

Date: 27/ 10 / 2010

Customs Policy

Policy Code: DCP (33)

Policy Name: Temporary Admission

By virtue of the provisions of Articles (89, 90, 92, 93 & 94) of the Common Customs Law of the GCC States and Articles (2 to 7) of the Rules of Implementation concerning temporary admission of goods and Article (91) of the Common Customs law and Articles (8 to 13) of the Rules of Implementation regarding temporary admission of foreign tourist vehicles, the following have been decided:

Firstly: Definition of Temporary Admission

Article (1)

The following term set forth in this policy shall have the meaning hereby assigned for it unless the context otherwise requires:

Temporary Admission: means the customs procedure under which the goods are temporarily admitted for a certain purpose and a specific period of time with the suspension of customs duties levied on them until the purpose for which they have been admitted is terminated provided that a cash or bank guarantee equivalent to the payable customs duties is submitted.

Secondly: Temporarily admitted goods

Article (2)

Temporary admission is permitted for the following goods:

- Heavy machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects.
- Foreign goods imported for completion of processing.
- Items temporarily imported for playgrounds, theatres, exhibitions and like events.
- Machinery and equipment imported into the country for repair.
- Containers and packing imported for refilling.
- Animals admitted in for grazing.
- Commercial samples for exhibition.
- The other cases so require.

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Thirdly: Temporary Admission Periods

Article (3)

The temporary admission for the cases referred to in Article (1) of this policy shall be for a period not exceeding six months with suspending the amount of customs duties payable subject to the following:

- a) Temporary admission of the heavy machinery and equipment required for the completion of projects or the conducting of practical and scientific tests shall be for a period of six months renewable for similar periods, which shall not exceed three years at the most unless the completion of the project requires a longer period in accordance with the following conditions:
 - i. Submit an application for extension within thirty days prior to the expiry of the period.
 - ii. Submit whatsoever proves the continuation of the project or the practical or scientific tests from the competent agencies.
- b) Temporary admission of foreign goods for the purpose of finishing shall be for six months renewable subject to the customs administration approval and for a period not exceeding one year in aggregate from the date of the temporary admission declaration in accordance with the following conditions:
 - i. Submit an application for extension within thirty days prior to the expiry of the period.
 - ii. Submit whatsoever proves the requirement for a longer period from the finishing entity.

Fourthly: General Provisions

Article (4)

For the purposes of importing the goods under the temporary admission procedure in accordance with the provisions of this policy, the following shall be required:

- a) Submit an application containing the purpose for which the goods are imported under the temporary admission procedure and the necessary period for admission.
- b) Register with the Customs Administration and obtain a customs client code.
- c) The customs duties payable in accordance with the temporary customs declaration shall be secured by a bank guarantee or cash deposit.

Article (5)

- a) A customs declaration shall be made according to the form approved for temporary admission containing all information including legally required documents declaration and will be subject to all customs procedures.

- b) The goods shall be subject to physical examination (inspection) upon admission in accordance with the selectivity rules, risk criteria and the business processes applicable to the customs administration. The goods shall be examined through matching them with the documents attached thereto.
- c) The imported goods for the purpose of temporary admission that cannot be distinguished due to absence of a serial number thereunto may be photographed for use upon re-exportation.

Article (6)

The imported goods under temporary admission procedure shall not be used, allocated or disposed of for purposes other than those for which they have been admitted and declared in the customs declarations.

Fifthly: Special Provisions

Article (7)

Heavy machinery and equipment for completion of projects or for conducting the experiments and tests relating to such projects.

The temporary admission of heavy machinery and equipment shall be subject to the following controls:

- a) The project shall be one of the projects completed for the favor of the government or an investment project whose completion requires the admission of such machinery and equipment for this purpose.
- b) Submit a copy of the contract or agreement made with the government body for the account of which the project being completed.
- c) Temporary admission shall not be granted to the spare parts, tyres, batteries, oils, fuels and other materials that can be consumed in the project.
- d) The use of the machinery and equipment shall be limited to the project for which they have been admitted.
- e) The type and description of the admitted machinery and equipment shall not be changed unless after obtaining approval from the Customs Administration.

Article (8)

Temporary Admission of foreign goods for finishing and re-exportation

Temporary Admission of foreign goods for finishing and re-exportation shall be subject to the following controls:

- a) Register with the Customs Administration and obtain a customs client code for whomever the goods are imported in their names.
- b) The importer of the goods must be licensed with the competent agencies and his activity should be in conformity with the nature of the imported goods.

