



هيئة الاتحاد الجمركي
مجلس التعاون لدول الخليج العربية
GCC Customs Union Authority



Unified Guide

for Customs Procedures at First Points of Entry

in the GCC Member States

Fourth Edition

2025



Introduction

As part of the continuous efforts made by the Gulf Cooperation Council (GCC) Member States to develop and facilitate customs procedures and import/export requirements within the framework of the GCC Customs Union—aimed at strengthening joint customs work, enhancing trade exchange with the outside world, and achieving the intended objectives of the Customs Union—the Supreme Council of the GCC, during its 35th Session (December 2014), approved the recommendations of the Financial and Economic Cooperation Committee in its 98th and 99th meetings.

These recommendations included the approval of the outcomes reached by the GCC Customs Union Authority regarding the completion of requirements for the establishment of the Customs Union. Among them was the endorsement and implementation of the Unified Guide for Customs Procedures at First Points of Entry in the GCC Member States, which became effective at the beginning of 2015 at all first-entry customs ports across the Member States. The guide was to be reviewed and assessed by the GCC Customs Union Authority after one year of implementation.

In accordance with the directives of the Executive Committee of the GCC Customs Union Authority, the Committee on Customs Procedures and Information Technology conducts an annual review and update of the Unified Guide for Customs Procedures at the first-entry points of the Customs Union, considering the views and observations of Member States based on their implementation experience. On this occasion, the GCC Customs Union Authority is pleased to present the Fourth Edition of the Unified Guide for Customs Procedures at First Points of Entry in the GCC Member States in Arabic. The Authority extends its sincere thanks and appreciation to the customs administrations and authorities of the Member States, the Committee on Customs Procedures and IT, and all those who contributed to the preparation and finalization of this guide.

The GCC Customs Union Authority hopes that this guide will contribute to facilitating customs operations within the Member States and maximizing the benefits realized from the establishment of the GCC Customs Union .

May Allah grant us success...

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Code	Title
01	Commercial and Personal Import (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices Free Zones – Duty-Free Markets – Customs Warehouses)
<u>Regulations</u>	
1. Proof of the importer's commercial activity is required to obtain the customs code.	
2. For personal import, the concerned individual must present a national ID, passport, or residence visa to complete customs procedures.	
3. Required permits and approvals from competent authorities must be provided for restricted goods.	
4. The customs authority may request translation of foreign invoices / documents into Arabic.	
5. The owner of the goods, their representative, or the authorized customs broker must retain records (in paper and electronic form) for five (5) calendar years from the date of completing customs procedures and provide them to the customs authority upon request.	
6. The owner of the goods, their representative, or the authorized customs broker may submit customs documents and information electronically to the customs authority, provided the originals are retained and submitted upon request.	
7. Customs documents submitted to the customs authority must be original. Copies of invoices may be accepted upon submission of cash or bank guarantees or a written undertaking to provide the originals within a period not exceeding three (3) months (90 days) from the date of submitting the guarantees with the customs declaration.	
8. Carriers (air / sea) or their authorized agents must submit the cargo manifest and related documents to the customs authority either in paper form or electronically, as per the applicable customs procedures, to complete customs operations. These documents may be submitted after arrival within the timeframes and conditions set by the Director General.	
9. Customs duties and other applicable charges must be paid in advance according to the electronic clearance system implemented by each customs authority.	
10. Pre-arrival customs clearance is permitted according to the electronic clearance system in place at each customs authority.	

Code	Title
01	Commercial and Personal Import (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices Free Zones – Duty-Free Markets – Customs Warehouses)
	11. The customs authority has the right to open parcels for inspection in the absence of the goods' owner or their representative if they refuse to attend the inspection at the scheduled time despite being notified. If necessary, the customs authority shall conduct the inspection through a committee formed for this purpose by a decision of the Director General, and an official report shall be prepared documenting the inspection results.
	12. The applicable customs tariff shall be applied to goods that have been damaged, based on their value in the condition they were in at the time the customs declaration was registered.
	13. It is prohibited to import goods that are internationally or locally banned, or subject to binding international treaties and agreements, as well as counterfeit, adulterated, or non-conforming products, or those violating intellectual property rights.
	14. Certificates of conformity from the country of origin or reports from public or private laboratories accredited by the competent authorities may be requested, along with the possibility of taking random samples (based on risk criteria).
	15. If weapons, hazardous materials, or similar items are included in the shipment, the controls specified under Section (12) shall apply.
	<u>Documents to be Attached to the Unified Customs Declaration (in hard copy or electronically):</u>
	1. Detailed invoice
	2. Certificate of origin (if requested)
	<u>Requirements:</u>
	1. Delivery order for air or sea imports (if requested)
	2. Bill of lading for air or sea imports
	3. Cargo manifest for land imports
	4. Cargo manifest for vessels not operating on regular routes or without a shipping agent at the port, provided it is endorsed by customs authorities at the port of loading

Code	Title
01	Commercial and Personal Import (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices Free Zones – Duty-Free Markets – Customs Warehouses)
	5. Packing list for multiple items (if applicable), including the Harmonized System (HS) code and international codes for chemicals and hazardous materials (if requested)
	6. In the case of personal imports, proof of identity is required: a national ID card or passport for citizens, and a passport or residence/visit visa for residents.
	<u>Procedures</u>
	1. The customs declaration is to be submitted electronically by the importer, their representative, or the authorized customs broker. This includes the submission of all required documents and information to the customs authority.
	2. Goods are subject to customs duties in accordance with the Unified Customs Tariff Schedule, unless exempted under the provisions of the Unified Customs Law of the GCC States, the effective Economic Agreement of the GCC, or any other applicable international agreement under the GCC framework.
	3. Goods are subject to inspection and examination based on risk assessment criteria. The customs declaration is printed according to the automated clearance system used by the customs authority.
	4. Issuance of the exit permit and release of goods.

Code	Title
02	Export (Commercial, Personal, National Products) Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices – Free Zones – Duty-Free Markets – Customs Warehouses
• <u>Regulations:</u>	
1. Proof of the exporter's activity is required to obtain the customs code.	
2. For personal exports, the concerned individual must present a national ID, passport, or residence/visit visa to complete customs procedures.	
3. Required permits and approvals from the competent authorities must be obtained for restricted goods.	
4. The customs authority may request the translation of foreign invoices/documents into Arabic.	
5. The customs authority reserves the right to request documents, contracts, correspondence, and other relevant materials.	
6. The exporter, their representative, or the authorized customs broker must retain records for five calendar years from the date of completion of customs procedures and provide them to the customs authority upon request.	
7. The owner of the goods, their representative, or the authorized customs broker may submit documents and customs information electronically to the customs authority, provided that the original documents are retained and submitted upon request.	
8. Carriers, shipping agents (sea/air), or their authorized representatives must submit the manifest and relevant documents to the customs authority either in paper or electronic form, according to the applicable customs regulations. These documents may be submitted after the arrival of goods, subject to the timeframes and conditions specified by the Director General.	
9. Prepayment of other applicable fees must be made in accordance with the electronic clearance system adopted by each customs office.	
10. Pre-clearance procedures may be conducted in accordance with the electronic clearance system applied at each customs office.	
11. It is prohibited to export goods that are internationally or locally banned, subject to international conventions and treaties in force, local regulations, counterfeit or fraudulent goods, or those that violate approved standards or intellectual property rights.	

Code	Title
02	Export (Commercial, Personal, National Products) Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices – Free Zones – Duty-Free Markets – Customs Warehouses
12. In case weapons or high-risk materials (or items of similar classification) are included in the shipment, the controls stipulated in Tab (12) shall apply.	
<u>Documents required to be attached to the Unified Customs Declaration, either in paper or electronic format:</u>	
1. Detailed invoice.	
<u>Requirements:</u>	
1. For personal exports, proof of identity is required (national ID or passport for citizens; passport or residence/visit visa for residents).	
2. Packing list for multiple-item shipments (including the Harmonized System (HS) code along with the international code for chemicals and hazardous materials), if requested.	
<u>Procedures:</u>	
1. The customs declaration is prepared electronically by the exporter, their representative, or the authorized customs broker, including submission of all required documents to the customs authority.	
2. Payment of other applicable fees shall be made in accordance with the clearance system implemented in each customs office.	
3. Goods are subject to inspection based on risk assessment standards, and the customs declaration is printed according to the electronic clearance system adopted by the customs authority.	
4. Exit permit is issued.	

Code	Title
0201	Re-export of Goods
<u>Regulations:</u>	
1. Re-export of foreign goods is permitted in the following cases: - Imported goods not withdrawn from the customs warehouses. - Goods admitted under the temporary admission procedure. - Goods stored in bonded warehouses as one of the suspended customs duty arrangements. - Foreign goods on which customs duties have been paid. - Goods rejected by the competent authority. - Goods imported for the purpose of re-export.	
2. The owner of the goods, their representative, or the authorized customs broker may submit customs documents and information to the customs authority electronically, provided the original documents are retained and presented upon request.	
3. Carriers, maritime/air shipping agents, or their authorized representatives must submit the cargo manifest and related documents to the customs authority either in hard copy or electronically, in accordance with the applicable procedures in the customs office. These may be submitted after arrival, within the timeframes and conditions specified by the Director General.	
4. Other applicable fees may be paid in advance as per the automated clearance system implemented in each customs office.	
5. Pre-arrival customs clearance is permitted according to the automated clearance system in force at each customs office.	
6. It is prohibited to re-export goods that are locally or internationally banned or subject to applicable international conventions and treaties.	
7. The customs authority may request the translation of invoices or foreign documents into Arabic.	
<u>Required Documents for preparing the Unified Customs Declaration, either in paper or electronic format:</u>	
1. A copy of the initial import declaration (where applicable as per control clause no. 1).	
2. Detailed invoice.	
<u>Requirements:</u>	

Code	Title
0201	Re-export of Goods
1. The exporter, their representative, or the authorized customs broker shall prepare and submit the Unified Customs Declaration electronically, along with all required documents and information to the customs authority.	
2. Payment of any other applicable fees must be made.	
3. The goods are subject to inspection and examination based on risk criteria, for the purposes of refunding customs duties or releasing/refunding financial or bank guarantees. The goods are matched against the documents of the initial customs declaration under which they were originally imported. The customs declaration is then printed according to the automated clearance system adopted by the customs authority.	
4. Issuance of the exit permit and clearance of the goods.	

