

Cabinet Resolution No. (43) of 2022
Concerning the Executive Regulation of Federal Law No. (11) of 2019
Concerning the Rules and Certificates of Origin

The Cabinet:

- Upon reviewing the Constitution;
- Federal Law No. (1) of 1972 Concerning the Jurisdictions of Ministries and the Powers of Ministers, and any amendments thereof;
- Federal Law No. (11) of 2019 on the Rules and Certificates of Origin;
- Federal Decree-Law No. (14) of 2021 Establishing the Federal Authority for Identity, Nationality, Customs and Ports Security;
- Federal Decree No. (33) of 2010 Concerning the State's Accession to the Amended Kyoto Accord on the Simplification and Harmonisation of Customs Procedures;
- Federal Decree No. (15) of 2022 Ratifying the Unified Customs Law for the GCC Countries, and its Executive Regulations;
- Upon the proposal submitted by the Minister of Economy, and the approval of the Cabinet;

Has resolved the following:

Article (1)

Definitions

The definitions stated in the aforementioned Federal Law No (11) of 2019 shall apply to this Resolution; otherwise, the following words and phrases shall have the meanings assigned to each of them, unless the context otherwise requires:

- Competent Authorities** : The Ministry of Industry and Advanced Technology and the local authorities concerned with industrial affairs in the State.
- ICP** : The Federal Authority for Identity, Citizenship, Customs and Ports Security.

- Electronic System of Certificates of Origin** : The automated information system applicable by the Department to deal with requests for Certificates of Origin in terms of submitting and processing data, issuing certificates of origin and any other procedures that can be carried out through the electronic system of Certificates of Origin.
- Law** : Federal Law No. (11) of 2019 on the Rules and Certificates of Origin.

Article (2)

Wholly Obtained Commodities

1. The commodity shall be deemed to belong to the country of origin from which it was wholly obtained in the case of marine fishing products and other products obtained from outside the territorial waters of the State by ships of that country, and products manufactured on board these ships, in accordance with the following controls:
 - a. If it has been registered or enlisted in that country.
 - b. If the ship sails under the flag of that country.
2. The provisions and rules stipulated in Federal Law No. (26) of 1981 Concerning the Maritime Commercial Law and its amendments shall apply to determining the nationality of the ship contained in Paragraph (1) above.

Article (3)

Wholly Processed, Produced or Manufactured Commodities

The product shall be deemed from the country of origin in which it is obtained and contains materials that are not fully obtained therein, in accordance with the following standards and controls:

1. The Conventions shall specify the conditions and controls for deeming that commodities have been adequately processed, operated or manufactured within the country with regard to determining the preferential origin.

2. Adequate processing, operation or manufacturing processes must have been carried out on these materials within the country with regard to determining the non-preferential origin.
3. Products that have been adequately processed, operated or manufactured with regard to determining the preferential origin shall be specified for the purposes of applying customs tariffs, foreign trade statistics, and applying anti-dumping, support and protection duties, or for the purposes of applying quantitative restrictions or other measures related to foreign trade.

Article (4)

Standards and Controls Necessary to Deem That Commodities Have Been Adequately Processed, Operated or Manufactured

The product shall be deemed to have been adequately processed, operated, or manufactured in determining the non-preferential origin, in accordance with the following standards and controls:

1. The country in which the product has undergone the last major operation or processing, in compliance with the following requirements:
 - a. These operations must be economically justified.
 - b. These operations must take place inside a facility that is equipped for this purpose.
 - c. These operations must result in the manufacture of a new product or represent an important stage of manufacturing, through a change in the customs item or through specific manufacturing operations.
 - d. Operations shall not be among those stipulated in Article (4) of the Law.
2. The operation is not deemed as economically justified if it is found, based on the available data, that it aims to avoid the application of the procedures related to anti-dumping, support and prevention duties and other procedures stipulated in Paragraph (3) of Article (3) of this Resolution.
3. In the course of verifying whether the operation is economically justified, all elements related to the last processing that were carried out and the purpose thereof in the country in which the product has undergone the last operation or primary processing shall be taken into account.

4. In the event that the last operation or basic processing is not economically justified, the products shall be deemed to have undergone the last processing or basic processing that resulted in a new product or represented an important stage of manufacturing in the country in which the highest value of the materials used for manufacturing was obtained.

