



**UNIFIED GUIDE FOR CUSTOMS
PROCEDURES
AT FIRST POINTS OF ENTRY
INTO THE MEMBER STATES OF THE
COOPERATION COUNCIL FOR THE ARAB
STATES OF THE GULF (GCC)
2019**

{Foreword}

The Member States of the Cooperation Council for the Arab States of the Gulf (GCC) seek to simplify customs procedures within the GCC Customs Union with a view to increasing Intra-GCC trade and international trade, as well as compilation, comparison and analysis of statistics of Intra-GCC trade and international trade.

To cope with the latest developments in customs procedures and the relevant international standards, and to achieve the anticipated objectives of the GCC Customs Union,

The GCC Supreme Council (32nd Session, Riyadh, December 2011) resolved to unify the customs procedures in order to ensure uniform application of the GCC standards and implementation of the requirements of the agricultural and veterinary quarantine, as well as control of the counterfeited and fraudulent commodities across GCC first points of entry, and avoid repetition of the customs procedures at Intra-GCC customs ports, excluding those procedures that have not been applied at the first points of entry.

Accordingly, the GCC Customs Union Authority had instructed (in June 2012) the Customs Procedures & Computerization Committee to prepare the “Unified Guide of Customs Procedures at GCC First points of Entry”.

To this effect, the Customs Procedures & Computerization Committee and the GCC Secretariat General have finalized preparation of the “Unified Guide of Customs Procedures at GCC First points of Entry”, which was endorsed by the Financial & Economic Cooperation Committee in May 2014, and it was agreed that said Guide would be implemented as of January 2015 across all GCC first points of entry.

On this occasion, the GCC Secretariat General is pleased to put at your disposal the first edition of the “ Unified Guide of Customs Procedures at GCC First points of Entry” , both in Arabic and English, and extend its gratitude and appreciation to the members of the GCC Customs Procedures & Computerization Committee and all those who have diligently contributed to the completion of this work from all GCC Customs Administrations, for their highly professional and persistent efforts that have led to the successful preparation of this Guide based on the international common practices and customs procedures, which will be used by competent GCC customs officers and business community.

The GCC Secretariat General is hopeful that this work “Guide” would achieve the anticipated goal, further facilitate customs operations in the GCC Member States and fulfill one of the most important requirements of the customs union.

GCC Secretariat-General
Division of Economic and Development Affairs
Customs Affairs Department

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Reference Code	Description
01	Importation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
0101	Commercial importation
Controls:	
1. An evidence of the importer's activity to obtain the customs code.	
2. Presentation of the required approvals and authorizations from the competent authorities concerning restricted goods.	
3. The customs office may request translation of the foreign invoices/documents into Arabic.	
4. The owner of the goods, his representative or authorized customs broker shall maintain the records for a period of five Gregorian years from completion of the customs operation for submission to the customs office, when so requested.	
5. The owner of the goods, his representative or the authorized customs broker may submit the customs documents and information to the customs office on line. However, original documents shall be submitted to the customs office prior to/ or after release of the goods, when so requested.	
6. Originals of the customs documents shall be submitted to the customs office. However, a copy of the invoice may be accepted against an undertaking by the importer to present the original within a period not to exceed (90) days from the date of such undertaking , otherwise, a security or bank guarantee to be submitted.	
7. Forwarding agents (sea/air) shall submit the manifest to the customs office in paper or electronic format (hard copy or soft copy) according to the automated clearance system applicable at the customs office for finalization of the customs operation.	
8. The carrier or the authorized customs broker shall submit the manifest and the registration of the mode of transport to the customs office pertaining to the goods transported by land or sea, or	

Reference Code	Description
01	Importation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
0101	Commercial importation
by wooden vessels/ships or the like, which do not operate regular trips, for finalization of the customs operation.	
9. Prepayment of the customs taxes/duties and other charges according to the automated clearance system applicable at each customs office.	
10. Possibility of prior customs clearance according to the automated clearance system applicable at each customs office.	
11. Applicable customs tariffs shall be imposed on the damaged goods based on its value at its current state at the time of lodging the customs declaration.	
12. Goods subject to local or international ban/prohibition, or to applicable international agreements or conventions, or local regulations, as well as forfeited goods or goods infringing approved standards or intellectual property rights, may not be imported.	
13. The customs office may request Conformity Certificates from the country of origin or a report from a public or private laboratory approved by the competent authorities, along with taking random samples (according to risk assessment criteria).	
Documents to be attached with the Single Customs Declaration:	
1. Detailed Original invoice	
2. Original Certificate of Origin	
Documents to be attached:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of	

Reference Code	Description
01	Importation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
0101	Commercial importation
shipment.	
5. Packing List for multiple goods (several articles), indicating the HS code, as well as the international code for chemicals or hazardous goods.	
Procedures:	
1. The customs/import declaration shall be electronically completed by the importer, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be submitted to the customs office.	
3. Goods shall be subject to the customs taxes/duties provided for in the Common Customs Tariff, with the exception of those exempted under the provisions of GCC Common Customs Law or under the effective GCC Economic Agreement or any other international agreement within the GCC framework.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
01	Importation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
0102	Personal importation
Controls:	
1. Upon personal importation, the importer shall present his I.D, Passport or Residence Visa to complete the customs operation.	
2. The consignment shall be of a personal nature and in a non-commercial quantity.	
3. He shall not be a trader.	
4. Presentation of the required approvals and permits from the competent authorities concerning restricted goods.	
5. The customs office may request translation of the foreign invoices/documents into Arabic.	
6. The owner of the goods, his representative or the authorized customs broker may submit the customs documents and information to the customs office on line. However, original documents shall be submitted to the customs office prior to/ or after release of the goods, when so requested.	
7. Prepayment of the customs taxes/duties and other charges according to the automated clearance system applicable at each customs office.	
8. Forwarding agents (sea/air) shall submit the manifest to the customs office in paper or electronic format (hard copy or soft copy) according to the automated clearance system applicable at the customs office for finalization of the customs operation.	
9. The carrier or the authorized customs broker shall submit the manifest and the registration of the mode of transport to the customs office pertaining to the goods transported by land or sea, or by wooden vessels, that do not operate regular trips, for finalization of the customs operation.	
10. Possibility of prior customs clearance according to the automated clearance system applicable at each customs office.	
11. Goods subject to local or international ban/prohibition, or to applicable	

Reference Code	Description
01	Importation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
0102	Personal importation
international agreements or conventions, or local regulations, as well as forfeited goods or goods infringing approved standards or intellectual property rights, may not be imported.	
Documents to be attached:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
5. Packing List for multiple/several goods (the HS code, as well as the international code for chemicals or hazardous goods to be indicated).	
Procedures:	
1. The customs/import declaration shall be electronically completed by the importer, his representative or the authorized customs broker.	
2. All documents and documents to be attached shall be presented to the customs office.	
3. Goods shall be subject to the customs taxes/duties provided for in the Common Customs Tariff, with the exception of those exempted under the provisions of GCC Common Customs Law or under the effective GCC Economic Agreement or any other international agreement within the GCC framework.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
02	<p>Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses</p>
Controls:	
1. An evidence of the exporter's activity to obtain the customs code.	
2. Presentation of the required approvals and permits from the competent authorities concerning restricted goods.	
3. The customs office may request translation of the foreign invoices/documents into Arabic.	
4. The customs office may request the documents, contracts , correspondence, etc.	
5. The exporter, his representative or authorized customs broker shall maintain the records for a period of five Gregorian years from completion of the customs operation for submission to the customs office, when so requested.	
6. The exporter, his representative or the authorized customs broker may submit the customs documents and information to the customs office on line. However, accompanying original documents shall be submitted to the customs office prior to/ or after release of the goods, when so requested.	
7. Forwarding agents (sea/air) shall submit the manifest to the customs office in paper or electronic format (hard copy or soft copy) according to the automated clearance system applicable at the customs office for finalization of the customs operation.	
8. The carrier or the authorized customs broker shall submit the manifest and the registration of the mode of transport to the customs office pertaining to the goods transported by land or sea, or by wooden vessels, that do not operate regular trips, for finalization of the customs operation.	
9. Prepayment of the customs taxes/duties and other charges according to the automated clearance system applicable at each customs office.	
10. Possibility of pre-clearance according to the automated clearance system	

Reference Code	Description
02	<p>Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses</p>
applicable at each customs office.	
11. Non- conforming or prohibited goods (under national laws or legislation) may not be exported.	
12. For the purpose of personal exportation, the exporter shall observe the following:	
<ul style="list-style-type: none"> a) The exporter shall present his I.D, passport or Residence/visit visa to complete the customs operation. b) The consignment shall be of a personal nature and of a non-commercial quantity. c) The exporter shall not be a trader. 	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0201	Personal Exportation
<ul style="list-style-type: none"> • <u>Controls:</u> <ol style="list-style-type: none"> 1. Upon personal exportation, the person concerned shall present his I.D., passport or his residence/visit entry visa for completion of the customs operation. 2. The consignment shall have a personal nature in non-commercial quantities. 3. He shall not be engaged in trade. 4. He shall submit the required permits and approvals from the competent authorities for the restricted goods. 5. The customs office may request translation of the foreign invoices/documents into the Arabic language. 6. The owner of the goods, his representative or the exporter's authorized customs broker may submit the customs documents online provided he shall provide the customs office with these documents prior to or after release of the goods, as may be requested. 7. Prior payment of the other customs duties according to the automated clearance system applicable in each customs office. 8. Possibility of prior clearance according to the automated clearance system applicable in each customs office. 9. Goods, internationally or locally banned, or those subject to international conventions or local regulations in force, as well as imitated or counterfeited goods, or those not conforming to the approved standards or IPRs, may not be exported. 	
<ul style="list-style-type: none"> • <u>Documents to be presented with the Single Customs Declaration (SCD):</u> <ol style="list-style-type: none"> 1. Invoice 	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0201	Personal Exportation
<ul style="list-style-type: none"> • <u>Required documents:</u> <ol style="list-style-type: none"> 1. ID or passport for Saudi nationals. 2. Passport or residence/visit entry visa for residents. 	
<ul style="list-style-type: none"> • <u>Procedures:</u> 	
<ol style="list-style-type: none"> 1. The customs/export declaration shall be electronically completed by the exporter, his representative or the authorized customs broker. 	
<ol style="list-style-type: none"> 2. All documents and Documents to be attached shall be submitted to the customs office. 	
<ol style="list-style-type: none"> 3. Prepayment of the other charges according to the automated clearance system applicable at each customs office. 	
<ol style="list-style-type: none"> 4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office. 	
<ol style="list-style-type: none"> 5. Issuance of the exit order and release of the goods. 	
<ul style="list-style-type: none"> • Documents to be attached with the Single Customs Declaration: 	
<ol style="list-style-type: none"> 1. Original invoice indicating the country of origin. 	
<ul style="list-style-type: none"> • Documents to be attached: 	
<ol style="list-style-type: none"> 1. Packing List for multiple goods (several articles), indicating the HS code, as well as the international code for chemicals or hazardous goods. 	
<ul style="list-style-type: none"> • Procedures: 	
<ol style="list-style-type: none"> 1. The customs/export declaration shall be electronically completed by the exporter, his representative or the authorized customs broker. 	
<ol style="list-style-type: none"> 2. All documents and Documents to be attached shall be submitted to the customs office. 	
<ol style="list-style-type: none"> 3. Prepayment of the other charges according to the automated clearance system applicable at each customs office. 	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0201	Personal Exportation
<p>4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office.</p>	
<p>5. Issuance of the exit order and release of the goods.</p>	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0202	Exportation of national products
Documents to be attached with the Single Customs Declaration:	
1. Original invoice indicating the country of origin.	
Documents to be attached:	
1. Packing List for multiple goods (several articles), indicating the HS code, as well as the international code for chemicals or hazardous goods.	
Procedures:	
1. The customs/export declaration shall be electronically completed by the exporter, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be submitted to the customs office.	
3. Prepayment of the other charges according to the automated clearance system applicable at each customs office.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0203	Re-exportation of goods
Controls:	
<p>1. Goods may be re-exported in the following cases:</p> <ul style="list-style-type: none"> a. imported goods that have not been withdrawn from customs warehouses. b. Goods imported into the country under <i>Temporary Admission</i> procedure. c. Goods deposited with the customs warehouses as one of the cases of suspension of customs taxes/duties. d. Foreign goods for which customs taxes/duties have been paid. e. Foreign goods from local markets (without previous import declaration reference) f. Goods that have been rejected by the competent authority. g. Goods imported for re-exportation. 	
<p>2. The exporter, his representative or the authorized customs broker may submit the customs documents and information to the customs office on line. However, accompanying original documents shall be submitted to the customs office prior to/ or after release of the goods, when so requested.</p>	
<p>3. Possibility of prepayment of the other charges according to the automated clearance system applicable at each customs office.</p>	
<p>4. Possibility of customs clearance according to the automated clearance system applicable at each customs office.</p>	
<p>5. Locally or internationally prohibited goods, or those subject to applicable international agreements or conventions may not be re-exported.</p>	
<p>6. The customs office may request translation of the foreign invoices/documents into the Arabic language.</p>	
Documents to be attached with the Single Customs Declaration:	
<ul style="list-style-type: none"> 1. Copy of first import declaration 2. Invoice. 	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0203	Re-exportation of goods
Procedures:	
1. The unified export declaration shall be electronically completed by the exporter, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be submitted to the customs office.	
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection / examination based on risk assessment criteria. For the purpose of refund of customs duties "drawback" or release of bank guarantees, the goods shall be matched with the documents of the first import declaration for verification. The customs/export declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0204	Temporary exportation
Controls:	
<p>1. The following goods may be temporarily exported:</p> <ul style="list-style-type: none"> a) Heavy equipment and machinery for the completion of projects or for conducting field or scientific experiments related to those projects. b) Foreign goods exported for completion of manufacturing/processing. c) Temporary exported articles for playgrounds, theatres, exhibitions and the like. d) Equipment and machinery exported outside the country for repair. e) Containers and packaging exported for refilling. f) Animals exported for grazing. g) Commercial samples for display. h) Other cases requiring temporary exportation. 	
<p>2. The applicant shall submit to the customs office color photocopies of the goods that are difficult to identify, for verification when re-imported.</p>	
<p>3. The customs office may take necessary actions and measures utilizing appropriate means (e.g. photos, electronic barcoding, sampling, sample sealing, etc.) that would enable the customs office to identify those goods when re-imported.</p>	
<p>4. Goods placed under the cases suspending the customs taxes/duties may not be temporarily re-exported.</p>	
<p>5. The period of temporary exportation may not exceed one year (365 days) for the cases mentioned in item 1 above (c, e, g).</p>	
<p>6. Prohibited goods may not be temporarily re-exported.</p>	
<p>7. The period of temporary exportation may not exceed one year (365 days), but it may be extended for similar periods for maximum five years, unless the necessary period requires a longer period, subject to the approval of the customs office for the cases mentioned under item 1 above (a, b, d).</p>	

