



CUSTOMER GUIDE

Edition 2

DUBAI CUSTOMS STRATEGY

Vision

The leading customs administrations in the world supporting legitimate trade.

Mission

To protect society and enhance economic development through compliance and facilitation.

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TERMS & DEFINITIONS

Terms	Definitions
Importer code	A code issued by the customs administration to the company for their customs transactional clearing. This is an ID issued by Dubai Customs to importers whose trade licence permits them to import and export goods.
Customs inspection	Authority conferred to customs officers to inspect goods, means of transport and persons including their baggage within a customs territory and when entering and exiting customs' zones.
Harmonized system	A system set out in a systemized form coding, designations and description of goods including their payable customs duties. It is a universally accepted classification system for trade goods, used to classify products and their corresponding tariff.
Representative card	A card issued by the customs administration authorizing a person to clear customs transactions. An official Customs ID issued to the representative of an organization/business that authorises him/her to represent his organization in respect of Customs documentation and clearance and allow access to certain Customs controlled areas.



customer service

Terms	Definitions
Certificate of origin	A specific document identifying the goods, in which the authority or body empowered to issue it, certifies that the goods to which the certificate relates originate in a specific country. A certificate issued and attested by a local Chamber of commerce stating the country in which a commodity has been grown, milled, produced, manufactured or assembled used in foreign commerce.
Customs exit/entry certificate	A certificate confirming exit of goods from the country or proving their entry to the country of destination enabling the exporter to recover deposits paid against payable customs duties.
Debit Statement	A notification showing client's debits.
Delivery order	A permit from the agent, shipper or port authority for the release of goods. A document issued by or on behalf of the carrier authorizing the release of import cargo identified thereon and manifested under a single Bill of Lading.
Certificate of Exportation	A certificate issued by the Road and Transport Authority for vehicles intended to be exported.
Departure permit	A permit issued by the Documentation Section at the Port Management to the Migration Section, under which the maritime conveyance shall be allowed to depart.
Packing list	A detailed list showing description, quantity and weight of goods preferably with Harmonized System code.



TERMS & DEFINITIONS

Terms	Definitions
Carrier	The owner of the means of transport or legally the like.
Goods owner	Any natural or legal person whose name is contained in the delivery order issued by the carrier.
Goods owner representative	Is the agent of the goods owner or their representative registered with the customs administration.
Goods	Any natural material or agricultural, animal, industrial or intellectual produce mentioned in the tariff nomenclature or may be classified under a tariff heading thereof.
Prohibited goods	Any goods that import, export or movement of which is prohibited under the provisions of any law, notice, order or system issued by a legally authorized agency.
Restricted goods	Those goods the import, export or movement of which is restricted under a system issued by a legally authorized agency.
Customs declaration	The declaration being submitted electronically or manually according to the customs approved form wherein the importer indicates the customs procedures applicable to the goods and describes the details, which the customs require to be declared for the purposes of applying such procedures.
Customs value	The actual value of goods based on the principal basis for valuating the goods for customs purposes provided for in the law.





Terms	Definitions
Customs duties	The duties laid down in the customs tariff to which goods are liable on entry or leaving the customs territory. The amount or the percentage of the amount levied on the goods as per the Common Customs law of GCC states.
Manifest	The document containing a full description of the goods carried on the various means of transport.
Customs union	A union comprising the six GCC States having entered into force since 2003 with objective of removing inter-border points to achieve a common market.
Customs union bases	Customs union is based on a common customs law and a unified customs tariff applicable towards outside world and approving the first entry point for collecting customs duties.
Final destination mechanism	The customs union approved the mechanism of collecting customs duties at the first entry point for the benefit of country of final destination during the interim period 2003 – 2007.
Customs transactions within customs union	Consignments of goods within the customs union are divided into two types: (1) Forwarded consignments. (2) Consignments originating from the local market.
Customs duties set off	The country of first entry point shall collect the customs duties on consignments of goods and deposit them in the customs union accounts for the purposes of setoff for the benefit of the country of final destination within the GCC states upon presenting a proof of arrival of such consignments in that country.



IMPORT

- **IMPORT:** Declaration is processed in the event of goods being imported to the local market from other countries against the payment of Customs duty or duty exempted whichever is applicable.
- **IMPORT FOR RE-EXPORT:** Such declaration is processed in the event of importation of goods into the country for the purpose of re-exportation, where customs duties shall be paid in the form of a deposit that will be refunded upon presenting a proof of re-exporting the same to non-GCC state or states.
- **TEMPORARY ADMISSION:** This type of declaration is processed only when goods are imported from outside the country for use in exhibitions, seasonal markets and similar events or in construction projects and scientific researches and has to be returned in the same condition at which they have been imported. A letter showing the purpose of entry, period, total quantity, description and detailed value of each individual item shall be required from the licensed company. Payable customs tariff for such goods shall be collected (excluding tyres, spare parts and batteries) in the form of cash deposit or a bank guarantee to be refunded to the company upon re-exporting the goods outside the country or taken into free zones or customs warehouses or after paying the payable customs duties as per regulations.