Code	Title
0202	Temporary Export
Regulations	
1. Temporary export is allowed for the following goods: - Machinery and heavy equipment for project execution or for conducting practical and scientific experiments related to those projects. - Foreign goods exported for completion of manufacturing. - Goods temporarily exported for use in stadiums, theaters, exhibitions, and similar events. - Machines, equipment, and devices exported abroad for repair. - Containers and packaging materials intended to be refilled. - Animals exported for grazing. - Commercial samples for display purposes. - Other cases as required.	
2. The applicant for temporary export shall submit colored photographs of goods that are difficult to identify to the customs authority for matching upon re-importation.	
3. The customs authority may take necessary measures using appropriate means (such as photographs, electronic barcodes, sample sealing, etc.) to ensure goods are matched upon re-importation.	
4. Maritime and air shipping agents must submit the cargo manifest to the customs authority either in paper or electronic format, as per the automated clearance system in use, to complete customs procedures.	
5. The carrier or the authorized customs broker must submit the cargo manifest and transport information to the customs authority for goods transported by land or wooden vessels or similar non-scheduled means to complete customs procedures.	
6. Temporary export is not permitted for goods placed under suspensive customs procedures (i.e., customs duties suspended).	
7. The duration of temporary export must not exceed 365 days for the cases mentioned in items (C, E, G) of point 1.	
8. Temporary export is not allowed for goods that are prohibited from export.	
9. The duration of temporary export shall not exceed one year (365 days) and may be extended for similar periods up to a maximum of five years, unless a longer period is required, in which case approval must be obtained from the Customs Administration for the cases mentioned in clause 1 A, B, D	

Code	Title
0202	Temporary Export
10.	The duration of temporary export shall not exceed six months (180 days) for the cases mentioned in clause 1 F, H
11.	The temporary export status ends upon re-importation of the goods into the GCC states, conversion to final export, or expiration of the temporary export period
12.	Prior approval for temporary export must be obtained from the customs authority
13.	Temporary export of spare parts, tires, batteries, and other consumable materials used in projects is not permitted
14.	The customs authority may request translation of foreign invoices or documents into Arabic
15.	In case the shipment includes weapons or high-risk materials and their equivalents, the provisions set forth in Section 12 shall apply
16.	In cases of temporary export of means of transport, prior approval must be obtained from the competent authority
•	<u>Documents required to be attached to the Unified Customs Declaration, either in paper or electronic format</u>
1.	Detailed commercial invoice
2.	Packing list, if requested
•	<u>Procedures</u>
1.	The customs declaration is prepared electronically by the exporter, their representative, or the authorized customs broker, including the submission of all required documents and information to the customs authority
2.	Other applicable fees shall be paid in advance, in accordance with the automated clearance system in force at each customs office
3.	Goods are subject to inspection and examination based on risk criteria, and the customs declaration is printed according to the automated clearance system used by the customs authority
4.	Issuance of the exit permit and clearance of the goods

Code	Title
03	Suspensive Customs Duty Regimes (Temporary Admission – Transit – Storage in Customs Warehouses – Storage in Free Zones and Duty-Free Markets)
0301	Temporary Admission
• <u>Cases of Temporary Admission</u>	
1. Temporary admission is permitted for the following goods - Heavy machinery and equipment intended for project execution or for conducting practical and scientific experiments related to such projects - Imported foreign goods intended for further manufacturing - Items temporarily imported for use in stadiums, theaters, exhibitions, and similar venues - Machines, equipment, and devices imported for the purpose of repair - Containers and packaging materials intended to be refilled - Animals brought in for grazing purposes - Commercial samples intended for display - Other cases as deemed necessary	
• <u>Regulations for Temporary Admission</u>	
1. - The project benefiting from temporary admission must be one executed on behalf of GCC member states, or a project that requires the importation of machinery and equipment necessary for its execution, provided such equipment is not available in local markets - The temporary admission of heavy machinery and equipment not available in local markets is permitted for the purpose of executing investment projects or conducting practical and scientific experiments related to such projects for a period of six months, extendable for similar periods up to a maximum of three years, unless the project's execution requires a longer period	
2. Temporary admission of foreign goods intended for further manufacturing under Clause B is permitted for a total period not exceeding one year (365 days) from the date of the temporary admission declaration	

Code	Title
03	Suspensive Customs Duty Regimes (Temporary Admission – Transit – Storage in Customs Warehouses – Storage in Free Zones and Duty-Free Markets)
0301	Temporary Admission
3. The concerned party must submit a letter to Customs specifying the items and materials intended for temporary admission for the purpose of further manufacturing and subsequent re-export, along with a description of the final product and its quantity	
4. The duration of temporary admission must not exceed six months (180 days), extendable for similar periods, with a maximum of one year (365 days) only for the cases listed under Clause 1 (C, D, E, F, and G)	
5. Customs authorities may take necessary actions and adopt appropriate measures (such as photographs, electronic barcodes, sampling, sample sealing, etc.) that enable proper verification of the goods upon re-export	
6. The temporary admission status ends upon re-export of the goods outside the GCC countries, or their deposit in free zones, customs warehouses, or bonded warehouses, or upon placing them into local consumption after paying the applicable customs duties and submitting the certificate of origin.	
7. Goods admitted under the temporary admission status must not be used, allocated, or disposed of for purposes other than those for which they were admitted	
8. Catalogues must be provided for temporarily admitted goods, along with color photographs of valuable items and goods that lack serial numbers or are difficult to identify, to facilitate verification by Customs upon re-export	
9. A copy of the contract or agreement concluded with the governmental or investment entity for which the project is being executed must be submitted in cases involving the importation of heavy machinery and equipment for project implementation or for conducting scientific and practical experiments	

Code	Title
03	Suspensive Customs Duty Regimes (Temporary Admission – Transit – Storage in Customs Warehouses – Storage in Free Zones and Duty-Free Markets)
0301	Temporary Admission
10. In cases of temporary admission through the first port of entry, the concerned party must obtain prior approval for temporary admission from the Customs Administration or General Authority of Customs in the destination country within the GCC, as follows: - The concerned party must submit a request for temporary admission approval to the Customs Administration or General Authority of Customs in the destination GCC country, while complying with the conditions and regulations outlined in the temporary admission procedures - The Customs Administration or General Authority of Customs in the destination country shall send the approval to the Customs Administration or General Authority of Customs at the first port of entry, preferably via electronic means	
11. The duration of temporary admission may be extended for eligible cases, provided that a request is submitted to the Customs Administration or General Authority of Customs in the destination GCC country for approval, and subsequently submitted to the first port of entry before the expiration of the granted period	
12. Any shortage discovered upon the export of goods cleared under temporary admission is subject to customs duties payable at the time of admission, and the type and specifications of the machinery and equipment admitted may not be changed without prior approval from the Customs Administration or General Authority of Customs.	
13. The type and specifications of machinery and equipment admitted for project execution may not be altered without prior approval from the Customs Administration or General Authority of Customs.	
14. Temporary admission is not permitted for spare parts, tires, batteries, and other consumable materials used in projects.	
15. Temporary admission is not allowed for goods that are prohibited internationally or locally, or goods subject to international treaties and conventions in force, local regulations, as well as counterfeit, fraudulent, or non-compliant goods with approved standards or intellectual property rights.	

Code	Title
03	Suspensive Customs Duty Regimes (Temporary Admission – Transit – Storage in Customs Warehouses – Storage in Free Zones and Duty-Free Markets)
0301	Temporary Admission
16. Submission of required licenses and approvals from the relevant authorities is mandatory for restricted goods.	
17. The Customs Department may request translation of foreign invoices or documents into Arabic.	
18. If the consignment includes weapons or high-risk materials or similar items, the regulations specified under section (12) shall apply.	
<u>Documents Required to Prepare the Temporary Admission Declaration (Paper or Electronic)</u>	
A detailed invoice indicating the country of origin	
<u>Requirements</u>	
1. Delivery order for air or sea imports, if requested	
2. Bill of lading for air or sea imports	
3. Cargo manifest for land imports	
4. Cargo manifest for ships not operating regular routes or without a shipping agent at the port, provided it is endorsed by the customs authority at the port of loading	
5. Packing list for shipments containing multiple items (several types), including the Harmonized System (HS) code and international codes for chemical and hazardous substances, if requested	
<u>Procedures</u>	
1. The owner of the goods, their representative, or the licensed customs broker shall prepare and submit the unified customs declaration electronically, including all required documents and information to the Customs Department	

Code	Title
03	Suspensive Customs Duty Regimes (Temporary Admission – Transit – Storage in Customs Warehouses – Storage in Free Zones and Duty-Free Markets)
0301	Temporary Admission
2. Submit a financial, bank, or documentary guarantee equivalent to the customs duties as per the applicable customs tariff schedules for the goods, and pay any other applicable fees. Alternatively, submit a documentary undertaking from the relevant government entity or from the guaranteeing party for exempted goods according to the Unified Customs Tariff Schedules	
3. Goods shall be subject to inspection, examination, and verification in accordance with risk criteria. The customs declaration shall be printed according to the electronic clearance system adopted by the Customs Department	
4. Issuance of exit permit and clearance of the goods	

Code	Title
030101	ATA Carnet for Temporary Admission
03010101	Temporary Admission under the ATA Carnet System
<u>Regulations</u>	
1. The period specified for re-exporting goods imported under an ATA Carnet shall not exceed six months (180 days), provided that the re-export takes place within the validity period of the carnet.	
2. Customs endorsements (visas) in the ATA Carnet are subject to service fees for clearance of goods processed outside official working hours.	
3. The temporary admission status shall be terminated and customs duties and penalties shall become due on goods that are not re-exported for any of the following reasons: sale, distribution, loss, theft, or damage.	
<u>Required Documents</u>	
ATA Carnet issued from the country of origin	
<u>Requirements</u>	
1. Delivery order for air or sea imports, if requested	
2. Bill of lading for air or sea imports	
3. Cargo manifest for land imports	
4. Cargo manifest for vessels not operating regular voyages or without a shipping agent at the port, provided it is endorsed by the customs authorities at the port of shipment	
<u>Procedures</u>	
1. The owner of the goods, their representative, or the authorized customs broker shall present the ATA Carnet	
2. The Customs Department shall enter all information from the carnet into the electronic system	
3. The goods shall be subject to risk assessment, and the inspection/clearance permit shall be printed according to the electronic clearance system followed by the Customs Department	

Code	Title
030101	ATA Carnet for Temporary Admission
03010101	Temporary Admission under the ATA Carnet System
4. The Customs Department shall stamp and detach the white import voucher of the temporary admission carnet and fill in fields (1) to (8) of the original counterfoil related to importation	
5. Issuance of exit permit and clearance of goods	

Code	Title
03010102	Re-export of Goods under the ATA Carnet
<u>Regulations</u>	
1. Goods temporarily admitted under an ATA Carnet may be re-exported in one or more shipments	
2. Goods temporarily admitted under an ATA Carnet may be re-exported through a customs office other than the one through which they were originally imported, provided it is any of the authorized customs offices	
3. The temporary admission status shall be terminated and customs duties and penalties shall be due on goods not re-exported for any of the following reasons: sale, distribution, loss, theft, or damage	
<u>Documents Required</u>	
ATA Carnet	
<u>Procedures</u>	
1. The owner of the goods, their representative, or the authorized customs broker shall present the ATA Carnet to the customs office	
2. The owner of the goods, their representative, or the authorized customs broker shall enter all data from the ATA Carnet into the customs automated system, and the customs office shall verify the information against the ATA Carnet data. If the customs office prefers to input the data itself, it may do so	
3. The goods shall be subject to inspection and examination	
4. The customs office shall stamp and detach the white voucher for re-export from the ATA Carnet and fill in fields (1) to (8) of the original counterfoil related to re-export	
5. Issuance of the exit permit and clearance of goods	

Code	Title
03010103	Transit of goods under the Temporary Admission Carnet (ATA Carnet)
In accordance with the provisions of the international ATA Carnet Convention	
<u>Regulations</u>	
1. The exit customs office must verify that the goods have exited within the permitted transit period	
2. The temporary admission status shall be terminated and customs duties and penalties shall be due on goods not re-exported for any of the following reasons: sale, distribution, loss, theft, or damage	
Documents Required	
ATA Carnet	
Documents Required	
1. Air or sea waybill	
2. Land cargo manifest	
3. Cargo manifest for ships not operating regular voyages or having no shipping agent at the port, provided it is endorsed by the customs authority at the port of shipment	
Procedures	
1. The owner of the goods, their representative, or the authorized customs broker shall present the ATA Carnet to the customs office at the point of entry or exit	
2. The owner of the goods, their representative, or the authorized customs broker shall enter all data from the ATA Carnet into the customs automated system, and the customs office shall verify the information against the ATA Carnet	
3. The goods shall be subject to inspection and examination	
4. The customs office shall stamp and detach the blue voucher related to transit from the ATA Carnet, and complete fields (1) to (7) of the original counterfoil related to transit	
5. Issuance of the exit permit and clearance of goods	

