re Export to FZ (after Import for Re Export)
- Return to FZ after Temporary Admission
- Return to ROW after Temporary Admission
- Temporary Export from Local to ROW
- Temporary Export from Local to FZ

15.11.1. Export from Local to ROW

For exportation of local goods to a country of ROW other than a GCC state the above declaration type is required to be cleared.

Required Documents

- Export Invoice
- Packing List
- Export Permit from a controlling authority (applicable only to restricted exports)

15.11.2. Export from Local to Dubai FZ

This Declaration is for exporting goods from U.A.E local market to a Free Zone in Dubai. The exporter or his broker can submit this declaration. However, the receiving Free Zone client must acknowledge the declaration through the acknowledgement service available on Dubai Trade.

Required Documents

- Export Invoice
- Packing List

15.11.3. Export from Local to GCC (statistical export)

Any foreign goods previously imported to local from ROW can be exported to another GCC state on statistical Export Declaration. Declarant can avoid repeated payment of Duty to the Customs Office of destination of GCC state provided that the statistical export declaration carries MAKAS stamp. Refer to Makasa Process in this guide for more details.

Required Documents

- Export Invoice
- Packing List
- Copy of Import Declaration (for Makasa Process)

15.11.4. Export from CW to ROW

The goods admitted into a Customs Warehouse may be exported to any of the countries in ROW. Export Customs procedure can be completed by clearing the above Declaration Type.

Required Documents

- Export Invoice
- Packing List

15.11.5. Export from CW to FZ

The foreign goods maybe exported from a Customs Warehouse to a Free Zone in Dubai subject to the applicable export restrictions. The Exporter must complete the required Customs Procedure to admit the goods into Free zone.

Required Documents

- Export Invoice
- Packing List

15.11.6. Re Export to ROW (after import for re- export)

The foreign goods previously imported on declaration types of Import for Re- export can be re-exported to ROW other than GCC states by clearing this declaration.. Customs inspection and exit certification shall be required to claim the refund of security deposit or guarantee paid against the Import for Re-Export Declaration. The guarantee or deposit can be claimed back only if the imported goods have been exported within six months from the date of Import for Re-Export Declaration.

Required Documents

- Export Invoice
- Packing List

15.11.7. Re Export to FZ (after Import for Re Export)

The foreign goods previously imported on declaration types of Import for Re-export can be re-exported to FZ by clearing this Declaration. Customs inspection and exit certification shall be required to claim the refund of security deposit or guarantee paid against the Import for Re-Export Declaration.. The guarantee or deposit can be claimed back only if the imported goods have been exported within six months from the date of Import for Re-Export Declaration.

Required Documents

- Export Invoice
- Packing List

15.11.8. Return to ROW after Temporary Admission

The goods brought on Temporary Admission must be returned to ROW within the stipulated time period. In case of any extension is required on permitted time period, Customs approval must be obtained prior to the expiry of the time limit.

Refer to Customs Policy 33 for more details

Required Documents

- Export Invoice
- Packing List

15.11.9. Temporary Export from Local to ROW

This declaration can be cleared for the goods to be exported on temporary basis for the purposes conducting Exhibition, Completing any Projects, Repairing or Servicing, Processing etc. The Exporter should complete the Customs inspections prior to exporting and while re-importing the Goods to local as well.

Required Documents

- Export Invoice
- Packing List

15.11.10. Temporary Export from Local to FZ

This declaration can be cleared for the goods to be exported on temporary basis from local to Free Zone for the purposes of Repairing or Servicing, Reconditioning, Processing etc. The Exporter should complete the Customs inspections prior to exporting and while re-importing the Goods to local as well.

Required Documents

- Export Invoice
- Packing List

15.12. Transit

Goods destined to elsewhere in the rest of the world but landing in Dubai may be moved to the destination under transit procedure. Normally customs clear such transit movements against payment of deposits or under guarantees and may take additional guarantees if necessary. Following Declaration Types are required to be cleared under Transit Regime for various transit movements.

- Transit (ROW to ROW)
- FZ Transit In
- FZ Transit Out
- FZ Transit In from GCC and other Emirates FZ and GCC Local Market
- FZ Transit between Dubai based FZ

15.12.1. Transit (ROW to ROW)

The goods in-Transit from one country of ROW to another country of ROW can be transported through Dubai Customs territory under Customs control. The permitted period of transit is 30 days from the date of clearance of the transit declaration.

For more details, please refer to Customs Policy No. 35 of 2011

Required Documents

- Copy of Transport Document
- Delivery order

15.12.2. FZ Transit In

The foreign goods originated from any country may be brought into the free zones without being subject to customs duties or taxes. The owner of the goods in the Documents shall be a Free Zone Licensee. For such entry of goods in to Free zone, above Customs Declaration type must be cleared.

