



UPS Export Guide: UAE to GCC (Saudi Arabia, Kuwait, Bahrain, Oman and Qatar)

Fenced + Unfenced Free Zone to GCC without Duty + VAT (excludes MAKASA)	Unfenced Free Zone to GCC with Duty + VAT Payment in Dubai (includes MAKASA)	Local Export to GCC	SAIF Zone Exports to ROW/GCC
Jebel Ali FZ & Dubai Airport FZ, DMCC/JLT, Silicon Oasis, Media City, Internet City, DIFC, Healthcare City, Production City, Expo 2020, etc.	DMCC/JLT, Silicon Oasis, Media City, Internet City, DIFC, Healthcare City, Production City, Expo 2020 etc.	Anywhere in UAE excluding Free Zones	Sharjah Airport Free Zone
Air Waybill			
Itemized Invoice must contain HS Code & Country of manufacture of goods, quantity, values, currency, description of goods			
Delivery Advice		Valid Dubai customs business code of shipper	Valid Sharjah Customs & SAIF Zone business code of shipper
Valid Dubai Customs business code	Valid Dubai customs business code for shipper and GCC consignee	Export invoice value must be the same as import invoice (CIF) value	Requires Import BOE copy/s and reference numbers. Must include a summary of items exported
Requires a Copy/reference Number of BOE under which the goods were originally imported		MAKASA shipments require GCC importer to be registered with Dubai Customs	
Exit Certificate bearing export company seal required for all shipments exported from Unfenced Free Zones	Customs Duty apply & MAKASA barcode with inspection to confirm the duty payable	MAKASA required: Original duty paid declaration + copy of previous import invoice	
Declaration Related & Admin Charges			
Shipment CIF Value >=0 to <=3,000 AED: AED 0	Customs Duty + VAT applicable that must be paid in Dubai.	Shipment CIF Value >=0 to <=3,000 AED: AED 0	BOE: AED 120
Shipment CIF Value >3000 to <=15,000 AED: AED 10		Shipment CIF Value >3000 to <=15,000 AED: AED 10	
Shipment CIF Value >15,000 AED: AED 100		Shipment CIF Value >15,000 AED: AED 70	
BOE generation: AED 10	MAKASA Inspection: AED 165 (only if required to avoid duty payment at destination)		BOE generation: AED 10
Customs Reconciliation + Admin fee: AED 90	MAKASA shipments require GCC importer to be registered with Dubai Customs		Customs Reconciliation: AED 60 (per manifest)
Exit Certification/Inspection fee: AED 165 (for Unfenced Free Zones only)		Exit Certification/Inspection fee: AED 165 (proof of export to claim VAT)	
UPS Disbursement Fee: AED 80 or 2 % of Customs Duty for MAKASA		UPS Admin: AED 30 for Cash and Freight Collect UPS Admin: AED 20 for UPS UAE account holders	
Export Freight Collect Shipments: Authorization from the receiver on acceptance of above charges and AED 75 reversal fee applies if shipper refuses to settle charges in UAE.			

***Note: Any shipment that cleared under a FZ company's business code at time of Import MUST be declared to Customs at the time of Export, regardless of value.**

Last Update: 16 June 2023



UPS Export Guide: UAE to ROW (Rest of World)

