



CUSTOMER GUIDE

Third Edition

CONTENTS

1. Rules, Regulations and laws	4
2. Enterprise Client Registration (ECR)	4
2.1 License Types and Issuing Authority	
2.2 Roles/Business types currently available in the client registration	
2.3 How to register a Client	
3. Customs Tariff	5
3.1 Ad - Valorem Duty	
3.2 Tariff Rates	
4. Customs Valuation	6
4.1 Transaction Value	
4.2 Transaction Value of Identical Goods	
4.3 Transaction Value of Similar Goods	
4.4 Deductive Value	
4.5 Computed value	
5. Customs Service Charges	8
6. Restricted and Prohibited goods	8
7. Payment of Duty and Fees	9
7.1 Method of Payments	
7.1.1 Credit Account	
7.1.2 Standing Guarantee	
7.1.3 E-Payment	
8. Tariff Exemptions	10
8.1 Raw Materials for Manufacturing	
8.2 Greater Arab Free Trade Agreement (GAFTA)	
8.3 Returned Goods	
8.4 Personal Effects and Household Items	
8.5 Diplomatic goods	
8.6 Military Goods	
8.7 Philanthropic and Charitable Goods	
8.8 Passenger Goods	
9. Customs Declaration	15
9.1 Submission Channels for Customs Declaration	



9.1.1 Dubai Trade	
9.1.2 Business to Government (B2G)	
9.1.3 Customs Bureau Services	
9.1.4 Online Declaration Process	
9.1.5 Documents Submission	
9.1.6 Declaration regimes and Types of Declarations	
9.1.7 Import Regime	
9.1.8 Temporary Admission Regime	
9.1.9 Export Regime	
9.1.10 Transit Regime	
9.1.11 Transfer Regime	
9.1.12 ATA Carnet	
9.1.13 Makasa Process	
9.1.14 Intellectual Property Right (IPR) – Protection by customs	
9.1.15 Issuance of Representative ID card	
9.1.16 Association of Importer to a Broker	
9.1.17 Landing Certificates	
9.1.18 Vehicle Clearance Certificates (VCC)	
9.1.19 Claims and Refunds	
10. Appendix A - Customs Declaration Fees	39
11. Appendix B - Other Customs Services' Fee	40
12. Appendix C - Fines and Penalties	42
13. Appendix D - Prices of Customs Printed Forms and Documents	43
14. Appendix E - Rates of Tobacco and Manufactured Tobacco Substitutes	46
15. Appendix F - License Issuing Authorities in Dubai	48
16. Appendix G - License Issuing Authorities in other Emirates	48
17. Appendix H - License Issuing Authorities in GCC States	49
18. Appendix I - Restricting Authorities	50
19. Appendix J - Documents Submittal	51



1 RULES, REGULATIONS AND LAWS

Dubai customs operate under GCC customs law and other National, Federal laws and under international agreements and protocols (visit Dubai Customs website www.dubaicustoms.ae for details).

2 ENTERPRISE CLIENT REGISTRATION (ECR)

Any business licensed by the competent authority in the U.A.E or in GCC may register their business with Dubai Customs. While registering, the client need to specify the roles/business types that he intends to undertake, provided his license includes the roles that are being registered. The business codes are renewable yearly subject to the validity of the license.

2.1 License Types and Issuing Authority

Type of License is categorized into Commercial, Industrial, Professional, Intlaaq, Free Zone and Governmental Notification. See the Appendix-F, Appendix –G and Appendix-H for License Issuing Authorities.

2.2 Roles/Business types currently available in the client registration

- Importer(Commercial)
- Exporter(Commercial)
- Broker
- Free zone
- CTO
- CH (Cargo Handler)
- Overseas Company
- Private Individual
- Airline Agent
- Shipping line Agent
- Importer (Professional)
- Importer (Industrial)
- Exporter (Professional)
- Warehouse
- Gate Control Authority
- Courier



2.3 How to register a Client

For submitting the application to register as a Customs Client and to access online services, visit: www.dubaitrade.ae and follow the instructions. The client shall also require digital certificates for signing the online declarations before submitting them. Currently Etisalat issue the digital certificates. For details, visit Etisalat website www.etisalat.ae.