GENERAL PROVISIONS:

1. The importer must have obtained a valid importer code from Customs.
2. Goods must be in conformity with the activity of the licensed company.
3. Special Cases:
 - Restricted Goods: Import permission from the competent authority shall be required. The authority varies depending on the type of the goods.
 - Incomplete Arrival of Goods: Import goods declaration and the customs declaration as well as the Port conformity report shall be required.
 - Goods imported by Industrial Licensees: e-exemption request approved by the Ministry of Finance and Industry with a copy of a valid industrial production license shall be required.
 - Imports for Non-dutiable Authorities and Organizations: Customs duties exemption request bearing the appropriate stamp or a letter from the exempting or supervising agency shall be required.
 - Diplomatic Goods: A diplomatic exemption from the Ministry of Foreign Affairs, either from customs duties or inspection or both shall be required.
 - Used Personal Effects: A copy of the passport bearing the residence stamp as well as the inspection report shall be required.
 - Exhibitions Goods: A letter from the exhibition's organizing agency including a deposit shall be required.
4. If the declarant fails to submit the original certificate of origin or invoices, a deposit amounting to AED 500 for each document or altogether shall be



IMPORT

paid which will be refunded upon presenting the original documents, but within 60 days from the bill date otherwise the deposit will be forfeited.

5. Where the HS Code cannot be determined within the transaction, the declarant shall be referred to the tariff officer who shall determine the proper HS Code in accordance with goods description against a payment of AED 25 for each code.
6. In the event of any dispute arising out from classification, the declarant shall submit a written objection to the Tariff department. If such dispute continues after the tariff department opinion is issued, the matter shall be referred to the Classification Disputes Settlement Committee (here the goods shall be released against a cash deposit or bank guarantee equivalent to the higher proposed duty rate).
7. In the event of any dispute arising out from customs valuation, the declarant shall be referred to the Customs Valuation Department.
8. The goods may be subject to inspection prior to their final release.

IMPORT OF GOODS

The declarant shall:

1. Present the customs representative card upon reporting to customs offices.
 2. Submit the documents required.
 3. Pay the customs duties accrued to the goods.
 4. Collect copies of the declaration (declarant copy, entry point copy and claims copy).
 5. Take over the goods after completing all procedures with the competent agencies (DPA and DNATA) including Emirates Airline.
- In an online environment, the client or his agent process the bill including





the payment of duty at his desk and submit the documents at Customs within 48 hrs. In this circumstance, there is no manual steps like above.

SEA TRANSPORTATION:

- a. Any goods imported into the country by sea shall be registered in the manifest.
- b. A single manifest for the whole load signed by the shipmaster shall be made which shall contain the following information:
 1. Name and nationality of the ship and its registered load.
 2. Types of the goods, total weight thereof and weight of the bulk goods, if any. If goods are prohibited, their actual description shall be mentioned.
 3. Number of packages and pieces, description of packing, marks and numbers thereof.
 4. Names of the consignor and consignee.
 5. The seaports where the goods are shipped from (ports of loading).
- c. When the ship enters the customs zones, the shipmaster shall produce the original manifest to the competent authorities.
- d. When the ships enters the harbor, the shipmaster shall submit to the customs office the following:
 1. The cargo manifest.
 2. The manifest of the ship's supplies (logistics) and the crew's baggage and belongings.
 3. A list of the passengers' names.
 4. A list of the goods to be unloaded at this port.
 5. All the shipping documents which the customs office may require for application of the customs laws.



IMPORT

DOCUMENTS REQUIRED

1. Import goods declaration.
2. Delivery order.
3. Original bill of lading.
4. Original authenticated invoice.
5. Original approved certificate of origin.
6. Packing list with HS codes.

AIR TRANSPORTATION

1. Import goods declaration.
2. Delivery order.
3. Original bill of lading.
4. Original or copy of the invoice.
5. Original or copy of the certificate of origin.
6. Packing list with HS codes (not required for personal effects).

LAND TRANSPORTATION

1. Import goods declaration.
2. Original manifest.
3. Original bill of lading.
4. Original invoice.
5. Certificate of origin.
6. Packing list with HS codes.

PERSONAL EFFECTS:

No need of any original documents, instead the items will be inspected and if it contain identical items more than one piece, the duty will be imposed.