Fenced Free Zone to ROW	Unfenced Free Zone to ROW	Local Export to ROW	Temporary Export to ROW - Repair & Return	Re- Export after Import for Re-Export / Re- Export after Temporary Admission
Jebel Ali FZ & Dubai Airport FZ	DMCC/JLT, Silicon Oasis, Media City, Internet City, Expo 2020 DIFC, Healthcare City, Production City, etc.		Anywhere in UAE excluding Free Zones. Shipments moving out from Dubai Customs	
Air Waybill				
Itemized Invoice must contain HS Code & Country of manufacture of goods, quantity, values, currency, description of goods			Itemized Invoice must contain HS Code & Country of manufacture of goods, quantity, values, currency, description of goods & serial number of goods	Itemized Invoice must contain Import declaration reference numbers, HS Code & Country of manufacture of goods, quantity, values, currency, description of goods & serial number of goods
Valid Dubai customs business code of shipper				
Delivery Advice		Copy/Reference number of BOE under which the goods were originally imported to be mentioned on the invoice against line items for VAT reconciliation	Upon return: Duties to be paid on repair/ service/ calibration/freight charges or any additional charges	Copy of temporary import BOE mandatory. Invoice must include statistical quantity of items being re-exported for inventory reconciliation
	Duty deposit applicable based on the HS Code			
Requires a copy/reference number of BOE under which the goods were originally imported			Upon return - Duty exemption cannot be claimed on items replaced under warranty	
Declaration Related & Admin Charges				
Shipment CIF Value ≥ 0 to $\leq 3,000$ AED: AED 0 Shipment CIF Value $> 3,000$ to $\leq 15,000$ AED: AED 10 Shipment CIF Value $> 15,000$ AED: AED 100			Shipment CIF Value ≥ 0 to $\leq 3,000$: AED 0 Shipment CIF Value $> 3,000$ to $\leq 15,000$: AED 10 Shipment CIF value $> 15,000$: AED 120	
BOE generation: AED 10	BOE generation: AED 10	UPS Admin Fee: AED 30 for Cash and Freight Collect exports AED 20 for UPS UAE account holders	Customs Inspection: AED 165	Customs Inspection: AED 165.00
Customs Reconciliation: AED 70	Customs Reconciliation + Admin fee: AED 90			Customs Reconciliation + Admin: AED 90.00
Reconciliation Admin Fee: AED 20	Exit Certification/Inspection: AED 165			Exit Certification/Inspection: AED 165.00
Exit Certificate bearing export company seal required for all shipments exported from Unfenced Free zones		Exit Certification/Inspection fee: AED 165 (proof of export to claim VAT)		Exit Certificate bearing the exporter's company seal is required for all shipments
Export Freight Collect Shipments: Authorization from the receiver on acceptance of above charges and AED 75 reversal fee applies if shipper refuses to settle charges in UAE.				

***Note: Any shipment that cleared under a FZ company's business code at time of Import MUST be declared to Customs at the time of Export, regardless of value.**

Last Update: 16 June 2023



UPS Brokerage Tariff 2023

Customs Clearance Type per BOE	Customs Charges AED	Inspection Charges AED	Knowledge Fee applied against transactions over AED 50	Innovation Charge applied against transactions over AED 50	Total AED	UPS Charges AED	Remarks
Import Duty Bill	0				0	80	Shipment CIF Value >=1000 to <=3000 AED
	10				10	80	Shipment CIF Value >=3000 to <=15,000 AED
	40				40	Minimum 80 or 2% of the total Customs declaration charges	Shipment CIF Value >=15,000 AED
Import Duty Bill - with IT surcharge	0				0	80	Shipment CIF Value >=1000 to <=3000 AED
	10				10	80	Shipment CIF Value >=3000 to <=15,000 AED
	50		10	10	70	Minimum 80 or 2% of the total Customs declaration charges	Shipment CIF Value >=15,000 AED
Export Bill (Local to ROW)	100		10	10	120	30	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value.
Statistical Export (Local to GCC)	50		10	10	70	30 (Additional 165 if MAKASA required)	
Temporary Export Bill/ Repair & Return	100	170	10	10	290	165	Customs inspection must be conducted prior to processing declarations. Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Fenced/Unfenced Free Zone Import Bill of Entry	80		10	10	100	15 against BOE generation	Applicable for all formal declarations
Fenced Free Zone Export Bill	80		10	10	100	10	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Unfenced Free Zone Export Bill	80		10	10	100	165	



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Customs Clearance Type per BOE	Customs Charges AED	Inspection Charges AED	Knowledge Fee applied against transactions over AED 50	Innovation Charge applied against transactions over AED 50	Total AED	UPS Charges AED	Remarks
Fenced Free Zone Reconciliation charges (Exports)	50		10	10	70	20	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Unfenced Free Zone Reconciliation charges (Exports)	50	30	10	10	100	165	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Re-Export Bill	100	170	10	10	290	165	
Bonded Free Zone to another Bonded Free Zone Transfer - Domestic Movements	80		10	10	100	500	Respective free zone processes and clearance guidelines may vary by free zone
SAIF Zone Imports	30				30	10	
SAIF Zone Exports	120	20			140	10	Inspection Charges include Seal Charge
Sharjah Airport Transfer	750				750		Charges by Sharjah Airport Authority
Storage Services						30 per day or 3 per kg, whichever is higher	Charges apply from Day Three (3) after arrival in UAE
Domestic Free Zone movement within Emirate of Dubai: Free Zone to Local (duty paid)	80		10	10	100	Minimum 75 or 2% of total UPS invoice, whichever is higher	Processing declarations and obtaining exit/entry stamps
Domestic Dubai Free Zone Movement: Local to Free Zone	100		10	10	120	75	
BOE Generation Fee for FZE						15	Generated against all types of declarations without disbursement fee