However, entry of some goods is forbidden to the free zones in accordance with the Article 80 of GCC Customs Law

Required Documents

- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel

- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order

15.12.3. FZ Transit Out

Export of goods stored in the free zone to the rest of the world is cleared on this declaration against deposits which is refunded on production of proof of export. Even if the goods are exported directly from the free zone without paying any deposits, the exporter must submit the proof of export failing which customs will charge a penalty of %10 of the value of goods.

Required Documents

- Delivery Advice
- Export Invoice
- Packing List

15.12.4. FZ Transit In from GCC and other Emirates FZ and GCC Local Market

The goods from a GCC state or other emirate or local market may be brought into the free zones without being subject to customs duties or taxes. The owner of the goods in the Documents shall be a Free Zone Licensee. For such entry of goods in to Free zone, above Customs Declaration type must be cleared. However, entry of some goods is forbidden to the free zones in accordance with the Article 80 of GCC Customs Law

Required Documents

- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Statistical Export Declaration
- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order

15.12.5. FZ Transit between Dubai based FZ

Goods stored and owned by a free zone client in a free zone may be sold to another client located in different free zone for which the above declaration needs to be processed. The exporter or his broker can submit the declaration. However, the declaration needs to be acknowledged by the receiver being the importer through the acknowledgement service in Dubai trade.

Required Documents

- Delivery Advice
- Export Invoice
- Packing List

15.13. Temporary Admission

Under this customs procedure the goods can be admitted temporarily for a specific purpose for a definite period of time. Temporary Admission Regime is classified into following Declaration types.

- Temporary Admission from ROW to Local
- Temporary Admission from FZ to Local
- Temporary Admission from CW to Local

15.13.1. Temporary Admission from ROW to Local:

The goods brought from ROW for Exhibition, Projects, Processing, Repair, Refilling etc. can be cleared on above Declaration Type. The customs duties on the goods shall be suspended and can be cleared on a Standing Guarantee or Deposit equivalent to the payable customs duties.

Required Documents

- Master Airway Bill/House Airway Bill for Air channel
- Master Bill Of Lading/House Bill Of Lading for Sea Channel
- Commercial Invoice
- Certificate of Origin
- Packing List
- Delivery Order

Refer to Customs Policy 33 of 2010 for more details

15.13.2. Temporary Admission from FZ to Local

The goods from Free Zone can be brought for the purposes laid down in Customs Policy- 33 on a standing guarantee or deposit equivalent to payable customs duties on temporary basis. This process can be completed by clearing the above Declaration Type. Declaration must be submitted by the Free Zone Licensee by specifying the period of temporary admission.

Required Documents

- Delivery Advice
- Invoice
- Packing List
- Permit for Restricted Goods (If any) from competent authority.

15.13.3. Temporary Admission from CW to Local:

The goods from a Customs Warehouse can be brought for the purposes laid down in Customs Policy- 33 on a standing guarantee or deposit equivalent to payable customs duties on temporary basis. This process can be completed by clearing the above Declaration Type. Declaration must be submitted by the Customs Warehouse Licensee or a local Importer by specifying the period of temporary admission.

Required Documents

- Invoice
- Packing List

15.14. Transfer of Goods

The goods admitted into Customs Warehouse or Free Zones may be transferred from one to another. Following type of Declarations are available for clearing various types of transfer of goods.

- Transfer of Cargo by Dubai based CW
- Transfer within a FZ

15.14.1. Transfer of Cargo by Dubai based CW

The goods admitted into one Customs Warehouse may be transferred to another by clearing the above declaration. The exporter or his agent can submit the declaration. However, the receiver needs to acknowledge the declaration through the acknowledgement service in Dubai trade

15.14.2. Transfer within a FZ

Goods stored by a free zone client in a free zone may be sold to another client in the same free zone for the above declaration needs to be processed. The importer or his broker can submit the declaration. However, the declaration needs to be acknowledged by the receiver through the acknowledgement service in Dubai trade.

15.15. Cargo Transfer

- Cargo Transfer from CTO to CH (Same Location)
- Cargo Transfer from CTO to CH (Different Locations)
- Cargo Transfer from CH to CH (Same Location)
- Cargo Transfer from CH to CH (Different Locations)

15.15.1. Cargo Transfer from CTO to CH (Same Location)

Freight Forwarders Agents and Cargo Handlers who bring in consolidated cargo can transfer the consolidated cargo from the terminal operator to their warehouse inside the same port by clearing this declaration. No deposit shall be necessary. However, the terminal operator needs to send the release message to customs and the receiver needs to send the receipt message.