Code	Title
030102	Temporary Admission of Foreign Tourist Vehicles
Regulations	
1. Foreign private passenger vehicles (not registered in any GCC Member State) are granted a Temporary Admission Permit as follows: - For six months (180 days) for vehicles covered by a valid international customs transit carnet - For three months (90 days) for vehicles not covered by a valid international carnet, which may be extended for a similar period if the concerned party provides a bank guarantee or cash deposit equivalent to the customs duties and taxes due on the vehicle	
2. To benefit from temporary admission of foreign tourist vehicles, the following conditions must be met: - The vehicle must be officially registered in the licensing country, with supporting documentation - The vehicle's registration must be valid and the vehicle must not carry export plates - Valid insurance from an approved insurance company in the country must be presented, covering the entire duration of the temporary admission period - An internationally recognized carnet issued in any GCC Member State must be presented as a guarantee for the customs duties and taxes	
3. To benefit from the temporary admission of foreign tourist vehicles, the individual must: - Be the registered owner of the vehicle or authorized to drive it under a duly notarized power of attorney issued in the vehicle's country of registration - Hold valid residency in the vehicle's country of registration if not a citizen of that country - Possess a valid driving license	
4. The international carnet or any carnet recognized within the GCC must be accepted by the Customs Authority and must cover the entire duration of the vehicle's temporary admission period	
5. Foreign students and scholarship recipients (non-GCC nationals) enrolled in universities or institutes in the country may renew the temporary admission of their vehicles throughout the duration of their studies or scholarship, provided the vehicle is covered by a valid international carnet	

Code	Title
030102	Temporary Admission of Foreign Tourist Vehicles
6. The following procedures shall be followed upon entry of a vehicle under an international customs transit carnet: - Record the Temporary Admission Permit number, its issuance date, and the granted duration on the carnet. - Detach the corresponding voucher from the carnet upon both entry and exit.	
7. The temporary admission status of foreign vehicles ends upon: their exit from the country via any customs office in a GCC Member State, placing them in a free zone in any GCC Member State, or completing local customs clearance and paying the applicable customs duties and taxes, subject to approval from the competent authority.	
• <u>Documents Required</u>	
1. A valid and approved international customs transit carnet.	
2. A valid driving license.	
• <u>Procedures for Entry and Exit of Foreign Tourist Vehicles</u>	
1. The vehicle driver shall present a valid and approved international carnet to the Customs Authority.	
2. The Customs Authority shall stamp and detach the relevant voucher from the approved international carnet.	
3. Upon entry, the Customs Authority shall input all relevant data from the approved carnet into the automated customs system and issue a Temporary Admission Permit for the vehicle. This permit must include complete vehicle information (vehicle number, chassis number, engine number, make, and color) as well as the personal details of the related party (name, nationality, and passport number). The records shall be closed upon exit.	
4. The vehicle shall be subject to inspection and examination in accordance with risk criteria.	
5. The Customs Authority shall issue the exit and entry permits and release the vehicle.	
6. Proof of student or scholarship registration must be submitted where applicable.	

Code	Title
302	Goods in Transit
Subject to the provisions of international transit agreements	
<u>Conditions and requirements for transport means used in transit operations:</u>	
1. The vehicle must be officially licensed with a valid vehicle registration certificate and must conform to its described specifications.	
2. Customs seals and lead seals must be easily and effectively affixable.	
3. A barrier must exist between the driver's cabin and the cargo compartment to ensure secure application of wrappings and coverings, in accordance with transit procedures.	
4. It must be impossible to remove or insert goods from/to the sealed portion of the vehicle without clear signs of tampering or without breaking the seal.	
5. The vehicle must not contain hidden compartments where goods can be concealed.	
6. The cargo compartment's floor and side panels must be securely fixed to the vehicle's frame and can only be dismantled from inside; the panels must be equipped with welded metal rings.	
7. Open transport units must be covered with tight tarpaulins, fastened with ropes and encircled by external wire, allowing the application of customs seals in a manner that prevents tampering with the cargo.	
<u>Requirements for Tarpaulins (Covers) on Transport Units</u>	
1. The tarpaulin must be intact (not torn), made of strong fabric, or plastic-/rubber-coated reinforced cloth, and consist of a single piece.	
2. The tarpaulin must completely cover the cargo and drape over the sides of the cargo compartment.	
3. It must be equipped with metal rings fixed inside the fabric, spaced evenly around its perimeter, to ensure goods cannot be leaked or removed.	
<u>Requirements for Seal Fastening Cords (Lead Seals)</u>	
1. The cord must be made from a single piece and end with metal components at both ends. The metal components must be hollow to allow insertion of the customs seal.	

Code	Title
302	Goods in Transit
2.	The rope (seal cord) must be of a length sufficient to allow both ends to be brought together after passing through the cover loops and all container rings.
3.	It must be secured in a manner that prevents access to any part of the cargo compartment or its contents without cutting or damaging it.
▪ <u>Conditions required in customs seals and lead seals:</u>	
1.	Must be made of strong metallic or plastic material that resists breaking or damage due to natural elements.
2.	Must be of a shape and size that allows easy visual identification.
3.	Must be difficult to counterfeit or forge.
4.	Must bear the word "Customs" and the name of the country.
5.	Must carry serial numbers.
6.	Must be designed for one-time use only.
▪ <u>Conditions required in cargo compartments or containers:</u>	
1.	All parts (walls, covers, roof, pillars, partitions) must be fixed in a way that prevents their removal or replacement from the outside without leaving visible tampering marks.
2.	Doors and locking systems must be designed to allow easy placement of customs seals or lead seals.
3.	The locking mechanism must be installed in a way that prevents its removal or substitution from the outside.
4.	The door must be designed so it cannot be opened without breaking the seals.
5.	Ventilation openings must be designed so they cannot be opened from the outside and do not allow removal of goods through them.
• <u>Requirements</u>	
1.	Bill of Lading (Sea/Air).
2.	Cargo Manifest (Land).

Code	Title
302	Goods in Transit
3.	Cargo manifest for vessels not operating regular routes or without a shipping agent at the port, provided it is endorsed by the customs authorities at the port of shipment.
4.	Invoice, when requested.
• Procedures	
1.	The shipping agent or authorized customs broker shall electronically prepare the customs declaration, including submission of all required documents and information to the customs authority.
2.	A financial, bank, or documentary guarantee acceptable to Customs must be submitted, or a guarantee from an entity approved by the State, along with payment of other applicable fees.
3.	Goods shall be subject to inspection and examination based on risk criteria. Sealing shall be applied and the customs declaration printed according to the automated clearance system used by the customs authority.
4.	Issuance of the exit permit and clearance of goods.

Code	Title
0303	Storage in Customs Warehouses
<u>Regulations for Customs Warehouses</u>	
1. The warehouse must be located within or outside the customs area in accordance with the rules and conditions established by customs administrations/authorities.	
2. The warehouse must have been officially designated as a customs warehouse, and the GCC Member States must be notified accordingly.	
3. Goods may be stored in customs warehouses without the payment of customs duties or taxes.	
4. Goods may remain in customs warehouses for a period determined by the Director General; customs duties and taxes become due after the end of this period.	
5. The customs authority may request permits and approvals from the competent authorities for restricted goods when necessary.	
6. The storage of prohibited or non-compliant goods, as defined by national laws and regulations, is not allowed.	
7. The movement of goods between customs warehouses in the GCC Member States is permitted under the Unified Customs Declaration, accompanied by the original or electronic invoice indicating the country of origin, after obtaining approval from the receiving warehouse. This must be supported by a cash deposit, bank guarantee, or documentary guarantee equivalent to the customs duties and taxes due, provided the total storage period does not exceed that specified in paragraph (4).	
8. National or foreign goods from the domestic market may be brought into the customs warehouse, subject to export procedures and restrictions.	
<u>Documents required to be attached to the Unified Customs Declaration, either in paper or electronic format</u>	
1. Detailed invoice.	
2. Original certificate of origin, if requested.	
<u>Requirements</u>	
1. Delivery order for air or sea imports, if requested.	
2. Bill of lading for air or sea imports.	

Code	Title
0303	Storage in Customs Warehouses
3. Cargo manifest for land imports.	
4. Cargo manifest for vessels not operating on regular routes or without a shipping agent at the port, provided it is endorsed by the customs authorities at the port of loading.	
5. Packing list for consignments with multiple items, which must include the Harmonized System (HS) code and the international code for chemicals and hazardous materials, if requested.	
• <u>Procedures</u>	
1. The customs declaration shall be prepared electronically by the importer, their representative, or the authorized customs broker.	
2. All required documents must be attached, and any other applicable fees shall be paid.	
3. The goods shall be subject to inspection and examination based on risk criteria, and the customs declaration shall be printed according to the automated clearance system adopted by the customs authority.	
4. A release order shall be issued from the first entry point, and the goods shall be deposited in the customs warehouse.	

Code	Title
0304	Storage in Free Zones and Duty-Free Markets
<u>Regulations for Free Zones and Free Markets</u>	
1. The free zones and markets must be designated by the competent authorities, and the GCC member states must be notified accordingly.	
2. Goods may be stored in free zones and free markets without the payment of customs duties or taxes.	
3. Re-exported foreign goods from within the country may be brought into free zones and free markets, provided they are subject to export restrictions and customs procedures applicable to re-exportation.	
4. Goods stored in or exiting from/to free zones and free markets shall be treated as foreign goods.	
5. It is not permitted to store prohibited or non-compliant goods under national laws and regulations.	
6. The entry of the following goods into free zones and free markets is strictly prohibited: - Flammable goods, excluding fuels. - Radioactive materials. - Military weapons, ammunition, and explosives of any kind. - Goods that violate regulations related to intellectual, commercial, industrial, literary, or artistic property rights. - Narcotics of all kinds and their derivatives. - Goods originating from countries subject to economic boycotts. - Goods prohibited from entry into the customs union or the country of final destination or transit.	
7. It is not allowed to transfer or move goods declared in the Unified Customs Declaration or cargo manifest as imports to free zones and free markets without the approval of the Director General.	
8. Goods in free zones and free markets shall not be subject to any time restrictions for their stay.	
9. National or foreign goods may be brought from the domestic market into free zones and free markets, provided they comply with applicable export procedures and restrictions.	
<u>Documents required to be attached to the Unified Customs Declaration, either in paper or electronic format</u>	
1. Original certificate of origin, if requested.	

Code	Title
0304	Storage in Free Zones and Duty-Free Markets
2. Original certificate of origin, if requested.	
• <u>Requirements</u>	
1. Delivery order for air or sea import (if requested).	
2. Bill of lading for air or sea import.	
3. Cargo manifest for land import.	
4. Cargo manifest for vessels that do not operate on regular schedules or do not have a shipping agent at the port, provided it is endorsed by customs authorities at the port of shipment.	
5. Packing list for multiple items, which must include the Harmonized System (HS) code and the international code for chemicals and hazardous materials (if requested).	
6. In the case of storing national or foreign goods originating from within the country (domestic market), requirements 1 through 4 do not apply.	
• <u>Procedures</u>	
1. The customs declaration shall be submitted electronically by the owner of the goods, their representative, or the authorized customs broker, including submission of all required documents to the customs authority.	
2. Payment of other applicable fees.	
3. Goods shall be subject to inspection and examination according to risk criteria, and the customs declaration shall be printed as per the electronic clearance system adopted by the customs office.	
4. Issuance of an exit permit from the first entry point and placement of the goods into the free zones or free markets.	

Code	Title
0305	Import for the Purpose of Re-export (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices – Free Zones – Duty-Free Markets – Customs Warehouses)
• Regulations	
1. Proof of the importer's commercial activity is required to obtain a customs code.	
2. Possession of the necessary permits and approvals from the competent authorities for restricted goods.	
3. The customs authority may request the translation of foreign invoices/documents into Arabic.	
4. The owner of the goods, their representative, or the authorized customs broker must retain records for five years from the date of completion of the customs procedures and provide them to the customs authority upon request.	
5. The owner of the goods, their representative, or the authorized customs broker may submit customs documents and information electronically, provided that the original documents are retained and submitted to the customs authority upon request.	
6. All customs documents submitted to the customs authority must be original. Copies of invoices may be accepted against cash or bank guarantees or documentary undertakings to submit the originals within no more than 90 days from the date of the guarantee provided with the customs declaration.	
7. Shipping agents (sea/air) must submit the cargo manifest to the customs authority either in paper or electronic format, according to the electronic clearance system in place at the customs office to complete the customs procedures.	
8. The carrier or authorized customs broker must submit the cargo manifest and register the transport means information with the customs authority for goods transported by land or by wooden vessels or similar vessels that do not operate on regular schedules, in order to complete customs procedures.	
9. A financial, banking, or documentary guarantee equivalent to the amount of due customs duties must be provided, and other fees must be paid in advance according to the electronic clearance system applied at each customs office.	

