

Cabinet Resolution No. (118) of 2023

Concerning the Controls of the Policy of Pricing Waste for Industrial Use

The Cabinet:

- Having reviewed the Constitution; and
- Federal Law No. (1) of 1972, Concerning the Competences of Ministries and the Capacities of Ministers, and its amendments thereof; and
- Based upon the proposal submitted by the Minister of Economy, and the Cabinet's approval,

Has resolved as follows:

Article (1)

Definitions

In application of the provisions of this Resolution, the words and expressions set forth herein shall bear the meanings ascribed to them, unless the context otherwise requires:

State	: United Arab Emirates (UAE).
Minister	: Minister of Economy.
Ministry	: Ministry of Economy.
Committee	: Committee for the valuation of industrial waste.
ICP	: Federal Authority for Identity, Citizenship, Customs & Port Security (ICP)
Customs Administration	: The competent customs administration in each Emirate.
Exporting Establishment	: The legal person that exports industrial waste according to the licence issued thereto.
Relevant Authorities	: The governmental entities that are members of the Committee.
Competent Authority	: The local authority that is concerned with environmental affairs in each Emirate of the UAE.
Industrial Waste	: The categories stipulated in the table attached to this Resolution.

Article (2)

Objectives

This Resolution aims to implement the following:

1. Strengthening the circular economy of the State through the use of waste as production inputs in the manufacturing processes.
2. Enhancing the manufacturing capacities for industries that use waste as production inputs in order to turn them into value-added products, in a manner that enhances the competitiveness of the industrial product and enhances the economy of the State.

Article (3)

Scope of Application

Provisions of this Resolution shall apply to the industrial waste mentioned in the Table annexed to this Resolution, and to all exporting facilities including those located and licensed in the free zones.

Article (4)

Export Fees of Industrial Waste

An export fee shall be imposed on the industrial waste stipulated in the Table annexed to this Resolution, as per the value determined in a resolution issued by the Cabinet based on the proposal of the Minister of Finance.

Article (5)

Obligations of the Exporting Establishment Regarding the Export of Industrial Waste

1. The Exporting Facility shall pay the fees of export for the categories of industrial waste provided in the Table annexed to this Resolution as per the value that shall be determined according to Article (4) of this Resolution.
2. The exporting establishment shall not mix more than one category of the industrial waste mentioned in the Table annexed to this Resolution in the same container or shipment.

3. The exporting establishment shall keep a register indicating the following:
 - a. Types and quantity of the waste that have been collected.
 - b. Quantity of the waste that have been sold in the State.
 - c. Quantity of the waste that have been disposed of and the methods of disposal, if any.
 - d. Quantity of the waste that have been exported outside the State and to the importing countries.
 - e. Any other data that the Ministry deems adequate for the follow-up of the export of the industrial waste stipulated in the Table annexed to this Resolution, as determined in a resolution of the Minister.
4. The exporting establishment shall present the supporting documents and registers to the Ministry and to the relevant entities as well as the competent authorities upon request.
5. The exporting establishment shall, in all cases, obtain the necessary environmental permits and the licence to carry on the activity, and shall abide by the procedures related to the export of hazardous waste, according to the environment legislation applicable in the State.

Article (6)

Procedures to Pay Export Fees of Industrial Waste

1. The exporting establishment shall use the digital service designated for the payment of the fees of export of the industrial waste stipulated in the Table annexed to this Resolution, through the electronic website of the Ministry, and shall attach the following documents:
 - a. Commercial license of the exporting establishment.
 - b. Commercial invoice of the exporting establishment.
 - c. The waybill of the exported shipment.
2. The Ministry shall verify the documents that have been provided and the value of the fees that have been paid by the exporting establishment pursuant to Clause (1) of this Article and shall issue a receipt including the value of the export fees.
3. The exporting establishment shall, at the stage of customs clearance, provide the Customs Department, pursuant to the regulations and mechanisms in force at such department, with a proof confirming the payment of the export fees according to Clause (2) of this Article.

4. The customs department is entitled to verify the conformity of the value of the export fees with the exported quantity, and may inspect the shipment, whenever this is deemed appropriate, in order to check the weight and to confirm that the exporting party does not mix various types of the industrial waste mentioned in the annexed Table in the same container or shipment, in addition to other procedures, as deemed appropriate by the customs department.
5. In case, while the customs department performs the inspection and verification procedures stipulated in Clause (3) of this Article, it is proved that the value of the export fees paid is less than the value of the final weight of the shipment of the industrial waste stated in Table (1) annexed to this Resolution, then the customs clearance procedures of such shipment shall be completed provided that the exporting establishment pays the export fees based on such difference of value, according to the procedures stipulated in Clauses (1) and (2) of this Article.

Article (7)

Cooperation Between the Ministry, Relevant Entities, and Customs Department

1. Information, data and statistics that relate to the export of the industrial waste stated in the Table annexed to this Resolution shall be exchanged between the Ministry and the relevant entities as well as the customs department, according to the mechanism agreed upon between them and in a manner that considers the protection of confidential data during the exchange process.
2. Data, information and statistics that relate to the export and import of the industrial waste stated in Clause (1) of this Article, as well as the data of the relevant factories, the productive capacity and actual production, shall be presented to the Committee on a regular basis.
3. The Ministry, ICP and the customs department shall cooperate to develop work mechanisms for themselves, such as the direct electronic linkage between the Ministry and the customs department, according to the circumstances and needs, in a manner that ensures full implementation of the policy of valuation of industrial waste and prevention of any evasion from the payment of export fees.

Article (8)

Final Provisions

1. The Minister may, based on the recommendation of the Committee, add harmonized customs codes for the classification of the industrial waste stipulated in the Table annexed to this Resolution.
2. The Minister may, based on the recommendation of the Committee, amend the list of industrial waste stipulated in the Table annexed to this Resolution, by addition or reduction, according to the needs of the industrial sector in the State.

Article (9)

Executive Resolutions

The Minister, in coordination with the relevant authorities, shall issue the resolutions necessary to enforce the provisions of this Resolution.

Article (10)

Repeals

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

Article (11)

Publication and Entry into Force

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

Mohammed Bin Rashid Al Maktoum

Prime Minister

Issued by Us:

On: 13 Jumada I 1445 A.H.

Corresponding to: 27 November 2023 AD

Table No. (1)
Types of Industrial Waste

No.	Types of industrial waste	Harmonized Customs Code
1	Scrap iron	720450 – 720449 – 720441 – 720430 – 720429 – 720421 – 720410
2	Paper Waste	470710 – 4709090
3	Used Cooking Oils	15180090 – 15180020 – 15180019
4	Rawhide	- 41019000 – 41015000 – 41012000 – 41022900 – 41022100 – 41021000 – 41039000 – 41033000 – 41032000
5	Scrap and waste electrical and electronic equipment	85491100 85491200 85491300 85491400 85491900 85492100 85492900 85493100 85493910 85493990 85499100 85499900
6	Waste pneumatic tires	40040000 40121100 40121200 40121300 40121900 40122000

		40129000
		40131000
		40132000
		40139000
7	Plastic solid waste	39151000
		39159000
8	Aluminum waste	76020000
9	Copper waste and scrap	74040000