15.15.2. Cargo Transfer from CTO to CH (Different Locations)

Freight Forwarders and Cargo Handlers who bring in consolidated cargo can transfer the consolidated cargo from the terminal operator to their warehouse in another Dubai port by clearing this declaration. A deposit shall be necessary. Moreover, the terminal operator needs to send the release message to customs and the receiver needs to send the receipt message.

15.15.3. Cargo Transfer from CH to CH (Same Location)

A consolidated cargo transferred from the terminal operator may further be transferred to another freight forwarder in the same location provided that the cargo being transferred is again a consolidation. No deposit shall be necessary. However, the terminal operator needs to send the release message to customs and the receiver needs to send the receipt message.

15.15.4. Cargo Transfer from CH to CH (Different Locations)

A consolidated cargo transferred from the terminal operator may further be transferred to another Cargo Handler in another location provided that the cargo being transferred is again a consolidation. A deposit shall be necessary. However, the terminal operator needs to send the release message to customs and the receiver needs to send the receipt message.

15.16. Virtual Corridor

Virtual Corridor is an approved Customs Procedure for transfer of goods under the Cargo Transfer Request using electronic system from one Customs Zone to another within Dubai by using only Dubai's roads. Such roads are therefore considered to be as the virtual corridor for Transfer of Goods. Shipping Agents may avail this facility of Virtual Corridor provided by Dubai Customs against a Virtual Guarantee which is equal to an amount of AED 10000 and a service fee of AED 100, for each Cargo Transfer Request between the Customs Zones. This facility is provided to Shipping Agents on following conditions that;

- Consolidated goods shall be transferred between Cargo Handlers (Agents) from an authorized Customs Zone to another within the same Customs Territory.
- Shipping Agents must be licensed by the competent authority in order to

- register with Dubai Customs to operate as a Cargo Handler.
- Only the registered and authorized Shipping Agents can use this facility for storage of their goods.
 - Request for Cargo Transfer shall be processed on Mirsal2- System
 - Transfer of Cargo shall be completed within the specific timeframe.

Settlement of virtual Guarantee Account is an automated process based on the confirmation from the competent Customs Officer that the seal affixed on the cargo is intact upon its arrival at the destination point within the permitted timeframe.

15.17. ATA Carnet

ATA Carnet is an international Customs Document issued by an authorized Chamber of commerce on which goods can be moved through a number of countries who are the members of the ATA international Guarantee Chain without raising bonds or paying Customs Duty and Taxes or completing the normal Customs Procedures. This facility can be used for temporarily importing goods into the country or temporarily exporting goods. For importing, the importer needs to obtain the ATA carnet from the Guaranteeing Association in the country of shipment. For Exports, ATA carnet is issued by Dubai Chamber of Commerce and Industry.

***Refer to Customs Policy Nos38- and 41 for more details.

15.17.1. Import and Export Procedures under ATA Carnet.

Currently UAE accepts carnet for exhibition goods only and the clearance is available only in the customs counter.

Clearance is done on ATA document. Neither fees are collected nor Customs ask for any document other than ATA. In case the holder fails to export goods under ATA Carnet, customs will invoke its right to claim the applicable duty charges from the Guaranteeing Association. If the Customs Clearance under ATA is required after normal office hour, a service fee will be levied.

Document Offices for ATA Carnet Clearance

- Cargo Village customs Centre
- Jebel Ali Customs Centre
- Dubai International Airport Customs Centre
- Al Maktoum International Airport Customs Centre
- Hatta Customs Center

- Dubai Airport Terminal1- Customs Center
- Dubai Airport Terminal2- Customs Center
- Dubai Airport Terminal3- Customs Center
- Dubai Airport Free Zone Customs Center

15.18. Submission of Manifest

Cargo of all means of transport shall be unloaded only within the Customs Zone at the port under supervision of the customs office. The Manifest must be submitted by the shipmaster or Cargo Handler within (36) hours from the time the ship enters the seaport, excluding the official holidays. Any amendment or cancellation on the manifest submitted after above period shall be against a service charge of AED 5 for each bill of lading.

15.19. e-Freight Between Airports

Dubai Customs has implemented e-Freight initiative of International Air Transport Association (IATA) by integrating the airports for transporting air cargo through which different freight and trade documents can be exchanged. This facility shall be available only between the airports of the countries where e-Freight initiative is implemented and logistically managed by approved air cargo companies. Only licensed air cargo companies registered in UAE and affiliated to e-Freight initiative shall be eligible to avail this service. The documents must be retained for a period of five years from the date of Declaration through an efficient archiving system which must be accessible to customs. The Documents of Commercial Invoice and Certificate of Origin shall be accepted from the airport of e-Freight in electronic form for the following declarations.