IMPORT OF VEHICLES

(Import of new vehicles are the same as any other goods)

1. Import goods declaration.
2. The declarant shall submit the documents required.
3. The declarant shall proceed to the inspection section to obtain a vehicle inspection report.
4. Payment of payable customs duties and inspection.
5. Receive copies of the customs declaration.
6. Payment of vehicle clearance certificate fees amounting to AED 10.
7. Receive the vehicle clearance certificate.

DOCUMENTS REQUIRED

1. Original delivery order.
2. Original bill of lading.
3. Original approved invoice for new vehicles only or value of used vehicles as estimated by customs valuation officers.
4. Authenticated certificate of origin for new vehicles only.
5. Packing list with the HS codes for new vehicles only.
6. Copy of the commercial license for companies or copy of the passport (other than companies).

IMPORT OF USED VEHICLES

Documents required:

1. Delivery order
2. Second copy of the Bill of Lading
3. Inspection report



IMPORT

TRANSIT

Such a type of declaration is processed for goods being imported from outside the country for the benefit of an importer from outside the country as well addressed in his name or the name of a licensed carrier agent by a competent authority on behalf of the importer. The goods shall only be registered, since it is transiting the territories of the country to a final destination. A deposit amount equivalent to the total value of goods shall be collected to ensure exit of goods outside the country within 30 days from the date of the transactional processing.

TRANSIT PROCEDURES

The declarant shall:

1. Produce the customs representative card upon reporting to customs offices.
2. Submit the documents required.
3. Pay the deposit accrued to the goods.
4. Collect copies of the declaration (declarant copy, entry point copy and claims copy).
5. Goods shall be inspected and examined by inspection officers. Goods shall then be stamped by customs seal, which is to be recorded in the customs exit/entry certificate so that customs authorities at the port of exit or entry can endorse such certificate and confirm that goods have actually departed UAE and arrived in the country of destination, upon which Dubai Customs can refund the deposit.
6. Customs exit/entry certificate.





DOCUMENTS REQUIRED

1. Delivery order from the shipping agent addressed in the name of the foreign importer or his carrier agent authorized by local licensing agencies in UAE.
2. Bill of lading (mentioning the expression of transiting the country).
3. Copy of the invoice.
4. Transit permit from the competent agencies for restricted goods.
5. Customs exit/entry certificate.

TRANSSHIPMENT

Such type of declaration is processed upon arrival of goods in the country's port of entry and intended to be transited in cases of ship-shore-ship or air to air. The declaration shall only be processed by registering such goods due to their transiting to a final destination without transiting the territories of the country or leaving the customs zone.

TRANSSHIPMENT PROCEDURES

The declarant shall:

1. Submit the documents required.
2. Pay the transshipment registration fees amounting to AED 10.
3. Contact DPA and DNATA to complete other formalities.

DOCUMENTS REQUIRED

1. Original delivery order from the shipping agent.
2. Copy of the bill of lading.



EXPORT

DEFINITION:

In economics, an export is any good or commodity, transported from one country to another country in a legitimate way, typically for use in trade. Export is an important part of international trade. No customs duty is involved if the goods are of locally purchased or locally manufactured.

The sale of goods by a licensed company in the country to an importer outside the UAE or operating under an approved customs system with the customs administration. No customs duties shall be collected since the goods are being exported from local markets or are locally manufactured.

EXPORT PROCEDURES

The declarant shall:

1. Submit documents required.
2. Pay the export declaration registration fees.
3. Receive the customs declaration.

DOCUMENTS REQUIRED

1. Instructions of the Declaration of Goods Application (IDG) or an export declaration approved in the name of a licensed company by a licensing agency in the country (for airport customs points of entry).
2. Export permit from the competent agencies in the event of exporting restricted goods.
3. Sale invoice from a licensed company in the country addressed to a company outside the country or operating under an approved customs system showing total quantity, description and total and detailed value of each individual item.
4. Goods clearing declaration.





TEMPORARY EXPORT

Such type of declaration is processed upon exportation of goods for the purposes of maintenance, repair or display in exhibitions or use in projects and return in the same condition at which they have been exported.

The Declarant Shall:

1. Submit documents required.
2. Pay the temporary export declaration registration fees.
3. Receive the temporary export declaration.
4. The inspection section at the respective customs office shall approve the goods invoices or list (copy of the customs declaration).

DOCUMENTS REQUIRED

1. Exported goods clearing declaration.
2. Original commercial invoice.
3. Packing list with the HS codes.
4. Original export permit from the competent agencies in the event of exporting restricted goods.
5. A formal letter from the company requesting temporary export.

RE-EXPORT (This is same as Import for Re-export)

Such type of transaction is processed upon exporting of goods previously imported for re-exportation.

