

# United Arab Emirates: Introduction of attestation fees on commercial invoices for imports to the UAE local market

November 2022





## In brief

Dubai Customs has issued Customs Notice No. (11/2022) on procedures and fees of commercial invoices attestation by the Ministry of Foreign Affairs & International Cooperation (“MoFAIC”) for imports to the UAE local market. This notice will come into force on February 1, 2023.

## In detail

### Scope, attestation fees and process:



- A fixed service fee of **AED 150** for attestation of each commercial invoice of imported goods valued **AED 10,000 or more** under import to local and import for re-export declarations.
- The documents attestation service of the MoFAIC can be accessed directly on their website through the [Official Documents, Certificates and Commercial Invoices Attestation](#).
- The service fees can also be accessed directly on their website through the [Attestation Guide](#).

### How attestation fees will be reflected to customs declaration?

- Declarants must enter the electronic attestation reference number issued for each attested invoice by the MoFAIC into the customs electronic system for the purpose of declaring an import and import for re-export declaration, in case the attestation fee is paid prior to completing the customs declaration.
- Alternatively, declarants may finalize the payment of attestation fees within a maximum of **14 days** from the date of completing the customs declaration in accordance with the payment mechanism.

### Potential risk in case of non-compliance

- The MoFAIC may impose administrative fines on non-compliant customers who fail to get the required attestation on their imported goods invoice.

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Starting from February 1, 2023 businesses who import and import for re-export into the UAE local market must attest the commercial invoices of the imported goods valued at AED 10,000 or more and pay an AED 150 service fee per invoice.

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# The Takeaway

We encourage UAE businesses engaged in import activities in the UAE local market to ensure the requirements for this service are met from February 1 2023 onwards, in order to be fully compliant with the customs regulations and avoid the risk of being fined and delays in the import clearance of their shipments.

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## Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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