As a prerequisite to licensing certain business types who interact with customs for conducting their activities such as customs broker, ship chandelling, shipping and airline agency etc., the licensing authority shall require the client to obtain an NOC from customs. This NOC is issued against a bank guarantee of Dhs.50, 000 and against processing fees (see appendix for fees). The application can be made online through Dubai trade. For details visit www.dubaitrade.ae.

3 CUSTOMS TARIFF

Customs Duty on imported goods shall be determined on the basis of two types of Tariff. According to Article 10 of GCC Customs Law, the Duty rate of Customs Tariff shall be on the term of either ad- valorem or specific or the both.

3.1 Ad - Valorem Duty

Currently customs duty is collected ad valorem (i.e. a percentage of the value) except in case of tobacco which can either be ad valorem or on quantities whichever is higher.

3.2 Tariff Rates

According to Customs Notice No.9 of 2002, the customs duty on foreign goods and commodities imported from non-GCC countries are as follows:

Customs Duty @ 5% on all dutiable goods except tobacco and alcohol which attracts a higher 100% for tobacco and 50% for alcohol products. (In case of tobacco, the duty is either collected on the value or on the quantity whichever is higher).

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



4 CUSTOMS VALUATION

Customs duty is calculated on the values declared by the importer or his agent, However, according to the GCC Common Customs law and Dubai customs policy No.7 of 2006, customs might revalue the goods, if found necessary in which case the value shall be determined by the following methods.

4.1 Transaction Value

The transaction value is the price actually paid or payable for the goods when sold to an importer of any of the GCC countries. The price may include commissions & brokerages except the commission on purchase, cost of containers of the products, cost of packing (labor and materials), cost of transport, charges of loading & unloading, handling, insurance up to the borders of the GCC states etc. Condition for acceptance of transaction value:

- No restriction shall be imposed on the buyer for the usage or disposition of imported goods other than those stipulated by the Customs Law.
- The sale prices shall be determinable without being subject to any condition or compensation.
- The seller shall not be entitled to be a part in transaction of re-sale, disposition or use of the goods by Importer directly or indirectly.
- The buyer and seller shall not be related each other in a way that influences the pricing of the goods.

4.2 Transaction Value of Identical Goods

The valuation of Goods may be determined based on the transaction value of the identical goods previously sold to an importer of the GCC state at or about the same time of valuation of the goods with the same commercial level and quantity. If such a transaction value is not found, then the transaction value of identical goods sold at a different commercial level or different quantity shall be used. If more than one transaction value for identical goods is found, the lowest of such values shall be used for determining the customs value for the imported goods.



4.3 Transaction Value of Similar Goods

The valuation of Goods may be determined based on the transaction value of the similar goods previously sold to an importer of the GCC state at or about the same time of the valuation of goods with the same commercial level and quantity. If such a transaction value is not found, then the transaction value of similar goods sold at a different commercial level or different quantity shall be used. If more than one transaction value for similar goods is found, the lowest of such values shall be used for determining the customs value for the imported goods.

4.4 Deductive Value

The valuation of Goods may be determined according to the unit price of the greatest aggregate quantity of the goods sold to a non-related person in the local Market within the period of 90 days. However, the value shall be considered after deducting the commission usually added to allow for profit, local transportation cost, insurance and Customs Duty and Taxes.

4.5 Computed value

Computed value is the sum of various costs incurred in manufacturing process, an amount for profit and general expenses reflected in the sales of same goods by producers in the country of exportation. Please refer to customs policy No.7 of 2006 and GCC Customs Law – Rules of Implementation for more details.

5 CUSTOMS SERVICE CHARGES

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

6 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 are set against H.S. codes and selection of those H.S. codes will demand a permit while submitting the online declarations. Please see the Appendix-E for permitting authorities and the goods categories for permit requirement.



