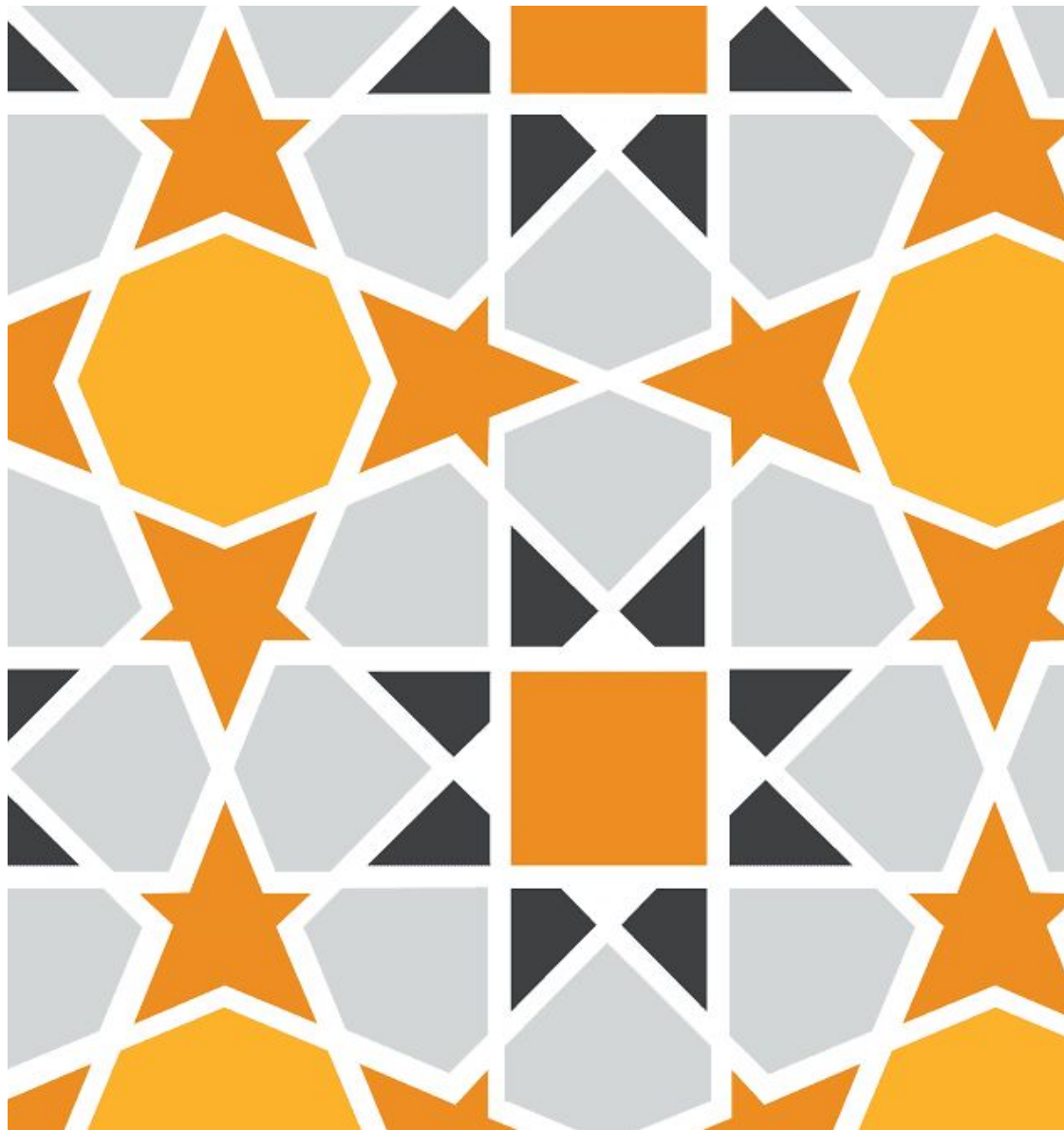


United Arab Emirates: Update on the submission of customs declarations and supporting documents to Dubai Customs and extension to existing grace period

April 2023



In brief

Dubai Customs has recently issued [Customs Notice No. 4 of 2023](#) to update the grace period for submitting customs declarations and supporting documents after the import and export clearance. Customs declarations and associated documents must be submitted **within 30 days** of filing the customs declaration. This extends the grace period of 14 days that was previously enforced. Late filings beyond 30 days will be charged AED 5 per day (up to a maximum of AED 300) for each declaration.

The new grace period and the associated details mentioned below entered into force on **24 April 2023**.

In detail

The Notice covers some important updates such as:

Submission of customs declarations and the supporting documents:

- Customs declarations and the supporting documents must be submitted to Dubai Customs within a maximum period of **thirty (30) days** from the date of filling the customs declaration.
- Supporting documents include any transport documents (e.g. bill of lading, airway bill), commercial invoices, packing lists, certificate of origin, exit certificate (exports) and any import/export permits, if required.

Fees for late submission of documents:

- Fees of **AED 5** will be imposed for each day of delay after the above grace period, **up to a maximum of AED 300** (equal to sixty (60) days) from the date of filling the customs declaration.
- The revoked maximum period according to the Notice No. 1 of 2018 was ninety (90) days.
- Customs declarations cleared during the period of 29 March 2020 to 29 September 2022 that have not yet been submitted to Dubai Customs will be excluded from the above grace period, and should be submitted within ninety (90) days from the date of the Notice enters into force (e.g. 24 April 2023)

Exemptions from the extended grace period:

- Transit declarations including trans-shipment;
- Customs declarations cleared by companies that have an approved document e-archiving system;
- Direct import and export by entities exempted from customs duties in accordance with the GCC Common Customs Law*; and
- Import and export declarations made in a personal name.

Recordkeeping:

- All customs declarations and the supporting documents should be kept for **five (5) years** from the date of filling the customs declaration.
- Dubai Customs may request any records (e.g. customs declarations and/or supporting documents) at any stage of the customs clearance process, or during the above prescribed-period of 5 years.



The grace period for submitting customs declarations and supporting documents has been extended from 14 days to 30 days. Late filings are subject to fines of AED 5 per day up to a maximum of AED 300 AED per declaration.



The takeaway

Dubai Customs has extended the grace period concerning the submission of customs declarations and the supporting documents to 30 days after the submission of the customs declaration.

We recommend importers and exporters to review their import and export processes and those of their customs brokers to ensure adherence to the new guidelines, especially the grace period to submit declarations and supporting documents. It is of critical importance that importers and exporters abide by the recordkeeping rules and are in a position to access complete customs records in case of an audit. Customs documents are not only crucial to address customs audits but also FTA audits.

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Let's talk

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



Carlos Garcia

Middle East Customs & International Trade Leader

+971 56 682 0642

c.garcia@pwc.com



Rakan Alhiary

Director, Customs & International Trade

+966 54 940 8357

rakan.alhiary@pwc.com



Mbali Nkuna

Senior Manager, Customs & International Trade

+971 54 793 3582

nkuna.mbali@pwc.com



Sarah McEvitt

Manager, Customs & International Trade

+971 50 191 4162

sarah.m.mcevitt@pwc.com



Felipe Poveda

Senior Associate, Customs & International Trade

+971 50 419 8605

felipe.p.poveda@pwc.com



Abdulla Alkaabi

Associate, Customs & International Trade

+971 56 511 3971

abdulla.a.alkaabi@pwc.com

Thank you

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