Reference Code	Description
02	Exportation Air, land, sea, wooden vessels, express couriers, post offices, free zones, duty-free shops, customs warehouses
0204	Temporary exportation
8. The period of temporary exportation may not exceed six months (180 days) for the cases mentioned in item 1 above (f, h,).	
9. The temporary exportation procedure shall be terminated at re-importation of the goods into the GCC States, placing them under final exportation procedure or at the expiry of the temporary exportation period.	
10. Approval of temporary exportation shall be obtained from the customs office.	
11. Spare parts, tires, batteries and other project consumables may not be temporarily re-exported.	
12. The customs office may request translation of the foreign invoices/documents into the Arabic language.	
Documents to be attached with the Single Customs Declaration:	
1. invoice	
2. packing list	
Procedures:	
1. The customs/export declaration shall be electronically completed by the exporter, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be submitted to the customs office.	
3. Prepayment of the other charges according to the automated clearance system applicable at each customs office.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. The customs/export declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
03	<p>Suspension of customs taxes/duties</p> <p>Temporary admission, transit goods, deposit with [customs warehouses, deposit with free zones and duty-free shops, importation for re-exportation</p>
0301	<p>Temporary admission</p>
<p>Cases of Temporary admission</p>	
<p>1. The following goods may be granted temporary admission:</p> <ul style="list-style-type: none"> a) Heavy equipment and machinery for the completion of projects or for conducting field or scientific experiments related to those projects. b) Foreign goods imported for completion of manufacturing/processing. c) Temporarily imported articles for playgrounds, theatres, exhibitions and the like. d) Equipment and machinery imported into the country for repair. e) Imported containers and packaging for refilling. f) Animals entering the country for grazing. g) Commercial samples for display. h) Other cases requiring temporary admission. 	
<p>Controls of Temporary admission</p>	
<p>1. (a) for the project to benefit from temporary admission, it shall be completed for the account of the GCC States, or it shall be one of the projects the completion of which requires importation of the necessary equipment and machinery, which are not available in the local markets.</p> <p>(b) Heavy equipment and machinery, which are not available in the local markets, that would be used for the completion of investment projects or for conducting field or scientific experiments related to those projects, may be granted temporary admission for a period of six months renewable for similar periods not to exceed three years in aggregate, unless the time required for the completion of the project would require longer period.</p>	
<p>2. Temporary admission shall be granted to foreign goods imported for</p>	

Reference Code	Description
03	<p>Suspension of customs taxes/duties</p> <p>Temporary admission, transit goods, deposit with [customs warehouses, deposit with free zones and duty-free shops, importation for re-exportation</p>
0301	<p>Temporary admission</p>
<p>completion of manufacturing/processing (paragraph "b") for a period(s) not to exceed one year (365 days) in aggregate, from the date of temporary admission.</p>	
<p>3. The applicant shall submit to customs a letter specifying the articles to be imported for the completion of manufacturing/processing and then re-exported, along with specifying the form of the end product and quantity thereof.</p>	
<p>4. Period of temporary admission shall not exceed six months (180 days) renewable for similar periods , but not to exceed one year (365 days) in aggregate, for the cases mentioned under item (1) (paragraphs c, d, e, f, g, h).</p>	
<p>5. The customs office may take necessary actions and measures utilizing appropriate means (e.g. photos, electronic barcoding, sampling, sample sealing, etc.) that would enable the customs office to identify those goods when re-exported.</p>	
<p>6. The temporary admission procedure shall be terminated at re-exportation of the goods outside the GCC States, depositing them at the free zones and customs warehouses , or offering them for local consumption upon payment of applicable customs taxes/duties and presentation of the certificate of origin thereof.</p>	
<p>7. Goods imported under temporary admission procedure may not be used or disposed for purposes other than those for which they originally imported.</p>	
<p>8. Catalogues and color pictures of the temporarily admitted precious goods, and goods that do not bear serial numbers, which are difficult for the customs office to identify, shall be submitted to customs at re-exportation</p>	

Reference Code	Description
03	<p>Suspension of customs taxes/duties</p> <p>Temporary admission, transit goods, deposit with [customs warehouses, deposit with free zones and duty-free shops, importation for re-exportation</p>
0301	<p>Temporary admission</p>
for verification.	
<p>9. A copy of the contract or agreement made with the government agency or investment agency for the account of which the project is being completed shall be submitted in the event of temporary admission of the heavy equipment and machinery for the completion of projects or for conducting field or scientific experiments related to those projects.</p>	
<p>10. In the event temporary admission is requested at first point of entry, the applicant shall seek approval of the customs administration of the country of destination in the GCC States as hereunder:</p> <p>a) The applicant shall seek approval of the customs administration of the country of destination in the GCC States on temporary admission, subject to the conditions and controls set out in <i>Temporary Admission</i> procedures.</p> <p>b) The customs administration of the country of destination shall send its approval to the customs administration of the country of first point of entry, in an automated media, if possible.</p>	
<p>11. The period of temporary admission may be extended, provided a request for extension shall be submitted to the customs administration of the country of destination in the GCC States. Such approval shall be later submitted to the customs administration of the country of first point of entry prior to expiry of the granted extension.</p>	
<p>12. Any shortage in the goods that have been released under temporary admission procedure shall be subject to the customs taxes' duties" applicable at the time of temporary admission.</p>	
<p>13. The kind and description of the equipment and machinery temporarily admitted may not be changed unless after obtaining the customs administration's approval.</p>	

Reference Code	Description
03	<p>Suspension of customs taxes/duties</p> <p>Temporary admission, transit goods, deposit with [customs warehouses, deposit with free zones and duty-free shops, importation for re-exportation</p>
0301	<p>Temporary admission</p>
<p>14. Spare parts, tires, batteries and other project consumables may not be granted temporary admission.</p>	
<p>15. Goods subject to local or international ban/prohibition, or to applicable international agreements or conventions, or local regulations, as well as counterfeited goods or goods infringing approved standards or intellectual property rights, may not be granted temporary admission.</p>	
<p>16. Presentation of the required approvals and permits from the competent authorities concerning restricted the goods.</p>	
<p>17. The customs office may request translation of the foreign invoices/documents into the Arabic language.</p>	
<p>Documents required:</p>	
<p>1. Original invoice indicating the country of origin.</p>	
<p>Documents to be attached:</p>	
<p>1. Delivery order (for air or sea importation)</p>	
<p>2. Bill of Lading (for air or sea importation)</p>	
<p>3. Manifest (for importation by land)</p>	
<p>4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.</p>	
<p>5. Packing List for multiple goods (several articles indicating the HS code, as well as the international code for chemicals or hazardous goods to be indicated).</p>	

Reference Code	Description
03	<p>Suspension of customs taxes/duties</p> <p>Temporary admission, transit goods, deposit with [customs warehouses, deposit with free zones and duty-free shops, importation for re-exportation</p>
0301	Temporary admission
Procedures:	
1. The customs/import declaration shall be electronically completed by the importer, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be submitted to the customs office.	
3. Presentation of a financial or bank guarantee in an amount equivalent to the amount of customs taxes/duties applicable to the goods, as well as payment of the other applicable charges, or a written undertaking by the government agency or the guaranteeing agency to cover the goods exempted under the GCC Unified Customs Tariff.	
4. The goods shall be subject to inspection, examination and verification based on risk assessment criteria. The customs/import declaration shall be electronically printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
030101	ATA Carnet
03010101	Temporary Admission under ATA Carnet
Controls:	
1- The period for re-exportation of the goods imported under the <i>ATA Carnet</i> shall not exceed six months (180 days), provided that the validity of <i>ATA Carnet</i> shall not expire during that period.	
2- The customs endorsements (approvals) on the <i>ATA Carnet</i> shall be subject to service fees when clearing the goods beyond official work hours of the customs office.	
3. The Temporary Admission procedure shall terminate upon payment of the duties and fines applicable to the goods that were not re-exported for any of the following reasons (sale, distribution, loss, theft, and damage).	
4. The customs office may request translation of the foreign invoices/documents into Arabic.	
Required documents:	
1- The <i>ATA Carnet</i> issued by the country of origin.	
Documents to be attached:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
Procedures:	
1. The importer, his representative or the authorized customs broker shall file the <i>ATA Carnet</i> .	
2. The customs office shall enter all the information outlined in the <i>ATA</i>	