7 PAYMENT OF DUTY AND FEES

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

7.1 Method of Payments

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

7.1.1 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 as collateral. The procedures for opening credit account please visit:

www.dubaitrade.ae

7.1.2 Standing Guarantee

This is also provided against a bank guarantee as collateral and can be used to clearing imports for re-exports and transits in place of using other methods of payments. The amount due is posted in the client ledger and reconciled against exit of the goods. In case of failure, the applicable amount is claimed with additional penalty.

7.1.3 E-Payment

Clients can pay customs duties and other charges through the following electronic payment methods.

- Credit Cards
- Bank Transfer (Currently this facility is available only through certain banks such as Commercial Bank of Dubai, Abu Dhabi Commercial Bank, Union National Bank, Abu Dhabi Islamic Bank and Dubai Islamic Bank.)

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



8 TARIFF EXEMPTIONS

According to Articles 98-106 of Common Customs Law of the GCC states the following goods fall under exempted categories from Customs Duty and Taxes.

8.1 Raw Materials for Manufacturing

The National Industrial License holders can claim for Duty exemption for their raw material imported for manufacturing purposes. The exemption shall be granted subject to approval from Ministry of Finance and Industry on the imports. When an Industry is licensed elsewhere in GCC, the declaration should be accompanied with "Form B" approved by the competent authority in the country where the industry is licensed.

8.2 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



8.3 Returned Goods

Duty exemption can be claimed on returned goods where previously exported goods to ROW are returning back and 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 the re-export Declaration should be referenced in the import declaration.

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 goods exported and the re-export Declaration should be referenced in the import declaration..

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 number should be referenced in the import declaration.

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

8.4 Personal Effects and Household Items

Individuals can bring their personal effects and used household items into the country on duty free. In order to qualify for the duty exemption, they need to meet the following requirements.

- In the case of a national, goods 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
- Owner of Declaration and Goods must be the same as given in the documents
- Quantity must be reasonable.

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



8.5 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. (Available on customs website).

8.6 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.

8.7 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.

8.8 Passenger Goods

The passengers are eligible to get duty exemption on the goods carried by them provided they meet the following conditions:

- Gift items with value less than AED 3000
- Cigarettes not exceeding 400
- Cigars not exceeding 50
- Minced or pressed or mild tasting tobacco not exceeding 500 grams.
- Alcoholic beverages not exceeding 4 liters.
- Beers not exceeding 2 cartons of 24 cans with the volume not more than 355 ml each.



- The goods carried by Passenger are own personal belongings.
- Electronic goods and home appliances are in an agreeable quantity. For more passenger travel information and declaration procedures refer to Travelers Guide on www.dubaicustoms.ae

9 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.

9.1 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.

9.1.1 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.

9.1.2 Business to Government (B2G)

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

9.1.3 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 Hamriyah, 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, Hamriyah 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.

9.1.4 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.

9.1.5 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

- Customs declarations and the documents of the goods shall be required to submit to the designated Customs Office within the period of maximum 14 days from the date of processing the declaration.
 - In case of late submission a late Fee of Dhs.50/- per day shall be imposed for each day of delay up to a maximum period of 90 days.
 - In case 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

9.1.6 Declaration regimes 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

9.1.7 Import Regime

Following Declaration Types are associated with Import Regime

- Import to Local from Rest Of World (ROW)
- 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 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
- Permits wherever applicable.

Import to Local from FZ:

When the goods are imported to local and GCC 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 Importer or an authorised Customs Broker.

Required Documents

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

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

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 another Member State. 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 and Air)
- 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 “Makhasa” Stamp

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

Import for Re-export to Local from FZ:

Importers in U.A.E and GCC 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.

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

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.

Private Customs Warehouse

Private Warehouse is a place or a building managed by licensed operator where only the goods owned by him can be deposited under the Customs Administration Control against a prescribed Customs Fees. The Customs Duties on such goods are suspended in accordance with the provisions of Customs Policies 24 and 27 of 2009. Refer the Policy for more details with regard to the nature and kind of goods to be admitted, goods under prohibition and the time period for storage of goods.

Public Customs Ware house

This facility allows the importers who do not own licensed Customs Warehouse to import and store the goods into a licensed Public Customs Warehouse with deferred payment of duty until the goods are taken out for local consumption. Please refer to Dubai Customs Policy no. 29 for more details.

