

**Federal Law No. (19) of 2002 Concerning the Customs Duty
payable on goods and materials imported from
outside the Customs Union to the GCC Countries**

We, Zayed Bin Sultan Al Nahyan, President of the United Arab Emirates:

- After the perusal of the Constitution;
- Federal Law No. (1) of 1972 on the Competencies of the Ministries, the Powers of the Ministers and the laws amending thereof;
- Federal Law No. (11) of 1981 on Imposing Federal Governmental Tax on the Imported Items of Tobacco and its Derivatives and the laws amending thereof; and
- As per the proposal of the Minister of Finance and Industry, the approval of the Cabinet of Ministers and the accreditation of the Federal Supreme Council,

we hereby enact the following Law:

Article (1)

Without prejudice to Federal Law No. (11) of 1981 on imposing federal governmental tax on the imported items of tobacco and derivatives and the laws amending thereof, customs duties shall be lifted by the rates from (4%) to (5%) of the amount of the goods and commodities calculated on the basis of delivering thereof in the arrival port at the United Arab Emirates. This shall be applied on all foreign goods and commodities imported from outside the Customs Federation of the countries of Gulf Cooperation Council (GCC) as of January 1st, 2003.

Article (2)

The 53 commodities that have been exempted by virtue of a Resolution issued by the Federal

Supreme Council of GCC Countries in its twentieth round (as per the attached list) shall be exerted from the customs duties referred to hereinabove in Article (1) in addition to the exemptions mentioned in the Unified Customs Law.

Article (3)

Any provision conflicts with or contravenes to the provisions of this Law shall be cancelled.

Article (4)

This Law shall be published in the Official Gazette and shall be effective as of the date of publishing thereof.

Zayed Bin Sultan Al Nahyan

President of the United Arab Emirates

Issued in the Presidency Palace of Dubai

on Shawal 21st, 1423

Corresponding to December 25th, 2002

List of the Exempted Commodities

Group	Product		Description
Livestock			
07	010200000	Livestock (cows)	
07	010400000	Livestock (sheep and goat)	
07	01050000	Domestic livestock (Cokes and hens, duck, geese, turkeys, ..)	
07	01060010	Livestock used basically for human consumption.	
Edible meats, entrails and parts			
07	02010000	Fresh and frozen cows meat	
07	02021000	Fresh or frozen full or half lamb carcasses	
07	02042000	Fresh or frozen Veal meat	
07	02045011	Fresh or frozen goat meat	
07	02081010	Fresh or frozen edible meats, entrails and parts	
Fishes, crustaceans, mollusks and other marine invertebrates.			
07	03010000		Live fishes
07	03020000		Fresh or frozen fishes except for fish slices and other fish meats

			mentioned in Clause 3-4
Vegetables, plants, roots and tubers			
07	07010000		Fresh or frozen sweet potatoes
07	07020000		Fresh or frozen tomatoes
07	07030000		Fresh or frozen onions, shallots, garlic, leeks, alliaceous vegetables
07	07040000		Fresh or frozen cabbage, cauliflower and similar edible brassicas.
07	07050000		Fresh or frozen lettuce ((Lactuca sativa) and endive (Cichorium)
07	07060000		Fresh or frozen carrots, turnips, salad beetroot, salsify, celeriac, radishes and similar edible roots
07	07070000		Cucumbers and gherkins, fresh or frozen
07	07080000		Leguminous vegetables, shelled or unshelled, fresh or frozen
07	07090000		Other vegetables, fresh or frozen
Edible fruit and nuts; peel of citrus fruit or melons			
07	08030000		Bananas, including plantains, fresh or dried.

07	08040000	Dates, figs, pineapples, avocados, guevas, mangoes and mangosteens, fresh or dried.	
07	08050000	Citrus fruit, fresh or dried.	
07	08060000	Grapes, fresh or dried.	
07	08070000	Melons (including watermelons) and papaws (papayas), fresh.	
07	08080000	Apples, pears and quinces, fresh.	
07	08090000	Apricots, cherries, peaches (including nectarines), plums and sloes, fresh.	
07	08100000	Other fresh fruits	
Coffee, tea, mate and spices			
07	09010000		Coffee, whether or not roasted or decaffeinated; coffee husks and skins; coffee substitutes containing coffee in any proportion.
07	09083000		Cardamoms
Cereals			
07	10010000	Wheat and meslin.	
07	10030000	Barley.	
07	10040000	Oats.	

07	10050000	Maize (corn).	
07	10060000	Rice	
07	10080000	Buckwheat, millet and canary seed; other cereals.	
Products of the milling industry; malt; starches; inulin; wheat gluten			
07	11010000	Wheat or meslin flour.	
07	11020000	Cereal flours other than of wheat or meslin.	
07	11030000	Cereal groats, meal and pellets.	
Oil seeds and oleaginous fruits; miscellaneous grains, seeds and fruit; industrial or medicinal plants; straw and fodder			
07	12090000		Seeds, fruit and spores, of a kind used for sowing.
Sugars and sugar confectionery			
07	17010000		Cane or beet sugar and chemically pure sucrose, in solid form.
Preparations of cereals, flour, starch or milk; pastrycooks' products			
07	19011010		Infants food based on milk or malted milk

			prepared as substitutes of mother milk, containing less than 5% by weight of cocoa
Miscellaneous edible preparations			
07	21069070		Sweets, gume and the like (for diabetics, in particular) containing synthetic sweetening agents (e.g., sorbitol) instead of sugar
Residues and waste from the food industries; prepared animal fodder			
07	23040000		Oil-cake and other solid residues, whether or not ground or in the form of pellets, resulting from the extraction of ground-nut oil.
Printed books, newspapers, pictures and other products of the printing industry; manuscripts, typescripts and plans			
07	49010000		Printed books, brochures, leaflets and similar printed matter, whether or not in single sheets.

07	49020000		Newspapers, journals and periodicals, whether or not illustrated or containing advertising material.
Natural or cultured pearls, precious or semi-precious stones, precious metals, metals clad with precious metal, and articles thereof; imitation jewellery; coin			
07	71060000		Gold (including gold plated with platinum) unwrought or in semi-manufactured forms, or in powder form.
07	71080000		Platinum, unwrought or in semi-manufactured forms, or in powder form.
07	71100000		Coin
Nuclear reactors, boilers, machinery and mechanical appliances; parts thereof			
07	84212910		Filters for blood purifying
Vehicles Other Than Railway or Tramway			

Rolling-Stock, and Parts and Accessories			
07	87130000		Carriages for disabled persons, whether or not motorised or otherwise mechanically propelled.
07	87142000		Parts and accessories of Carriages for disabled persons