Reference Code	Description
030101	ATA Carnet
03010101	Temporary Admission under ATA Carnet
<i>Carnet</i> into the automated system.	
3. The goods shall be subject to risk assessment criteria. The entry/ inspection /examination order shall be electronically printed according to the automated clearance system applicable at the customs office.	
4. The customs office shall stamp and remove the white copy (voucher) designated for temporary admission, and fill out the boxes (1-8) of the counter foil.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
030101	ATA Carnet
03010102	Re-exportation of the goods admitted under the ATA Carnet
Controls:	
1- Goods temporarily admitted under the <i>ATA Carnet</i> , in a single consignment or more, may be re-exported.	
2- Goods temporarily admitted under the <i>ATA Carnet</i> may be re-exported via a customs port other than that of first entry.	
3. The Temporary Admission procedure shall terminate at payment of the duties and fines applicable to the goods that were not re-exported for any of the following reasons (sale, distribution, loss, theft, and damage).	
4. The customs office may request translation of the foreign invoices/documents into Arabic.	
Documents to be attached:	
1- The <i>ATA Carnet</i> .	
Procedures:	
1. The owner of the goods/importer, his representative or the authorized customs broker shall file the <i>ATA Carnet</i> to the customs office.	
2. The owner of the goods/importer, his representative or the authorized customs broker shall enter all the information outlined in the <i>ATA Carnet</i> into the customs declaration through the customs automated system .The customs office shall match these information with the information outlined in the <i>ATA Carnet</i> . The Customs Office may enter the information entered in the <i>ATA Carnet</i> into the <i>ATA</i> automated system, if so desired.	
3. The goods shall be subject to inspection /examination.	
4. The customs office shall stamp and remove the white copy (voucher) designated for re-exportation, and fill out the boxes (1-8) of the counter foil designated for re-exportation.	

Reference Code	Description
030101	ATA Carnet
03010102	Re-exportation of the goods admitted under the ATA Carnet
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
030101	ATA Carnet
03010103	Goods in transit under the ATA Carnet
Subject to the International Convention on temporary Admission (ATA Carnet).	
Controls:	
1- The exit customs port/office shall ensure that the goods have exited the country within the authorized transit period.	
2. The Temporary Admission procedure shall terminate upon payment of the duties and fines applicable to the goods that were not re-exported for any of the following reasons (sale, distribution, loss, theft, damage).	
3. The customs office may request translation of the foreign invoices/documents into Arabic.	
Required documents:	
1- The <i>ATA Carnet</i> .	
Documents to be attached:	
1. Bill of Lading (for air or sea importation)	
2. Manifest (for importation by land)	
3. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
Procedures:	
1. The owner of the goods/importer, his representative or the authorized	

Reference Code	Description
030101	ATA Carnet
03010103	Goods in transit under the ATA Carnet
<p>customs broker shall file the <i>ATA Carnet</i> to the Entry/Exit customs office.</p>	
<p>2. The owner of the goods/importer, his representative or the authorized customs broker shall enter all the information outlined in the <i>ATA Carnet</i> into the customs declaration through the customs automated system .The customs office shall match these information with the information outlined in the <i>ATA Carnet</i>.</p>	
<p>3. The goods shall be subject to inspection /examination.</p>	
<p>4. The customs office shall stamp and remove the blue copy (voucher) designated for transit, of the ATA Carnet, and fill out the boxes (1-7) of the counter foil designated for transit.</p>	
<p>5. Issuance of the exit order and release of the goods.</p>	

Reference Code	Description
030102	Temporary Admission of Foreign Private Motor Vehicles
Controls:	
<p>1- Foreign private motor vehicles (other than those registered in any of the GCC States) shall be granted temporary admission license as follows:</p> <ul style="list-style-type: none"> a) Six months (180 days) for motor vehicles guaranteed by a valid international passage carnet. b) Three months (90 days) for motor vehicles not guaranteed by a valid CPD, Renewable for similar periods, if the applicant submits a bank guarantee or a deposit equivalent to the amount of the customs duties payable on the motor vehicle. 	
<p>2- In order to benefit from the temporary admission of foreign private motor vehicles, the following requirements shall be met:</p> <ul style="list-style-type: none"> a- The motor vehicle shall be officially registered in the country licensed therein under a supporting document. b- The license shall be valid, and the motor vehicle shall not bear "For Export" plates. c- The motor vehicle shall be insured by an approved insurer in the country. Insurance shall cover the motor vehicle throughout temporary admission period. d- An international CPD carnet, approved in any of the GCC States, shall be presented to guarantee the amount of customs taxes/duties. 	
<p>3- For the person to benefit from the temporary admission of foreign private</p>	

Reference Code	Description
030102	Temporary Admission of Foreign Private Motor Vehicles
<p>motor vehicles, the following requirements shall be met:</p> <ul style="list-style-type: none"> a- The person shall be the owner of the motor vehicle, or authorized to drive it under a duly certified special proxy issued by the country of registration of the motor vehicle. b- He shall have a valid residence permit in the country of registration of the motor vehicle, if he is not a national of that country. c- He shall have a valid driving license. 	
<p>4- The international passage carnet or any other carnet approved by the GCC States shall be acceptable to the customs administration, and the validity of the carnet shall cover the temporary admission period.</p>	
<p>5- Foreign students (other than GCC nationals) , studying in any university or institute in the country, may renew the temporary admission period of their motor vehicles during their study or scholarship period, provided that such motor vehicles shall be covered by a valid CPD carnet.</p>	
<p>6- The following actions shall be taken upon the temporary admission of motor vehicles:</p> <ul style="list-style-type: none"> a) The number, date and admission period of the temporary admission license shall be recorded on the CPD carnet. b) The respective voucher (foil) shall be taken out from CPD carnet at both Entry and Exit. 	
<p>7- The Temporary Admission procedure of foreign motor vehicles shall terminate once the motor vehicle has exited the country through any GCC customs ports, at placing the motor vehicle in one of the GCC free zones , or at</p>	

Reference Code	Description
030102	Temporary Admission of Foreign Private Motor Vehicles
clearing the motor vehicle for home use after payment of the applicable customs taxes/duties , subject to the customs administration' approval.	
Required documents:	
1- An approved valid international CPD <i>Carnet</i> . 2- A valid driving license.	
Procedures:	
1. The driver shall present an international CPD <i>Carnet</i> approved to the customs office.	
2- The customs office shall stamp and remove the respective copy (foil) of the approved CPD <i>Carnet</i> .	
3. Upon entry, the customs office shall enter all the information recorded in the approved <i>CPD Carnet</i> into the automated system. Then the customs office shall issue the temporary admission license for the motor vehicle containing all information related to the motor vehicle and the driver (i.e. plate number, chassis No., engine number, type of motor vehicle, color, as well as name and nationality of the driver and his passport number. All entries shall be finalized upon exit.	
4. The motor vehicle shall be subject to inspection/examination based on risk assessment criteria.	
5. Issuance of the entry/exit order and release of the motor vehicle.	
6. Present an evidence proving registration of regular students and scholarship students.	

Reference Code	Description
0302	Goods in transit
Subject to the conventions regulating transit of goods	
Controls and conditions to be met in the modes of transport used for transit:	
1. Motor vehicles shall be duly licensed under a valid traffic license.	
2. Lead and customs seal shall be easily affixed thereon.	
3- A partition shall be installed between driver's cabin and the goods compartment, to ensure proper placement of packing and canvas according to the controls applicable to the goods in transit.	
4. No goods can be taken out or placed in the part of the motor vehicle on which the lead or customs seal is affixed without breaking or leaving obvious tampering traces.	
5. The motor vehicle shall not contain hidden compartments wherein goods can be concealed.	
6. The floor and sides of the load compartment shall be firmly secured to the chassis in such a manner that it can be separated only from inside. In addition, metal rings shall be welded on the sides.	
7. Open modes of transport shall be covered with canvas firmly secured by ropes, wrapped from outside with a wire that allows affixing of the lead or the customs seal in a way that prevents access to the goods.	
Modes of transport to be fitted with canvas that meets the following conditions:	
1. Canvas shall be intact and made of strong fabric, plastic coated fabric or reinforced rubber, consisting of a single piece.	

Reference Code	Description
0302	Goods in transit
2. Canvas shall cover the whole load and roll down the sides of the load compartment being wrapped.	
3. Canvas shall be fitted with metal rings secured into the fabric on its length at equal distances to prevent leakage of the goods.	
Roping (lead rope) shall meet the following conditions:	
1. Rope shall consist of a single piece ending with a metal piece on both sides. The metal piece shall be hollowed to accommodate the customs seal.	
2. Rope shall be of a length that allows its ends to be combined after passing through all canvas rings, as well as compartment hooks.	
3. Rope to be firmly secured to prevent access to any part of the load compartment or the load itself without cutting or damaging it.	
The customs seal (lead) shall meet the following conditions:	
1. It shall be made from robust metal or plastic weatherproof material that prevents breaking or wear.	
2. It shall be of an adequate form and size to allow visibility.	
3. It shall be difficult to imitate or forge.	
4. It shall bear the word: customs' and the name of the country.	
5. It shall bear serial numbers.	
6. It shall be designed for a single use only (disposable).	
The load compartment/container shall meet the following conditions:	
1. Constituent components (sides, covers, top, columns, partitions) shall be impossible to remove or replace from outside without leaving obvious traces.	
2. The doors and closing/locking systems shall be designed in such a way that would easily allow affixing of the customs seal/lead thereon.	

Reference Code	Description
0302	Goods in transit
3. The closing/locking system shall be impossible to remove or replace from outside.	
4. The door shall be designed in such a way that it cannot be opened without removing of the customs seal/lead.	
5. Ventilation ducts (louvers) shall be designed in such a way that they cannot be opened from outside, and goods cannot be taken out through them.	
Documents to be attached:	
1. Bill of Lading (for air or sea transport)	
2. Manifest (land transport)	
3. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
4. The invoice, if any.	
Procedures:	
1. The customs declaration shall be electronically completed by the freight agent or the authorized customs broker.	
2. Presentation of a financial security or bank guarantee acceptable to the customs authorities, or a guarantee from an entity approved to the country, as well as payment of the other applicable charges.	
3. All documents and documents to be attached shall be submitted to the customs office.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. Sealing and printing of the customs declaration	

Reference Code	Description
0302	Goods in transit
<p>shall be completed according to the automated clearance system applicable at the customs office.</p>	
<p>5. Issuance of the exit order and release of the goods.</p>	

Reference Code	Description
0303	Deposit/placement of goods in customs warehouses
Controls of customs warehousing:	
1. Warehouse to be located within or outside the customs office according to the conditions endorsed by the GCC States.	
2. Warehouse to be designated as a "customs warehouse" and notified to all GCC States.	
3- Goods may be deposited in the customs warehouses without payment of due customs taxes/duties.	
4. Goods shall be allowed to stay in customs warehouses for a period of one year (365 days) , renewable for similar periods, total of which not to exceed three years, provided that applicable customs taxes/duties to be collected after expiry of the designated period.	
5. The Customs Office may request the required approvals and permits from the competent authorities concerning restricted goods, when necessary.	
6. Infringing or prohibited goods (under national laws or legislation) may not be deposited in a customs warehouse.	
7. Goods may move across the GCC warehouses under the GCC single goods declaration to be attached with the original invoice of the goods indicating the country of origin of the goods after obtaining approval from the warehouse to which the goods is dispatched, or under a cash bail or bank guarantee equivalent to the amount of the payable customs duties, provided the total period of first deposit (parag.4) shall not be exceeded.	
Documents to be attached with the customs declaration:	

Reference Code	Description
0303	Deposit/placement of goods in customs warehouses
1. Original invoice	
2. Original certificate of origin.	
Required Documents:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
5. Packing List for multiple goods (several articles indicating the HS code, as well as the international code for chemicals or hazardous goods to be indicated).	
Procedures:	
1. The customs declaration shall be electronically completed by the exporter, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be shall be attached.	
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. Sealing and printing of the customs declaration shall be completed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
0304	Deposit/placement of goods in free zones and duty-free shops
Controls of free zones and duty-free shops:	
1. Free zones and duty-free shops should have been officially designated as such and notified to all GCC States.	
2. Goods may be deposited in the free zones and duty-free shops without payment of due customs taxes/duties.	
3- Foreign goods re-exported from inside the country to free zones and duty-free shops may be admitted into the country, subject to export restrictions and customs procedures applicable at re-exportation.	
4. Deposited goods leaving/entering the free zones and duty-free shops shall be treated as foreign goods.	
5. Infringing or prohibited goods (under national laws or legislation) may not be deposited in the free zones and duty-free shops.	
6. The following goods are prohibited from entering the free zones and duty-free shops:	
a) Flammable goods (other than fuel)	
b) Radioactive materials	
c) Weapons, ammunition and explosives, of any type.	
d) Goods violating commercial, industrial, literary and art regulations.	
e) Drugs (narcotics), of all kinds and derivatives thereof.	
f) Goods originating in an economically boycotted country.	
g) Goods prohibited from entering the GCC Customs Union or the country of final destination or transit.	