Article (5)

Events of Proof of Country of Origin

Proving the country of origin of commodities imported into the State shall be subject to the following:

1. The preferential country of origin of commodities imported into the State shall be proved in accordance with the rules agreed upon in the framework of the Conventions, in order to obtain the preferential treatment specified in these Conventions.
2. The non-preferential country of origin of commodities imported into the State shall be proven through any of the following:
 - a. Non-preferential certificate of origin.
 - b. A commercial invoice issued by the competent authority of the country of export bearing the proof of origin.
 - c. A non-removable indication of origin on the product.
 - d. Any other documents required by the Department in order to verify the non-preferential country of origin.
3. When submitting a certificate of origin to prove the non-preferential country of origin, the data contained in the certificate must match the data that must be included in the commercial invoice.
4. The certificate of origin to prove the non-preferential country of origin must include the number and type of parcels, their marks and numbers, the type of commodities, their gross and net weight, their origin, the name of the consignor and the name of the consignee.

Article (6)

Events of Exemption from Submitting Proof of Origin

Commodities imported into the State may be exempted from submitting a certificate or documents to prove the country of origin, according to the following:

1. Commodities imported into the State shall be exempted from submitting a certificate or documents to prove the preferential country of origin as determined by the provisions of the Conventions.
2. Commodities imported into the State may be exempted from submitting a certificate or documents to prove the non-preferential country of origin, according to the following:
 - a. Products sent in small parcels from one person to another, or products that are part of the passenger's personal baggage on the basis that these products are not imported for trade.
 - b. If it is clear from the nature and quantity of the products that they are not for commercial purposes, such as being made irregularly or only containing products for the personal use of the recipient, travellers, or their families.
 - c. Tagged advertising material not intended for sale.
 - d. Samples and models of commodities received with no commercial capacity.
 - e. Personal effects and used household items brought by citizens residing abroad and foreigners coming to reside in the State for the first time.
 - f. Newspapers, magazines, books, journals and catalogues.
 - g. Remnants of ships anchored in the State's ports.
 - h. Personally used cars and motorcycles.
 - i. Gifts and donations received for Ministries, directorates, and government institutions.
 - j. Commodities sold by public auction.
 - k. Remnants of factories and warehouses located in free zones.
 - l. Commodities under temporary admission status.
 - m. Transit commodities.

Article (7)

Issuance of Preferential Certificates of Origin for National Commodities

1. The Ministry shall issue preferential certificates of origin for national commodities exported abroad, in accordance with the rules and forms specified by the Conventions.
2. Subject to Paragraph (1) of this Article, the Ministry shall issue preferential certificates of origin for national commodities exported abroad based on an application submitted by the exporter or its representative through the electronic system for issuing certificates of origin.
3. The exporter or its representative shall, in order to apply for the issuance of a preferential certificate of origin, register in the exporter's registration service through the electronic system for issuing certificates of origin, by filling in the data related to the following:
 - a. Data on the company.
 - b. Data on the activity.
 - c. Data on the capital.
 - d. Data on employees.
 - e. Data on inputs and quantities used in production.
 - f. Data on the origin of production inputs.
 - g. Date on the product.
 - h. Data on production and sales.
 - i. Any other data specified by the Ministry.
4. The exporter or its representative shall, during the registration in the exporter's registration service through the electronic system of certificates of origin, attach the documents required for registration, including:
 - a. Company's licence.
 - b. Company's sitemap.
5. The exporter or its representative shall, after being registered by the administration within the electronic system of certificates of origin, apply for the issuance of a preferential certificate of origin by filling in the required data and attaching the documents related to the application.
6. The Department shall verify the data and documents attached to the application for the issuance of a preferential certificate of origin, including the payment of the due fee by the exporter or his representative, and in the light of which:

- a. Approve the issuance of a preferential certificate of origin.
 - b. Refuse to issue a preferential certificate of origin.
 - c. Request the completion of any incomplete data or documents deemed necessary by the Department.
7. Unless the Conventions provide otherwise, the preferential certificate of origin must include an electronic link or a QR code or both in order to verify that the certificate is original.
 8. If the Conventions stipulate the rules of preferential certificates of origin upon import, the priority of application shall be given to the provisions stipulated in the Conventions.