Code	Title
0305	Import for the Purpose of Re-export (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices – Free Zones – Duty-Free Markets – Customs Warehouses)
	10. Advance customs clearance is permitted, according to the clearance system applied at each customs office.
	11. The applicable customs tariff shall be imposed on goods subject to damage based on their condition and value at the time the customs declaration is registered.
	12. It is prohibited to import goods for the purpose of re-export if such goods are banned or in violation of national laws, local regulations, or are counterfeit, fraudulent, non-compliant with approved specifications, or infringe upon intellectual property rights.
	13. Certificates of conformity from the country of origin or laboratory reports from public or private labs approved by the competent authorities may be required, with the possibility of taking random samples based on risk criteria.
	14. The importation period for goods intended for re-export shall not exceed six months (180 days).
	15. Without prejudice to paragraph (19) of these regulations, it is prohibited to use or dispose of imported goods under the re-export status.
	16. The customs authority may take necessary actions and adopt appropriate methods (e.g., photographs, electronic barcodes, sampling, sample sealing, etc.) to ensure the ability to match goods at the time of re-export.
	17. Goods imported for re-export may be re-exported outside the GCC countries, or deposited in free zones, bonded warehouses, or customs warehouses.
	18. Goods imported for re-export may be split across multiple re-export declarations, or a portion may be released for domestic consumption.
	19. Bank guarantees shall be partially or fully released upon placing part or all of the goods into domestic consumption, disposing of them, or upon the expiry of the six-month (180-day) period, provided the due customs duties are paid.
	20. The customs authority may deduct part or all of the cash guarantees upon placing part or all of the goods into domestic consumption, disposing of them, or upon expiry of the six-month (180-day) period, as payment for due customs duties.

Code	Title
0305	Import for the Purpose of Re-export (Air – Land – Sea – Wooden Vessels – Express Carriers – Postal Offices – Free Zones – Duty-Free Markets – Customs Warehouses)
21. The customs authority may request the translation of foreign invoices/documents into Arabic.	
<u>Documents Required to be Attached to the Unified Customs Declaration, Either in Paper or Electronic Format</u>	
1. Detailed invoice.	
2. Original certificate of origin (upon request).	
<u>Requirements</u>	
1. Delivery order for air or sea imports (upon request).	
2. Bill of lading for air or sea imports.	
3. Cargo manifest for land imports.	
4. Cargo manifest for ships that do not operate regular voyages or do not have a shipping agent at the port, provided it is endorsed by the customs authorities at the port of shipment.	
5. Packing list for multiple items, which must include the Harmonized System (HS) code and the international code for chemicals and hazardous materials (upon request).	
<u>Procedures</u>	
1. The customs declaration shall be electronically prepared by the importer, their representative, or the licensed customs broker, including submission of all required documents and information to the customs authority.	
2. A financial, banking, or documentary guarantee acceptable to the customs shall be provided, or a guarantee from a government-approved entity equivalent to the customs duties on the goods, in addition to payment of other applicable fees.	
3. The goods shall be subject to inspection, examination, and verification in accordance with risk assessment standards. The customs declaration shall then be printed based on the electronic clearance system used by the customs authority.	
4. Exit permit shall be issued and the goods shall be released.	

Code	Title
04	Refund of Customs Duties on Re-exported Goods
• <u>Regulations</u>	
1. The exporter (re-exporter) must be the original importer of the foreign goods, or any person who can prove ownership to the customs administration.	
2. The foreign goods must be re-exported within one year (365 days) from the date customs duties were paid upon their initial importation from outside the GCC countries.	
3. The claim for refund of customs duties must be submitted within six months (180 days) from the date of re-export.	
4. The re-exported foreign goods for which a refund is claimed must originate from a single shipment to allow identification and matching with the import documents. Re-exporting the shipment in multiple parts is allowed, provided each part meets all the conditions stated in Article 16 of the Executive Regulations.	
5. The claim for refund of customs duties shall only apply to foreign goods that have not been used locally and are in the same condition as when originally imported.	
6. The refund shall be limited to the actual customs duties paid on the foreign goods upon importation.	
7. The refund of customs duties shall be processed after the re-export of the goods and verification of all necessary re-export documents.	
8. The value of the foreign goods intended for re-export and customs duty refund must not be less than SAR 20,000 or its equivalent in other GCC currencies.	
9. The re-export documents and data must match the import declaration documents for the re-exported goods.	
10. The customs authority may request translation of foreign invoices/documents into Arabic.	
• <u>Documents Required (Paper or Electronic Format)</u>	
1. Copy of the import declaration under which the goods were initially imported.	
2. Copy of the re-export declaration, stamped and signed by the competent customs officer at the exit customs center, confirming the goods' exit from the GCC countries.	

Code	Title
04	Refund of Customs Duties on Re-exported Goods
<u>Procedures:</u>	
1. Submit a request for a refund of customs duties to the customs authority at the first point of entry.	
2. Provide proof that customs duties were paid on the foreign goods.	
3. Customs duties shall be refunded after verification of all the required documents.	

Code	Title
05	Exemptions
0501	Diplomatic Exemptions (Foreign Missions)
▪ Target Category for This Exemption: 1. Embassies and consulates accredited in GCC countries (subject to reciprocity). 2. International and foreign organizations accredited in GCC countries. 3. Heads and members of the diplomatic and consular corps accredited in GCC countries (subject to reciprocity).	
• <u>Diplomatic Exemption Conditions:</u> 1. Exempted goods may not be disposed of for purposes other than those for which they were exempted, nor transferred, without notifying the Customs Authority and paying the applicable customs duties. 2. Customs duties shall not be due if the beneficiary disposes of the exempted goods after three years (1,095 days) from the date of clearance by the Customs Authority, provided reciprocity is applied. 3. Exempted vehicles may not be disposed of before three years (1,095 days) from the date of exemption at the first point of entry, except in the following cases: a. The diplomatic or consular member's assignment in the country ends. b. The vehicle is involved in a traffic accident after exemption that renders it unsuitable for the diplomat's use, based on a joint recommendation from the Traffic Department and the Customs Authority. c. The vehicle is sold by a diplomatic or consular member to another member who is also eligible for exemption. 4. The right to exemption begins from the date the eligible person officially assumes duties at their post in the host country. 5. The Customs Authority may request translation of foreign invoices/documents into Arabic. 6. Required permits and approvals from competent authorities must be obtained for restricted goods. • <u>Documents to Be Attached to the Unified Customs Declaration (Physically or Electronically):</u> 1. Diplomatic exemption form issued by the Ministry of Foreign Affairs for foreign missions.	

Code	Title
05	Exemptions
0501	Diplomatic Exemptions (Foreign Missions)
2. Detailed Invoice	
• <u>Requirements</u>	
1. Delivery order for air or sea imports, when requested.	
2. Bill of lading for air or sea imports.	
3. Cargo manifest for land imports.	
4. Cargo manifest for vessels not operating regular routes or without a shipping agent at the port, provided it is endorsed by the customs authority at the port of shipment.	
5. Packing list for used or hazardous goods, when requested.	
• <u>Procedures</u>	
1. The customs declaration is prepared electronically by the owner of the goods, their representative, or an authorized customs broker, including submission of all documents and requirements to the Customs Authority.	
2. Payment of other applicable fees.	
3. The goods are subject to inspection and examination in accordance with diplomatic protocols, and the customs declaration is printed as per the electronic clearance system used by the Customs Authority.	
4. Issuance of an exit permit and clearance of the goods.	

Code	Title
0502	Military Exemptions
<u>Target Beneficiaries of This Exemption:</u> - Armed forces of the Gulf Cooperation Council (GCC) countries. - Internal security forces in all their sectors within the GCC countries.	
<u>Regulations</u> - The following items are exempt: ammunition, weapons, military equipment, military transport vehicles, military spare parts, and any other items as decided by the competent authority in any GCC country. - If there is a desire to sell exempted items, the concerned authority must submit a request to the Customs Authority to obtain approval for the sale after conducting the necessary inspection and paying the applicable customs duties. - In the case of indirect importation (via intermediaries) for the armed forces or internal security forces, the supplier must: - Submit an official letter from the armed forces or internal security forces stating that the shipment is intended for them, in order to release the shipment against cash, bank, or documentary guarantees valid for three months (90 days). - Provide a copy of the intermediary company's contract with the beneficiary government agency, indicating the exemption from customs duties. - The cash or bank guarantees will be released after completing customs procedures within three months (90 days). - The Customs Authority may request the translation of foreign invoices/documents into Arabic. <u>Documents to be Attached with the Unified Customs Declaration (in paper or electronically)</u> - A letter from the armed forces or internal security forces in any of the GCC countries indicating that the shipment is for their use. - Detailed invoice. - Certificate of origin (upon request). <u>Requirements</u>	

Code	Title
0502	Military Exemptions
	1. Delivery order for air or sea imports, when requested.
	2. Bill of lading for air or sea imports.
	3. Cargo Manifest for Land Imports.
	4. Cargo Manifest for Vessels Not Operating on Regular Routes or Without a Shipping Agent at the Port Provided that it is endorsed by the customs authorities at the port of shipment.
	• <u>Procedures</u>
	1. The customs declaration shall be processed electronically by the owner of the goods, their representative, or the authorized customs broker, including all required documents and information for the Customs Authority.
	2. Payment of any other applicable fees.
	3. The goods are subject to inspection, examination, and verification based on risk criteria, and the customs declaration is printed according to the electronic clearance system adopted by the Customs Authority.
	4. Issuance of the release order and clearance of the goods.

Code	Title
0503	Industrial Exemption
<u>Targeted Category</u>	
Projects licensed under the Unified Industrial Regulation Law of the GCC countries and its Executive Regulations.	
<u>Regulations</u>	
1. The industrial facility must have a valid industrial license issued by the competent authority.	
2. The owner of the industrial facility benefiting from the customs exemption must maintain a registration record as per forms (C) and (D), in accordance with the regulations governing industrial inputs in the GCC.	
3. The exemption applies to machinery, equipment, spare parts, raw materials, semi-finished materials, and packaging materials directly required for industrial production for the duration of the facility's operation.	
4. The industrial facility may not use the exempted machinery, equipment, spare parts, raw materials, semi-finished materials, or packaging materials for purposes other than those for which the exemption was granted. Customs authorities have the right to conduct post-audit verification. If the materials cannot be used for the intended exempted purpose, the facility must apply to the Customs Administration for approval and pay the due customs duties.	
5. The licensed industrial facility must import quantities in accordance with the licensed production capacity (quotas).	
6. Only the quantities specified in the industrial exemption decision are exempted. Any excess quantities are subject to customs duties.	
7. Customs duties may be covered by insurance until the industrial exemption decision is obtained, for a period of six months (180 days), extendable for an additional period not exceeding a total of one year (365 days) from the date of the customs declaration, based on a recommendation from the competent authority or as per each country's procedure.	

Code	Title
0503	Industrial Exemption
8. Customs duties may also be covered by insurance until Industrial Exemption Form (B) is obtained, for a period of three months (90 days), extendable for similar periods up to a maximum of one year (365 days) from the date of the customs declaration.	
9. The Customs Administration may request translation of foreign invoices or documents into Arabic.	
<u>Documents to be Attached to the Unified Customs Declaration (Physically or Electronically):</u>	
1. Customs exemption certificate for imports of an industrial establishment to the first entry point, issued by the competent authority in the destination GCC country (Form B).	
2. Detailed invoice.	
3. Certificate of origin (if requested).	
<u>Requirements:</u>	
1. Delivery order for air or sea imports (if requested).	
2. Bill of lading for air or sea imports.	
3. Cargo manifest for land imports.	
4. Cargo manifest for vessels that do not operate on regular routes or have no shipping agent at the port — must be endorsed by customs authorities at the port of shipment.	
5. Packing list (if requested).	
<u>Procedures:</u>	
1. The customs declaration is to be prepared electronically by the owner of the goods, their representative, or the authorized customs broker, including all required documents and information for the customs authority.	
2. Payment of any other applicable fees.	
3. The goods are subject to inspection and verification based on risk assessment criteria, and the customs declaration is printed in accordance with the customs clearance system used by the customs authority.	
4. Issuance of the exit permit and clearance of the goods.	