Reference Code	Description
0304	Deposit/placement of goods in free zones and duty-free shops
7. Goods indicated in the unified customs declaration or the manifest may not be transported or imported into the free zones and duty-free shops without approval of the Director General.	
8. Goods deposited in the free zones and duty-free shops shall not be subject to any restriction in terms of the period allowed therein.	
Documents to be attached with the customs declaration:	
<ol style="list-style-type: none"> 1. Original invoice 2. Original certificate of origin. 	
Required Documents:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
5. Packing List for multiple goods (several articles indicating the HS code, as well as the international code for chemicals or hazardous goods to be indicated).	
Procedures:	
1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be shall be attached.	
3. Payment of the other payable charges.	

Reference Code	Description
0304	Deposit/placement of goods in free zones and duty-free shops
	4. The goods shall be subject to inspection and examination based on risk assessment criteria. Printing of the customs declaration shall be completed according to the automated clearance system applicable at the customs office.
	5. Issuance of the exit order and release of the goods.

Reference Code	Description
0305	Import for re-exportation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
Controls:	
1. Evidence proving the importer's activity to obtain the customs code.	
2. Presentation of the required approvals and permits from the competent authorities concerning restricted goods.	
3. The customs office may request translation of the foreign invoices/documents into Arabic.	
4. The owner of the goods, his representative or authorized customs broker shall maintain the records for a period of five years from completion of the customs operation for submission to the customs office, when so requested.	
5. The owner of the goods, his representative or the authorized customs broker may submit the customs documents and information to the customs office on line. However, original documents shall be submitted to the customs office prior to/ or after release of the goods, when so requested.	
6. Originals of the customs documents shall be submitted to the customs office. However, a copy of the invoice may be accepted against an undertaking by the importer to present the original within a period not to exceed (90) days from the date of such undertaking, or a financial or bank guarantee to be submitted.	

Reference Code	Description
0305	<p>Import for re-exportation</p> <p>Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses</p>
	<p>7. Forwarding agents (sea/air) shall submit the manifest to the customs office in paper or electronic format (hard copy or soft copy) according to the automated clearance system applicable at the customs office for finalization of the customs operation.</p>
	<p>8. The carrier or the authorized customs broker shall submit the manifest and the registration of the mode of transport to the customs office pertaining to the goods transported by land or sea, or by wooden vessels, that do not operate regular trips, for finalization of the customs operation.</p>
	<p>9. Presentation of a financial security or bank guarantees in an amount equivalent to the amount of customs taxes/duties applicable to the goods and prepayment of the customs taxes/duties and other charges according to the automated clearance system applicable at each customs office.</p>
	<p>10. Possibility of pre-clearance according to the automated clearance system applicable at each customs office.</p>
	<p>11. Applicable customs tariffs shall be imposed on the damaged goods based on its value at its current state at the time of lodging the customs declaration.</p>
	<p>12. Goods subject to local or international ban/prohibition, or to applicable international agreements or conventions, or local regulations, as well as counterfeit goods or goods not conforming to approved standards or intellectual property rights, may not be imported for re-exportation.</p>

Reference Code	Description
0305	<p>Import for re-exportation</p> <p>Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses</p>
	<p>13. The customs office may request Conformity Certificates from the country of origin or a report from a public or private laboratory approved by the competent authorities, along with taking random samples (based on risk assessment criteria).</p>
	<p>14. The period of import for re- exportation may not exceed six months (180 days).</p>
	<p>15. Subject to Paragraph (19) herein, goods imported under import for re-export procedure may not be used or disposed.</p>
	<p>16. The customs office may take necessary actions and measures utilizing appropriate means (e.g. photos, electronic barcoding, sampling, sample sealing, etc.) that would enable the customs office to identify those goods when re-exported.</p>
	<p>17. Goods imported under import for re-export procedure may be re-exported outside the GCC States, or placed in the free zones, duty-free shops or customs warehouses.</p>
	<p>18. Goods imported under import for re-export procedure may be split in more than one Re-exportation Declaration, or partially cleared for home use.</p>
	<p>19. part of , or all entries of bank guarantees shall be cleared when the goods are placed for local consumption, in part or whole , or otherwise disposed, upon expiry of the designated period of six months (180 days) and payment of the due customs taxes "duties".</p>

Reference Code	Description
0305	Import for re-exportation Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses
<p>20. The customs office will forfeit all or part of the cash deposits/ securities, as customs taxes "duties", in the event the goods are placed, in part or whole , for local consumption, or otherwise disposed, or upon expiry of the designated period (180 days).</p>	
<p>21. The customs office may request translation of the foreign invoices/documents into Arabic.</p>	
<p>Documents to be attached with the single customs declaration:</p>	
<ol style="list-style-type: none"> 1. Original invoice 2. Original certificate of origin. 	
<p>Required Documents:</p>	
<ol style="list-style-type: none"> 1. Delivery order (for air or sea importation) 	
<ol style="list-style-type: none"> 2. Bill of Lading (for air or sea importation) 	
<ol style="list-style-type: none"> 3. Manifest (for importation by land) 	
<ol style="list-style-type: none"> 4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment. 	
<ol style="list-style-type: none"> 5. Packing List for multiple goods (several articles indicating the HS code, as well as the international code for chemicals or hazardous goods to be indicated). 	
<p>Procedures:</p>	

Reference Code	Description
0305	<p>Import for re-exportation</p> <p>Air, land, sea, wooden vessels/ships, express couriers, post offices, free zones, duty-free shops, customs warehouses</p>
<p>1. The customs declaration shall be electronically completed by the importer, his representative or the authorized customs broker.</p>	
<p>2. All documents and deliverables shall be attached.</p>	
<p>3. Presentation of a financial security or bank guarantee acceptable to customs, or a guarantee from another body approved by the country, in an amount equivalent to the amount of customs taxes "duties" applicable to the goods and payment of other payable charges.</p>	
<p>4. The goods shall be subject to inspection and examination based on risk criteria. Printing of the customs declaration shall be processed according to the automated clearance system applicable at the customs office.</p>	
<p>5. Issuance of the exit order and release of the goods.</p>	

Reference Code	Description
04	Refund of customs duties (Drawback) on re-exported goods
Controls:	
1. Re-exporter shall be the original importer of the foreign goods, or any other person who proves to the satisfaction of customs that he has purchased the goods in question.	
2. Foreign goods to be re-exported within one year (365 days) from the date of payment of the customs taxes/duties collected on them when they were first imported into the GCC States.	
3. The claim for refund of the customs taxes/duties shall be filed within six months (180 days) from the date re-exported.	
4. Foreign goods to be re-exported shall constitute a single consignment, for ease of identification and verification. Such consignment may be re-exported in parts once proved to the customs office that such parts belong to the same consignment.	
5. The claim for refund of the customs taxes/duties shall pertain to foreign goods that have not been cleared for home use which are in the same state when imported into the GCC States.	
6. Drawback shall be limited to those customs taxes/duties actually collected on the foreign goods at importation.	
7. The customs taxes/duties shall be refunded after re-exportation of the foreign goods and verification of all supporting documents.	
8. The value of the foreign goods to be re-exported , for which customs taxes/duties will be refunded, shall not be less than five thousand US	

Reference Code	Description
04	Refund of customs duties (Drawback) on re-exported goods
Dollars (or its equivalent in the local currency).	
9. The documents and details of the goods to be re-exported shall match those attached with the import declaration of the goods to be re-exported.	
10. The customs office may request translation of the foreign invoices/documents into Arabic.	
Required documents:	
1. Copy of the import declaration	
2. Copy of the Re-export Declaration , to be signed and stamped by the competent customs officer at the Exit Customs Office indicating that the goods have exited the GCC States.	
Procedures:	
1. Filing an application for "drawback" to the customs office of first point of entry.	
2. Presentation of an evidence of the payment of the customs taxes/duties applicable to the foreign goods.	
3. Customs taxes/duties will be refunded after verification of all required documents.	

Reference Code	Description
05	Exemptions
0501	Diplomatic Exemptions (Foreign Missions)
<p>Target category :</p> <ul style="list-style-type: none"> a. Embassies and consulates accredited to the GCC States (based on reciprocity principle). b. International foreign organizations and corps accredited to the GCC States. c. Heads and members of the diplomatic and consular bodies accredited to the GCC States(based on reciprocity principle). 	
<p>Controls of diplomatic exemptions</p>	
<p>1. Exempted goods may not be utilized/assigned for a purpose other than for which it have been exempted, subject to notification of the customs office and payment of applicable customs taxes/duties.</p>	
<p>2. Customs taxes/duties shall not be levied on the exempted goods, if the beneficiary has disposed the goods after expiry of three years (1095 days) from the date cleared from the customs office (based on reciprocity principle).</p>	
<p>3. Exempted motor vehicles may not be disposed prior to expiry of three years (1095 days) from the date exempted at first point of entry, excluding the following cases:</p> <ul style="list-style-type: none"> a. Termination of the office term of the diplomatic/ consular member benefiting from the exemption in the country. b. If the exempted motor vehicles had a serious traffic accident that 	

Reference Code	Description
05	Exemptions
0501	Diplomatic Exemptions (Foreign Missions)
<p>renders it unusable by the diplomatic/ consular member, based on a joint recommendation by the Traffic Department and the Customs Administration.</p> <p>c. The sale of the motor vehicle by a diplomatic/ consular member to another diplomatic/ consular member, provided that the assignee shall enjoy the right of exemption.</p>	
<p>4. The right of exemption shall take effect from the date the beneficiaries commence their jobs at their places of office in the country.</p>	
<p>5. The customs office may request translation of the foreign invoices/documents into Arabic.</p>	
<p>Documents to be attached with the customs declaration:</p>	
<p>1. Diplomatic exemption Form issued by the Ministry of Foreign Affairs to foreign missions.</p> <p>2. Invoice.</p>	
<p>Required Documents:</p>	
<p>1. Delivery order (for air or sea importation)</p>	
<p>2. Bill of Lading (for air or sea importation)</p>	
<p>3. Manifest (for importation by land)</p>	
<p>4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.</p>	
<p>5. Packing List for used or hazardous goods.</p>	

Reference Code	Description
05	Exemptions
0501	Diplomatic Exemptions (Foreign Missions)
Procedures:	
1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be attached.	
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection and examination according to commonly applicable diplomatic practices. Customs declaration shall be printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
05	Exemptions
0502	Military exemptions
Target category :	
<ul style="list-style-type: none"> a. Armed forces of the GCC States. b. All sectors of the internal security forces of the GCC States. 	
Controls :	
<ol style="list-style-type: none"> 1. The following materials : ammunition, arms, military equipment, military means of transport, military spare parts and any other materials shall be exempted per a decision by the competent authority of any GCC State. 	
<ol style="list-style-type: none"> 2. For the sale of the exempted materials, the competent authority shall submit a written request to the customs administration for approval of the sale, subject to physical examination of such materials and payment of applicable customs taxes/duties. 3. In the case of indirect (through brokers) imports of the armed forces and internal security forces, the supplier shall: <ul style="list-style-type: none"> a. Submit an official letter from the armed forces and internal security forces stating that the consignment belongs to them for the purpose of releasing the goods against cash, bank or documentary guarantees within three months (90) days; b. Submit a copy of the contract made between the broker company with the beneficiary government agency indicating the exemption from the customs taxes (duties); c. Cash or bank guarantees will be released upon completion of customs procedures within three months (90) days. 	