The declarant shall:

1. Submit documents required.
2. Pay the export declaration registration fees.
3. Receive the export declaration and list of exported goods (manifest).
4. Endorse the customs exit/entry certificate by the inspection section for the goods being re-exported and stamped by customs seal according to the type of the carrier.



EXPORT

DOCUMENTS REQUIRED

1. Original or a copy of the import for re-exports declaration.
2. Commercial invoice showing HS codes.

EX-FREE ZONE IMPORT FOR RE-EXPORT

Sale of goods by a free zone licensee to an importer outside the country operating under an approved customs system with an approved delivery advice from the licensee for the purposes of exporting the goods to another country or customs system excluding GCC States. A deposit amount equivalent to the total value of the goods shall be collected for such type of transaction except for duty exemption cases.

THE DECLARANT SHALL:

1. Submit documents required.
2. Pay registration fees and the deposit amount.
3. Receive the customs declaration.

DOCUMENTS REQUIRED

1. Goods clearing declaration.
2. Approved delivery advice in the name of a licensed company by the Free Zone Licensing Management for the goods and approved by the importer in the UAE.
3. Import permit from the competent agencies in the event of taking goods out into the local market.
4. Sale invoice from the free zone licensee addressed to a licensed importer in the country detailing total quantity, goods description, currency and detailed total value of each individual item.
5. Detailed packing list as per weight, method of packing and the HS code for each individual article contained in the shipment.
6. Copy of the commercial license for the free zone company.





INTER-GCC STATES STATISTICAL DECLARATION

Such type of declaration is processed for goods intended to be moved between GCC States and regarded as part of a consignment for which customs formalities have been completed at the port of entry. Such goods are called (incomplete consignment) and their final destination is a GCC State. The statistical declaration shall be processed similar to the aforementioned import declaration, but in the event of exportation, the declarant shall:

1. Submit documents required.
2. Pay declaration registration fees and customs duties and taxes in the event of re-exportation under guarantee.
3. Affix setoff stamp onto the transaction.
4. Receive the declaration.

DOCUMENTS REQUIRED

1. Goods clearing declaration.
2. Copy of the import declaration (after payment of customs duties at the port of entry) or attaching the certificate of origin if the cargo is originating in UAE or other GCC States.
3. True copy of the invoices containing the actual value of the imported goods.

EXPORT MANIFEST

Documents Required

1. Export declaration
2. Original invoice
3. Certificate of origin from the Chamber of Commerce in case the goods are originating in a foreign country.
4. Certificate of origin from the Ministry of Economy and Commerce if goods are originating in UAE.
5. Packing list.



FREE ZONES

Free Zones are part of the country's territories but considered to be outside the customs territory and subject to customs control other than normal customs procedures. This is applicable to Jebel Ali free Zone, Airport Free Zone, DUCAMZ and unfenced Free Zones including TECOM.

GENERAL PROVISIONS

1. The importer must have obtained a valid importer code from the Customs.
2. Goods must be in conformity with the activity of the licensed company.
3. Goods must arrive in the free zone within 72 hours from the date of the customs declaration.
4. The licensee shall not open, alter or dispense of the goods prior to their arrival in the free zone and customs endorsement.
5. Goods shall be inspected whilst entering the free zone or transferred to the stores.
6. The declarant shall pay a deposit of AED 500 against incomplete documentations if he fails to submit the required documents.

IMPORT INTO FREE ZONE

Free zone licensees are allowed to import goods or equipments into the free zone from a foreign country without payment of customs duties. Such goods may be stored for an unlimited period of time depending upon the type of goods and the validity of the Free Zone Licence.

DOCUMENTS REQUIRED

1. a) Delivery order from the shipping agent or Airline agent addressed to a licensed company by the licensing management in the free zone.
b) Delivery Note by the FZ company confirming the acceptance of goods, if the shipment moved by land or from other FZ areas.





2. Second copy of the bill of lading if it is by sea, Original Airway bill for Air shipment and road manifest for land shipment.
3. Import permit from the competent agencies in the free zone for restricted goods.
4. Sale invoice from the free zone licensee addressed to a licensed importer in the country detailing total quantity, goods description, currency and detailed total value of each individual item. Original & detailed item wise invoice with HS Codes classification from the shipper address to the Free Zone Licensee.
5. Certificate of origin approved by the Chamber of Commerce in the country of origin indicating the origin of goods.
6. Detailed packing list as per weight, method of packing and the HS code for each individual article contained in the shipment.
7. Import Goods Declaration Form

The above documents can be presented to any of Customs Centers under the control Dubai Customs at Jebel Ali, Port Rashid, Aweer Terminal, Airport Free Zone or Cargo Village and based on submitting above documents; Free Zone Transit Inn (Free Zone Bills of Entry) shall be issued for the clearance goods into Free Zones.

