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| Agreed: see Agreement List Procedure owner: Gateways & Customs Business Unit | Code: Version: 1.0 Valid for: E-Commerce & Courier Division <u>Date of release</u> 01/11/2022 |

NAQEL Express | Import & Export Guide

Sultanate of Oman

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Terminology

Manifest: Consolidated information for the batch.

Master airway bill (MAWB): airline waybill.

House waybill (HAWB): waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

COD: Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

Declared value: the value of the goods as it appears in the commercial invoice and in the manifest.

Declared value (CIF Value) = Goods value + international shipping cost & insurance.

Note: if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

Customs Duty: the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

VAT: Value Added Tax

NAQEL Customs Clearance fees: The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

EDI: Electronic Data Interface.

PURPOSE OF THIS GUIDE

This guide sets out the general customs clearance requirements and is intended to help individuals/ companies minimize the risk and time associated with the process of importation and exportation in accordance with the customs laws of Sultanate of Oman.

PROHIBITED GOODS

Prohibited goods are those goods of a nature or kind which are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

Examples of prohibited goods include such things as illicit narcotics and drugs. Goods prohibited from importation for reasons linked to health, environment, protection of endangered species, security, legislation etc.

| # | Item Category |
|----|--|
| 1 | Ivory; ivory powder and waste |
| 2 | Mace- - Neither crushed nor ground.- - Crushed or ground |
| 3 | Poppy seeds |
| 4 | Poppy |
| 5 | Hemp seeds |
| 6 | Coca leaf |
| 7 | Poppy straw |
| 8 | Black poppy |
| 9 | Cannabis sativa |
| 10 | prepared chewable indian paan (betel) not cotaining tobacco |
| 11 | Olibanum |
| 12 | Frankincense |
| 13 | Storax |
| 14 | Opium |
| 15 | Hashish |
| 16 | prepared chewable indian paan (betel) cotaining tobacco |
| 17 | Chewable and sniffing preparation (Shammah), Suwaikah containing Tobacco |
| 18 | Crocidolite |
| 19 | Actinolite |
| 20 | Anthophyllite |
| 21 | Amosite |
| 22 | Trimolite |
| 23 | others Asbestos. |
| 24 | Cocaine |

| | |
|----|--|
| 25 | ecgonine |
| 26 | Retreaded tyres: Of kind used on motor cars (including station wagons and racing cars) |
| 27 | Retreaded tyres:Of a kind used on buses or lorries |
| 28 | Retreaded tyres: Of a kind used on buses aircraf |
| 29 | Retreaded tyres:Other |
| 30 | Retreaded tyres: Used pneumatic tyres |
| 31 | asbestos Containing- |
| 32 | OF crocidolite |
| 33 | asbestos Containin |
| 34 | With handles of ivory |
| 35 | Electronic cigarettes |
| 36 | Electronic water pipe "shisha" |
| 37 | Electronic cigarettes and similar personal electric vaporising devices :others |
| 38 | For electronic cigarettes other than accumulators of heading 85.07 |
| 39 | For electronic water pipe "shisha" other than accumulators of heading 85.07 |
| 40 | For other smoking electronic devices |
| 41 | Worked ivory and articles of ivory |
| 42 | Pure-bred breeding animals |

RESTRICTED & CONTROLLED GOODS

Restricted goods are those items which can only be imported or exported where authority of a licence has been granted by the Comptroller of Customs and Excise or another relevant Government authority.

Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items are found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted goods.

Controlled goods normally require proper authorization (advance notification, license or certificate approval) from Competent Authorities (CA) before they may be imported to the country.