- c) Samples of textiles, hides and other materials requiring direct sample taking upon examining the goods shall be taken, stamped and signed by the inspection center officer with affixing thereunto the customs declaration number and to be given to the customs broker or the representative of the goods owner as to be produced after finishing and re-exportation.
- d) Produce whatsoever proves the finishing upon re-exportation including the nature of such finishing.

Article (9)

Items temporarily imported for playgrounds, theatres, exhibitions and like events.

Items temporarily imported for playgrounds, theatres, exhibitions and like events shall be subject to the following controls:

- a) Approval from the organizing entity including no objection to admission.
- b) The type of the imported goods shall be appropriate and in consistence with the purposes and object for which they will be admitted.
- c) Shall be of the goods which can be distinguished.

Article (10)

Machinery and equipment imported into the country for repair.

Machinery and equipment imported into the country for repair shall be subject to the following controls:

- a. Produce whatsoever proves the completion of repair of machinery, equipment and devices upon re-exportation including the nature of repair.

Article (11)

Containers and packing imported for refilling.

- a) The following containers and packing imported for refilling may temporarily be admitted:
- Containers and packing for refilling liquidated gas like oxygen cylinders and other similar containers.
 - Bags made of weaving materials.
 - Ready-made boxes and pallets made of wood.
 - Containers made of iron or steel.
 - Containers made of plastic.
 - Containers made of glass and fiber glass materials.
 - Any other similar materials.
- b) Containers and packing imported for refilling shall be subject to the following controls:

- i. The imported containers and packing must be empty.
- ii. The imported containers and packing must be useable and ready for refilling and re-exportation.
- iii. Consider health and safety provisions, rules and conditions.

Article (12)

Animals admitted in for grazing

Animals admitted in for grazing shall be subject to the following controls:

- a) Obtain a prior permission from the competent authorities.
- b) Cases of temporary admission of animals for grazing shall be decided upon by the Customs Administration in due course.

Article (13)

Commercial samples for exhibition.

Commercial samples for exhibition shall be subject to the following controls:

- a) The samples of goods must be of those which can be distinguished.
- b) The number and quantity of samples must be in consistent with the purpose of the exhibition.
- c) The samples must be in conformity with the purpose and object for which they will be admitted.

Sixthly: Re-exportation and settlement.

Article (14)

The temporary admission status shall be terminated by the expiry of the permitted period specified in Article (3) of this policy according to either of the following procedures:

- a) Re-export the admitted goods outside the country.
- b) Deposit the goods in the free zones.
- c) Deposit the goods in the customs warehouses or stores.
- d) Status in the local consumption shall be subject to the following conditions and controls:
 - i. Submit an application to the Customs Administration for approval.
 - ii. Make a customs declaration (import procedure) and pay the customs duties.
 - iii. Obtain the approvals of the competent authorities as the case so requiring.
 - iv. All other conditions and controls relating to the goods in the status of local consumption shall be applicable.

Article (15)

- a) The goods admitted under such procedure shall be re-exported under re-export declarations including the number of the customs declaration (temporary admission) under which the goods have been admitted and all the distinguishing elements of the goods.
- b) The person who re-exports the goods may not be the importer of such goods providing that the customs administration approves the same.
- c) The contents of the temporary admission declaration may be re-exported under more than a re-export declaration subject to compliance with the provisions contained herein.
- d) The goods intended to be re-exported shall be subject to physical examination and matched with the temporary admission declaration under which they have been admitted, re-export declaration, exit and entry certificates and the documents being submitted to this end.
- e) The examination and inspection officers, if are unable to verify the contents of the temporary admission declaration and the re-export declaration through examining the goods or the submitted documents, may decide to suspend the examination process and request the documents which provide the necessary proof elements.

Article (16)

For the purposes of refund customs duties paid in the form of deposit or release the guarantees submitted to the customs administration as surety for the customs duties on the goods being admitted under such procedure, the following shall be required:

- a) The goods must be placed under either of the procedures referred to in Article (14) of this policy.
- b) Submit whatsoever proves the clearance of the goods at the import procedure and payment of customs duties.
- c) The conditions and controls for each case of the temporary admission must be considered.
- d) Provide whatsoever proves the discharge of the customs declarations under which the goods have been re-exported as follows:

1. Goods re-exported by land:

Re-export declaration stating exit of goods from the country.

Exit/entry certificate.

Copy of the manifest.

2. Goods re-exported by sea:

a. Re-export declaration stating exit of goods from the country.

b. Exit/entry certificate.