Article (8)

Issuing Non-preferential Certificates of Origin for National Commodities by the Ministry

1. The Ministry shall issue non-preferential certificates of origin for national commodities exported abroad, in accordance with the standards stipulated in Article (4) of this Resolution, and the following procedures:
 - a. The Ministry shall issue non-preferential certificates of origin for national commodities exported abroad based on an application submitted by the exporter or its representative through the electronic system for issuing certificates of origin.
 - b. The exporter or its representative shall, in order to apply for the issuance of a non-preferential certificate of origin, register in the exporter's registration service through the electronic system for issuing certificates of origin, by filling in the data and attaching the documents required for registration in accordance with the provisions of Paragraphs (3) and (4) of Article (7) of this Resolution.
2. The exporter or its representative shall, after being registered by the administration within the electronic system of certificates of origin, apply for the issuance of a non-preferential certificate of origin by filling in the required data and attaching the documents related to the application.

3. The Department shall verify the data and documents attached to the application for the issuance of a non-preferential certificate of origin, including the payment of the due fee by the exporter or his representative, and in the light of which:
 - a. Approve the issuance of a non-preferential certificate of origin.
 - b. Refuse to issue a non-preferential certificate of origin.
 - c. Request the completion of any incomplete data or documents deemed necessary by the Department.
4. The non-preferential certificate of origin issued by the Ministry must include an electronic link or a QR code or both in order to verify that the certificate is original.
5. During the period of verifying the data and documents related to the application for the issuance of a non-preferential certificate of origin, the Department may request to complete the incomplete data or documents that it deems necessary.

Article (9)

Issuing Non-preferential Certificates of Origin for National Commodities by the Chamber

1. The Chamber shall, in coordination with the Ministry, issue non-preferential certificates of origin for national commodities exported abroad, in accordance with the standards stipulated in Article (4) of this Resolution, and the following procedures:
 - a. The exporter or its representative may submit a request to issue a non-preferential certificate of origin for national commodities to the Chamber in accordance with the procedures approved thereby in this regard.
 - b. The Chamber shall verify the data and documents attached to the application to issue a non-preferential certificate of origin for national commodities, including the payment of the due fee by the exporter or its representative in accordance with the provisions of Article (9) of this Resolution.
 - c. The Chamber shall issue a non-preferential certificate of origin for national commodities or refuse to issue it or require the exporter to complete any data or documents it deems necessary to issue the certificate.
2. The Chamber shall coordinate with the Department to provide it with a copy of the non-preferential certificates of origin for national commodities that it has issued by

providing an electronic link that ensures that the Department has access to the non-preferential certificates of origin for national commodities issued by the Chamber or any other method used for exchanging information and data.

3. The non-preferential certificate of origin issued by the Chamber must include an electronic link or a QR code or both in order to verify that the certificate is original.

Article (10)

Coordination Between the Ministry and the Competent Authorities

1. Subject to the provisions of Articles (7), (8) and (9) of this Resolution, certificates of origin for industrial national commodities shall be granted to exporters who own industrial establishments for whom an industrial licence has been issued by the Competent Authorities in the State. In the event that the exporter is not from the industrial establishment, a copy of the industrial licence of the concerned industrial establishment must be attached to the application for a certificate of origin.
2. The Department shall coordinate with the Competent Authorities in the procedures for issuing certificates of origin for industrial national commodities in accordance with the mechanism agreed upon between the Ministry and the Competent Authorities in order to verify all data related to the industrial establishment.

Article (11)

Validity Period of the Certificate of Origin

1. The validity of the preferential certificate of origin shall be six (6) months unless the Conventions specify another period of validity.
2. The validity of the non-preferential certificate of origin for national commodities exported abroad is for a period of six (6) months as of the date of its issuance in the State; and the Department or Chamber, as the case may be, may extend it for a period of four (4) months at the request of the exporter or its representative in a manner that does not conflict with the validity period of the products, if any.

Article (12)

Register of Certificates of Origin

1. A register shall be established with the Department to enter all preferential and non-preferential certificates of origin for national commodities exported outside the country, called the Electronic Register of Certificates of Origin.
2. All data entered in the Electronic System of Certificates of Origin shall be entered in the Electronic Register of Certificates of Origin in order to obtain preferential and non-preferential certificates of origin for national commodities.
3. A copy of all preferential and non-preferential certificate of origin for national commodities issued by the Department must be kept within the Electronic Register of Certificates of Origin, for a period not less than three (3) years.
4. Subject to the provisions of Article (9) of this Resolution, the Department shall keep the data of non-preferential certificates of origin for national commodities issued by the Chamber.
5. In applying the provisions on the Electronic Record of Certificates of Origin, the rules stipulated in the Conventions shall be taken into consideration.