Licenses or permits are required from a Government Authority before the item is allowed to enter the Sultanate of Oman.

| # | Item | Required Authority |
|---|---|--|
| 1 | Live animals, plants, fertilizers and insecticides | Ministry of Municipalities & Agriculture Affairs |
| 2 | Unadulterated Ethyl Alcohol, Iso-propanol, Handcuffs made from Iron/Steel Arms, ammunition, explosives and military weapons | ROP |
| 3 | Any items related to medical / Pharmaceutical | Ministry of Health |

| | | |
|---|---|---|
| 4 | Print materials, publications, and media products | Ministry of Information Ministry of Heritage & Tourism |
| 5 | New tires, Toys, Electrical fans and lamps | Ministry Of Trade, Industry and Promotion |
| 6 | Telecommunications Devices | Telecommunications Regulatory Authority |
| 7 | Transmitters and radio equipment | Telecommunications Regulatory Authority |
| 8 | Foodstuffs, personal care and cosmetic products | Ministry of Health |

IMPORT

1.1 Customs Clearance requirements:

A- High Value Commercial Shipments (0 OMR and Above)

- Detailed original invoice showing country of origin along with the Harmonized System (HS) code of each item.
- Naqel Air waybill (AWB).
- Copy of the Importer (Commercial Registration) CR.
- Copy of Owner/Authorized Omani ID
- Authorization from the Importer to customs clearance company (Naqel).
- Individual customs declaration is required.
- Subjected to Customs Duty and Value Added Tax (VAT).
- Customs duty calculate based on the Harmonized System (HS) code (0%, 5%, 100%)
- Bayan fees (15 OMR)

Note: Restricted products will be referred to the relevant authority for approval.

B- High Value Personal Shipments (OMR 300 and Above)

- Detailed original invoice showing country of origin along with the Harmonized System (HS) code of each item.
- Naqel Air Waybill (AWB).
- Copy of the importer ID.
- Authorization from the Importer to customs clearance company (Naqel).
- Individual customs declaration is required.
- Subjected to Customs Duty and Value Added Tax (VAT).
- Customs duty calculate based on the Harmonized System (HS) code (0% / 5% / 100%).
- Bayan fees (15 OMR).

Note 1: Restricted products will be referred to the relevant authority for approval.

Note 2: Certain items have a limited quantity that is permitted as personal use.

C- Courier shipments:

- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Naqel Air Waybill (AWB).
- Consolidated Import Declaration will be implemented for each Master Air Waybill (MAWB).
- Low value shipments with declared value (Below 100 OMR) will be applicable for Value Added Tax (VAT) but no customs duties.
- Low value shipments with declared value (100 OMR and below 300 OMR) will be applicable for Value Added Tax (VAT) and customs duties.
- Per Parcel Charge: handling charge of OMR 1 will be applied to each international inbound parcel that enters Oman.
- Package Consolidation Restrictions: As a result of the new government policy, any commercial packages will no longer be eligible for consolidation.
- ID Number.
- Low value shipments will be released without individual customs declaration, **unless:**
 - ✓ Restricted products require an approval from the governing entity.
 - ✓ Personal shipments but received in commercial quantity, and commercial clearance procedures must apply for it.

EXPORT

1.2 Customs Clearance requirements:

A- Commercial shipments

- Detailed commercial invoice showing the country of origin along with the Harmonized System (HS) code of each item.
- Certificate of origin and packing list
- Naqel Air Waybill (AWB).
- Copy of the Exporter Commercial Registration (CR).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs declarations for Export

B- Personal Shipments

- Detailed commercial invoice showing the country of origin along with the Harmonized System (HS) code of each item.

- MAWB manifest
- Naqel Air Waybill (AWB).
- Customs declarations for Export

RE-EXPORT

1.3 Customs Clearance requirements:

A- In Courier Mode

a) Undelivered shipments:

- Copy of import Naqel Air Waybill (AWB)
- New return Naqel Air Waybill (AWB)

b) If delivered to the consignee but returned afterwards:

- New Naqel Air waybill (AWB)
- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Copy of the import declaration if not originally cleared by Naqel Express.

B- In General Cargo Mode

- Copy of the import declaration.
- Naqel Air Waybill (AWB).
- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Re-export customs declaration is required.
- Request for refund the Customs Duty and Value Added Tax (VAT) if needed.

WEBSITE REFERENCES

Naqel Express: www.NaqelExpress.com

Oman Customs: <https://www.customs.gov.om/>

2 REFERENCE DOCUMENTS

| Clause | Document Name | Code |
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3 REVISION HISTORY

All changes to this document are under the control of Import & Export Guides. Changes or exceptions are not permitted unless approved by Network Gateway System and Process Manager & GTW ICC.

4 Content changes

| Section | Note | Page Numbers | |
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5 AGREEMENT LIST

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