- Import
- Import for re-export
- Export
- Transit/Transshipment
- Transit in to Free Zones
- Transit in to Customs Warehouses
- Temporary Admission

15.20. Electronic Airway Bill

Cargo Handling Agents or Carriers may use the facility of Electronic Data Interchange for transferring the Airway Bill Information to Customs. The Information must include all the data available in the original Airway Bill. However, a copy must be presented as a part of submittal of Documents in accordance with the provision of Customs Notice7- of 2010.

15.21. Transshipment Cargo

Any shipment may be transshipped only under supervision of the customs office. The Shipping Agents/ Cargo Handler must submit the load list within five business days from the date of Manifest submission for the purpose of reconciling the manifests of transshipped cargo.

15.22. Courier Declaration

Courier companies shall submit Customs Declarations through Mirsal2-system for all types of shipments regardless to their value. However, Customs Declarations for courier goods whose value is AED 1000 and below shall be submitted in the following types of declarations:

- Courier Import Declaration.
- Courier Export Declaration.
- Courier Transit Declaration

**Ref Custom Notice8- of 2010

16. Submission of Claim for Refund

The claims for refund of Deposit or releasing the Guarantee can be submitted online through Dubai Trade portal. The period in which a claim can be submitted shall be varying depending on the type of Deposits.

Documents of Proof Export

Sea Channel: Exit / Entry certificate, Copy of Export Declaration or copy of Manifest and Copy of bill of lading

Air Channel: Exit / Entry Certificate, Copy of Export Declaration and Copy of Airway Bill.

By Land: Exit / Entry certificate, Copy of export declaration or Copy of manifest

16.1. Settlement of Declaration (Non-Remittance) on Direct Export from FZ of same Customs Office

Goods admitted into a free zone may be exported from the customs offices of the same Free zones without presenting a cash or bank guarantee for clearance of Customs Declarations. The goods must be re-exported within 30 days from the date of lodgment of Declaration. For the settlement of the customs procedure, the Declarant must submit a copy of FZ Transit-out Declaration and a Certificate of Exit/Entry, duly signed and stamped by the competent authority to the Customs as Proof of Export from the same port attached to the exporting FZ.

The Free zones attached to the ports of the same Customs Offices from where the goods are exported:

Free Zones	Ports of Exportation
Jebel Ali FZ	<ul style="list-style-type: none"> • Jebel Ali Port • Al Maktoum Intl. Airport
Dubai Logistics City	<ul style="list-style-type: none"> • Jebel Ali Port • Al Maktoum Intl. Airport
Dubai Intl. Airport FZ	<ul style="list-style-type: none"> • Dubai International Airport

** Refer to the Customs Notice3- of 2016 for more details

17. Automated Transfer of Customs Duty–ATCD

Customs cleared goods in free circulation may cross the borders of GCC Member States without levying Customs Duties repeatedly at each point of entry. For the purposes of automating, regulating and controlling Customs Procedures and transfer of Customs Duty, a System of Automated Transfer of Customs Duty (ATCD) has been implemented. This system will generate a Due Number (Barcode) consisting of 65 digits which shall be imprinted on the Customs Statistical Declarations. This process is applicable to the following Customs Procedures.

- Importation of goods by a GCC importer from ROW with destination as one of the GCC states.
- Exportation of goods from local to GCC states against the previously cleared Import Customs Bill
- Importation of goods by a GCC importer from a Free Zone or Customs Warehouse in Dubai with destination to one of the GCC states.

Requirements for the ATCD Process

- If the Exporter is different from the original Importer, then the copy of the Import Bill shall be required.
- The Import Bill Reference number in the system must be a valid number. An option to amend the reference number in Export Bill is provided.
- The system will calculate only the exact duty payable to the GCC Country.
- The System will print a Due Number on Statistical Declaration. Currently this services is provided at the Offices of Customs Bureau Services
- If the original Declaration was cleared as Import for Re-Export or Duty Deposit, then applicable duty must be paid prior to obtaining the Due Number
- If the goods with destination to a GCC state are not imported directly by a GCC Importer, Customs Inspection and affixing customs seal shall be required.
- For new or used vehicles under HS Heading Nos. 8702 and 8703, the Due number shall be granted only if the vehicles are moved between GCC states within the period of 2 years from the date of Customs Duty Payment.

18. Post Clearance Audit

Customs conducts post clearance audit on all transactions of the customer with Dubai Customs to ensure law compliance. In the process of audit Customs may demand the client for all required information to be submitted when it deems necessary in order to facilitate Customs Audit.