In the event of failure to submit the original Bill of Lading/Airway Bill, Invoice or the Certificate of Origin at the time of passing the FZ Transit In (FZ Bill of Entry), a deposit of Dhs.500/= to be paid and a proof of the value of goods is to be presented in the absence of invoices. The claim for refund should be made within 59 days from the bill date.

When the goods are cleared through Customs, the consignee can collect the goods on payment of storage, handling and any other port charges at Port Documentation Offices - DNATA at the Airport. All consignments cleared on



FREE ZONES

Free Zone Transit In (Free Zone Bills of Entry) should be brought into their Free Zone Areas.

All goods destined for the Free Zone must be inspected upon their entry into the Free Zone except those from the local market since they must have been cleared by Customs elsewhere in UAE. The seals of incoming consignments should be intact and to be broken only in the presence of a Customs Inspector. Any infringement of this rule may attract penal action.

IMPORT FROM FREE ZONE INTO UAE/GCC

This type of bills is processed for allowing Free Zone Licensee to sell their commodities to the Local Companies in UAE or in GCC Countries operating under valid Commercial/Industrial Licenses from the concerned regulatory authorities within UAE or in GCC. Based on submission of following documents received from the Free Zone Companies to Customs by the local or GCC Importer or their appointed Clearing Agents, FZ Transit Out (Ex-FZ Import Bill) shall be issued upon payment of applicable Customs Duty as per the customs tariff & the processing charge of AED 60/-. Free Zone Licensee has to deliver the goods only upon receiving the copies of the Ex-FZ Import Bill from the importer.

DOCUMENTS REQUIRED

1. Delivery Advice from the Free Zone Company – should be stamped by the buyer (Importer – local company) and the seller (Exporter – Free Zone Company)
2. Original & detailed invoice by item wise with its correct H S Code Classifications and Free Zone BOE Reference Number by item wise from





- Free Zone Company
3. Original packing list from Free Zone Company
 4. Import Goods Declaration Form
 5. Trade license copy for the seller and buyer
 6. An NOC from the concerned competent Authority, Ministry or Departments are required incase the goods are restricted or prohibited
 7. Online Duty Exemption Approval from the relevant authorities, Ministries or departments Request letter & application is required if the UAE importer is exempted from paying customs duty

GENERAL PROVISIONS

1. The declarant must have obtained a commercial license from the competent authorities of the country or a GCC State and goods should be in conformity with the license activity.
2. The declarant must have obtained a valid importer code from the Customs.
3. Goods must be taken out from the free zone within 30 days, which can be extended for a similar period after the customs declaration is issued.
4. Goods shall be subject to inspection prior to final release.

IMPORT FOR RE-EXPORT FROM FREE ZONE (FZ TRANSIT OUT)

This type of bills is processed for allowing Free Zone Licensees to sell their commodities to the Local Companies in UAE operating under valid Commercial Licenses from the concerned regulatory authorities within UAE on Import for Re-Export basis. This facility will grant the UAE Importer a grace period to export the goods purchased from the Free Zone Licensees



FREE ZONES

within 180 days from the bill date. A Customs Deposit equivalent to the duty tariff of the invoice value is collected from the UAE Registered Company against these transactions. Refund the deposit fully or partially if the proof of export is submitted within the time frame allocated for this type of bills.

DOCUMENTS REQUIRED

- Delivery Advice – should be stamped by the buyer (Importer – local company) and the seller (Exporter – Free Zone Company).
- Original & Detailed invoice by item wise with its correct H.S.Code Classification and Free Zone B/E Reference Number by item wise from Free Zone Company.
- An NOC from the concerned competent Authority, Ministry or Departments are required incase the goods are restricted or prohibited
- Original Packing List form the Free Zone Company.
- Import Goods Declaration Form.
- Trade license copy from the seller and buyer.

DEPOSIT REFUND & GUARANTEE RELEASE.

- a) An Exit Certificate certified by the Customs at the exit point.
- b) A cargo manifest if the cargo is left by sea or land.
- c) Copy of original export A/W Bill, B/L if the cargo has left the country through Airport or other Sea Ports.

Remark: - A partial export of the cargo is accepted provided; the importer should submit proof of export, whereby the equivalent deposit amount of the value of the exported cargo is refunded.





EX-FZ EXPORT BILL (FZ TRANSIT OUT)

This type of bill allows the FZ Licensee to export goods out of GCC by sea, land and air. The processing charge for this type of bill is normally AED 50/- being the registration charge plus AED 10/- being the Knowledge Dirham Fee provided the cargo is being exported other than from Dubai Airport. The registration charge for processing an Ex-FZ Export Bill for the cargo dispatching through Dubai Airport will be only AED 20/-.