Reference Code	Description
05	Exemptions
0502	Military exemptions
<p>4. The customs office may request translation of the foreign invoices/documents into Arabic.</p>	
<p>Documents to be attached with the single customs declaration:</p>	
<ol style="list-style-type: none"> 1. A letter from the Armed Forces or the Internal Security Forces in any of the GCC States stating that the imports belong to them. 2. Invoice. 3. Certificate of Origin (in the case of indirect importation) 	
<p>Required Documents:</p>	
<ol style="list-style-type: none"> 1. Delivery order (for air or sea importation) 	
<ol style="list-style-type: none"> 2. Bill of Lading (for air or sea importation) 	
<ol style="list-style-type: none"> 3. Manifest (for importation by land) 	
<ol style="list-style-type: none"> 4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment. 	
<p>Procedures:</p>	
<ol style="list-style-type: none"> 1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker. 	
<ol style="list-style-type: none"> 2. All required documents shall be shall be submitted to the customs office. 	
<ol style="list-style-type: none"> 3. Payment of the other applicable charges. 	
<ol style="list-style-type: none"> 4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office. 	

Reference Code	Description
05	Exemptions
0502	Military exemptions
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
05	Exemptions
0503	Industrial exemptions
Target category :	
1. Projects licensed under "GCC Unified Industrial Regulatory Law" and Implementing Rules thereof.	
Controls :	
1. The industrial enterprise shall have obtained a valid industrial license from the competent authority.	
2. The owner of the industrial enterprise, who has been granted customs exemption, shall maintain a registration record (Forms "C" and "D") according to the controls of industry inputs in the GCC States.	
3. Exemption shall be granted to the equipment and machinery, parts, raw materials, semi-manufactured materials and immediately required packing materials throughout the operation of the enterprise.	
4. The industrial enterprise may not dispose the equipment and machinery, parts, raw materials, semi-manufactured materials and packing materials, which have been exempted from customs taxes/duties , for a purpose other than for which they have been exempted. The Customs Office shall have the right to further control for verification. Should it be impossible to use these equipment and materials for a purpose for which they have been exempted, the enterprise shall apply to the customs office for approval after payment of the applicable customs taxes/duties.	
5. The licensed enterprise shall import the specified quantities according to the capacity (quota) licensed for industrial production.	
6. Only the quantities specified per the industrial exemption decision shall be	

Reference Code	Description
05	Exemptions
0503	Industrial exemptions
<p>exempted. Should those quantities be exceeded, applicable customs taxes/duties shall be collected on the extra quantities.</p>	
<p>7. Customs taxes/duties may be paid under deposit ,pending the issuance of the industrial exemption decision, for a period of six months (180 days) renewable for a similar period (but one year “365 days” at the latest) from the date of customs declaration, based on a recommendation by the competent authority or according to the procedure applicable in each Member State.</p>	
<p>8. Customs taxes/duties may be paid under deposit , until industrial exemption Form (B) has been obtained, for a period of three months (90 days) renewable for a similar period (but one year “365 days” at the latest) from the date of customs declaration.</p>	
<p>9. The customs office may request translation of the foreign invoices/documents into Arabic.</p>	
<p>Documents to be attached with the customs declaration:</p>	
<ol style="list-style-type: none"> 1. Certificate of Customs Exemption of the imports of an industrial enterprise to the first point of entry, to be issued by the competent authority of the country of final destination of the GCC States (Form “B”). 2. Original Invoice. 3. Original Certificate of Origin . 	
<p>Required Documents:</p>	
<ol style="list-style-type: none"> 1. Delivery order (for air or sea importation) 	
<ol style="list-style-type: none"> 2. Bill of Lading (for air or sea importation) 	

Reference Code	Description
05	Exemptions
0503	Industrial exemptions
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
5. Packing List	
Procedures:	
1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be shall be attached.	
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
0504	Personal exemption
050401	Exemption of personal effects and used household items
Controls :	
1. Exemption shall be granted to the GCC nationals residing outside the GCC States and the expatriates arriving in the GCC States for the first time for residence.	
2. The personal effects and household items shall be used, of a personal nature, in non-commercial quantities and imported from the country of residence.	
3. Expatriates shall present evidence of their arrival for work or residence in the GCC States for a period of one year (365 days) in the minimum, as a prerequisite for the exemption of their personal effects and household items.	
4. Exemption does not cover the means of transport, of any type, and the goods of special nature.	
5. The personal effects and household items shall be subject to the provisions of prohibition/restriction provided for in the GCC Common Customs Law and national legislations.	
6. The customs office may request translation of the foreign invoices/documents into Arabic.	
Documents to be attached with the customs declaration:	
1. Copy of I.D. , passport or residence visa.	

Reference Code	Description
0504	Personal exemption
050401	Exemption of personal effects and used household items
<p>2. Detail packing list of used household items.</p> <p>3. Commercial invoice of the new personal effects and household items.</p>	
Required Documents:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
Procedures:	
1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker.	
2. All documents and Documents to be attached shall be shall be attached.	
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
0504	Personal exemption
050402	Exemption of personal effects and gifts accompanying passengers
Controls of exemption	
1. The value of the personal effects and gifts accompanying passengers shall not exceed SR 3000 or its equivalent in the currencies of the States.	
2. The personal effects and gifts shall be of a personal nature and in non-commercial quantities.	
3. The passenger shall not be a frequent traveler through the customs office or a trader or a member of the crew of the means of transport.	
4. The number of cigarettes to be exempted shall not be greater than "400" cigarettes.	
5. If the exemption controls are not satisfied, the personal effects and gifts accompanying passengers shall be subject to the customs taxes/duties according to the applicable tariff rates	
6. The personal effects and gifts shall be subject to the prohibition/restriction provisions set forth in the GCC Common Customs Law, pursuant to the unified or individual lists of prohibited/ restricted commodities agreed on within the GCC framework.	
7. The customs office may request translation of the foreign invoices/documents into Arabic.	
Documents to be attached with the customs declaration:	
1. Copy of I.D. , passport or residence visa.	

Reference Code	Description
0504	Personal exemption
050402	Exemption of personal effects and gifts accompanying passengers
Procedures:	
<p>1. The passenger shall proceed to the "something to Declare " lanes to declare the accompanying effects, if any, and fill out the respective customs declaration.</p>	
<p>2. The goods shall be subject to inspection and examination based on risk assessment criteria. The simplified Customs Declaration (immediate release) shall be printed according to the automated clearance system applicable at the customs office.</p>	
<p>3. Issuance of the exit order and release of the goods.</p>	

Reference Code	Description
0505	Exemption of the imports of Foundations (Charities)
Controls of exemption of the imports of the approved Foundations/Charities	
<p>1. To benefit from exemption, the Foundation/Charity shall be registered with the competent authority in the GCC States. The objective of the foundation/charity shall be to provide services in humanitarian, social, cultural, scientific . religious areas or any other non-profit charitable objective.</p>	
<p>2. The nature of the imports shall match the purposes and activity of the Foundation, as outlined in its bylaw.</p>	
<p>3. The volume and quantity of the imports shall be consistent with the actual needs of the Foundation to enable it to run its activity.</p>	
<p>4. The materials and items to be directly imported in the name of the Foundation.</p>	
<p>5. The Foundation/Charity may not dispose the exempted imports for a purpose other than for which they have been exempted. The Foundation management shall be responsible for such disposal to the customs.</p>	
<p>6. Should the foundation/ charity intend to sell the used or consumed materials that have been exempted from customs taxes/duties, it shall submit a written request for approval to the customs office, after conducting the necessary examination and payment of the applicable customs taxes/duties.</p>	

Reference Code	Description
0505	Exemption of the imports of Foundations (Charities)
7. The government agency shall write to the customs office regarding the exemption of the Foundation's imports, on a case by case basis.	
8. The customs office may request translation of the foreign invoices/documents into Arabic.	
Documents to be attached with the customs declaration:	
<ol style="list-style-type: none"> 1. The exemption letter from the accredited competent government body in any of the GCC States. 2. Original invoice 3. Certificate of Origin 	
Required Documents:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
Procedures:	
1. The customs declaration shall be electronically completed by the owner, his representative. Or authorized customs broker.	
2. All documents and Documents to be attached shall be furnished to the customs office.	

Reference Code	Description
0505	Exemption of the imports of Foundations (Charities)
3. Payment of the other applicable charges.	
4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office.	
5. Issuance of the exit order and release of the goods.	

Reference Code	Description
0506	Exemption of re-imported goods
Controls for the exemption of re-imported goods	
<p>1. GCC originating re-imported goods, previously exported, shall be exempted from customs taxes/duties, provided such re-imported goods are the same goods that were exported under the original export declarations (in terms of origin, specifications and distinguishing marks).</p>	
<p>2. Foreign re-imported goods, previously exported, shall be exempted from customs taxes/duties, subject to the following controls:</p> <ul style="list-style-type: none"> i. Foreign goods to be re-imported within one year (365 days) from the date of re-exportation. ii. customs taxes/duties shall have been collected on such goods when imported. iii. customs taxes/duties shall not have been refunded when the goods were re-exported. iv. Goods shall have been re-exported under original export declarations indicating their origin, specifications and distinguishing marks. Re-imported goods shall have the same origin, specifications and distinguishing marks. 	
<p>3. Goods temporarily exported outside the GCC States shall be exempted from customs taxes/duties according to temporary exportation controls for the following goods:</p> <ul style="list-style-type: none"> a) Heavy equipment and machinery for the completion of projects or for conducting field or scientific experiments related to those projects. 	

Reference Code	Description
0506	Exemption of re-imported goods
	<ul style="list-style-type: none"> b) Foreign goods exported for completion of manufacturing/processing. c) Temporary exported articles for playgrounds, theatres, exhibitions and the like. d) Equipment and machinery exported outside the country for repair. e) Containers and packaging exported for refilling. f) Animals exported for grazing. g) Commercial samples for display. h) Other cases requiring temporary exportation.
	<p>4. Goods that have been changed and are difficult to identify, shall be subject to the customs taxes/duties.</p>
	<p>5. customs taxes/duties shall be collected on the value of the increase resulting from the completion of manufacturing/processing or repair of the goods.</p>
	<p>6. Licensed means of transport , registered in the GCC States, including, <i>inter alia</i>, trip ships, picnic boats, yachts and entertainment vessels, that have previously exited the country, shall be exempted from customs taxes/duties, subject to the following conditions:</p> <ul style="list-style-type: none"> a. Such means of transport shall be documented in the records of the GCC competent authorities at exit and re-entry. b. customs taxes/duties shall have been collected on them when they were first imported. c. customs taxes/duties shall have been refunded when they were re-exported and exited the country.