C. Copy of attested bill of lading.

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- d. Copy of the manifest in the event of re-exportation by ships which do not have regular voyages or has no a forwarding agent at the port.
3. Goods re-exported by air:
- Re-export declaration stating exit of goods from the country.
 - Exit/entry certificate.
 - Attested Air way bill.
4. Goods being deposited in the free zones and customs warehouses:
- Re-export declaration/deposit declaration (admission) stating the entry of goods into the free zones or customs warehouses.
 - Exit / entry certificate.

Seventhly: Temporary Admission of Foreign Tourist Vehicles

Article (17)

Foreign tourist vehicles (other than those registered in a GCC member state) shall be granted a temporary admission as follows:

- Six months for vehicles covered by an international passage carnet.
- Three months for vehicles not covered by an international passage carnet to be renewed for a similar period if the person concerned submit bank guarantees or cash deposit equivalent to the amount of the payable customs duties. The vehicle plate and chassis numbers must be written on the passport of the owner or whoever the vehicle is admitted in his name.

Article (18)

- For a vehicle to benefit from the provisions of temporary admission, the following conditions shall be satisfied:
 - The vehicle shall be officially registered in the country licensed in under a document proving the same.
 - The vehicle `s license shall be valid.
 - The vehicle shall not have export plates.
 - Production of insurance from an insurance company approved in the state covering its territories during the period of temporary admission.
 - The production of an accredited IPC to secure the customs duties.
- In order to benefit from the provisions of this policy, the following shall be satisfied by the person wishing to obtain temporary admission for his vehicle:
 - He shall be the owner of the vehicle or authorized to drive it under a special authorization issued from the country of registration and duly certified.

- 2) He shall have a valid residence in the country where the vehicle is registered unless he is a national of that country.
- 3) He shall have a valid driving license.
- 4) More than one name of one of the family members can be added (wife, husband, son, daughter, father, and mother) to the license for the admission of a foreign vehicle if the owner satisfies the required conditions.

Article (19)

- a. The following procedures shall be followed when a vehicle is admitted under the IPC:
- 1) The number, date and period of the temporary admission permit shall be recorded on the IPC.
 - 2) The coupon page of IPC shall be stamped.
 - 3) The relevant coupon shall be cut from the IPC.
- b. The following procedures shall be followed when a vehicle is exiting under the IPC:
- 1) The number of temporary admission license and date of exit shall be registered.
 - 2) The coupon page of IPC shall be stamped.
 - 3) The relevant coupon shall be cut from the IPC.
 - 4) The vehicle shall be allowed to the country whether from the same port of entry or any other exit point.

Article (20)

Student and those on scholarships (other than the GCC nationals) studying at one of the universities and institutes in the country shall be allowed to renew the period of temporary admission for their vehicles during the period of study or scholarship, provided that the vehicle shall be guaranteed by a valid IPC.

Article (21)

- a) The temporary admission permit shall contain all the information relating to the vehicle and the person concerned in terms of plates No., chassis No., engine No., make and color of the vehicle as well as the name of the person concerned, his nationality and passport number.
- b) The procedure of the temporary admission of foreign vehicles shall terminate when the vehicle leaves the country via one of the customs offices or when is placed in the free zone or when it is cleared for home use with the payment of the due customs duties subject to the approval of Customs.



Eighthly: Delay in Re-exportation

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Subject to whatsoever offences provided for in the Common Customs Law and the rules of implementation thereof relating to the temporary admission procedure, the offences of delaying re-exportation of the temporary admitted goods beyond the period prescribed in the customs declarations shall be subject to the following fines:

- A fine of AED 1000 for each week of delay or a fraction of the week provided that the fine shall not exceed 20% of the value of goods, for the offences of delaying re-exportation of temporarily admitted goods beyond the period prescribed in accordance with the provisions of this policy.
- In respect to the tourist cars, these shall be subject to a fine of 20 AED for each day of delay provided that the fine shall not exceed 10% of the price of the tourist car after the expiry of the period prescribed in the temporary admission license.

Ninthly: Final Provisions

Article (23)

In the event of temporarily admitted goods under one of the procedures referred to in Article (14) and (21/b) of the policy, the value for the customs purposes shall be calculated in accordance with the condition of the goods in the date in which the customs declaration relating to all the procedures in question was made.

Article (24)

The Customs Tariff and Origin shall be the referential agency for following-up and settling all disputes and customs procedures relating to temporary admission.

Article (25)

This Policy shall come into force as from 01/01/2011 and whatsoever contradicts with its provisions shall be revoked.


Ahmed Butti Ahmed
Executive Chairman
Director General of Dubai Customs