Code	Title
0504	Personal Exemption
050401	Exemption of Personal Effects and Used Household Items
<u>Regulations</u>	
1. The exemption applies to citizens residing outside the GCC and to foreigners upon their first arrival to reside in a GCC member state.	
2. Personal belongings and household items must be used, of a personal nature, and in non-commercial quantities. They must be imported from the country of residence.	
3. Foreigners must submit proof of arrival for work or residence in one of the GCC countries for a period not less than 365 days, as a condition for exemption of used household items.	
4. This provision does not cover exemptions for means of transportation of any kind or goods of a special nature.	
5. Personal belongings and household items are subject to the prohibition and restriction provisions set out in the GCC Unified Customs Law and relevant national legislation.	
6. The customs authority may request translation of foreign invoices or documents into Arabic.	
<u>Documents required to be attached to the Unified Customs Declaration, either in paper or electronic format</u>	
1. Copy or data from national ID, passport, or residence visa	
2. Detailed packing list for used household items	
3. Commercial invoice for new personal belongings and household items	
<u>Requirements</u>	
1. Delivery order for air or sea imports (upon request)	
2. Bill of lading for air or sea imports	
3. Cargo manifest for land imports	
4. Cargo manifest for vessels that do not operate on regular routes or that do not have a shipping agent at the port, provided it is endorsed by the customs authority at the port of shipment	

Code	Title
0504	Personal Exemption
050401	Exemption of Personal Effects and Used Household Items
<u>Procedures</u>	
1. The customs declaration is electronically prepared by the owner of the goods, their representative, or the authorized customs broker, including submission of all required documents and information to the customs authority.	
2. Payment of other applicable fees.	
3. Goods are subject to inspection and examination according to risk assessment standards, and the customs declaration is printed based on the electronic clearance system followed by the customs authority.	
4. Issuance of exit permit and clearance of goods.	

Code	Title
050402	Exemption of Personal Baggage and Gifts Accompanied by Travelers
<u>Regulations for Exemption</u>	
1. The value of personal belongings and gifts accompanying the traveler must not exceed 3,000 Saudi Riyals or its equivalent in the currencies of the GCC countries.	
2. The belongings and gifts must be of a personal nature and in non-commercial quantities.	
3. The traveler must not be a frequent visitor to the customs authority, a professional trader, or a member of the transport crew.	
4. The number of cigarettes exempted must not exceed 200 cigarettes.	
5. Personal belongings and gifts accompanying the traveler are subject to customs duties according to the customs tariff schedules if they do not meet the exemption regulations.	
6. Belongings and gifts are subject to the prohibition and restriction provisions stipulated in the Unified Customs Law of the GCC, based on the unified or individual lists of prohibited and restricted goods agreed upon within the Council.	
7. The customs authority may request translation of foreign invoices/documents into Arabic.	
<u>Documents Required</u>	
Copy or data of the national ID card, passport, or residence visa.	
<u>Procedures</u>	
1. The traveler must make an electronic declaration or proceed to the declaration lanes to disclose any personal belongings and complete the customs declaration form if required.	
2. The goods are subject to inspection and examination according to risk assessment standards. A simplified customs declaration (immediate clearance) is printed according to the electronic clearance system used by the customs authority.	
3. Issuance of exit permit and clearance of goods.	

Code	Title
0505	Exemption of Supplies for Charitable Organizations – Goods Imported for Persons with Special Needs – Relief Materials and Commercial Samples
<u>Regulations for Exemption of Supplies for Approved Charitable Organizations</u>	
1. The charitable organization benefiting from the exemption must be registered with the competent government authority in the GCC countries. Its purpose must be to provide services in humanitarian, social, cultural, scientific, religious, or other charitable fields without the intention of generating profit.	
2. The imported goods must be of a nature that aligns with the organization's objectives and the activities it carries out according to its bylaws.	
3. The quantity and volume of imported items must be consistent with the actual needs that enable the charitable organization to perform its charitable activities.	
4. The materials and supplies must be imported directly in the name of the charitable organization.	
5. The organization may not dispose of the exempted materials and supplies for purposes other than those for which the exemption was granted. The organization's management will be held accountable by the customs authority in case of any violation.	
6. If the organization wishes to sell used or consumed items that were previously exempted from customs duties, it must submit a request to the customs authority to obtain approval for the sale, after conducting the necessary inspection and collecting the applicable customs duties.	
7. The competent government authority must address the customs authority on a case-by-case basis to request exemption from customs duties for materials and supplies arriving at the charitable organization.	
8. The charitable organization must be officially registered with the competent authority in the GCC and must operate in non-profit humanitarian, social, cultural, scientific, religious, or other charitable fields.	
9. The customs authority may require foreign invoices or documents to be translated into Arabic.	
<u>Target Group and Regulations for the Exemption of Persons with Special Needs</u>	
1. Government entities responsible for the care of persons with special needs.	
2. Licensed associations caring for persons with special needs, for association-related purposes only.	

Code	Title
0505	Exemption of Supplies for Charitable Organizations – Goods Imported for Persons with Special Needs – Relief Materials and Commercial Samples
3. Holders of special needs identification cards, for personal use, and according to the type of disability. Imported vehicles under this category must not be sold before three years have passed from the date of importation. If sold earlier, applicable customs duties will be collected based on the vehicle's condition.	
<u>Regulations for the Exemption of Relief Materials</u>	
1. The imported materials must be suitable in nature for relief purposes.	
2. The quantity of materials and supplies must correspond to the actual needs of the relief work.	
3. It is not allowed to sell exempted imported relief materials without first consulting the customs authority and obtaining approval for the sale after conducting the necessary inspection and collecting the applicable customs duties.	
<u>Documents Required to Be Attached to the Unified Customs Declaration, Either in Paper or Electronic Format</u>	
1. A letter of exemption issued by the competent approved government authority in any GCC country.	
2. A detailed invoice.	
3. Certificate of origin (upon request).	
<u>Requirements</u>	
1. Delivery order for air or sea imports, if requested.	
2. Bill of lading for air or sea imports.	
3. Cargo manifest for land imports.	
4. Cargo manifest for ships that do not operate on regular routes or do not have a shipping agent at the port, provided it is endorsed by the customs authority at the port of shipment.	
5. Packing list for multiple items, if requested.	
<u>Procedures</u>	

Code	Title
0505	Exemption of Supplies for Charitable Organizations – Goods Imported for Persons with Special Needs – Relief Materials and Commercial Samples
	1. The customs declaration is prepared electronically by the owner of the goods, their representative, or the authorized customs broker, including the submission of all required documents to the customs authority.
	2. Payment of other applicable fees.
	3. Goods are subject to inspection and examination based on risk criteria, and the customs declaration is printed according to the automated clearance system adopted by the customs authority.
	4. Issuance of the exit permit and clearance of goods.

Code	Title
0506	Exemption of Re-imported Goods
Regulations	
Goods of national origin that are re-imported and were previously exported are exempt from customs duties, provided that the re-imported goods are the same as those that were exported, supported by export declarations that confirm their origin, specifications, and distinguishing marks.	
- Foreign goods that are re-imported and were previously re-exported may also be exempt from customs duties, under the following conditions: - The goods must be re-imported within one year (365 days) from the date of re-export. - Customs duties must have been paid at the time of their original import. - No customs duties must have been refunded upon re-export. - The goods must have been re-exported under re-export/export declarations proving their origin, specifications, and distinguishing marks, and the re-imported goods must match in origin, specifications, and identifying features. - The goods must be returned in the same condition in which they were re-exported.	
- Good temporarily exported outside the GCC States may be exempt from customs duties, provided they meet the temporary export regulations for the following cases: - Machinery and heavy equipment used for project execution or practical/scientific testing related to such projects. - Foreign goods exported for the purpose of completion of manufacturing. - Goods temporarily exported for use in stadiums, theaters, exhibitions, and similar events. - Machinery, equipment, and devices exported for repair. - Containers and packaging materials exported for refilling. - Livestock exported for grazing. - Commercial samples for display. - Other justified cases as necessary.	
Goods that have undergone modifications making them unidentifiable will be subject to customs duties.	

Code	Title
0506	Exemption of Re-imported Goods
5.	Customs duties will be collected on the value added due to completion of manufacturing or repair.
6.	Licensed and registered means of transport in GCC States, including cruise ships, leisure boats, yachts, and pleasure craft that were previously exported, are exempt from customs duties under the following conditions: - These means of transport must be registered with the competent authorities in the GCC States at the time of exit and re-entry. - Customs duties must have been paid upon their first importation. - No customs duties must have been refunded upon their exit or re-export. - Customs duties shall be collected on any increase in value incurred by these means of transport. - In case the plates of these means of transport were cancelled by the competent authority and they are re-imported within one year (365 days) from the date of the re-export declaration, conditions (b), (c), and (d) shall apply. - Means of transport whose plates were cancelled by the competent authority and are re-imported after more than one year (365 days) from the re-export date shall be subject to full customs duties and will not be exempt.
7.	Re-imported goods that were previously exported under temporary export status are not exempt from customs duties if the allowable temporary export period is exceeded; duties shall be collected accordingly.
8.	The customs authority may request the translation of foreign invoices/documents into Arabic.
	<u>Documents Required to Be Attached to the Unified Customs Declaration (Paper or Electronic Format)</u>
1.	A copy of the export, re-export, or temporary export declaration and its supporting documents.
2.	An invoice indicating the value of any increase in the goods or means of transport.

Code	Title
0506	Exemption of Re-imported Goods
	3. A copy of proof of ownership registration from the competent authority in the Member State for the means of transport.
	• <u>Requirements</u>
	1. Delivery authorization for air or sea import, when requested.
	2. Bill of lading for air or sea import.
	3. Manifest (cargo statement) for land import.
	4. Cargo manifest for vessels that do not operate on regular routes or do not have a shipping agent at the port, provided that it is endorsed by the customs authorities at the port of shipment.
	• <u>Procedures</u>
	1. The customs declaration shall be prepared electronically by the owner of the goods, their representative, or the authorized customs broker, including the submission of all required documents and information to the customs authority.
	2. In the case of means of transport registered in the country and entering or exiting the country transported by another means of transport, a customs declaration shall be prepared for them, and their movement shall be registered in the transport movement entry and exit tracking system. This movement shall be linked to the customs declaration.
	3. For means of transport registered in the country and entering or exiting under their own power, no customs declaration is required.
	4. All other applicable fees shall be paid. Customs duties shall be assessed on the value of any additions or modifications made to the goods or transport means, according to the Unified Customs Tariff, except where exempted under the provisions of the Unified Customs Law of the GCC States, the effective GCC Economic Agreement, or any other relevant international agreement within the GCC framework.
	5. The goods shall be subject to inspection and examination based on risk assessment standards, and the customs declaration shall be printed according to the automated clearance system applied by the customs authority.
	6. An exit permit shall be issued and the goods shall be cleared.

