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## NAQEL Express | Import & Export Guide

United Arab Emirates

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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.

## Import

### B2C Import courier shipments with customs value less than 300 AED

In this category, two scenarios are available:

1. Cash on delivery shipments
2. Prepaid shipments

#### The process is the following:

1. It is required to have the breakdown of the declared value, COD amount and product VAT in the commercial invoice, and correct declared value in the manifest, which is pushed to NAQEL system.  
**Note: to exclude COD Charges, Domestic delivery service Charges from the declared Value it is required to break down these charges in the commercial invoice and mentioning correct value in the manifest.**
2. Shipment arrives at airport
3. NAQEL issues a consolidated declaration to customs through EDI based on the manifest received from the online shop.
4. The declared value will be registered in customs system, and the VAT will be calculated automatically.
5. The shipment is cleared.
6. The shipment is delivered.
7. VAT amount will be invoiced to shipper.

## **B2C Import courier shipments with customs value above 300 AED**

In this category, two scenarios are available:

1. Cash on delivery shipments
2. Prepaid shipments

### **The process is the following:**

1. It is required to have the breakdown of the declared value, COD amount and product VAT in the commercial invoice, and correct declared value in the manifest, which is pushed to NAQEL system.  
Note: to exclude COD Charges, Domestic delivery service Charges from the declared Value it is required to break down these charges in the commercial invoice and mentioning correct value in the manifest.
2. Shipment arrives at airport.
3. NAQEL must receive customer's Emirates ID Details or authority approved ID proof.
4. NAQEL issues an individual declaration to customs through EDI based on the information from the online shop.
5. The declared value will be registered in customs system, and the VAT and duty will be calculated automatically.
6. The shipment is cleared.
7. The shipment is delivered.
8. Duties and VAT amount will be collected from consignee or shipper depending on contract with shipper conditions.

### **B2C Export courier shipments with customs value less than 300 AED**

The process is the following:

1. Shipment is picked up from the shipper
2. Shipment arrives at airport.
3. NAQEL makes Export formalities based on information from the shipper.
4. The shipment is sent to destination.

### **B2C Export courier shipments with customs value above 300 AED**

The process is the following:

1. Shipment is picked up from the shipper.
2. Shipment arrives at airport.
3. NAQEL issues an individual declaration to customs through EDI based on the information from the online shop.
4. The declared value will be registered in customs system.
5. The shipment is sent to destination.

## Charges

Important note. The consignee must be aware of the exact amount of the goods and VAT at the time of the online purchase.

### Import:

Customs duty: 5% from declared value. Applicable for the shipments with value above AED 300.

VAT: 5% from sum of declared value + Customs duty

Customs authority administration fees: the amount from 20 AED to 105 AED Based on the Declaration type and declared value

### Export:

Customs duty: N/A

VAT: N/A

Customs authority administration fees: Applicable for the shipments with value above AED 1000, the amount from 05 AED to 125 AED Based on the Declaration type and declared value.

Customs inspection fee: AED 170 per declaration. Usually applicable for shipments from FZ.

Customs sealing: AED 20 - 40 per vehicle

Claim submission fee: AED 70

Final stamping: AED 20 per declaration. Usually applicable for shipments from FZ.

## Required Documents

Invoice and Packing list that include all necessary details:

1. Shipper
2. Consignee
3. Item number
4. Item Description
5. HS Code
6. Country of Origin
7. Weight
8. Value

## Prohibited and restricted 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.

1. All kinds of Narcotic drugs (Hashish, Cocaine, Heroin, Poppy Seeds, Hallucination Pills, etc.)
2. Goods intended to be imported from boycotted countries
3. Crude Ivory and Rhinoceros horn
4. Gambling tools and machineries
5. Three layers fishing nets
6. Original engravings, prints, lithographs, sculpture and statues in any material
7. Used, reconditioned and inlaid tires
8. Radiation polluted substances
9. Printed publications, oil paintings, photographs, pictures, cards, books, magazines, stony sculptures and mannequins which contradict Islamic teachings, decencies, or deliberately implying immorality or turmoil
10. Forged and duplicate currency
11. Cooked and home-made foods
12. Sleeping pills and sexual supporting pills
13. Yohimbe and Hemp containing products in any form
14. Magazines or articles against the religion

15. Pirated content
16. Items used in black magic, witchcraft or sorcery
17. Counterfeit currency
18. Publications and artwork that contradict or challenge Islamic teachings and values
19. Uniforms & equipment's related with the authority (Army and Police)
20. Weapons
21. Betel leaf and products
22. Animals skins & skeletons
23. Handmade or not factory packaged cosmetic and supplements products
24. Sexual toys
25. Any other goods, the importation of which is prohibited under the authority of UAE customs laws or any other laws in the country.



## Licenses or permits are required from a Government Authority before the item is allowed to enter the UAE

#	Item	Required Authority
1	Foodstuffs	Municipality (Dubai Municipality Food & Health Safety, Sharjah Municipality Food & Health Safety Etc.)
2	Personal Care and Cosmetic Products & Chemical	Environment Health & Safety
3	Medical Equipment & Medicine Any Items Related to Medical / Pharmaceutical	Ministry Of Health & Presentation (MOH)
4	Radio & Telecommunications Terminal Equipment's	Telecommunication And Digital Government Regulatory Authority (TDRA)
5	New Tires, Toys, Electrical Home Appliances and Lamps	Emirates Authority for Standardization and Metrology (ESMA)
6	Arms, Ammunition, Explosives and Military Weapons	Ministry Of Defense (MOD)
7	Oilfield Equipment's and Any Item Related to Nuclear Plant Machine or Accessories	Federal Authority of Nuclear Regulation (FANR)
8	Alcohol & Tobacco Products	Federal Tax Authority (FTA)
10	Live Animals, Plants, Fertilizers and Insecticides, Agricultural & Veterinary Products	Ministry Of Climate Change and Environment (MOCCA)
11	Books, Publications and Media, Printed Materials, Statues	Ministry Of Culture & Youth (National Media Council)