DOCUMENTS REQUIRED

- Delivery Advice – should be stamped by the seller (Exporter – Free Zone Company)
- Original & detailed invoice by item wise with H S Code Classifications and Free Zone BOE Reference Number by item wise from Free Zone Company
- Original packing list from Free Zone Company
- Exit/entry certificate

The Customs bills are cleared against payment of deposit equivalent to the 5% of CIF value of the consignment and the refund claim should be submitted within 59 days from the bill date, but the cargo must be exported within 30 days from the bill date. If the client has failed to submit the claim within the prescribed period, the deposit will be forfeited along with an additional 10% of the consignment CIF value would be collected as penalty.

Upon presenting the documents listed above at the Customs Centers, an Ex. Free Zone Export Bills (FZ Transit Out) shall be issued. If the consignment is in FCL status, the container shall be loaded in the presence of the customs Inspectors and required sealing by them.



FREE ZONES

For all exports, the Customs department at the destination will require certificate of origin issued by Dubai Chamber of Commerce and Industry.

FREE ZONE TEMPORARY ADMISSION

This type of Customs bills are prepared in the event of facilitating the entry of goods through customs zones into the country on temporary basis for the purposes of exhibition or repairs and maintenance of equipment and machineries. A deposit equivalent to customs tariff on total value of goods shall be collected against such type of transactions:

DOCUMENTS REQUIRED

- 1 Delivery advice
- 2 Request letter from the free zone company stating the justification for releasing the shipment.
- 3 Original & detailed item wise invoice from Free Zone Company
- 4 Packing list
- 5 Letter from exhibitor confirming the participation in exhibition.
- 6 Job card or the contract copy between the Free Zone Company and the repairer against the repair work with the license copies of repairer company.
- 7 Free Zone license copy

DEPOSIT REFUND & GUARANTEE RELEASE:

- A proof of entry back into the Free Zone certified by the Customs Inspectors on site.





- Refund will be granted if the claim submitted within 120 Days.
- Failure to submit the proof of return within the time frame will result in forfeiting the deposit.
- In addition to the clause No. 3, a 10% penalty on the Consignment value will be collected if the goods cleared on these bills are not returned back to their facility in Free Zone.
- 50% of the Deposit will be forfeited if the claims submitted within 120 to 150 days.

FREE ZONE INTERNAL TRANSFER

This type of Customs bills prepares in the event of sale of goods internally by a free zone licensee to another free zone licensee having same type of activity upon approval and consent of the seller and buyer.

DOCUMENTS REQUIRED

- 1 Delivery Advice – should be stamped by the buyer and the seller
- 2 Original & detailed invoice by item wise with H S Code Classifications and Free Zone BOE Reference Number by item wise from Free Zone Company
- 3 Original packing list from the seller
- 4 Trade license copy for the seller and buyer
- 5 Transfer of ownership letter prepared by the Seller as per the Customs Format and signed & stamped by the authorized signatory of both seller and buyer.



FREE ZONES

EXPORT OF GOODS FROM LOCAL MARKET THROUGH FREE ZONE (FZ TRANSIT IN)

This type of facility shall allow a Free Zone Licensee to buy goods from UAE Local Market for Export purposes. In order to validate the entry of goods into the Free Zone, the local exporter have to file a local export declaration and subsequently, the Free Zone Licensee have to file a Free Zone Bills of Entry (FZ Transit Bill).

DOCUMENTS REQUIRED

1. See the procedures and documents required for export.
2. Delivery order from a licensed company by the licensing management in the free zone.
3. Copy of the delivery advice to the free zone.
4. Import permit from the competent agencies for restricted goods.
5. Sale invoice from the local vendor addressed to the free zone licensee detailing total quantity, goods description, currency and detailed total value of each individual item.
6. Detailed packing list as per weight, method of packing and the HS code for each individual article contained in the shipment.

GENERAL INFORMATION

- No Customs duty is involved with the Import of cargo into the Free Zone, provided Free Zone bills of Entry have been processed in the name of JAFZ License holder and the cargo has been physically brought into Free Zone and the entry of goods has been authenticated by the Customs Inspectorate.
- The Free Zone Licensees can keep their cargo in the Zone as long as their license is valid without any Customs Duty.
- Transfer of ownership of cargo between JAFZ clients are allowed subject to the JAFZ license activity clause provided proper declaration to be made





- to customs and process necessary customs approved documents
- Goods imported to Free zone can be transferred to another Free Zone or Customs Bonded facility within Dubai, subject to Customs Documentation and deposit requirements.
- Retail Sales are not permitted within the Free Zone.
- All transaction to be declared to Customs and obtain necessary customs approved bills at the time of arrival & departure of goods
- No goods can be imported into the Zone unless the Free Zone Consignee has officially registered its name with Customs against a valid License issued by the Free Zone Authority and obtain JAFZ Importer/Exporter code.
- The Law for the import of prohibited and restricted goods, concerned to the local companies will be applicable to Free Zone Companies too.