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

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.



Import to CW from Local (after Temporary Admission):

The goods admitted temporarily into local from CW for certain purposes 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

9.1.8 Temporary Admission Regime

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

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. Refer to Customs Policy 33 of 2010 for more details.

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

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.

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

9.1.9 Export Regime

While exporting, the exporters of the 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

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)

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

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 in the GCC state provided that the statistical export declaration carries MAKASA stamp. Refer to Makasa Process in this guide for more details.

Required Documents

- Export Invoice
- Packing List



- Copy of Import Declaration (for Makasa Process)

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

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

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

The foreign goods previously imported on declaration type 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

Re Export to FZ (after Import for Re Export):

The foreign goods previously imported on declaration type 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 re-exported within six months from the date of Import for Re-Export Declaration.

Required Documents

- Export Invoice
- Packing List

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 Customs Policy 33 for more details.

Required Documents

- Export Invoice
- Packing List

Temporary Export from Local to ROW: This declaration can be cleared for the goods to be exported on temporary basis for the purpose of conducting exhibition, completing any Projects, repairing or servicing and 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

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

9.1.10 Transit Regime

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

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

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

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

FZ Transit In from GCC and other Emirates FZ and GCC Local Market:

The goods from a GCC Free Zone or other emirate Free Zone or GCC 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

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

9.1.11 Transfer Regime

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 transfers.

1. Warehouse and Free Zone Transfer

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

2. Cargo Transfer

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

Warehouse and Free Zone Transfer:

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



Cargo Transfer: 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 which 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.

Cargo Transfer from CTO to CH (Same Location)

Freight Forwarders and Shipping agents who bring in consolidated cargo can transfer the consolidated cargo from the terminal operator to their sheds 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.

Cargo Transfer from CTO to CH (Different Locations)

Freight Forwarders and Shipping agents who bring in consolidated cargo can transfer the consolidated cargo from the terminal operator to their sheds 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.

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.

Cargo Transfer from CH to CH (Different Locations)

A consolidated cargo transferred from the terminal operator may further be transferred to another freight forwarder 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

Cargo Transfer from CTO to CTO (Different Locations)

Cargo landed in a terminal may be transferred to another terminal by the agent of the cargo by clearing this Declaration.

9.1.12 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.

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. No fees are collected nor do customs ask for any other 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. 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

9.1.13 Makasa Process

Foreign goods across Member States can be moved without levying customs duties and taxes repeatedly at each point of entry of member states. Such goods



must be exported after clearing a Statistical Export to be followed by obtaining a MAKASA stamp from customs counters. Clearing a Statistical

Declaration under Makasa Process

- Client can declare Statistical Export Bill either through M1 or M2 with Import Bill as reference and approach designated Makasa counter with the Bill.
- If the Importer is found to be different from the exporter on verification of the export bill and the other documents, then the copy of the Import Bill and Invoice shall be required.
- If the Import Bill Reference number does not exist in the system or not a valid number, then the client can correct the reference number in Export Bill and approach the counter again. Otherwise the bill shall be rejected.
- The system will calculate only the exact duty payable to the GCC Country.
- The System will create and print a MAKASA stamp with refundable amount of the transaction on the original Statistical Export Bill.
- If the reference bill is cleared against Import for Re-Export or Duty Deposit, then the system will calculate the applicable duty and collect it through the same process.
- In case of Import by another GCC importer, system will only validate the bill and then create and Print the Makasa on the bill.

9.1.14 Intellectual Property Right (IPR) – Protection by customs

In order to support the enforcement of the federal and local law and agreements on protecting Intellectual Property Rights, Dubai Customs Support the protection of IPR Trade Mark owners can approach IPR department of Dubai Customs for an intervention on infringing the registered Trade Mark by filing a complaint along with required documents and fees. For more information visit: www.dubaicustoms.ae.

9.1.15 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.

9.1.16 Association of Importer to a Broker

This is a service given to registered businesses to authorize their brokers to submit customs declarations on their behalf. The service is available by type of declarations and offers a de-association which the client may choose, should he wish to stop using the service of that broker. The client may either authorize the broker to submit the declarations alone or submit the declaration or use the clients account for payment of applicable customs fees and charges.