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Customs Clearance Type per BOE	Customs Charges AED	Inspection Charges AED	Knowledge Fee applied against transactions over AED 50	Innovation Charge applied against transactions over AED 50	Total AED	UPS Charges AED	Remarks
Value Added Services							
Clearance Authorization						40	Clearance authorization fee applicable for shipments requiring UPS to contact consignees to obtain clearance instructions or shipment information prior to processing Customs declarations
Inspection Admin Fee (Consignee Cleared)						165	Applicable in cases client expects UPS to complete inspection of a shipment that is cleared by offsite broker
Inspection Admin Fee (Free Domicile)						80	Applicable in cases where a customs declaration is flagged for Customs or OGA inspection
Bonded Transfer - Abu Dhabi						50	Applicable in case customer requires final clearance in Abu Dhabi Customs
New Import Code Application	120				120	330	
Import Code Renewal	25				25	220	
Exit/Entry certificate stamp						165	Perform inspection and exit stamping for proof of export
Clearance against consignee CDR account						10	
Broker of Choice						174	Importer will arrange to collect documents from UPS for self-clearance.
HS Code Verification with Customs	25 per code		10	10		50	Applicable if neither UPS nor the customer is able to validate correct commodity HS code
Cross-dock operation						150	Administration fee against export once shipment arrives under UPS/Customer IOR and changes at the UPS location
UAE Ministerial Inspections (MOH/MOI/MOE/CID//FANR/Municipality,etc.)						200 500 for WWEF	Respective authorities need to be approached for general inspection & approvals
Clearance of stock for goods consumed within the Free Zone	At Actuals					200	Reconciling Free Zone stock that has been consumed by Business registered in the same free zone.
BOE amendment or cancellation/stamping of certificates (example CITES)						150	Amendment request submitted online, followed by physical inspection of shipments and/or visits to CDM department.



UPS Brokerage Tariff 2023

Customs Clearance Type per BOE	Custom/OGA Charges AED	Inspection Charges AED	Knowledge Fee applied against transactions over AED 50	Innovation Charge applied against transactions over AED 50	Total AED	UPS Charges AED	Remarks
Value Added Services							
Air Freight Clearance		170			170	350	Charges determined by DNATA for Delivery Order
Line-item declaration						First 10 HS codes free of charge; thereafter AED 5 per line item.	Apply where shipper/consignee does not provide an electronic invoice in excel/csv format
IOR / EOR Services						5% calculated on import/export invoice value.	Customer to register with UPS Logistics & Distribution (L&D) Department in advance
MOFAIC invoice attestation	150					100	Invoices exceeding AED 10,000 must be attested by MOFAIC
Broker Services for non-UPS shipments						500	Standalone Clearance
Delivery order Collection - Physical						100	Applicable for standalone clearance whereby Original DO needs to be collected from Freight Forwarder / Agent / Customer
VAT Admin Fee							
VAT payment on behalf of importer (HV)	At actuals				30	30	VAT admin fee charged if importer does not use own TRN for VAT payments made to the Federal Tax Authority (FTA)
VAT payment on behalf of importer (LV)	At actuals				15	15	UPS charges a VAT admin fee of all Low Value shipments with a VAT amount of AED 5 and above



[Download UPS UAE Brokerage Tariff](#)

[Download UPS UAE Tariff Guide](#)

[UPS Terms and Conditions](#)

Other resources:

- Dubai Customs – <https://www.dubaicustoms.gov.ae>
- Dubai Trade – <https://www.dubaitrade.ae> (Processing of customs declarations and all customs related e-services)
- Abu Dhabi Customs - <https://www.adcustoms.gov.ae>
- Sharjah Customs – <https://sharjahcustoms.gov.ae>
- Sharjah Customs <https://eportal.sharjahcustoms.gov.ae/sspc>
- Federal tax Authority – www.tax.gov.ae

Last Update: 16 June 2023

Customers must register in advance with the below UAE authorities to obtain import permits or duty exemption:

- Telecommunications Regulatory Authority - <https://tdra.gov.ae>
- Dubai Municipality – <https://www.dm.gov.ae>
- Ministry of Health - <https://mohap.gov.ae>
- Federal Nuclear Authority - <https://www.fanr.gov.ae>
- National Media Council - <https://www.mcy.gov.ae>
- Ministry of Foreign Affairs - <https://www.mofaic.gov.ae/>
- Industrial Exemption - <https://services.economy.ae/m/Pages/ServiceCard.aspx?WFID=5&lang=en-US>
- (For industrial license holders)