19. Retention of Documents

The documents related to the Customs Declaration shall be required to retain for the period of 5 years from the date of clearance. Customs may demand all the Declaration related documents such as contracts, correspondence and other relevant documents without having to accept all that stated in the Declaration or in the Invoices. However, the documents related to the Free zone Customs Declaration shall be required to retain until the economic operations are being carried out in free zones.

**Refer to Article 27 para115 ,2- and 127 of GCC Customs Law and Para2- (A) of Customs Notice 15 of 2011

20. Customs Audit

Clients can submit a request to have their records audited by Dubai Customs in a formal application to the Customs Audit Department. Customs shall conduct the audit upon the approval against a service fee of AED 3000/. The Customs Audit Department shall conduct the audit and submit a final report within 3 months from the date of the payment of Audit Fee. However, the audit report from Dubai Customs at the request of the client shall not prejudice Dubai Customs right to claim for customs duties and fines until it is confirmed that it is payable in accordance with the Common Customs Law

21. Protection of Intellectual Property Rights (IPR)

Dubai Customs is committed to protect the Intellectual property Rights (IPR). The clients can register their Agency Rights and Trademark in “Brands Recording e-System” of Dubai Customs. Trade marks can be registered as a word, name, symbol, device or any combination of them which are used or intended to be used in trade in order to distinguish the brand from others. Such registration enables the Agent and Brand Owner to file a complaint with Dubai Customs by providing sufficient information on infringing their rights by any unauthorized importers. The client can submit the request along with the letter issued by Ministry of Economy as a proof of being a registered Trade Agent or with a valid trademark issued by the competent authority. A translated copy of the agency agreement with all details and features of the brand shall also be submitted.

For more information visit: www.dubaicustoms.ae.

22. Landing Certificates

The importer may sometime need a proof of landing to prove to the export or other authorities that the goods exported have in fact landed in Dubai and cleared for home consumption. The importer or the exporter or their agents may request for landing certificates either through Dubai Trade or customs officers by submitting proof of clearance and delivery of the goods.

23. Vehicle Clearance Certificates (VCC)

Any vehicle imported into the country must have a VCC to register the vehicle with the traffic authorities or to export them outside the country. The service to submit the requests for issuing the VCC is provided to customers online via Dubai Trade or through the bureau services in Customs locations against the customs cleared declaration. The Customer can track the status of VCC Requests and make the payment through online service. Customer shall be notified by email about the status of VCCs also. If any amendment or cancellation is required after the VCCs has been issued, then the VCC should be surrendered to the designated customs counters.

24. Statistical Reports

The clients can submit a request for statistical reports as provided below in a prescribed form duly signed and stamped by the company by paying applicable fees provided in Appendix – B.

- Summary Report-By HS Code
- Summary Report-By Country
- One HS Code by Country
- One Country by HS Code
- Company Yearly Performance
- Company Yearly Performance by HS Code

25. Storing of Passenger Goods in the Airport

Goods in the possession of inbound passengers may be placed in Customs stores at any of Dubai airports for a period of more than 24 hours against a storage fee of AED100 per day on every package. The maximum period of storage shall be three months from the date of storage. Dubai Customs shall have the right to sell goods in public auction unless the goods are taken back within this period.

** For more details please refer to the Customs Notice 1 of 2016

26. Sale of Goods by Public Auction

In line with the provisions in the Common Customs Law of GCC and Dubai

Customs Policy, Dubai Customs shall exercise the right to sell the following goods in public Auction.

- Seized perishable goods
- Goods paced in Public and Private Customs Warehouses after the expiry of their permitted storages period
- Un-Cleared Goods that exist in the Yards or Wharves
- Unclaimed Goods which are left behind at the Customs Office or Customs Warehouse
- Confiscated means of Transport

The permitted storage periods for the various types of goods are:

- Three months for FCL/General/Bulk Cargo, Vehicle and other Road-Moving Equipment arriving by Sea, all Goods arriving by Air and Land.
- One month for the FCL Refrigerated and Dangerous Cargo
- Three months for goods deposited in the Customs Store by the passengers.

Customs shall announce the public auction and publish the list of the goods for sale in newspapers.

