

1 Appendix (A): Customs Information

1.1 Time limit for Customs Declaration Documents submission

- Customs declarations documents 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 of the documents of the goods by exceeding the grace period of 14 days from the date of processing the declaration, a Late Fee 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

1.2 Post Clearance Audit

Customs conducts post clearance audit on all transactions of the customer with Dubai Customs to ensure law compliance. In the process of audit Customs shall demand the client for all required information to be submitted when it deems necessary, in order to facilitate Customs Audit. According to GCC customs Law, companies are bound to keep the records of all Customs Declaration for a period of five years from the date of processing the Customs transaction. In the case of Free zones, the time period for retention of the records is until the closure of their business.

1.3 Passengers Belongings and Cash Declaration:

Passengers must declare the below listed items to the Customs Officers upon arrival. Failing to declare such items shall be deemed as smuggling, a violation punishable by law:

1. The following personal effects accompanying passengers shall be allowed entry and are exempted from customs duty:

- Photo and video cameras with their appropriate tapes, films and accessories.
- Projectors for displaying slides and films including accessories and suitable quantities of slides and films.
- Telescopes.
- Portable music instruments.

- Radios, digital audio broadcasting apparatus, CD and DVD players, dictation machines and their accessories with appropriate quantities of tapes and CDs. Mobile/cellular phones.
- Portable TV sets.
- Portable typing machines.
- PCs and laptops.
- Portable calculators.
- Baby strollers.
- Special needs pushchairs and wheelchairs.
- Sports equipment.

2. Cash declaration procedure:

- All passengers arriving in the country must declare cash or other bearer monetary instruments in their possession in an aggregate amount exceeding AED 60,000 or its equivalent in foreign currencies and travellers' cheques. Passengers under the age of 18 years old shall not be allowed to bring in cash exceeding the aforementioned permissible limit and any excess cash in their possession shall be added to the allowed limit of their parent/guardian should they be accompanied minors.

1.4 Sale of Goods by Public Auction

In line with the provisions in the Common Customs Law of GCC and Dubai Customs Policy, Dubai Customs shall exercise the right to sell the following goods in public Auction.

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

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

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

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

Appendix (B): Services' Fees

Bill Of Entry (Declaration)Types	Dutiable	Non-Dutiable
Export from CW to FZ	100	100
Export from CW to ROW	100	100
Export from Local to FZ	100	100
Export from Local to ROW	100	100
Export Statistical Declaration	50	50
FZ Transit Between Dubai based FZ	80	80
FZ Transit In	80	80
FZ Transit In from GCC and other Emirates FZ and GCC Local Market	80	80
FZ Transit Out	80	80
Import for Re Export to Local from CW	100	100
Import for Re Export to Local from FZ	100	100
Import for Re Export to Local from ROW	100	100
Import Statistical Declaration	70	80
Import to CW from FZ	80	80
Import to CW from Local (after temporary admission)	80	80
Import to CW from ROW	80	80
Import to Local from CW	70	80
Import to Local from FZ	70	80
Import to Local from ROW	70	80
Re Export to FZ (after Import for Re Export)	100	100
Re Export to ROW (after import for re-export)	100	100
Return to FZ after Temporary Admission	100	100
Return to ROW after Temporary Admission	100	100
Temporary Admission from CW to Local	100	100
Temporary Admission from FZ to Local	100	100
Temporary Admission from ROW to Local	100	100
Temporary Export from Local to FZ	100	100
Temporary Export from Local to ROW	100	100
Transfer of Cargo by Dubai based CW	80	80
Transfer within a FZ	80	80
Transit (ROW to ROW)	50	15
Import to Local after Temporary Admission	70	80

Other Fees	Amount
Certificate Of Discharge	100
Cheque Installment for Company- Per Cheque (From 1 to 4)	150
Cheque Installment for Company- Per Cheque (From 5 to 12)	300
Cheque Installment for Person- Per Cheque (From 1 to 4)	50
Cheque Installment for Person- Per Cheque (From 5 to 12)	75
Certificate of Arrival in a Customs Post	100
Certificate of Discharge	100
Customs Audit Fee at client's request	3000
DUCAMZ-Delivery Advice & Valuation Report On Vehicle	200
Duplicate Copy of any Customs issued Document	100
Exit /Entry Permit on Goods through Customs Gate	20
Exit Entry Seal Charge	20
Gate Pass Charges	20
Inspection Charge	150
Inspection Seal Charges	20
Israeli Boycott Stamp	10
Kimberly Certificate Process Charges-DMCC	30
Postponement Of PDC for Company per Cheque	200
Postponement Of PDC for Individual per Cheque	100
Statistical Report-Yearly Summary Report by HS Code (up to 20 HS Codes)	150
Statistical Report-Yearly Summary Report by HS Code (up to 50 HS Codes)	200
Statistical Report -Yearly Summary Report by HS Code(More than 50 HS Codes)	225
Statistical Report-Yearly Summary Report by Country (up to 20 Countries)	150
Statistical Report -Yearly summary Report on Country (More than 20 countries)	200
Statistical Report -Yearly Summary Report on one HS Code by country	200
Statistical Report -Yearly Summary Report on one country by HS Code	200
Statistical Report -Yearly Summary Report on Company Performance	250
Statistical Report -Yearly Summary Report on Company Performance by HS Code	1850
Storage Fee per day on each package of goods carried by passenger	100
Trade Agency - Additional Fee for Customs Inspection	2000
Trade Agency - Urgent Follow-Up of a Complaint (One Time)	500
Trade Agency - Urgent Lodgment and Follow Up of a Complaint after Office Time and outside Customs Zone	1000
Trade Mark - Complaint Follow Up Deposit	5000
Trade Mark - Complaint Follow Up Fees	2000
Trade Mark - Additional Fees For Urgent Complaint Follow up	500
Trade Mark - Additional Fees For Urgent Complaint Follow up during Holidays	1000

