

Date: 27/ 10 / 2010

Customs Policy

Policy Code: DCP (34)

Policy Name: Import of Foreign Goods intended to be Re-exported

Pursuant to Article (95) of the Common Customs Law of the GCC States and Articles (14) and (15) of the Rules of Implementation thereof, the procedures and conditions for the import of foreign goods intended to be re-exported shall be as the following:

Article (1)

Foreign goods may be imported under import for re-export procedure for a period not exceeding six (6) months from the date of clearing the customs declaration provided the value of goods except for vehicles shall not be less than AED 20,000.

Article (2)

The customs duties levied on goods being imported under such procedure shall be secured by a cash or bank guarantee. The payable customs duties may be guaranteed in accordance with the rules being approved by Customs for importers.

Article (3)

- The goods shall be subject to physical examination (inspection) upon importation based on selectivity, risk criteria and the applicable business rules by matching them with the documents attached thereto.
- Where matching of the contents with the declaration and documents thereto cannot be verified, the competent customs officer may examine the goods wholly.
- The goods being imported under such procedure shall be subject to the prohibition and restriction provisions and procedure where projection of approvals from competent authorities will be required.

Article (4)

- The goods being imported under this procedure shall be re-exported under re-export declarations containing number of declaration and a copy of the import for re-export declaration under which the goods were imported and all distinctive elements.
- The re-exporter must be the importer in whose name the goods were imported. The re-exporter may not be the importer of the goods in the event of submitting

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the required documents including a copy of the declaration under which the goods were imported.

- c. The goods intended to be re-exported shall physically be examined and matched with the re-export declaration, exit and entry certificates and documents being submitted to this end.
- d. The examination and inspection officers may, if unable to verify the declaration contents by examining the goods or documents thereto, decide to suspend the examination and request for the documents that provide the necessary elements of evidence.
- e. The re-exported goods shall be subject to the provisions relating to the customs sealing and security of covering (canvas), ropes and other provisions.

Article (5)

For the purposes of refunding the customs duties being paid in the form of deposit or releasing guarantees submitted to Customs as a security for the customs duties on the goods being re-exported under such procedure, shall be as follows:

- a. The goods shall be re-exported within a period not exceeding six (6) months from the date of clearing the import for re-export declaration.
- b. The goods intended to be re-exported must be matching those contained in import customs declaration and at the same condition when imported and are not locally used or damaged.
- c. The contents of the "import for re-export declaration" may be re-exported in part shipments providing that the provisions contained herein are observed.
- d. The claim for cash refund or submitting a request for release of bank guarantees or payment of deposits against customs duties shall be made in accordance with applicable business rules, procedures, notices and periods.

Article (6)

The following documents shall be submitted for the purposes of proving re-exportation:

- a. Re-exported goods by land:
 1. Re-export declaration indicating exit of goods outside the country.
 2. Exit / entry Certificate.
 3. Copy of Manifest.
- b. Re-exported goods by sea:
 1. Re-export declaration indicating exit of goods outside the country.
 2. Exit / entry Certificate.
 3. Bill of lading duly attested.

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4. Copy of manifest in the event of re-exportation by vessels that do not make regular voyages or that do not have a forwarder at the port.

C. Re-exported goods by air:

1. Re-export declaration indicating exit of goods outside the country.
2. Exit / entry Certificate.
3. Air way bill duly attested.

Article (7)

The department of Customs Tariff and Origin is the agency that to be referred to in connection with tracking and settling all disputes and procedures relating to import of goods intended to be re-exported.

Article (8)

This Policy shall come into force as from 01/01/2011 and supersedes whatsoever contradicts with the provisions contained herein .



Ahmed Butti Ahmed
Executive Chairman
Director General of Dubai Customs