Article (13)

Reasons and Procedures for Verification of the Validity of Origin

1. For the purposes of implementing Paragraph (2) of Article (9) of the Law, the Department shall, in the event of refusal to grant preferential treatment to products imported into the State, return the certificate of origin with the documents related thereto to the authority competent to issue the certificate of origin in the country of export for the purpose of requesting the verification of the validity of the origin, explaining the reasons for the verification request.
2. Verification shall be made on the basis of serious doubts regarding the following:
 - a. Validity of Documents.
 - b. Validity of the origin of the products.
 - c. Validity of the data and information provided to prove the country of origin.
3. The Department shall send any documents or information obtained indicating that the information provided in the certificate of origin may be incorrect shall be sent to support the request to verify the validity of the data.

4. The request shall be verified by the competent government authorities in the country of export, and for this purpose, they may request any evidence, data, or any other review they deem appropriate.
5. The competent government authority in the country of export shall inform the Department of the results of the verification process as soon as possible. The verification results shall indicate the validity of the certificate of origin or the origin of the products concerned.
6. If the Conventions stipulate the reasons and procedures for verifying the validity of preferential certificates of origin upon import, the priority of application shall be given to the provisions stipulated in these Conventions.

Article (14)

Reviewing the Documents of the Country of Origin

1. The Department may carry out a selective subsequent review of the documents proving the country of origin when it has serious doubts about the validity of these documents, the origin of the products concerned, the data and information provided to prove the country of origin, or other relevant reasons regarding the true origin of the commodity.
2. For the purposes of implementing Paragraph (1) of this Article, the Department shall return the certificate of origin with the documents that were submitted to the authority competent to issue certificates of origin in the country of export for the purpose of verifying the validity of the origin, explaining the justifications for the verification request.
3. The Department shall send any documents or information obtained indicating that the information provided to prove the origin may be incorrect in order to support the request for data verification.
4. The request shall be verified by the competent government authorities in the country of export, and for this purpose, they may request any evidence, data, or any other review they deem appropriate.
5. The competent government authority in the country of export shall inform the Department of the results of the verification process as soon as possible. The

verification results shall indicate the validity of the certificate of origin or the origin of the products concerned.

6. If the Conventions stipulate reviewing the documents of the preferential country of origin of the commodity upon import, the priority of application shall be given to the provisions stipulated in these Conventions.

Article (15)

Controls and Procedures for Subsequent Review of Documents of the Country of Origin

1. The customs offices shall provide the Department with copies of the preferential certificates of origin upon import into the State at the request of the Department, allowing it to view copies of the preferential certificates of origin that were submitted to the customs offices to obtain preferential treatment for the purposes of a subsequent selective review of the validity of documents proving the country of origin or the origin of products concerned or the data and information provided to prove the country of origin in accordance with the requirements of Paragraph (1) of Article (10) of the Law.
2. The customs offices shall, of their own accord, and periodically or at the request of the Department, provide the Ministry with copies of the preferential certificates of origin upon import into the State for a subsequent selective review of the validity of the certificate of origin or the true country of origin of the imported products.
3. The customs offices shall provide the Department with copies of the preferential certificates of origin upon import into the State in accordance with the mechanism and the period to be determined in coordination between the Ministry, the ICP and the customs offices.
4. The Department shall inform the customs offices, through ICP, of the verification results and any procedures resulting from such verification.
5. If the Conventions stipulate a subsequent selective review of the validity of the preferential certificate of origin for the products subject to verification, the priority of application shall be given to the provisions stipulated in these Conventions.

Article (16)

Simple and Formal Differences

1. The discovery of minor differences between the data contained in the certificate of origin and customs clearance documents for non-preferential certificates of origin shall not automatically lead to deeming the certificate of origin as void, when the following is proven:
 - a. That these documents are specific to the products offered.
 - b. That these differences do not affect or violate the legislation in force, and this shall be subject to the discretion of the customs office.
2. Minor differences between the data contained in the certificate of origin and customs clearance documents for preferential certificates of origin shall be determined in accordance with the rules agreed upon in the framework of the Conventions. Otherwise, the provisions of Paragraph (1) of this Article shall be applied.

Article (17)

Repeals

Any provision that violates or contradicts the provisions of this Resolution shall be repealed.

Article (18)

Resolution Publication and Enforcement

This Resolution shall be published in the Official Gazette and shall be enforced thirty (30) days after the date of its publication.

Mohamed Bin Rashid Al Maktoum
Prime Minister

Issued by Us:

On: 27 Ramadan 1443 H

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