Appendix (C): Fines and Penalties

Claim Conditions	Fines with respect to Claim Submission Time (from Declaration Clearance Date)							
	Standing Guarantee				Cash Deposit			
	*Time Range (Days)	Fine	Time Range (Days)	Fine	*Time Range (Days)	Fine	Time Range (Days)	Fine
Claims for Re Export Deposit								
All Import For Re-Export Declarations (Full/Partial Export)	241-270	15%	271-300	30%	241-300	15%	301-330	30%
					331-360	45%		
All Import For Re-Export Declarations (No Export)	211-240	AED 1000	241-270	AED 2000				
All Transit Declarations	61-75	25%	76-90	50%	46-60	25%	61-90	50%
All Transit Declarations to Ship Stores	121-135	25%	136-150	50%	106-120	25%	121-150	50%
All Temporary Admission Declarations	211-240	25%	241-270	50%	211-240	25%	241-270	50%
Free Zone Export Declarations (Transit Out)	61-90	25%			61-90	25%		
Free Zone Export Declarations (Transit Out) to Ship Stores	121-150	25%			121-150	25%		
All Customs Warehouse Export Declarations	61-75	25%	76-90	50%	46-60	25%	61-90	50%
All Customs Warehouse Export Declarations to Ship Stores	121-135	25%	136-150	50%	106-120	25%	121-150	50%
Claim for Customs Duty Deposit								
All Declarations	61-90	10%			61-90	10%		
Claim for Deposit against Invoice & Certificate Origin								
All Declarations	61-90	25%	91-120	50%	61-90	25%	91-120	50%

*** No fines will be charged if the claim is submitted prior to the initial time range mentioned in the above table.**

Other fines	Fine/Deduction (AED)
Broker card renewal delay	50 per month
Late submission fine for Customs Declaration Documents	5
Fine for replacement of PDC Cheque	500
Fine on Cheque Returned	500
Fine on Container Seal Breaking	5000
Fine on Wrong Declaration	500
Free zone non- re-export -penalty	10% of the CIF value

Appendix (D): Prices of Customs Printed Forms and Documents

Name of Forms	Units	AED
Cargo Clearance under a Standing Guarantee Form	10 Pads	200
Customs Duty Exemption for Medicine Form	10 Pads	200
Duty Exemption End User Form	single	15
Exemption Of Industrial Form	single	15
Standing Guarantee Form	10 Pads	200
Transfer Goods to Customs Bonded Storage Form	100 Copies	150
Auction Notice	single	10
Customs Duty Bank Guarantee Form	single	15
Delivery Advice & Valuation Report On Vehicle from DUCAMZ	10 Pads	200
Exit/Entry Certificate	10 Pads	200
Unified GCC Custom Tariff Book (Arabic & English)	single	520
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
Individuals Daily Pass at Ports	single	3
Individuals Daily Pass at Dry Port	single	6
DUCAMZ -Vehicle Exit Certificate	single	30
Delivery Advice & Valuation Report On Vehicle from Dubai Free Zone	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
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
Valuation/ Specification Report on Vehicle	10 Pads	200
Vehicle List	single	25
Vessel Clearance Certificate	single	15

Appendix E - Rates of Tobacco and Manufactured Tobacco Substitutes:

Description	HS Code	Duty Rate*	Duty Amount*
<u>Un manufactured Tobacco</u>			
- Not stemmed/Stripped - Partly or wholly stemmed/stripped	24 011000 24 012000	100%	AED 20 per Gross Kg
<u>Tobacco refuse</u>			
For uses as tobacco & others	24013010 24013090		
- Cigars, Cheroots containing tobacco - Cigars of tobacco substitutes	24021000 24029010	100%	AED 150 per direct covered Kg.
- Cigarettes containing Tobacco - Cigarettes of tobacco substitutes	24022010 24029020	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 - Chopped or compressed tobacco for retail - Others - Homogenized or reconstituted tobacco - Compressed or liquored tobacco for making snuff - Compressed or chopped tobacco for chewing	24031910 24031920 24031930 24031990 24039100 24039910 24039921	100%	AED 40 per kg

*Customs duty will be charged based on Duty Rate or Duty Amount (whichever is higher)

Appendix F - Restricting Authorities:

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