9.1.17 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 landing certificates either through Dubai Trade or the designated customs offices by submitting proof of clearance and delivery of the goods.

9.1.18 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. This service is currently available in customs counters. However, the certificates for those declarations submitted online will be issued along with declaration in the near future.

9.1.19 Claims and Refunds:

Clients can claim refund of deposits or guarantees paid in lieu of customs duty on transit, Import for Re-Export and Transfer declarations and against lack of documents. While claiming the refunds against exports and transits, documents evidencing the exit of goods must be submitted along with other required document such as exit certificate certified by the inspector, within the prescribed time. For claiming refund of deposits or guarantees paid against lack of documents, the original documents must be submitted.

*For details of policy on re-exports, please refer **policy No.34**.*

For fines against late submission, please see appendix



10 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 From, Dubai CW to Non-Dubai CW (Other Emirates & GCC)	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 Dubai CW from Non-Dubai CW (Other Emirates & GCC)	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



Export from Local to ROW	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	80	80
Temporary Export from Local to ROW	80	80
Transfer of Cargo by Dubai based CW	50	15

11 Appendix B - Other Customs Services' Fee:

E-Revenue Receipt Type	Amount
BE Correction Charge	25
Bill Of Entry Cancellation	25
Certificate Of Arrival	100
Customs Ware House Agreement Fee	25000
Customs Warehouse License Fee	2000
Ducamz-Delivery Advice & Valuation Report On Vehicle	200
Ducamz-Vehicle Exit Certificate	30
Duplicate Copy Fee	100
E-Clearance-Penalty For Late Submission Of Docs	50
Exit Entry Seal Charge	20
Gate Pass Charges	20
Grievance Application Fee	200
Manifest Amendment (Existing Data)	100
Manifest Amendment(Vessel Details)	100
Manifest Registration Fee	10
Mirsal 2 - Fines	500
Mirsal 2 -Penalty For Late Submission Of Documents	50
Non Liability Certificate	100
Public Warehouse License Fee/Renewal Fee	15000
Refund Claim Registration Fee	50



Registration Charge for New ATA Agent	20
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	100
Renewal Charge for ATA Agent	20
Renewal Charge for Clearing Agent	25
Renewal Charge for FZ Co	20
Renewal Charge for Importer	20
Renewal Charge for Shipping Agent	20
Seal Charges	20
Shipping Agent Registration	500
Statement Of Account -Per Month	50
Statistics- Importer & Exporter-By HS Code Per Year	200
Statistics- Summary Report - By HS Code Per Year	50
Statistics-Company Performance- By Company	200
Statistics-Country By HS Code-By Country Per Year	200
Statistics-Importer & Exporter By Country-By HS Code	200
Statistics-One HS Code By Country- By HS Code Per year	50
Tariff - Commercial Agencies Registrations Fees	200
Tariff-Commercial Agencies Complaint Follow up Fee	2000
Trade Agencies- Additional Services	2000
Trade Agencies- Registration Fee	200
Trade Agencies- Urgent Follow up For One Time	500
Trade Agencies-Urgent Comp. Follow Up-Holiday	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

12 Appendix C - Fines and Penalties:

Claim for Re Export Deposit	Fine/Deduction
For Free Zone Non- Re-Export -Penalty	10% Of The CIF Value
Returned Cheque Fines	500
Broker Card Renewal Delay	50 Per Month
E-Clearance–Penalty For Late Submission Of Docs	50
Mirsal- 2 -Penalty For Late Submission Of Documents	50
Tariff- Fines	500
Wrong Declaration Fine	500
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
Claims Submitted After 120 Days from the expiry date	Claim will be rejected totally



Claim for Customs Duty Deposit	Fine/Deduction
Claims Submitted Within 30 Days From The Expiry Date	10 % Of The Deposit Will Be Deducted
Claim for Deposit against Invoice& Certificate Origin	Fine/Deduction
Claims Submitted Within 30 Days From The Expiry Date	25 % Of The Deposit Will Be Deducted
Claims Submitted Within 31 To 60 Days From The Bill Date	50 % Of The Deposit Will Be Deducted
Standing Guarantee Import For Re Export	Fine/Deduction
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/-