** Please refer to the Customs Notice No. 29 of 2009 for more details

27. Appendix A - Customs Declaration Fees:

Bill Of Entry (Declaration)Types	Dutiable	Non-Dutiable
Export from CW to FZ	100	100
Export from CW to ROW	100	100
Export from Local to FZ	100	100
Export from Local to ROW	100	100
Export Statistical Declaration	50	50
FZ Transit Between Dubai based FZ	80	80
FZ Transit In	80	80
FZ Transit In from GCC and other Emirates FZ and GCC Local Market	80	80
FZ Transit Out	80	80
Import for Re Export to Local from CW	100	100
Import for Re Export to Local from FZ	100	100
Import for Re Export to Local from ROW	100	100
Import Statistical Declaration	70	80
Import to CW from FZ	80	80

Import to CW from Local (after temporary admission)	80	80
Import to CW from ROW	80	80
Import to Local from CW	70	80
Import to Local from FZ	70	80
Import to Local from ROW	70	80
Re Export to FZ (after Import for Re Export)	100	100
Re Export to ROW (after import for re-export)	100	100
Return to FZ after Temporary Admission	100	100
Return to ROW after Temporary Admission	100	100
Temporary Admission from CW to Local	100	100
Temporary Admission from FZ to Local	100	100
Temporary Admission from ROW to Local	100	100
Temporary Export from Local to FZ	100	100
Temporary Export from Local to ROW	100	100
Transfer of Cargo by Dubai based CW	80	80
Transfer within a FZ	80	80
Transit (ROW to ROW)	50	15

28. Appendix B - Other Customs Services' Fee

e-Revenue Receipt Type	Amount
Certificate Of Arrival	100
Certificate Of Discharge	100
Cheque Installment for Company- Per Cheque (From 1 to 4)	150
Cheque Installment for Company- Per Cheque (From 5 to 12)	300
Cheque Installment for Person- Per Cheque (From 1 to 4)	50
Cheque Installment for Person- Per Cheque (From 5 to 12)	75
Common Customs Law Book of GCC	50
Customs Audit Fee at client's request	3000
Customs Declaration Amendment Fee	25
Customs Declaration Cancellation Fee	25
Customs Ware House Agreement Fee	25,000
Customs Warehouse License Fee	2000
DUCAMZ -Vehicle Exit Certificate	30

DUCAMZ-Delivery Advice & Valuation Report On Vehicle	200
Duplicate Copy Fee	100
E-Clearance–Penalty For Late Submission Of Docs	50
Exit /Entry Permit on Goods through Customs Gate	20
Exit /Entry Seal Charge	20
Export Manifest Charge (Sea Cargo)	20
Extra Manifest Charges	10
Gate Pass Charges	20
Grievance Application Fee	200
HS Code Charges	25
Inspection Charge	150
Inspection Seal Charges	20
Israeli Boycott Stamp	10
Kimberly Certificate Process Charges-DMCC	30
Knowledge Payable To HH The Ruler's Court	20
Land Cargo Manifest	40
Loading & Unloading from Dry Port (Japanese Cars)	100
Loading & Unloading from Dry Port (American Cars)	120
Manifest Amendment	100
Mirsal 2 - Fines	500
Monthly Statement Of Account	50
Non Liability Certificate	100
Number Plate issued for Vehicles on Temporary Admission	20
Nursery Collection Fees	500
Photocopy Charge for Customs Bill	10
Postponement Of PDC for Company per Cheque	200
Postponement Of PDC for Person per Cheque	100
Public Warehouse License New /Renewal Fee	150000
Refund Claim Registration	50
Refund Claim Registration Fee For Finance	25
Refund Claim Registration Fee For Operations	25
Registration Charge for New ATA Agent	100
Registration Charge for New Clearing Agent	100
Registration Charge for New FZ Co	100

Registration Charge for New Importer	100
Registration Charge for New Shipping Agent	500
Renewal Charge for ATA Agent	25
Renewal Charge for Clearing Agent	25
Renewal Charge for FZ Co	25
Renewal Charge for Importer	25
Renewal Charge for Shipping Agent	25
Seal Charges	20
Shipping Agent Registration	500
Special Re-Export and Claim Incentive	100
Statement Of Account -Per Month	50
Statistical Report -Yearly Summary Report by HS Code(More than 50 HS Codes)	225
Statistical Report -Yearly Summary Report on Company Performance	250
Statistical Report -Yearly Summary Report on Company Performance by HS Code	1850
Statistical Report -Yearly summary Report on Country (More than 20 countries)	200
Statistical Report -Yearly Summary Report on one HS Code by country	200
Statistical Report -Yearly Summary Report on one country by HS Code	200
Statistical Report-Yearly Summary Report by Country (up to 20 Countries)	150
Statistical Report-Yearly Summary Report by HS Code (up to 20 HS Codes)	150
Statistical Report-Yearly Summary Report by HS Code (up to 50 HS Codes)	200
Storage Fee per day on each package of goods carried by passenger	100
Tariff - Commercial Agencies Registrations Fees	200
Tariff-Commercial Agencies Complaint Follow up Fee	2000
Trade Agencies- Additional Service Fee for Customs Inspection	2000
Trade Agencies- Registration Fee for Customs Control (One Time)	200
Trade Agencies- Urgent Follow-Up of a Complaint (One Time)	500
Trade Agencies-Urgent Lodgment and Follow Up of a Complaint after Office Time and outside Customs Zone	1000
Trade Mark- Complaint Follow Up Deposit	5000
Trade Mark- Complaint Follow Up Fee	2000
Trade Mark- Registration Fee	200
Trade Mark-Extra Fee For Urgent Complaint Follow up	500
Trade Mark-Extra fee-Urgent Comp. Follow Up-Holiday	1000