Reference Code	Description
0506	Exemption of re-imported goods
	<p>d. customs taxes/duties shall be collected on the value of the increase effected to such means of transport.</p> <p>e. In the event license plates of such means of transport have been cancelled by the competent authority and then re-imported within one year (365 days) from the date re-exported, subject to the provisions of clauses (a, b, c) above.</p> <p>f. Means of transport whose license plates have been cancelled by the competent authorities are to be excluded from exemption, and customs taxes/duties shall be collected on them when re-imported within one year (365 days) from the date re-exported .</p>
	<p>7. Exemption shall not be granted to re-imported goods (that were temporarily exported) , if such goods have exceeded the specified temporary exportation period, on a case by case basis, in which case</p>
	<p>8. customs taxes/duties shall be collected on them.</p> <p>9. The customs office may request translation of the foreign invoices/documents into Arabic.</p>
Documents to be attached with the customs declaration:	
	<p>1. Copy of the Export, Re-export or Temporary Export declaration and the documents attached therewith.</p> <p>2. Invoice of the value of the increase effected to the goods/means of transport</p> <p>3. Copy of the ownership document of the means of transport registered in the GCC States.</p>

Reference Code	Description
0506	Exemption of re-imported goods
Required Documents:	
1. Delivery order (for air or sea importation)	
2. Bill of Lading (for air or sea importation)	
3. Manifest (for importation by land)	
4. Manifest for the vessels that do not operate regular journeys or those which do not have a navigation agent at the seaport, provided such manifest has to be endorsed by the customs authorities at the port of shipment.	
Procedures:	
1. The customs declaration shall be electronically completed by the owner of the goods, his representative or the authorized customs broker.	
2. A customs declaration shall be completed for the registered means of transport when exiting / entering into the country on board another means of transport. Movement of such means of transport shall be registered for the purpose of registration in the means of transport movement (entry/exit) program. Such movement shall be linked to the customs declaration.	
3. No customs declaration shall be filed for registered means of transport when exiting /entering into the country by engine hp.	
4. All documents and Documents to be attached shall be furnished to the customs office.	
3. Payment of the other applicable charges. The resultant increase in the value of the goods/means of transport shall be subject to the customs	

Reference Code	Description
0506	Exemption of re-imported goods
	<p>taxes/duties provided for in the Common Customs Tariff, with the exception of those exempted under the provisions of GCC Common Customs Law or under the effective GCC Economic Agreement or any other international agreement within the GCC framework.</p>
	<p>4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office.</p>
	<p>5. Issuance of the exit order and release of the goods.</p>

Reference Code	Description
06	Declaration of currencies, coins, negotiable monetary instruments, precious metals or precious stones
Controls :	
<p>1. All passengers arriving/departing in/from any GCC State shall declare to customs any currencies, coins, negotiable monetary instruments, precious metals or precious stones exchangeable into cash money in their possession, which exceed the permitted limit.</p>	
<p>2. All institutions (banks, exchanges, money remittance offices) shall abide by the procedures for declaring currencies, coins, negotiable monetary instruments, precious metals or precious stones exchangeable into cash money, irrespective of imported/exported amount of cash or money instruments.</p>	
<p>3. Threshold of the currencies, coins, negotiable monetary instruments, precious metals or precious stones exchangeable into cash money to be declared shall be specified as the GCC States may agree.</p>	
<p>4. Currencies, coins, negotiable monetary instruments, precious metals or precious stones exchangeable into cash money , imported/transiting through consignments or postal parcels carried by licensed carriers for the interest of companies or natural persons, shall be declared to customs.</p>	
<p>5. Licensed companies shall follow the customs clearance procedures, as well as the declaration procedures.</p>	
<p>6. Foundations may not import currencies, coins or negotiable monetary instruments, unless authorized to do so by the competent body in the</p>	

Reference Code	Description
06	Declaration of currencies, coins, negotiable monetary instruments, precious metals or precious stones
GCC States.	
7. Customs administrations may use and implement electronic systems to facilitate declaration and electronic exchange procedures.	
8. The customs office may request translation of the foreign invoices/documents into Arabic.	
Procedures:	
1. Arriving/departing passengers shall declare to customs any currencies, coins, negotiable monetary instruments, precious metals or precious stones exchangeable into cash money in their possession.	
2. Based on risk assessment, the customs officer shall verify the information on the declared currencies, coins, negotiable monetary instruments, precious metals or precious stones, after entering them in the automated system and stamping the Declaration Form with the customs seal, he shall give the passenger a copy of the Declaration Form and allow him to enter/exit the country.	
3. Companies shall fill out the said Declaration Form and complete the other customs procedures.	
4. Customs Offices shall communicate the details of the Declaration Form to the competent authority.	

Reference Code	Description
07	Procedures for clearance of imported postal parcels
Controls :	
1. In the event of personal importation, the importer shall present his ID, passport or Residence Permit to complete the customs operation.	
2. Locally or internationally prohibited goods, or those subject to applicable international agreements or conventions may not be imported.	
3. Permits and approvals required from competent authorities shall be submitted.	
4. Where suspicious, the customs office may request the official documents related to the consignment or parcels.	
5. Any parcel/package weighing over 50Kg shall be transferred to the clearance system for commercial importation.	
6. A single customs declaration shall be completed in the following cases: <ul style="list-style-type: none"> i. parcels the value of which exceeds SR3000 or its equivalent in local GCC currencies. ii. Restricted goods iii. goods of special nature iv. when imported under the procedures suspending duties 	
7. CN22 and CN23 forms are to accepted as a customs declaration for regular mail and carrying out inspection/examination based on risk assessment criteria applicable in the customs office in the following cases: <ul style="list-style-type: none"> i. parcels weighing no more than 30Kg. ii. Parcels the value of which does not exceed SR3000 or its equivalent in local GCC currencies. 	

Reference Code	Description
07	Procedures for clearance of imported postal parcels
	iii. Parcels containing post cards, personal letters, publications for the blind and printed papers which are not subject to customs duties.
	8. The customs office may request translation of the foreign invoices/documents into Arabic.
Required Documents:	
<ol style="list-style-type: none"> 1. Invoice for parcels of commercial nature 2. Certificate of Origin for parcels of commercial nature 	
Documents to be attached:	
<ol style="list-style-type: none"> 1. Notifications of postal parcels 	
Procedures:	
<ol style="list-style-type: none"> 1. The customs declaration shall be electronically completed by the importer, his representative or the authorized customs broker. 	
<ol style="list-style-type: none"> 2. All documents and Documents to be attached shall be furnished to the customs office. 	
<ol style="list-style-type: none"> 3. Postal consignments shall be subject to the customs taxes/duties provided for in the Common Customs Tariff, with the exception of those exempted under the provisions of GCC Common Customs Law or under the effective GCC Economic Agreement or any other international agreement within the GCC framework. 	
<ol style="list-style-type: none"> 4. The goods shall be subject to inspection and examination based on risk assessment criteria. Customs declaration shall be printed according to the automated clearance system applicable at the customs office. Then the consignment/parcel shall be released. 	

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
Controls :	
<p>1. Intra-GCC transportation/dispatch of consignments/parcels may be handled by express couriers without customs clearance, subject to the following conditions:</p> <ol style="list-style-type: none"> a. The express courier or its branch office, or the courier to which the parcels are consigned shall have a valid license issued by the competent GCC authorities. b. The location/office of the courier to which the parcels are consigned shall be under control of the respective GCC customs offices, otherwise dispatched goods shall be unloaded in the designated customs office in the GCC States. c. Consignments/packages shall be addressed and dispatched to a person(s) based in the GCC States. d. Consignments/packages shall be addressed and dispatched to a company(s) based in the GCC States. e. Consignments/packages shall not weigh over 50 Kg f. The estimated value of the consignments /packages shall not exceed SR1000 or its equivalent in local GCC currencies. g. A cash security or bank guarantee shall be submitted to the customs office to ensure that such consignments /packages will reach its final destination. 	

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
<p>2. The following consignments/packages shall be subject to the customs clearance procedures at first point of entry, and a single customs declaration shall be completed for each of them:</p> <ul style="list-style-type: none"> i. any consignment/package/parcel weighing over 50Kg. ii. parcels the value of which exceeds SR1000 or its equivalent in local GCC currencies. iii. restricted goods iv. goods of special nature 	
<p>3. Express couriers may carry out clearance of the goods conveyed by them provided they satisfy customs clearance requirements of the GCC customs offices, or authorize a customs clearing agent pursuant to the regulations applicable in each GCC State.</p>	
<p>4. In the event the importer chooses to clear the consignment/package in the GCC States, the express couriers shall follow all customs clearance procedures (as set out in this Guide) in terms of (importation, exportation, re-exportation, depositing the goods with the free zones and customs warehouses, etc.).</p>	
<p>5. Goods may be unloaded or trans loaded only under supervision of the respective GCC customs office.</p>	
<p>6. The applicant shall provide the following information:</p> <ul style="list-style-type: none"> a. Truck license plate No. b. Description of goods/parcels and total weight thereof, and whether goods are subject to any restrictions, if any. 	

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
	<p>c. Number of packages and pieces, description of packing, marks and numbers.</p> <p>d. Names of consigner and consignee</p> <p>e. Seaports/airports where goods have been consigned from.</p>
	<p>7. The express courier, its agent or representative shall be responsible for any shortage in the number of packages or contents thereof until the packages are delivered to the consignee premises which fall under supervision of the customs office.</p>
	<p>8. The manifest shall be produced to the customs office immediately upon arrival of the aircraft or truck.</p>
	<p>10. A declaration of the dispatch of the consignment/packages from one customs office/warehouse to another customs office/warehouse shall be completed.</p>
	<p>11. Carrier/truck may not cross beyond the land boundaries falling within the zone of the customs office.</p>
	<p>12. The manifest or dispatch application may be submitted on line (electronically) to the respective customs office.</p>
	<p>13. The courier shall submit the duly attested duplicate of the manifest as well as the dispatch declaration approved by the customs office at the country of destination, to be all submitted to the customs office at first point of entry for settlement of entries and guarantees.</p>
	<p>14. The customs office may request translation of the foreign invoices/documents into Arabic.</p>

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
15.	<p>The truck shall satisfy the following specifications:</p> <ul style="list-style-type: none"> a. A partition shall be installed between the driver’s cabin and the load compartment. b. No goods can be taken out from /put in the part whereunto the customs seal (lead) is affixed without leaving obvious traces. c. Truck shall not contain unseen spaces wherein goods can be concealed. d. The bed of the load compartment, as well the sides thereof shall be fixed to the chassis in a manner that allows it to be separated (dismantled) only from inside. e. The consignment shall be placed in a one-door container, fitted with a lock that allows affixing the customs seal thereon. The seal number to be recorded in the customs declaration.
16.	<p>Customs seals shall satisfy the following requirements:</p> <ul style="list-style-type: none"> a. to be made of weatherproof robust metal or plastic material . b. to be of a suitable shape and size that can be easily seen . c. to be difficult to imitate or forge. d. to bear the word “customs” and the country’s name. e. to have serial numbers. f. to be of a disposable type (i.e. that can be used for just one time).
17.	<p>The load compartment/container shall satisfy the following requirements:</p> <ul style="list-style-type: none"> a. The doors and closing/locking systems shall be designed in a way that

