

## Dubai Customs announces changes in proof of origin requirements

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On 19 February 2020, the Dubai Customs Authority (Dubai Customs) issued guidance on certain changes in the import documentation requirements for companies doing business in Dubai. According to the announcement, importers may declare the origin of goods in the invoice and will no longer be required to submit a separate certificate of origin (COO), except where origin substantiation is required to obtain preferential duty treatment under a free trade agreement (FTA).

### Background

Prior to the announcement, importers had to submit a COO for every shipment of goods imported into Dubai. In line with its policy to facilitate trade, Dubai Customs will accept the origin of certain goods as indicated in the invoices as sufficient proof of origin. Additionally, when inputting information about the availability of required documents in the declaration submission screen, importers will be able to click on "declared in the invoice" instead of "COO."

Notwithstanding, there are certain exceptions to this simplification in cases where an importer wishes to request customs duty exemption under the provisions of an applicable FTA. The United Arab Emirates, as a Gulf Cooperation Council (GCC) Member State, is party to various FTAs, such as the GCC Customs Union, the Greater Arab Free Trade Area (GAFTA), the European

Free Trade Association (EFTA) and the GCC-Singapore FTA. Therefore, to benefit from the customs duty exemptions for imported goods that originate respectively in the member states of these FTAs, the importer will still be required to submit a separate COO as applicable to each shipment of potentially qualifying imported goods.

## Implications

Compliance with recordkeeping requirements, such as the issuing, attesting and storage (for at least five years) of documentary evidence of COOs, costs businesses millions of dirhams each year. The simplified documentary requirements as provided in the Dubai Customs announcement may help to reduce such administrative burden by eliminating the issuance of a COO for certain imports.

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