True Copy Charges	20
Urgent Cheque Processing Service Fee	75
Vehicle Registration Fee	30

29. Appendix C - Fines and Penalties

Claim for Re-Export Deposit	Fine/Deduction
Claims Submitted After 120 Days from the Expiry Date	Claim will be rejected totally
Claims Submitted Within 1 To 60 days after the expiry date	15 % Of Deposit will be deducted
Claims submitted within 61 to 90 days after the expiry date	30 % Of Deposit will be deducted
Claims submitted within 91 to 120 days after the expiry date	45 % Of Deposit will be deducted
Claim for Customs Duty Deposit	Fine/Deduction
Claims submitted within 30 days from the date of expiry	10 % Of Deposit will be deducted
Claim for Deposit against Invoice& Certificate Origin	Fine/Deduction
Claims submitted within 30 days from the date of expiry	25 % Of Deposit will be deducted
Claims submitted within 31 To 60 days from the bill date	50 % Of Deposit will be deducted
Other fines	Fine/Deduction
Broker card renewal delay	50 per month
E-clearance–penalty for late submission of docs	50
Fine for replacement of PDC Cheque	500
Fine on Cheque Returned	500
Fine on Container Seal Breaking	5000
Fine on Wrong Declaration	500
Free zone non- re-export -penalty	%10 of the CIF value
Late submission fine for not export cargo (after 180 days) -first month	Dh.1000/- per bill of entry for 1st month
Late submission fine for not export cargo (after 180 days)-from second month	Additional dh.1000/- per bill -total Dh.2000/-
Mirsal 2 -penalty for late submission of documents	50

Mirsal- 2 -penalty for late submission of documents	50
Tariff - fines	500

29.1. Appendix D - Prices of Customs Printed Forms and Documents:

Name of Forms	Units	AED
Application for Cargo Clearance under a Standing Guarantee	10 Pads	200
Application for Customs Duty Exemption for Medicine	10 Pads	200
Application For Duty Exemption End User	single	15
Application For Exemption Of Industrial	single	15
Application For Standing Guarantee	10 Pads	200
Application to Transfer Goods to Customs bonded storage	100 Copies	150
Auction Notice	single	10
Customs Duty Bank Guarantee Forms	single	15
Debit Slip	10 Pads	100
Declaration Forms	1500 Forms	300
Declaration of Export	10 Pads	250
Delivery Order	500 Forms	550
DFSA Export Bill	single	20
DFSA Import Bill	single	20
Dry Ports -Daily Pass-Individuals	single	5
DUCAMZ -Vehicle Exit Certificate	single	30
DUCAMZ-Delivery Advice & Valuation Report On Vehicle	10 Pads	200
Exit/Entry Certificate	10 Pads	200
Export Manifest Sea Cargo	single	20
GCC Customs Common Law Book	single	50
HS Code Book	single	250
Import Authority for Restricted Goods	10 Pads	200
Inter-Port Transfer Authority	10 Pads	200
Land Cargo Manifest	single	40
Land transshipment Bill	single	10
List Of Exemption Goods	single	25

Manifest Receipt And Registration	single	10
Outbound Cargo Inter Port Transfer	single	25
Outbound Cargo Tally Sheet	single	20
Statistics- Statistics CD - 2005 & Below	single	100
Statistics- Statistics CD - 2007-2006	single	250
Statistics- Statistics CD - 2009-2008	single	1000
Valuation/ Specification Report on Vehicle	10 Pads	200
Vehicle List	single	25
Vessel Clearance Certificate	single	15

30. Appendix E - Rates of Tobacco and Manufactured Tobacco Substitutes:

Description	HS Code	Duty Rate	Duty Amount
Un manufactured Tobacco <ul style="list-style-type: none"> • Not stemmed/Stripped • Partly or wholly stemmed stripped 	24 011000	100	AED 20 per Gross Kg
	24 012000		
Tobacco refuse	01301024		
• For uses as tobacco & others	01309024		
• Cigars, Cheroots containing tobacco	02100024	100	AED 150 per direct covered Kg
• Cigars of tobacco substitutes	02901024		
• Cigarettes containing Tobacco	02200024	100	AED 100 per 1000 cigarettes
• Cigarettes of tobacco substitutes	02902024		
Manufactured tobacco and tobacco substitutes <ul style="list-style-type: none"> • Chopped or compressed tobacco for cigarettes • Chopped or compressed tobacco for pipes • Chopped or compressed tobacco for retail • Others • Homogenized or reconstituted tobacco • Compressed or liquored tobacco for making snuff • Compressed or chopped tobacco for chewing 	24031910	100	AED 40 per kg
	24031100		
	03103024		
	03109024		
	03910024		
	03991024		
	03992024		