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
<p>enables customs seal to be affixed easily.</p> <p>b. The closing/locking system shall be installed in a way that it cannot be removed or replaced from outside.</p> <p>c. The door shall be designed in a way that it cannot be opened without removing the customs seals therefrom.</p> <p>d. The ventilation ducts (louvers) shall be designed in a way that does not allow opening them from outside, or remove goods through them.</p> <p>e. Customs seals shall be easily and efficiently affixed.</p>	
Required documents:	
1. Manifest	
Procedures:	
<ol style="list-style-type: none"> 1. The express courier shall submit the arrival manifest to the customs office at first point of entry 2. The express courier shall sort and assemble the consignments/packages to be transported. 3. The express courier shall submit an electronic transport declaration for each bill of lading and present it to customs office for the consignments/packages to be transported under the arrival manifest. 4. The express courier shall complete the manifest issued under the unified customs declaration agreed on within the GCC framework. 5. Consignments/packages shall be subject to inspection and examination based on risk assessment criteria. The competent customs officer shall verify the consignments/packages, sealing of the 	

Reference Code	Description
08	Procedures of transportation /dispatch through express couriers
<p>means of transport, register the customs seal number on the manifest and finally issue the exit order.</p> <p>6. Upon arrival of the truck in the customs office/destination, the competent customs officer shall stamp and endorse the manifest after ensuring that the customs seal/lead is intact.</p> <p>7. For the purposes of settlement of the entries and guarantees, the express courier shall submit the attested/endorsed copy of the manifest approved by the competent customs officer at the customs office of the country of destination to the customs office at the first point of entry.</p>	

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
Controls :	
1. Cash deposits and bank guarantees may be released for the cases suspending customs duties, as well as all other cases.	
2. Deposit shall be refunded to the importer of the goods or any other person who can prove to the customs office his entitlement to such deposit.	
3. The claim for refund of cash deposits and release of bank guarantees shall be filed within three months (90 days) from the date of the customs declaration.	
4. Claims for refund of cash deposits and release of bank guarantees filed after expiry of the claim period will be disregarded.	
5. Application for extension of the claim period for another period not to exceed three months (90 days) may be filed prior to expiry of the original three-month period, provided such extension shall be for only one period.	
6. The claim for refund of cash deposits and release of bank guarantees submitted for the documents to be attached with the customs declaration for any of the suspending cases shall be filed within a non-extendable period of three months (90 days), in the latest, from the date of the customs declaration.	
7. The claim for refund of cash deposits and release of bank guarantees for the temporary admission procedure shall be filed from the date of one of the following supporting documents:	

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
	<ul style="list-style-type: none"> a. copy of the re-export declaration, duly signed and stamped by the designated customs officer at the exit customs office, indicating that the goods have exited the GCC States. b. copy of the re-export declaration, duly signed and stamped by the designated customs officer, indicating that the goods have entered the free zone. c. copy of the transit declaration indicating that the goods have been deposited with the free zones, duty-free shops or customs warehouses. d. copy of the import declaration or the evidence that the goods have been cleared for home use after payment of the due customs taxes/duties. e. Disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country.
	<p>8. The claim for refund of cash deposits and release of bank guarantees for the in transit procedure shall be filed from the date of one of the following supporting documents:</p> <ul style="list-style-type: none"> a. copy of the transit declaration, duly signed and stamped by the designated customs officer at the exit customs office, indicating that the goods have exited the GCC States. b. copy of the transit declaration, duly signed and stamped by the designated customs officer, indicating that the goods have entered the free zone, along with a copy of the transit declaration indicating that the goods have been deposited with the warehouse in with the free zone.

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
	<p>c. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that the goods have entered the country.</p>
	<p>9. The claim for refund of cash deposits and release of bank guarantees for placement of the goods in the free zones and duty-free shops shall be filed from the date of one of the following supporting documents:</p> <ul style="list-style-type: none"> a. copy of the placement declaration, duly signed and stamped by the designated customs officer at the exit customs office, indicating that the goods have entered the free zone/ duty-free shop. b. copy of the declaration of placement of the goods in the free zone. c. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that the goods have entered the country.
	<p>10. The claim for refund of cash deposits and release of bank guarantees for the placement of the goods in the customs warehouses shall be filed from the date of actual placement of the goods, provided that a copy of the placement declaration, duly signed and stamped by the designated customs officer at the exit customs office indicating that the goods have entered the customs warehouse shall be submitted.</p>
	<p>11. The claim for refund of cash deposits and release of bank guarantees for the foreign motor vehicles not guaranteed by an international CPD shall be filed within three months (90days) , renewable for only one similar period. Claim to be filed from the date of one of the following supporting</p>

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
<p>documents:</p> <ul style="list-style-type: none"> a. the proof that motor vehicle has exited the final exit port. b. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that the motor vehicle has entered the country. c. the declaration of placing the motor vehicle in the free zone. d. copy of the import declaration, or an evidence that motor vehicle has been cleared for home use. 	
<p>12. The claim for refund of cash deposits and release of bank guarantees for placement of the goods imported under re-export procedure shall be filed from the date of one of the following supporting documents:</p> <ul style="list-style-type: none"> a. copy of the re-export declaration, duly signed and stamped by the designated customs officer at the exit customs office, indicating that the goods have exited one of the GCC States. b. copy of the re-export declaration, duly signed and stamped by the designated customs officer, indicating that the goods have entered the free zone. c. copy of the declaration of placement of the goods in the free zones/duty free-shops and customs warehouses. d. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country. 	
<p>13. The customs office may request translation of the foreign</p>	

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
invoices/documents into Arabic.	
<ul style="list-style-type: none"> • Required documents (One of the following documents to be submitted): 	
<p>a. Temporary admission procedure:</p> <ol style="list-style-type: none"> 1. A copy of the re-export declaration. 2. A copy of the declaration of placement of the goods in the free zones/duty free-shops and customs warehouses. 3. A copy of the import declaration stating that the goods have been cleared for home use and applicable customs taxes/duties have been collected. 4. A disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country. 	
<p>b. Transit procedure:</p> <ol style="list-style-type: none"> 1. A copy of the transit declaration. 2. A copy of the declaration of placement of the goods in the free zone. 3. A disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that the goods have entered the country. 4. A copy of the import declaration stating that the goods have been cleared for home use and applicable customs taxes/duties have been collected. 	

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
<p>c. Transportation by express couriers:</p> <ol style="list-style-type: none"> 1. A certified copy of the customs declaration 	
<p>d. Placement under free zones procedure:</p> <ol style="list-style-type: none"> 1. A copy of the transit declaration, in the event goods are transiting to the free zones. 2. A copy of the transit declaration , in the event goods are transiting outside the GCC States. 3. A copy of the declaration of placement of the goods in the free zones/duty free-shops. 4. A copy of the import declaration stating that the goods have been cleared for home use and applicable customs taxes/duties have been collected. 5. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country. 	
<p>e. Placement in customs warehouses:</p> <ol style="list-style-type: none"> 1. A copy of the re-export declaration, in the event goods are re-exported to other customs warehouses. 2. A copy of the re-export declaration , in the event goods are re-exported to free zones. 3. A copy of the re-export declaration, in the event goods are re-exported outside the GCC States. 	

Reference Code	Description
09	Refund of cash deposits/securities and release of bank guarantees
	<ol style="list-style-type: none"> 4. A copy of the import declaration stating that the goods have been cleared for home use and applicable customs taxes/duties have been collected. 5. disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country.
	<p>f. Industrial exemption:</p> <ol style="list-style-type: none"> 1. Industrial Exemption Form 2. Industrial Exemption Resolution
	<p>g. Import for re-export procedure:</p> <ol style="list-style-type: none"> 1. copy of the re-export declaration 2. copy of the declaration of placement of the goods in the free zones/duty free- shops and customs warehouses. 3. Disclaimer/discharge certificate certified by the competent authorities in the country of destination stating that re-exported goods have entered the country.
	<p>• Procedures:</p>
	<ol style="list-style-type: none"> 1. A claim for refund of cash deposits and release of bank guarantees.
	<ol style="list-style-type: none"> 2. Required documents to be submitted for each of the cases suspending customs taxes/duties.
	<ol style="list-style-type: none"> 3. Cash deposits and bank guarantees to be released after verification of all required documents and information.

Reference Code	Description
10	Private Customs Warehouses
<u>Definitions:</u>	
<p>“Private warehouse”: The place or building where the goods are deposited for the account of the owner of the private warehouse under supervision of the competent customs office pending payment of the applicable customs duties according to the provisions of the Customs Regulation “Law”.</p>	
<p>“Owner of the private warehouse”: The natural or legal person who deposits the goods belonging to him against the applicable guarantees and duties under supervision of the customs office.</p>	
<p>“Competent customs office”: The body in charge of supervision and control of the private warehouses wherein customs procedures applicable to the goods deposited with these warehouses are completed.</p>	
<p>“Warehouse keeper”: The person (s) appointed by the owner of the private warehouse to manage the warehouse. The names of these persons shall be officially approved by the competent customs office.</p>	
• Conditions:	
1. The private warehouse shall be surrounded with a fence at all sides, and shall have special entrances and gates which are supervised by the customs.	
2. The private warehouse shall have adequate areas and facilities to allow for customs procedures to be completed.	
3. The private warehouse shall meet the necessary security requirements.	
4. The private warehouse shall be fitted with all services, equipment and general safety requirements.	
5. The private warehouse shall be specially equipped to accommodate goods of special nature (i.e. to be fitted with cooling systems if the goods need to be refrigerated, etc.).	
6. The customs office to supervise the warehouse shall be designated.	
7. At the request of the of the owner of the private warehouse and subject to the approval of the customs, the warehouse may be expanded or altered by increasing or removing some of the installations therein, provided the respective above controls shall be observed.	
8. Prior to commencement of work, the owner of the private warehouse shall submit a cash security or bank guarantee covering the customs taxes ‘duties’ and any other allowances , services or fines, if any, applicable to	

Reference Code	Description
10	Private Customs Warehouses
	the goods deposited in the private warehouse. The customs office will determine the amount of such cash security or bank guarantee based on the value of the goods in the warehouse.
	<p>9. Goods that may not be deposited with the private warehouses:</p> <ol style="list-style-type: none"> a. Prohibited goods notified in relevant lists. b. Explosives, arms, ammunition and similar materials, unless the warehouse is licensed to keep them by the competent authorities. c. Radioactive substances. d. Internationally or locally prohibited goods or those subject to international agreements and conventions and local laws in force, as well as imitated and counterfeited goods or those not conforming to applicable standards or IPRs, may not be deposited with the warehouses. e. All kinds of narcotics. f. Goods originated in countries economically boycotted. g. Goods in bulk state, unless the warehouse is designed for kind of goods. h. Damaged, corrupt or expired goods. i. Any other goods as determined by the customs administration. <p>10. Subject to the provisions of paragraph (h) above, goods deposited with the private warehouses shall be allowed to remain therein for a period of 365 days, to be renewable for similar periods not to exceed three years. The payable customs duties shall be paid upon expiry of that period.</p>
	11. The competent customs authority shall have the right to examine the goods according to the provisions of the GCC Common customs Law.
	12. The goods that leave the warehouse designating any of the GCC States shall be cleared at the competent customs authority, subject to applicable customs duties and to all customs procedures and instructions in force in that State in implementation of the principle of the single point of entry.
	13. Should a discrepancy be found between the goods deposited in the warehouse and those described in the customs declaration and the attached documents, a report is to be signed by the owner of the warehouse or his representative or the authorized customs broker and the competent customs

Reference Code	Description
10	Private Customs Warehouses
	officer. Such report shall be forwarded to the director of the competent customs office to take necessary actions accordingly.
	14. The competent customs officers shall have the right to access the warehouse for performing their duties and may request the owner of the warehouse to relocate the goods within the warehouse or rearrange them if necessary.
	15. Customs clearance shall be permitted for the goods stored in the private warehouse under proper customs declarations and for all customs procedures according to the provisions of the GCC Common Customs Law.
	16. Imported goods may be split in partial shipments provided such splitting does not cause loss of customs revenues.
	17. The owner of private warehouse or his legal representative, subject to the approval of the Director of the Customs office, shall have the right to arrange, sort or pack the goods or carry out any other necessary action to keep them and render them ready for sale, provided such measures do not cause loss of customs revenues.
	18. Goods that may be kept in the warehouse are only those belonging to the owner of the warehouse.
	19. In the event the goods are not taken out from the warehouses within the specified time, they shall be subject to the provisions of the GCC Common Customs Law and the relevant instructions issued in this respect.
	20. Goods that are abandoned by the owner in writing, subject to the approval of the customs office, may be sold in auction according to the provisions of the GCC Common Customs Law and the relevant instructions issued in this respect.
	21. The owner of the warehouse shall submit a list of the goods whose deposit period has expired.

