

DHL EXPRESS

UNITED ARAB EMIRATES DE MINIMIS REGULATORY CHANGES

OVERVIEW

Last Update: December 15th, 2022

UNITED ARAB EMIRATES CUSTOMS REGULATORY CHANGES OVERVIEW



As of January 1st, 2023:

- The **De Minimis Value** for shipments from **Rest of World to the Dubai** will be reduced from **AED 1,000 to AED 300**.
- **All Business-to-Business (B2B), Business-to-Consumer (B2C) and Consumer-to-Consumer (C2C)** import shipments from **Rest of World to Dubai** with a declared value **exceeding AED 300**:
 - Will be subject to **Formal Import Customs Clearance** and
 - May be subject to **Import Customs Duties** (depending on the type of goods/HS Code).
- The **De Minimis value** for shipments from Rest of World to **Abu Dhabi** is **not affected** by this change and will remain at **AED 1,000**.

IMPORT Clearance Gateway	IMPORT Customs Duties & VAT Assessment until December 31st, 2022		
DUBAI	Total Invoice Declared Value	Duty	VAT
	0 - 1,000 AED	Not Applicable	5%
	Above 1,000 AED	HS Code Dependent	5%

IMPORT Customs Duties & VAT Assessment as of January 1st, 2023			
DUBAI	Total Invoice Declared Value	Duty	VAT
	0 - 300 AED	Not Applicable	5%
	Above 300 AED	HS Code Dependent	5%

IMPORT Clearance Gateway	IMPORT Customs Duties & VAT Assessment until December 31st, 2022		
ABU DHABI	Total Invoice Declared Value	Duty	VAT
	0 - 1,000 AED	Not Applicable	5%
	Above 1,000 AED	HS Code Dependent	5%

IMPORT Customs Duties & VAT Assessment as of January 1st, 2023			
ABU DHABI	Total Invoice Declared Value	Duty	VAT
	0 - 1,000 AED	Not Applicable	5%
	Above 1,000 AED	HS Code Dependent	5%

WHAT DOES THIS MEAN FOR SHIPPERS?

- The key impact on shippers is that **Import Customs Duties may be applicable** on import shipments (depending on the type of goods/HS Code) from **Rest of World to Dubai** where the shipment value **exceeds AED 300**.
- There is **no change** to import shipments from Rest of World **to Abu Dhabi**, these will continue to be subject to Import Customs Duties where the shipment value exceeds AED 1,000 (depending on the type of goods/HS Code).

In order to avoid delays, Shippers from Rest of World to Dubai shall:

- ✓ Understand the **UAE Regulatory Changes**.
- ✓ **Advise their Dubai receivers** that shipments above 300 AED may be subject to Import Customs Duties (depending on the type of goods/HS Code).
- ✓ **Provide complete & accurate Commercial Invoice data (including accurate goods value) electronically**, ideally via one of the DHL Express Electronic Shipping solutions, to avoid potential shipment delays due to inaccurate/missing information.

NOTE:

- Same as today, if the **shipper pre-selects to pay all DHL charges when booking a shipment** (on behalf of their customers/receivers of the goods), then DHL will outlay the Import Customs Duties & Taxes and **charge it back to the shipper** (together with other Customs related charges, if applicable).
- This ensures **no charges to the end customers/receivers** of goods (in Dubai).
- This DHL Billing Service is known as **DHL Duty Tax Paid (DTP)** - please contact your DHL Express representative for more information.

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