





# Passenger Customs Guide

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### **Contents**

Introduction		5	
-	Baggage declaration		6
	1.	Permitted and duty-exempted items	
	2.	Permitted and duty-exempted personal effects	
II- Exemption conditions		7	
III- Procedures for duty collection on excess/commercial quantities		cedures for duty collection on excess/commercial quantities	8
	and values		
	1.	Excess quantities and values of effects accompanying the passenger	
	2.	Excess quantities of goods and values intended for	
		commercial purposes	
IV-	IV- Disclosure of cash and travellers' cheques		
V-	V- Import of domestic animals		
VI-	VI- General provisions		
Со	Contact us		

#### Introduction

Dear Passenger,

Welcome to Dubai, the city of enjoyable stay, fabulous shopping experience and quality lifestyle. It gives us great pleasure to present this guide, through which you will be introduced to dutiable and exempted items so as to facilitate your entry into the UAE and complete your customs transactions in a swift and efficient manner.

Kindly note that the clearance of some customs transactions may require prior communication and coordination with competent ministries, local government authorities and other relevant entities, particularly with regards to restricted items which necessitate formal approval before being allowed entry to the country.

#### I. Baggage Declaration

Verbal, written or electronic declaration or passage through the green or red channels shall be regarded as a customs declaration by the passenger.

Inspection of passengers' personal belongings and the procedures for their confiscation and collection of payable customs duties or exemption thereof shall take place according to the following rules:

#### 1. Permitted and duty-exempted items

Subject to the provisions set forth in Article (3) hereof concerning conditions for duty exemption, the following items are exempted from customs duties and shall be allowed entry:

- a. Gifts whose value does not exceed AED 3000.
- b. A total number of 400 cigarettes, or 50 cigars, or 500 grams of tobacco (minced or pressed for pipes) or minced/pressed tobacco for smoking, tumbâk (pure tobacco) or water pipe tobacco.
- c. The amount of alcoholic beverage shall not exceed 4 litres or 2 cartons of beer, each consisting of 24 cans not exceeding 355 ml for each can.
- d. Customs duties on excess quantities shall be collected otherwise they will be confiscated in accordance with Article (4) hereunder.

### 2. Permitted and duty-exempted personal effects

Entry of the following personal effects with the passengers shall be allowed and exempted from customs duty:

- Still and video capture devices with their appropriate tapes, films and accessories.
- Projectors for displaying slides and films including accessories and

suitable quantities of slides and films.

- Telescopes.
- Portable music instruments.
- Radios, digital audio broadcasting apparatus, CD and DVD players, dictation machines and their accessories with appropriate quantities of tapes and CDs.
- Mobile/cellular phones
- Portable TV sets.
- Portable typing machines.
- PCs and laptops.
- Portable calculators.
- Baby prams.
- Special needs strollers and wheelchairs.
- Sports equipment.
- Clothes, toiletries and other baggage that are evidently of personal nature for non-residents in UAE.
- Cash, currencies and traveller's cheques totalling not more than AED 100,000 provided that the passenger's age is not less than 18 years.
- Personal jewellery for non-residents of the UAE.

### II. Conditions for exemption from customs duties

- The baggage and gifts must be of a personal nature and not in commercial quantities.
- The passenger must not be one who frequently visits the same customs centre or who trades in the items in his possession.
- The passenger must not be a crew member of the means of transport.
- Cigarettes and alcoholic beverages are not permitted entry and are not subject to duty exemption for passengers under 18 years of age.
- Prohibition and restriction procedures shall be applicable to items or belongings accompanying passengers.

### III. Procedures for duty collection on excess/commercial quantities and values

## 1. Excess quantities and values of effects accompanying the passenger

- a- Customs tariff shall be applicable to quantities and values in excess of the limits provided above.
- b- In case of failure to settle customs duty on excess quantities and values, they shall be impounded under a receipt for (30) days; and the Manager of the Customs Center or his deputy may approve the extension of the period for additional (30) or (60) days until the passenger's departure from the country or desire to pay the customs duties.
- c- The excess quantities and values shall be transferred for public auction after the 90-day impoundment, and the terms and conditions for the sale by public auction shall apply as per the established procedures.

## 2. Excess quantities of goods and values intended for commercial purposes

 All customs procedures applicable for imported goods shall be applicable to the goods accompanying the passenger in commercial quantities and values; in terms of customs tariff, value and customs declaration preparation procedures.

### IV. Disclosure of cash and travellers' cheques

All passengers arriving in the country must disclose cash, travellers' cheques, jewellery and precious metals in their possession that exceed in value AED 100,000 or its equivalent in other currencies; by filling the disclosure form designed for this purpose pursuant to the disclosure system applicable in the country. Passengers below 18 years of age shall not be permitted to bring in money exceeding the said limit and the amount in his/her possession shall be added to his/her guardian's permitted limit if accompanied by one.

### V. Import of domestic animals

Domestic animals accompanying passengers shall be subject to the Ministry of Environment and Water's procedures and will be referred to the veterinary quarantine.

### VI. General provisions

- Nothing shall prevent Customs officials from monitoring and inspecting passengers' baggage in the green and red channels.
- Pursuant to Article (142) of the Common Customs Law, the penalties
  for attempting to bring goods into the country in contravention to the
  applicable laws without payment of customs duties in contradiction to
  the provisions of prohibition or restriction shall be enforced.
- Pursuant to the provisions of Clause (5) of Article (143) of the Common Customs law, penalties provided for in Article (154) of the same law shall be enforced in case goods of commercial character accompanying the passengers are not declared.
- In the event of non-disclosure of cash, traveller's cheques or precious metals and the discovery of amounts exceeding the permitted limit, the customs inspector shall investigate the matter and then the amount will be confiscated and referred to the competent authority.

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