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	22. The owner of the private warehouse or his legal representative may access the warehouses to examine his goods in presence of the competent customs officer.
	23. The owner of the private warehouse shall have the right to take samples of the goods when necessary, subject to the approval and supervision of the customs office, provided they are cleared under applicable customs procedures.
	24. Should a damage is caused to the goods, after the goods have entered the warehouse, due to negligence or default by the owner of private warehouse or his legal representative, the customs duties shall be levied on the goods from the date of they have entered the warehouse, provided the goods shall be disposed with according to the provisions of the GCC Common Customs Law.
	25. Subject to the provisions of customs smuggling, if the goods in the warehouse are lost for whatsoever reason, the owner of the private warehouse shall pay the customs duties in full, as well as the other costs, expenses, service fees and fines according to the provisions of the GCC Common Customs Law.
	26. The Director General or the director of the licensing department, may suspend, cancel or re-license the warehouse that was previously licensed, according to the provisions of the GCC Common Customs Law.
	27. Should the goods be damaged, the owner of the goods, his representative or the authorized customs broker may ask the customs office to finalize the respective customs procedures based on the value of goods in the state at the time of registering the customs declaration according to Article (18) of the Common Customs Law. A committee composed of representatives of the customs office, a customs valuation specialist, the investor or the owner of the goods is to be formed in order to record the fact and identify the damage percentage, then to determine the value of the goods according to Article (61) of the Common Customs Law. However, if a customs declaration was

Reference Code	Description
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	previously registered, relevant procedures shall be completed as stated in the customs declaration. Such procedure applies to the goods existing in the customs area, the warehouses or any other place under customs supervision.
	28. The owner of the private warehouse shall pay the licensing fees and the annual licensing fees as determined by the customs office.
	• Required Documents:
	Approval of the Minister or the competent authority to establish the warehouse.
	Required licenses from the competent authorities for establishing the warehouse.
	Insurance policy for the warehouse and the goods therein covering all risks.
	Any other licenses at the discretion of the customs office.
	• Procedures:
	1. The customs declaration may not be registered unless after the owner of the warehouse has accepted to deposit the goods.
	2. The automated customs declaration shall be completed by the owner of the goods, his representative or the authorized customs broker. Registration of the customs declaration is deemed as approval of the customs office of depositing the goods in the private warehouse.
	3. The owner of the private warehouse shall testify that the goods have been deposited in the private warehouse.
	4. The owner of the private warehouse shall keep records containing all documentation and information concerning the deposited and outgoing goods according to the customs declarations. Such records shall be maintained for five years.

Reference Code	Description
11	Public Customs Warehouses
<u>Definitions:</u>	
<p>“Public warehouse”: The place or building where the goods are deposited for the account of the importers under supervision of the competent customs office pending payment of the applicable customs duties according to the provisions of the Customs Regulation “Law” against payment of the service fees levied by the investor.</p>	
<p>“Investor”: The natural or legal person who deposits the goods belonging to the importers and ensures their safety against the applicable service fees under supervision of the competent customs office.</p>	
<p>“Competent customs office”: The body in charge of supervision and control of the public warehouses wherein customs procedures applicable to the goods deposited with these warehouses are completed.</p>	
<p>“Warehouse keeper”: The person (s) appointed by the investor to supervise the public customs warehouse. The names of these persons shall be officially approved by the competent customs office.</p>	
<p>• Conditions:</p>	
<p>1. The public warehouse shall be surrounded with a fence at all sides, and shall have special entrances and gates which are supervised by the customs.</p>	
<p>2. The public warehouse shall have adequate areas and facilities to allow for customs procedures to be completed.</p>	
<p>3. The public warehouse shall meet the necessary security requirements.</p>	
<p>4. The public warehouse shall be fitted with all services, equipment and general safety requirements.</p>	
<p>5. The public warehouse shall be specially equipped to accommodate goods of special nature (i.e. to be fitted with cooling systems if the goods need to be refrigerated, etc.).</p>	
<p>6. The customs office to supervise the warehouse shall be designated.</p>	
<p>7. At the request of the of the investor and subject to the approval of the customs, the warehouse may be expanded or altered by increasing or removing some of the installations therein, provided the respective above controls shall be observed.</p>	
<p>8. Prior to commencement of work, the investor shall submit a cash security or bank guarantee covering the customs taxes ‘duties’ and any</p>	

Reference Code	Description
11	Public Customs Warehouses
	<p>other allowances , services or fines, if any, applicable to the goods deposited in the public warehouse. The customs office will determine the amount of such cash security or bank guarantee based on the value of the goods in the warehouse.</p>
	<p>9. The investor shall provide necessary offices for the customs office's employees, to be adequately furnished and fitted within the customs area.</p>
	<p>10. Goods that may not be deposited with the private warehouses:</p> <ol style="list-style-type: none"> a. Prohibited goods notified in relevant lists. b. Explosives, arms, ammunition and similar materials, unless the warehouse is licensed to keep them by the competent authorities. c. Radioactive substances. d. Internationally or locally prohibited goods or those subject to international agreements and conventions and local laws in force, as well as imitated and counterfeited goods or those not conforming to applicable standards or IPRs, may not be deposited with the warehouses. e. All kinds of narcotics. f. Goods originated in countries economically boycotted. g. Goods in bulk state, unless the warehouse is designed for kind of goods. h. Damaged, corrupt or expired goods. i. Any other goods as determined by the customs administration.
	<p>11. Subject to the provisions of paragraph (h) above, goods deposited with the private warehouses shall be allowed to remain therein for a period of 365 days, to be renewable for similar periods not to exceed three years. The payable customs duties shall be paid upon expiry of that period.</p>
	<p>12. Goods deposited with the customs warehouses in the GCC States under an import declaration may enter the customs warehouse (deposited), while the goods may exit the warehouse under the customs procedure to be applied to the goods, to be accompanied by all relevant documents after obtaining approval of the warehouse to which the goods is dispatched under a cash security or bank guarantee equivalent to the amount of the customs duties to be levied.</p>
	<p>13. The competent customs authority shall have the right to examine the</p>

Reference Code	Description
11	Public Customs Warehouses
	goods according to the provisions of the GCC Common customs Law.
	14. Should a discrepancy be found between the goods deposited in the warehouse and those described in the customs declaration and the attached documents, a report is to be signed by the investor and the owner of the goods or his representative or the authorized customs broker and the competent customs officer. Such report shall be forwarded to the director of the competent customs office to take necessary actions accordingly.
	15. Ownership of the deposited goods shall revert to the persons in whose names the customs declaration is completed.
	16. Subject to controls (15) and (24) herein, Ownership of the deposited goods or any part thereof may be transferred from the original owner to other persons, subject to the requirements below: <ul style="list-style-type: none"> a. Approval of the investor. b. Approval of the competent customs office. c. Registering the goods in the name of the new owner whereby all subsequent obligations shall transfer to the new owner from the date of approval. d. Observing paragraph 10 (d).
	17. The competent customs officers shall have the right to access the warehouse for performing their duties and may request the owner of the warehouse to relocate the goods within the warehouse or rearrange them if necessary.
	18. The owners of the goods or their legal representatives or the authorized customs broker may access the public warehouses to examine their goods in presence of the competent customs officer and the investor's representative.
	19. Owners of the goods or their representatives shall have the right to take samples of the goods when necessary, subject to the approval and supervision of the customs office, provided they are cleared under applicable customs procedures.
	20. Customs clearance shall be permitted for the goods stored in the public warehouses under proper customs declarations and for all customs procedures according to the provisions of the GCC Common Customs

Reference Code	Description
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Law.	
21.	Imported goods may be split in partial shipments provided such splitting does not cause loss of customs revenues.
22.	The owners of the goods or their legal representatives, subject to the approval of the Director of the Customs office, shall have the right to arrange, sort or pack the goods or carry out any other necessary action to keep them and render them ready for sale, provided such measures do not cause loss of customs revenues.
23.	In the event the goods are not taken out from the warehouses within the specified time, they shall be subject to the provisions of the GCC Common Customs Law and the relevant instructions issued in this respect.
24.	Goods that are abandoned by the owner in writing, subject to the approval of the customs office, may be sold in auction according to the provisions of the GCC Common Customs Law and the relevant instructions issued in this respect.
25.	The goods that are deposited in the public warehouses , whose owners or source are not verified including residues and packing residues of a commercial value shall be treated as shown in paragraph 24 above.
26.	The investor shall submit a monthly statement of the goods whose deposit period set forth in control (11) has expired.
27.	Should the goods be damaged, the owner of the goods, his representative or the authorized customs broker may ask the customs office to finalize the respective customs procedures based on the value of goods in the state at the time of registering the customs declaration according to Article (18) of the Common Customs Law. A committee composed of representatives of the customs office, a customs valuation specialist, the investor or the owner of the goods is to be formed in order to record the fact and identify the damage percentage, then to determine the value of the goods according to Article (61) of the Common Customs Law. However, if a customs declaration was previously registered, relevant procedures shall be completed as stated in the customs declaration. Such procedure applies to the goods existing in the customs area, the warehouses or any other place under customs supervision.
28.	Should a damage is caused to the goods, after the goods have entered

Reference Code	Description
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	the warehouse, due to negligence or default by the investor or the owner of the goods, the customs duties shall be levied based on the value of the goods on the day they have entered the warehouse.
	29. Subject to the provisions of customs smuggling, if the goods in the warehouse are lost for whatsoever reason, the investor shall pay the customs duties in full, as well as the other costs, expenses, service fees and fines according to the provisions of the GCC Common Customs Law.
	30. The Director General or the director of the licensing department, may suspend, cancel or re-license the warehouse that was previously licensed, according to the provisions of the GCC Common Customs Law.
	31. The investor shall pay the licensing fees and the annual licensing fees as determined by the customs office.
<ul style="list-style-type: none"> • <u>Required documents:</u> 	
1. Approval of the Minister or the competent authority to establish the warehouse.	
2. Required licenses from the competent authorities for establishing the warehouse.	
3. Insurance policy for the warehouse and the goods therein covering all risks.	
4. Any other licenses at the discretion of the customs office.	
<ul style="list-style-type: none"> • <u>Procedures:</u> 	
1. The customs declaration may not be registered unless after the investor has accepted to deposit the goods. Registration of the customs declaration is deemed as approval of the customs office of depositing the goods in the public warehouse.	
2. The automated customs declaration shall be completed by the owner of the goods, his representative or the authorized customs broker.	

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11	Public Customs Warehouses
	3. The investor shall testify that the goods have been deposited in the public warehouse.
	4. The investor shall keep records containing all documentation and information concerning the deposited and outgoing goods according to the customs declarations. Such records shall be maintained for five years.