13 Appendix D - Prices of Customs Printed Forms and Documents:

Name of Forms	Unit	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

Customs Exit/ Entry Certificate Ships Spares	10 pads	200
Customs Exit/Entry Certificate	10 pads	200
Customs Harmonized Book – Arabic	single	250
Customs Harmonized Book – English	single	250
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	3
DUCAMZ -Vehicle Exit Certificate	single	30
DUCAMZ-Delivery Advice & Valuation Report On Vehicle	10 pads	200
Export Manifest Sea Cargo	single	20
GCC Customs Common Law Book	single	50
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 - 2006-2007	single	250
Statistics- Statistics CD - 2008-2009	single	1000
Valuation/ Specification Report on Vehicle	10 pads	200
Vehicle List	single	25
Vessel Clearance Certificate	single	15

14 Appendix E - Rates of Tobacco and Manufactured Tobacco Substitutes:

Description	HS Code	Duty Rate	Duty Amount
<p><u>Un manufactured Tobacco</u></p> <ul style="list-style-type: none"> • Not stemmed/Stripped • Partly or wholly stemmed/stripped <p><u>Tobacco refuse</u></p> <ul style="list-style-type: none"> • For uses as tobacco & others 	0 1 1 0 0 0 2 4 01200024 0 1 3 0 1 0 2 4 01309024	100	AED 20 per gross Kg
<ul style="list-style-type: none"> • Cigars, Cheroots containing tobacco • Cigars of tobacco substitutes 	02100024 02901024	100	AED 150 per direct covered Kg.
<ul style="list-style-type: none"> • Cigarettes containing Tobacco • Cigarettes of tobacco substitutes 	02100024 02901024	100	AED 100 per 1000 cigarettes

<u>Manufactured tobacco and tobacco substitutes</u>			
• Chopped or compressed tobacco for cigarettes			
• Chopped or compressed tobacco for pipes	03101024		
• Chopped or compressed tobacco for retail	03102024		
• Others	03103024	100	AED 40 per kg
• Homogenized or reconstituted tobacco	03109024		
• Compressed or liquored tobacco for making snuff	03910024		
• Compressed or chopped tobacco for chewing	03991024		
	03992024		

15 Appendix F - License Issuing Authorities in Dubai:

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



16 Appendix G - License Issuing Authorities in other Emirates:

License Types	Issuing Authority	Place
Commercial	Fujairah Municipality	Fujairah
	Economic Development Department	Sharjah
	Economic department	UAQ
	Municipality & planning department	Ajman
	Department of Planning Economy - Abu Dhabi Tourism Authority	Abu Dhabi
	Economic Department	RAK
	Eco activity licensing Dept	Al Ain
	Free Zone	Fujairah Free Zone
	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

17 Appendix H - License Issuing Authorities in GCC States:

License Types	Issuing Authority	Place
Commercial	Ministry of Commerce	KSA
	Commercial Registration Department	Kuwait
	Economic department	UAQ
	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



18 Appendix I - Restricting Authorities:

Restricting authorities	Restricted Categories
Ministry Of Environment And Water	Plants, Birds, Animals, Chemicals etc
Ministry Of Interior	Fireworks, weapons, Scrap, waste etc
Dubai Municipality	Food, Chemical etc
Dubai Police	Alcoholic beverages
Ministry Of Finance And Industry	Industrial Raw Materials
Ministry Of Health	Medicinal Items
Emirates Standardization And Specification	Tires
National Information Office	Printed Matters, Books, Periodicals, magazines etc
Dubai Comm. And Metal Center	Pearls, Diamonds etc
General Secretariat Of Municipalities	Lasers
Telecommunications Regulatory Authority	Telecommunication equipment
Ministry Of Information	Magnetic Media Cards
H.Q. Coast Guard Group	Boats, Cruise Ships etc
DMCC	Rough Diamonds

19 Appendix J - Documents Submittal:

Documents Types	Customes 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 Si I icon 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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