NOTE:

All types of bills are subject to customs inspection before release & permitted to import/export subject to its activity clause appearing on the JAFZ licenses.

All free zone companies have to maintain a fully computerized, thoroughly auditable and accountable inventory control system based on free zone or internal transfer Customs approved bills of entries against the goods imported from overseas or purchased from Free Zone clients and the subsequent deliveries to their clients on ex-fz bills (FZ Transit Out) by referring those free zone/transfer bills of entries. These inventories should be produced to customs on request for inventory reconciliation with customs records.

JAFZA CLIENTS should not import/export fake products and goods stated in Section VII, Chapter IV, Article 80 of "Common Customs Law of the GCC States" into or out of JAFZ and should not sell branded products into UAE or GCC for which, the brand name is already registered with "Ministry of Trade, Economy & Commerce" having an authorized local agent in UAE or GCC countries.

Customs reserves the right to CONDUCT INSPECTION ON FREE ZONE CLIENTS PREMISES & HOLD THEIR CODES at any time without prior notice in the event of failure to comply with the above procedures or misuse of the system.



REGISTRATION AND LICENSING PROCEDURES

REGISTRATION IN MIRSAL 2

HOW TO REGISTER

To begin using Mirsal 2 you first need to register, there are 3 steps to registration and all must be completed.

STEP 1: DUBAI TRADE PORTAL REGISTRATION

Mirsal 2 an online service and can only be accessed through the Dubai Trade portal, therefore all users of Mirsal 2 must register in Dubai Trade Portal first. To register go to the Dubai Trade Portal web site at: www.dubaitrade.ae

STEP 2: MIRSAL 2 REGISTRATION

To register your company in Mirsal 2 and all authorized users.

THE FOLLOWING DOCUMENTS ARE REQUIRED:

1. P.P. copy of local sponsor.
2. Passport copy of the Authorized Person (Admin User).
3. Labor card copy of the Authorized Person (Admin User).
4. Passport Copy of the owner.
5. Valid Trade License Copy

STEP 3: DIGITAL CERTIFICATE APPLICATION & INSTALLATION

To be able to digitally sign your declarations a digital certificate needs to be requested and uploaded.

THE DOCUMENTS REQUIRED:

1. Copy of Trade License.
2. Copy and Original Letter of Authorization (to be downloaded from the site signed by registered authorized person).





3. Business User Agreement (to be downloaded from site: **www.etisalat.ae/pki** and signed by registered authorized person) has to be paid by cheque to Etisalat or bank deposit Account No (0150447788) at National Bank of Dubai.
4. Passport Copy of Signatory.
5. Payment of 275 AED per digital certificate per person.

OBTAINING CUSTOMS CODE

The customs client code is annually issued after the commercial license is renewed by the concerned authority.

The application shall be submitted through Dubai Trade Portal“ www.dubaitrade.ae

DOCUMENT REQUIRED:

1. Upload Copy of the Trade License.
2. Upload passport copy of the authorized person.
3. Upload undertaking letter for professional license companies only.

GCC STATES CODES:

Submit the application through **www.dubaitrade.ae** by documents required according to the licensing Authority.

1. Saudi Arabia: Copy of the company's registration certificate (issued by the Ministry of Commerce).
2. Kuwait: Copy of the commercial license and copy of the import permit (issued by the Commercial Registration Department).



REGISTRATION AND LICENSING PROCEDURES

3. Qatar: Copy of the commercial license (issued by the Ministry of Municipal and Agricultural Affairs).
4. Bahrain: Copy of the commercial register data, copy of the certificate of affiliation and copy of the commercial register (issued by the Ministry of Commerce).
5. Oman: Copy of the commercial register data, **copy of the certificate of affiliation and copy of the commercial register** (issued by the Ministry of Commerce and Industry).

RENEWAL / UPDATE CILENT CODE:

1. Submit application through the website “Dubai Trade Portal” **www.dubaitrade.ae**
2. Upload copy of the Trade License.

ISSUE OF NO OBJECTION CERTIFICATE

Issue Letter to Economic Development Department for obtaining License of marine related the activity.