31. Appendix F - License Issuing Authorities in Dubai:

License Types	Issuing Authority	Place
Professional	Department of Economic Developments	Dubai
Commercial	Department of Economic Developments	
Industrial	Department of Economic Developments	
Free Zone	Dubai World Central	Dubai
	Jebel Ali Free Zone	
	Dubai Holding	
	Tarakhees	
	Dubai Design District	
	Dubai Airport Free Zone Authority	
Govt. Notification	Government Bodies	
Intlaaq	Department of Economic Developments	

32. Appendix G - License Issuing Authorities in other Emirates:

License Types	Issuing Authority	Place
Commercial	Fujairah Municipality	Fujairah
	Economic Development Department	Sharjah
	Municipality & planning department	UAQ
	Department of Planning Economy - Abu Dhabi Tourism Authority	Abu Dhabi
	Economic Department	RAK
	Eco Activity Licensing Dept.	Al Ain
Free Zone	Fujairah Free Zone	Fujairah
	Ras Al Khaimah Free Trade Zone	RAK
	Abu Dhabi Airport Free Zone	Abu Dhabi
	Sharjah Airport International FZ (SAIF Zone)	Sharjah
	Hamriyah FZ (SHJ)	Sharjah
	Ajman Free Zone	Ajman
	Ahmed Bin Rashid FZ (UAQ)	UAQ

33. Appendix H - License Issuing Authorities in GCC States:

License Types	Issuing Authority	Place
Commercial	Ministry of Commerce	KSA
	Commercial Registration Department	Kuwait
	Ministry of Municipal and Agricultural Affairs	Qatar
	Ministry of Commerce	Bahrain
	Ministry of Commerce and Industry	Oman
Free Zone	Free zone (OMN)	Oman
	Free zone (KUW)	Kuwait

34. Appendix I - Restricting Authorities:

Controlling Authorities	Goods Categories
Ministry Of Climate Change & Environment	Live Animals and product of animal origin
Ministry Of Interior	Explosives, Arms, Ammunitions and their parts / accessories
Dubai Municipality	Vegetable Product, Prepared Food Stuff, Products of Chemical
Dubai Police	Alcoholic beverages
Ministry Of Economy	Industrial Raw Materials
Ministry Of Health	Pharmaceutical products and Medical/ Surgical instrumental and apparatus
Emirates Authority for Standardization and Metrology	Tires/Drinking Water
National Media Council	Printed books, newspapers and similar products, Work Art, collectors "Pieces and Antiques"
DMCC	Pearls, Diamonds, Rough Diamonds etc.
General Secretariat Of Municipalities	Lasers, Dangerous waste.
Telecommunications Regulatory Authority	Telecommunication equipment
Federal Authority for Nuclear Regulation	Nuclear reactors and Radio Transmitters.
H.Q. Coast Guard Group	Boats, Cruise Ships etc.

35. Appendix J - Documents Submittal:

Documents Types	Customs Offices
Customs Declarations and Documents for Goods imported by sea	<ol style="list-style-type: none"> 1. Port Rashid Customer Service Center 2. Jebel Ali Port Customer Service Center. 3. Dry Port Customer Service Center.
Customs Declarations and Documents for Goods imported by air	<ol style="list-style-type: none"> 1. Dubai Cargo Village Customer Service Center. 2. Airport Free Zone Customer Service Center. 3. Jebel Ali Cargo Village Customer Service Center.
Customs declarations and documents for goods imported by land:	Dry Port Customer Service Center
Customs Declarations and Documents for Goods of Free Zones of Jebel Ali, TECOM, and Dubai Logistics City	<ol style="list-style-type: none"> 1. Customer Service Center at Jebel Ali Port and TECOM 2. Customs Service Center of Dubai Logistics City.
Customs Declarations and Documents for Goods of Airport Free Zone and Dubai Silicon Oasis	Airport Free Zone & and Dubai Silicon Oasis Customer Service Center
Customs Declarations and Documents for Goods of Dubai MultiCommodities Center	Customer Service Center at Dubai Multi Commodities Center
Customs Declarations and Documents for Goods of DUCAMZ	DUCAMZ Customer Service Center
Customs Declarations and Documents for Postal Cargo	Customer Service Center of Postal Customs





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