Code	Title
06	Declaration / Disclosure of Currency, Negotiable Financial Instruments, Precious Metals, or Precious Stones
<u>Regulations</u>	
1.	All travelers arriving to or departing from any GCC state must declare, either in paper form or electronically, any currencies, bearer negotiable financial instruments, precious metals, or gemstones convertible to cash that they possess and which exceed the permitted threshold
2.	All companies, banks, money exchange firms, and cash transport companies must follow the declaration procedures for currencies, bearer negotiable financial instruments, precious metals, or gemstones convertible to cash, regardless of the value of the imported or exported cash or bearer instruments
3.	The threshold for declaration, whether in paper form or electronically, of currencies, bearer negotiable financial instruments, precious metals, or gemstones shall be as agreed upon by the GCC member states
4.	Declaration, either in paper form or electronically, must also be made for currencies, bearer negotiable financial instruments, precious metals, or gemstones imported or transiting via shipments or postal parcels transported by licensed companies on behalf of businesses or individuals
5.	Licensed companies must comply with customs clearance procedures in addition to the declaration procedures, whether in paper form or electronically
6.	Charitable organizations are not allowed to import or export currencies or bearer negotiable financial instruments unless prior approval is obtained from the competent authority in the GCC member state
7.	The customs authority may request translation of foreign invoices or documents into Arabic
<u>Procedures</u>	
1.	The arriving or departing traveler must declare to the customs authority any currencies, bearer negotiable financial instruments, precious metals, or gemstones in their possession

Code	Title
06	Declaration / Disclosure of Currency, Negotiable Financial Instruments, Precious Metals, or Precious Stones
2.	The customs officer, based on risk criteria, shall verify the declared currencies, bearer negotiable financial instruments, precious metals, or gemstones against the provided information, enter the details into the electronic system, stamp the declaration form with the customs seal, provide a copy to the traveler, and allow entry to or exit from the country
3.	Companies must fill out the declaration form for currencies, bearer negotiable financial instruments, precious metals, or gemstones in addition to complying with customs clearance procedures
4.	Customs departments must forward the declaration information to the competent authority

Code	Title
07	Procedures for Clearance of Incoming Postal Parcels
<u>Regulations</u>	
1.	For personal imports, the individual must present a national ID, passport, or residence visa to complete customs procedures
2.	The import of prohibited goods and materials is strictly forbidden, whether prohibited locally, internationally, or under valid international conventions and treaties
3.	Required permits and approvals must be submitted from the competent authorities for restricted goods
4.	The customs authority may request official documents related to the shipment or parcels in case of suspicion
5.	Any parcel received via postal service with a weight exceeding 50 kilograms shall be processed under the commercial import clearance system
6.	A Unified Customs Declaration must be issued for all parcels in the following cases: a. Parcels with a value exceeding 1,000 Saudi Riyals or the equivalent in other GCC currencies b. Restricted goods c. Goods of a special nature d. Imports under suspension arrangements
7.	Postal declaration forms CN23/CN22 are accepted as customs declarations for regular mail, and parcels are subject to inspection based on the risk criteria applied by the customs authority in the following cases: a. Parcels weighing no more than 30 kilograms b. Parcels valued at 1,000 Saudi Riyals or less, or the equivalent in other GCC currencies c. Parcels containing postcards, personal correspondence, Braille publications, and printed papers not subject to customs duties
8.	The customs authority may request translation of foreign invoices or documents into Arabic
<u>Documents Required (in paper or electronic format)</u>	
1.	Invoice, in case Regulation No. (6) applies
2.	Postal declaration forms CN23 / CN22 or their equivalent
<u>Requirements</u>	
Postal notification for postal parcels	

Code	Title
07	Procedures for Clearance of Incoming Postal Parcels
Procedures	
1.	The customs declaration is prepared electronically by the importer, their representative, or an authorized customs broker, including the submission of all required documents and information to the customs authority
2.	Postal consignments are subject to customs duties on goods according to the Unified Customs Tariff, except those exempted under the provisions of the Unified Customs Law of the GCC States, the effective Economic Agreement of the GCC, or any other international agreement within the GCC framework
3.	Goods are subject to inspection and examination according to risk criteria. The customs declaration is printed according to the electronic clearance system used by the customs authority, and the consignments/parcels are released accordingly

Code	Title
08	Procedures for Transport by Express Carriers
<u>Regulations</u>	
1. Shipments / parcels may be transported between GCC countries by express courier companies without customs clearance, by following the transit procedures for such shipments and parcels, provided that: - The express courier company, its branch, or the receiving express courier company is licensed by the competent authorities in the GCC countries, and the license is valid - The location of the company receiving the shipments/ parcels must be under customs supervision by the customs authority in the GCC country. Otherwise, the transported goods must be unloaded / delivered at the customs authority in the GCC country - The incoming shipment must be of a personal nature and non-commercial quantity, and its value must not exceed 1,000 SAR or its equivalent in the currencies of other GCC countries - The importer must not be a professional trader - The required permits from the competent authorities must be submitted for restricted goods - The incoming shipment must not contain goods that are prohibited locally or internationally - The exemption does not apply to tobacco and its derivatives, or goods of a special nature - Such shipments / parcels must be originally addressed and sent to a company / companies within the GCC countries - The weight of the shipment/parcel must not exceed 50 kg - A cash deposit or general bank guarantee must be submitted to ensure the shipment / parcels reach their final destination	

Code	Title
08	Procedures for Transport by Express Carriers
2. Shipments / parcels are not subject to the transit system and procedures and must be cleared through customs and a Unified Customs Declaration must be prepared at the first port of entry in the following cases: a. Goods / shipments / parcels where the postal package weight exceeds 50 kg b. Parcels with a value exceeding 1,000 SAR or its equivalent in other GCC currencies c. Restricted goods d. Goods of a special nature	
3. Express courier companies may carry out customs clearance for goods transported by them, provided they meet the customs clearance requirements of the Customs Administration in each GCC member state, or authorize a licensed customs broker in accordance with the regulations in force in each GCC country	
4. Express courier companies shall follow all clearance procedures as outlined in this guide for various customs regimes (import, export, re-export, warehousing in free zones and customs warehouses, etc.) in cases where the importer wishes to clear the shipments / parcels within the GCC countries	
5. No goods may be unloaded or transferred from one truck to another except under the supervision of the customs authority within the geographical jurisdiction of the GCC countries	
6. The transit request must include the following information: a. Truck number b. Types of goods / postal consignments / parcels and their total weight; if restricted, the goods must be accurately described by their true name c. Number of packages and items, a description of their packaging, markings, and numbers d. Name of the consignor and consignee e. Ports / airports from which the goods were shipped	
7. The express courier company, its agent, or representative shall be held responsible for any shortage in the number of items or parcels or their contents until the shipments / parcels are received by the consignee company under customs supervision of the relevant customs authority	
8. A cargo manifest must be submitted to the customs authority immediately upon arrival of the aircraft or truck	

Code	Title
08	Procedures for Transport by Express Carriers
	9. A transit declaration must be prepared for shipments / parcels intended to be moved from one customs authority to another or to a customs warehouse within the GCC countries
	10. Carriers / trucks belonging to courier companies heading toward land borders are prohibited from bypassing the customs authority
	11. The cargo manifest and the transit request may be submitted electronically to the customs authority
	12. Express courier companies must submit the original certified copy of the cargo manifest (issued manifest) and the transit declaration approved by the customs authority in the destination country to the customs authority at the first point of entry, for the purpose of settling records and guarantees
	13. The customs authority may require translation of foreign invoices / documents into Arabic
	14. The truck must meet the following specifications: a. A barrier must exist between the driver's cabin and the cargo compartment b. It must not be possible to remove or insert goods into the sealed compartment without leaving visible signs of tampering or without breaking the seal c. The vehicle must not contain hidden compartments where goods could be concealed d. The floor and sides of the cargo compartment must be fixed to the vehicle's chassis in a manner that prevents detachment except from inside e. The consignment must be placed inside a container with a single door, equipped with a lock suitable for customs sealing, and the seal number must be recorded in the customs declaration

Code	Title
08	Procedures for Transport by Express Carriers
15. Customs seals must meet the following conditions: - They must be made of strong metal or plastic material that resists breakage or damage due to natural elements - They must be of a size and shape that allows for easy visibility - They must be difficult to imitate or counterfeit - They must bear the word Customs and the name of the country - They must carry serial numbers - They must be manufactured in a way that prevents reuse	
16. The cargo bay or container must meet the following conditions: - Doors and locking systems must be designed to allow easy placement of customs seals - The locking device must be installed in a manner that prevents removal or replacement from the outside - The door must be designed so that it cannot be opened without removing the customs seal - Ventilation openings must be designed to prevent external access and must not allow goods to be removed through them - Customs seals must be easily and effectively applicable	
<u>Documents Required to be Attached to the Unified Customs Declaration (paper or electronic format)</u>	
Incoming cargo manifest	
<u>Procedures</u>	
The express courier company submits the arrival manifest to the customs authority at the first point of entry	
The company sorts and consolidates the consignments / parcels intended for transfer	
The express courier company submits an electronic transit declaration for each airway bill to the customs authority for the consignments / parcels to be transferred according to the arrival manifest	

Code	Title
08	Procedures for Transport by Express Carriers
	4. The company organizes and links the outgoing cargo manifest to the Unified Customs Declaration as agreed upon within the GCC framework
	5. The consignments / parcels are subject to inspection based on risk criteria. The customs officer verifies the consignments / parcels, seals the transport vehicle, records the customs seal number on the cargo manifest, and issues the exit permit
	6. Upon arrival of the truck at the destination customs authority or bonded area, the authorized officer verifies the customs seal and stamps and certifies the cargo manifest
	7. For the purpose of settling records and guarantees, express courier companies must submit the certified copy of the outgoing cargo manifest, approved by the customs officer in the destination country, to the customs authority at the first point of entry

Code	Title
09	Refund of Cash Deposits and Release of Bank Guarantees
Regulations	
1.	Cash guarantees may be refunded, and bank guarantees may be released for the duty-suspended customs procedures and for guarantees submitted with documents or any other applicable cases.
2.	The guarantee shall be refunded to the same importer in whose name the goods were imported or to any other person who can prove their entitlement to the guarantee to the Customs Authority.
3.	Requests for refund of cash guarantees and release of bank guarantees related to duty-suspended procedures must be submitted within ninety (90) days from the date of the customs declaration.
4.	Requests submitted after the expiry of the specified guarantee periods shall not be accepted.
5.	A request to extend the deadline for submitting a refund claim may be accepted for an additional period not exceeding ninety (90) days, provided that the request is submitted before the initial ninety-day period expires. Only one extension is allowed.
6.	Refund claims for cash guarantees and the release of bank guarantees submitted with the required documents for each customs procedure must be made within ninety (90) days from the date of the customs declaration. This period is non-extendable.
7.	Claims for refund of cash guarantees and release of bank guarantees for the Temporary Admission procedure must be submitted based on one of the following supporting documents, and from the date thereof: a. A copy of the re-export declaration, stamped and signed by the competent customs officer at the exit customs office, confirming the departure of the goods from a GCC country. b. A copy of the re-export declaration, stamped and signed by the competent customs officer, confirming entry of the goods into the free zone. c. A copy of the transit declaration to free zones, duty-free markets, or bonded warehouses. d. A copy of the import declaration or proof of customs clearance for domestic consumption with payment of the applicable customs duties. e. A clearance certificate certified by the competent authorities in the country of destination confirming the entry of the re-exported goods.

Code	Title
09	Refund of Cash Deposits and Release of Bank Guarantees
	8. Claims for the refund of guarantees and the release of bank guarantees under the Transit procedure shall be submitted based on the date of one of the following supporting documents: a. A copy of the transit declaration, stamped and signed by the competent customs officer at the exit customs office, confirming the departure of the goods from a GCC country. b. A copy of the transit declaration, stamped and signed by the competent customs officer, confirming entry of the goods into a free zone, along with a copy of the transit declaration into the free zone warehouse (deposit). c. A clearance certificate certified by the competent authorities in the country of destination confirming the entry of the goods.
	9. Claims for the refund of guarantees and the release of bank guarantees under the Deposit in Free Zones and Duty-Free Markets procedure shall be submitted based on the date of one of the following supporting documents: a. A copy of the transit declaration, stamped and signed by the competent customs officer, confirming entry of the goods into one of the free zones or duty-free markets. b. A copy of the deposit declaration in the free zone. c. A clearance certificate certified by the competent authorities in the country of destination confirming the entry of the goods.
	10. Claims for the refund of guarantees and the release of bank guarantees submitted under the Customs Warehousing procedure shall be submitted based on the date of actual deposit, and must include a copy of the customs warehousing declaration, duly stamped and signed by the competent customs officer, confirming the entry of the goods into the customs warehouse.