1. Fill the application form through Dubai Trade Portal www.dubaitrade.ae
2. Submit all document required.
3. New NOC issued fee 500AED shall be collected.
4. Issue the NOC and authorized it print and verify.
5. Store all document related to the company in their database.

DOCUMENT REQUIRED:

1. Submit application through the website www.dubaitrade.ae
2. Upload passport copies of all partners with (visa copy & the file number of the U.A.E national partner).





3. Upload copy of company's name reservation.
4. Upload copy of Articles of Association (L.L.C Contract).
5. Upload employment letter of the U.A.E national partner.
6. Upload bank or cash guarantee of AED 50,000.
7. Upload undertaking letter **signed** by the U.A.E national partner.

ISSUE NOC FOR RENEWAL / ADDITIONAL ACTIVITY / RENEW NOC

Client shall visit Economic Development Department for renewal / additional activity of the NOC.

ADDITION OF PARTNERS TO THE NOC

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload copy of the trade license.
3. Upload new partner's passport copy.
4. Upload copy of L.L.C Contract.

ISSUE OF NOC FOR OPENING A BRANCH

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload passport copies of all partners with (visa copy and the file number of the U.A.E national partner).
3. Upload copy of company's name reservation.
4. Upload copy of Articles of Association (L.L.C Contract).
5. Upload copy of Bank or Cash Guarantee of AED 50,000 for the mother company.
6. Upload Undertaking letter signed by the U.A.E national partner.



REGISTRATION AND LICENSING PROCEDURES

ISSUE OF NOC FOR CHANGING THE OWNER

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload copy of the Trade License.
3. Upload copy of the new owner's passport.
4. Upload Sale Contract.
5. Upload No Objection Letter from the old owner to transfer the guarantee.
6. Upload employment letter for the new U.A.E national Partner.
7. Upload undertaking letter signed by the new owner.

RELEASE BANK GUARANTEE OF CUSTOMS BROKER ACTIVITY

1. All cancellation form shall be submitted to Economic Development Department or change activity.
2. Company review announcement for clearing all liabilities takes 10days from application date.
3. Bank Guarantee should be collected by the owner license or an authorized person.

DOCUMENT REQUIRED:

1. Proof of the trade license cancellation or the changed marine activates from the concerned authority.
2. Letter from the local partner for release of the bank guarantee (specifying the name of the person collecting the original guarantee).
3. Submission of all Customs Representative Cards and settlement of all dues (Fees & charges) on the company.
4. Passport copy of the Local Sponsor.
5. Copy of bank guarantee.





ISSUE NEW / RENEW CUSTOMS REPRESENTATIVE CARD

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload copy of the trade license.
3. Upload copy of the representative's valid passport.
4. Upload copy of U.A.E national sponsor's passport.
5. Upload a picture size (2.3sm).
6. Upload copy of the passport of the authorized signatory.
7. Upload power of attorney attested by court – in case of the authorized signatory is other than the U.A.E national sponsor.
8. Upload copy of partners list (if company is L.L.C).
9. Upload copy of the labor card.
10. Attestation form for the free zone representatives for free zone upload.

AMENDMENT / DAMAGE OF A CUSTOMS REPRESENTATIVE CARD

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload copy of trade license.

REPLACEMENT OF LOST REPRESENTATIVE CARD

1. Submit application through Dubai Trade Portal www.dubaitrade.ae
2. Upload lost certificate from police.

CANCELLATION OF CUSTOMS REPRESENTATIVE CARD

1. Submission of the original card.
2. Letter from company mentioning reason of cancellation.
3. Copy of Visa cancellation
4. Copy of the Representative's passport.



FINANCIAL PROCEDURES

OPENING CUSTOMS DUTY CREDIT (CDR) OR STANDING GUARANTEE (S.G) ACCOUNT

1. Application is submitted through the website www.dubaitrade.ae
Documents to be submitted to the Client Partnership Department for approval.
2. Account is activated and the account number is provided by the Finance Department.
3. Account limit is determined based on the average of the duty paid in the last 6 months.

DOCUMENTS REQUIRED

1. Fill the online application through dubai trade.
2. Upload the valid trade license.
3. The bank guarantee or e-payment.

CLAIMS PAYMENT

1. Proceed to the Finance counters or desks.
2. Payment of fees.
3. Issue of receipt.

DOCUMENTS REQUIRED

1. Account statement and claim advice.





CLOSING OF CUSTOMS DUTY CREDIT OR STANDING GUARANTEE ACCOUNT

1. Client applies with client partnership section through a letter to close the account on later than 15 days.
2. Client is advised if any liabilities are accrued on the company and asked to settle them and get the approval from the concerned center before permanent closure of the account.

DOCUMENTS REQUIRED

1. Official request letter from the company for account closing.
2. Copy of valid trade license.