Code	Title
09	Refund of Cash Deposits and Release of Bank Guarantees
	11. Claims for the refund of guarantees and the release of bank guarantees submitted for foreign tourist vehicles not covered by a valid international customs transit carnet shall be made within a period of three (3) months (90 days), extendable once for an additional 90 days. The claim shall be submitted based on the date of one of the following supporting documents: - Evidence of the vehicle's exit from the final exit port. - A clearance certificate certified by the competent authorities in the destination country confirming the vehicle's entry. - A deposit declaration proving the vehicle's deposit in the free zone. - A copy of the import declaration or evidence of customs clearance under the local consumption procedure.
	12. Claims for the refund of cash guarantees and the release of bank guarantees under the Import for Re-export procedure shall be submitted based on the date of one of the following supporting documents: - A copy of the re-export declaration, stamped and signed by the competent customs officer at the exit customs office, confirming the goods' exit from one of the GCC countries. - A copy of the re-export declaration, stamped and signed by the competent customs officer, confirming the goods' entry into the free zone. - A copy of the deposit declaration in free zones, duty-free markets, bonded warehouses, or customs warehouses. - A clearance certificate certified by the competent authorities in the destination country confirming the re-exported goods' entry.
	13. Claim for the refund of cash guarantees and the release of bank guarantees shall be submitted in the event of re-exporting goods that were subject to a re-export decision following rejection of a destruction request. The claim must be submitted based on the date of one of the following supporting documents: - A copy of the re-export declaration, stamped and signed by the competent customs officer at the exit customs office, confirming the goods' exit from one of the GCC countries. - A clearance certificate certified by the competent authorities in the destination country confirming the re-exported goods' entry.

Code	Title
09	Refund of Cash Deposits and Release of Bank Guarantees
14. The customs authority may require the translation of foreign invoices / documents into Arabic.	
<u>The following documents must be submitted either in paper or electronic format:</u>	
1. Temporary Admission Procedure: a. A copy of the re-export declaration. b. A copy of the deposit declaration in free zones, duty-free markets, or bonded/customs warehouses. c. A copy of the import declaration proving that the goods have been cleared for local consumption and the customs duties have been paid.	
2. Transit Procedure: a. A copy of the transit declaration. b. A copy of the deposit declaration in the free zone in the event of deposit into free zones. c. A clearance certificate certified by the competent authorities in the destination country confirming the entry of the goods. d. A copy of the import declaration proving that the goods have been cleared for local consumption and the customs duties have been paid.	
3. Transfer Procedure via Express Transport Companies: a. A certified copy of the customs declaration.	
4. Deposit Procedure in Free Zones: a. A copy of the transit declaration in case of transit to free zones. b. A copy of the transit declaration in case of transit outside the GCC countries. c. A copy of the deposit declaration in free zones and duty-free markets. d. A copy of the import declaration proving that the goods have been cleared for local consumption and the customs duties have been paid. e. A clearance certificate certified by the competent authorities in the destination country confirming the entry of the goods.	

Code	Title
09	Refund of Cash Deposits and Release of Bank Guarantees
5. Deposit in Customs Warehouses: - Copy of the re-export declaration in case of re-export to other customs warehouses - Copy of the re-export declaration in case of re-export to free zones - Copy of the re-export declaration in case of re-export outside GCC countries - Copy of the import declaration proving that the goods have been cleared for local consumption and that customs duties have been paid - Clearance certificate certified by the competent authorities in the destination country confirming the entry of the goods	
6. Industrial Exemption: - Industrial exemption application form - Industrial exemption decision	
7. Import for the Purpose of Re-export - Copy of the re-export declaration - Copy of the deposit declaration in free zones, duty-free markets, bonded warehouses, or customs warehouses - Clearance certificate certified by the competent authorities in the destination country confirming the entry of the re-exported goods	
• <u>Procedures</u>	
1. Submission of a request to refund cash guarantees and release bank guarantees to the Customs Administration or the first entry point	
2. Submission of the required documents according to each case or suspended procedure	
3. Refund of cash guarantees and release of bank guarantees shall be processed after verifying all required documents and the consistency of the provided information	

Code	Title
10	Private Customs Warehouses
<u>Definitions</u>	
<u>Private Warehouse:</u> A location or structure where goods are stored on behalf of the private warehouse owner under the supervision of the competent customs authority, in a suspended customs duties status, in accordance with the provisions of the Unified Customs Law.	
<u>Owner of the Private Warehouse:</u> A natural or legal person who deposits goods that are owned by them in return for the applicable guarantees and duties, under the supervision of the competent customs authority.	
<u>Competent Customs Administration:</u> The authority responsible for supervising and monitoring private warehouses, and which is authorized to carry out customs procedures for goods deposited in such warehouses.	
<u>Warehouse Keeper:</u> The person or persons appointed by the owner of the private warehouse to manage the warehouse, whose names are officially approved by the competent customs authority.	
<u>Conditions</u>	
1. The private warehouse must be fully enclosed with a fence from all sides and must have its own main entrances and gates, under customs supervision	
2. The private warehouse must include areas and facilities sufficient to carry out customs procedures	
3. The private warehouse must meet the required security conditions	
4. The private warehouse must be equipped with all services, equipment, and public safety requirements	
5. For the storage of goods of a special nature, the warehouse must be specially equipped according to the nature and storage requirements of such goods (e.g., refrigeration systems for perishable items)	
6. The competent customs authority that will supervise the warehouse shall be designated	
7. Upon the request of the warehouse owner and subject to customs approval, the warehouse may be expanded or modified, whether by addition or removal, provided that all relevant regulatory requirements are met as specified above	

Code	Title
10	Private Customs Warehouses
	8. Before commencing operations, the owner of the private warehouse must provide a cash guarantee or a bank guarantee to cover customs duties, any applicable fees or service charges, and penalties, if incurred, on the goods stored in the warehouse. The customs administration may determine the value of the guarantee based on the value of the goods deposited in the warehouse.
	9. Prohibited Goods for Storage in Private Warehouses a. Goods that are prohibited according to the issued lists b. Explosives, weapons, ammunition, and similar items unless the warehouse is licensed by the competent authorities c. Radioactive materials d. Goods prohibited internationally or locally, or subject to applicable international treaties, local regulations, counterfeit or fraudulent goods, goods that do not meet approved specifications, or that infringe intellectual property rights e. All types of narcotics f. Goods originating from countries subject to economic sanctions or embargo g. Bulk goods unless the warehouse is specifically equipped for such storage h. Damaged, spoiled, or expired goods i. Any goods as specified by the Customs Administration by a decision of the Director General
	10. The goods deposited in customs warehouses may remain for a period determined by the Director General. Customs duties shall be payable upon expiration of that period.
	11. The transfer of goods between customs warehouses in GCC countries is permitted under an import declaration for deposit in the customs warehouse. The release of goods from the warehouse is to be carried out in accordance with the customs status to which the goods are to be subjected, and accompanied by all related documents, after obtaining the approval of the receiving warehouse. A cash guarantee or bank guarantee equivalent to the payable customs duties must be provided.
	12. The competent customs administration may inspect the goods in accordance with the provisions of the Unified Customs Law.
	13. Goods withdrawn from the warehouse and moved to any of the GCC countries shall be subject to customs clearance at the competent customs authority, and all applicable customs duties shall be collected. All applicable procedures and regulations in that country shall apply in accordance with the First Point of Entry principle.

Code	Title
10	Private Customs Warehouses
	14. If any discrepancy is found upon the entry of goods into the warehouse between the actual goods and the customs declaration or its attached documents, a violation report shall be prepared and signed by the owner of the private warehouse, or their authorized representative, or the licensed customs broker, along with the competent customs officer. The report shall be sent to the Director of the relevant customs authority to take the necessary actions as per the case.
	15. Officers of the competent customs authority shall have the right to enter private warehouses to carry out their assigned duties. They may also request the owner of the private warehouse to move or rearrange the goods within the warehouse when deemed necessary.
	16. Customs clearance is allowed for goods stored in private warehouses under customs declarations and for all customs procedures in accordance with the Unified Customs Law of the GCC and the related instructions.
	17. The division of imported items is permitted, provided such division does not result in loss of customs revenue.
	18. The owner of the private warehouse or their legal representative may, upon the approval of the Director of the competent customs authority, arrange, sort, pack, or perform any necessary procedures to preserve or prepare the goods for sale, provided that such procedures do not lead to a loss of customs revenue.
	19. No goods other than those owned by the private warehouse owner may be stored in the warehouse.
	20. If goods stored in the warehouse are not withdrawn within the specified period, the provisions of the Unified Customs Law of the GCC and the related instructions shall apply.
	21. Goods voluntarily relinquished by their owner through a written statement and upon the approval of the customs authority shall be sold at public auction in accordance with the Unified Customs Law of the GCC and the applicable instructions.
	22. The owner of the private warehouse must submit a report of goods that have exceeded the permitted storage period.
	23. The owner of the private warehouse or their legal representative may enter the private warehouse to inspect their goods, provided it is done in the presence of a competent customs officer.
	24. The owner of the private warehouse has the right to take samples of goods when necessary, with the approval and under the supervision of the customs authority, and such samples must be cleared in accordance with applicable customs procedures.

Code	Title
10	Private Customs Warehouses
	25. If any damage occurs to the goods due to negligence or fault after their entry into the warehouse by the owner or their legal representative, customs duties shall be due based on the value of the goods from the date of entry. The goods shall then be dealt with according to the provisions of the Unified Customs Law. 26. Without prejudice to the provisions of customs smuggling, if goods are lost from the warehouse for any reason, the owner of the private warehouse must pay all due customs duties, charges, costs, services, and penalties in accordance with the provisions of the Unified Customs Law of the GCC. 27. The Director General or the licensing authority may suspend, cancel, or renew the license of the warehouse previously approved, in accordance with the provisions of the Unified Customs Law of the GCC. 28. If goods are damaged or deteriorated, the owner, their representative, or the authorized customs broker may request the customs authority to complete clearance procedures based on the value of the goods in their condition at the time of registration of the customs declaration, pursuant to Article (18) of the Unified Customs Law. A committee shall be formed consisting of representatives from the competent customs authority, a customs valuation specialist, and the investor or owner of the goods to record the incident, determine the damage percentage, and evaluate the goods. If a customs declaration has already been submitted, the procedures shall be completed according to the declared information. This applies whether the goods are in the customs yard, warehouse, or any other location under customs supervision. 29. The owner of the private warehouse must pay the license fee and the annual renewal fee as determined by the customs administration. 30. The owner of the private warehouse must submit a statement confirming that the goods have been deposited in the warehouse. 31. The owner of the private warehouse must maintain records, either in paper or electronic form, containing all documents and information related to the goods deposited and removed, in accordance with the customs declarations, and retain them for a period of five years.
	• <u>Documents Required</u>
	1. Approval for the establishment of the warehouse from the Minister or the competent authority
	2. The necessary licenses for establishing the warehouse from the relevant authorities
	3. Insurance policy for the warehouse and stored goods covering all risks

Code	Title
10	Private Customs Warehouses
4.	Any other licenses required by the administration
•	<u>Procedures</u>
1.	Submit a request to the customs administration including all necessary documents and papers for the establishment of the private customs warehouse
2.	Pay the prescribed service fees and required guarantees as determined by the customs administration after obtaining the necessary approvals
3.	The administration issues the license for the private customs warehouse.

Code	Title
11	Public Customs Warehouses
<u>Definitions</u>	
<u>Public Warehouse:</u> A facility or building where goods are deposited on behalf of third parties (importers), under the supervision of the competent customs authority, in a tax-suspended status in accordance with the provisions of the Unified Customs Law, against prescribed service fees collected from the investing entity.	
<u>Investing Entity:</u> A natural or legal person responsible for depositing goods owned by importers and ensuring their safety in return for prescribed service fees, under the supervision of the competent customs authority.	
<u>Competent Customs Authority:</u> The customs office responsible for overseeing and supervising public warehouses and for authorizing the completion of customs procedures for goods stored in such warehouses.	
<u>Warehouse Keeper:</u> The individual(s) appointed by the investing entity to manage the public customs warehouse, officially registered with the competent customs authority.	
<u>Requirements</u>	
1. The public customs warehouse must be fully enclosed with a perimeter wall and have designated main entrances and exits under the supervision of both the customs authority and the investing entity.	
2. The warehouse must have adequate space and facilities for completing customs procedures.	
3. The warehouse must comply with all necessary security requirements.	
4. The warehouse must be fully equipped with all services, safety equipment, and public safety requirements.	
5. If the investing entity's request includes storing goods of a special nature, the warehouse must be specially equipped for such goods according to their nature and storage requirements (e.g., refrigerated equipment for perishable goods, etc.).	
6. The competent customs authority responsible for supervising the warehouse must be designated.	

Code	Title
11	Public Customs Warehouses
	7. Upon request by the investing entity and with customs approval, the warehouse may be expanded or modified (either by addition or removal of structures), provided all regulatory requirements are observed.
	8. The investing entity must, prior to commencing operations, provide a cash deposit or a bank guarantee as a security for customs duties, service fees, and any penalties or charges that may be incurred on the goods stored in the public warehouse. The Customs Administration may determine the value of the cash deposit or bank guarantee based on the value of goods stored in the warehouse.
	9. The investing entity must provide dedicated office space within the premises of the public warehouse, fully furnished and equipped, for use by customs officials.
	10. The following categories of goods are not permitted to be stored in public customs warehouses: a. Prohibited items as per official lists issued for this purpose. b. Explosives, weapons, ammunition, and similar materials unless the warehouse is duly licensed by the competent authorities. c. Radioactive materials. d. Goods that are internationally or locally prohibited, subject to international treaties or local regulations, counterfeit or fraudulent goods, or those in violation of approved specifications or intellectual property rights. e. Narcotics of all types. f. Goods originating from a country subject to economic boycott. g. Bulk goods (in loose form) unless the warehouse is specifically equipped for such storage. h. Damaged, expired, or spoiled goods. i. Any other goods specified by the Customs Administration by a decision of the Director General.
	11. Goods deposited in public customs warehouses may remain for a period specified by the Director General. Customs duties become payable upon expiration of that period.
	12. Goods may be transferred between customs warehouses in GCC member states by means of an import declaration for deposit. The release of goods from the warehouse shall be in accordance with the customs status assigned to the goods, and must be accompanied by all relevant documentation. This requires the prior approval of the receiving warehouse and must be secured by a cash deposit or bank guarantee equivalent to the customs duties payable.
	13. The competent customs authority has the right to inspect the goods in accordance with the provisions of the Unified Customs Law.

Code	Title
11	Public Customs Warehouses
	14. In the event of any discrepancy during the admission of goods into the warehouse between the actual condition of the goods, the customs declaration, and the accompanying documents, a violation report shall be drawn up and signed by the representative of the investing entity, the owner of the goods or their authorized representative, the customs broker authorized by the owner, and the competent customs officer. The report shall be submitted to the Director of the competent customs authority for appropriate action based on the actual circumstances.
	15. The ownership of the deposited goods shall remain with the persons in whose names the customs declarations are issued.
	16. Without prejudice to Regulation 15 and Regulation 24, the ownership of deposited goods or a portion thereof may be transferred from the original owner to another party, provided that: a. Approval is obtained from the investing entity b. Approval is obtained from the competent customs authority overseeing the warehouse c. The goods are registered in the records under the new owner's name, and all obligations related to them shall transfer to the new owner as of the date of such approval d. Compliance is ensured with paragraph d of Regulation 10
	17. Officials of the competent customs authority shall have the right to enter the warehouses to perform their assigned duties. They may also request the investing entity to move or rearrange the goods inside the warehouse if necessary.
	18. Owners of the goods, their representatives, or authorized customs brokers may enter the public warehouses to inspect their goods, provided that the inspection takes place in the presence of a competent customs official and a representative of the investing entity.
	19. Owners of the goods, their representatives, or authorized customs brokers may, when necessary, take samples of their goods upon the approval of the competent customs authority and under the supervision of the investing entity, provided that the samples are processed in accordance with the applicable customs procedures.
	20. Customs clearance of goods deposited in public warehouses is permitted through customs declarations, for all customs procedures, in accordance with the provisions of the Unified Customs Law.
	21. The segmentation of imported goods is permitted, provided it does not cause any loss of customs revenue.

Code	Title
11	Public Customs Warehouses
	22. Owners of goods, their representatives, or authorized customs brokers may, with the approval of the Director of the competent customs authority, carry out necessary operations on their goods, including sorting, classification, packaging, or any other procedures required to preserve the goods or prepare them for sale, provided that such operations do not result in a loss of customs revenue.
	23. If the deposited goods are not withdrawn from the warehouses within the specified period, the provisions of the Unified Customs Law of the GCC States and the related issued instructions shall apply.
	24. Goods that are voluntarily abandoned by their owners through a written declaration shall be sold immediately via public auction in accordance with the provisions of the Unified Customs Law of the GCC States and the relevant instructions.
	25. The same procedure described in Regulation 24 shall apply to goods stored in public warehouses whose owners or origin cannot be identified, including commercial-value waste and packaging residues, after verification.
	26. The investing entity must submit a monthly statement of goods whose storage period has expired as stipulated in Regulation 11.
	27. If the goods are damaged or deteriorated, the owner, their representative, or the authorized customs broker may request the customs authority to finalize the customs procedures based on the value of the goods in their existing condition at the time of customs declaration registration, in accordance with Article 18 of the Unified Customs Law. A committee shall be formed consisting of representatives from the competent customs authority, a customs valuation specialist, and the investing entity or the goods' owner to record the incident, determine the extent of the damage, and assess the value of the goods. If a customs declaration was previously submitted, the customs procedures shall be completed according to the declared value. This procedure applies whether the goods are in the customs yard, warehouses, or any place under customs supervision.
	28. If the goods are damaged due to negligence or failure on the part of the investing entity or the owner after the goods have entered the warehouse, the customs duties shall be due based on the value of the goods on the date of entry.
	29. Without prejudice to customs smuggling provisions, if goods are lost from warehouses for any reason, the investing entity shall be liable to pay the full customs duties, all related costs, expenses, services, and fines in accordance with the Unified Customs Law of the GCC States.

Code	Title
11	Public Customs Warehouses
	30. The Director General or the authority responsible for licensing the warehouse may suspend, revoke, or reissue the licenses of previously approved warehouses in accordance with the provisions of the Unified Customs Law of the GCC States.
	31. The investing entity must pay the license fees and annual renewal fees as determined by the Customs Administration.
	32. The customs declaration shall not be registered until a notification is received from the investing entity confirming acceptance of depositing the goods. The registration of the deposit declaration is considered as approval by the Customs Administration for depositing the goods in the public customs warehouse.
	33. The investing entity must provide confirmation that the goods have been deposited in the public customs warehouse.
	34. The investing entity is required to maintain records, either in paper or electronic form, that include all documents and information related to deposited and outgoing goods in accordance with customs declarations, and retain them for a period of five years.
	• <u>Documents Required</u>
	1. Approval to establish the warehouse from the Minister or the competent authority
	2. Required licenses to construct the warehouse from the competent authorities
	3. Insurance policy covering the warehouse and stored goods against all risks
	4. Any other licenses deemed necessary by the Customs Administration
	• <u>Procedures</u>
	1. Submit an application to the Administration including all required documents for establishing the public customs warehouse
	2. Pay the applicable service fees and provide the required guarantees as determined by the Customs Administration after obtaining the necessary approvals
	3. The Administration issues the license for the public customs warehouse

Code	Title
12	Import and Export of Weapons and High-Risk Materials and their Equivalents
<u>Regulations</u>	
1. Importers or exporters of shipments containing weapons or high-risk materials, such as explosives or hazardous chemicals and similar items, must obtain prior authorization from the competent authorities, along with a valid activity license.	
2. It is not permitted to transport such shipments without security escort, electronic tracking, or approval from the security authorities, whether the transportation is domestic, for export, or in transit.	
3. The release procedures for imported or transiting hazardous materials at customs entry points shall be completed in coordination with representatives of the relevant regulatory or security authorities, in compliance with the applicable regulations in the GCC member states.	
4. Goods listed in Article 80 of the Unified Customs Law of the GCC States and its Executive Regulations are prohibited from entering free zones and markets.	
5. Shipments of weapons and high-risk materials such as explosives or hazardous chemicals and similar items must be transported separately using specially equipped means of transportation.	
<u>Documents Required to be Attached to the Unified Customs Declaration, Either in Paper or Electronic Format</u>	
1. Detailed invoice	
2. Certificate of origin (upon request)	
<u>Requirements</u>	
1. Submission of the required permits and approvals from the competent authorities	
2. Delivery order for air or sea import, when requested	
3. Airway bill or bill of lading for air or sea import	
4. Manifest for land import	

Code	Title
12	Import and Export of Weapons and High-Risk Materials and their Equivalents
5. Manifest for vessels that do not operate regular voyages or do not have a shipping agent at the port, provided that it is endorsed by the customs authorities at the port of shipment	
6. Packing list for multiple items (when there are several items; must include the Harmonized System (HS) code in addition to the international code for chemicals and hazardous materials), upon request.	
• <u>Procedures</u>	
1. A customs declaration is to be generated electronically by the importer, exporter, their representative, or the licensed customs broker.	
2. All documents, requirements, security approvals, and permits must be submitted with the request to facilitate the entry and exit of the shipment to and from the customs authority.	
3. The goods shall be subject to inspection and examination according to risk-based criteria, and the customs declaration is printed according to the electronic clearance system in use at the customs office.	
4. The release procedures for shipments of hazardous materials shall be completed in coordination with representatives of the relevant regulatory authorities.	

Code	Title
13	Destruction of Goods
- The Director General or his delegate has the authority to order the destruction of goods proven by inspection or analysis to be harmful or non-compliant with approved specifications. This destruction shall be carried out at the expense of the owner, in their presence or through their representative. If necessary, the goods may be re-exported to their country of origin. - This also applies to shipments subject to a judicial ruling ordering their destruction.	
<u>Regulations</u>	
1. Obtain the necessary approvals from the competent authorities for goods proven by inspection or analysis to be harmful or non-compliant with approved specifications.	
2. If the destruction request is denied, the concerned party shall be responsible for re-exporting the goods.	
3. It is not permitted to destroy goods for which a non-destruction order has been issued by the competent authority. In such cases, the concerned party or their representative must re-export the goods.	
4. The applicable customs tariff shall be imposed on damaged goods based on their value at the time of customs declaration registration.	
5. The concerned party shall bear all costs related to the destruction or re-export of the goods.	
6. The destruction process shall be conducted in the presence of the competent authorities, and the concerned parties or their representatives shall be notified if necessary to attend.	
7. Any additional requirements imposed by the administration or competent authorities shall apply.	
<u>Procedures</u>	
1. The concerned party or their authorized representative shall submit a request to the administration/customs office to destroy the goods.	
2. A customs declaration or destruction report shall be issued, including the required documents as requested by the customs office.	
3. The goods shall undergo inspection and examination in accordance with risk-based criteria, and the customs declaration shall be printed using the electronic clearance system in force at the customs office.	

Code	Title
13	Destruction of Goods
	4. In the case of re-export, the procedures outlined under re-export tab "0204" shall be followed.
	5. In the case of re-export, customs duties may be refunded under tab "04", and guarantees may be refunded under tab "09", subject to the requirements and conditions stated under each tab based on the specific case.
	6. Issuance of an exit permit for the goods.