



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 16	MAKASA Inspection: AED 185 (only if required to avoid duty payment at destination)		BOE generation: AED 16
Customs Claim/Reconciliation: At Actuals UPS Admin Fee for Reconciliation: AED 27	MAKASA shipments require GCC importer to be registered with Dubai Customs		Customs Reconciliation: AED 60 (per manifest)
Exit Certification/Inspection fee: AED 200 (for Unfenced Free Zones only)		Exit Certification/Inspection fee: AED 200 (proof of export to claim VAT)	
UPS Disbursement Fee: AED 90 or 2.5 % of Customs Duty for MAKASA		UPS Admin: AED 37 for Cash and Freight Collect UPS Admin: AED 27 for UPS UAE account holders	
Export Freight Collect Shipments: Authorization from the receiver on acceptance of above charges and AED 90 reversal fee applies if shipper refuses to settle charges in UAE.			

***Note: Any shipment that is 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.**

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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 16	BOE generation: AED 16	UPS Admin Fee: AED 37 for Cash and Freight Collect exports AED 27 for UPS UAE account holders	Customs Inspection Admin Fee: AED 185	Customs Inspection Admin: AED 185 Customs Claim/Reconciliation: At Actuals UPS Admin Fee for Reconciliation: AED 27 Exit Certification/Inspection: AED 200.00
Customs Reconciliation: At Actuals	Customs Claim/Reconciliation: At Actuals UPS Admin Fee for Reconciliation: AED 27			
Reconciliation Admin Fee: AED 27	Exit Certification/Inspection: AED 200			
Exit Certificate bearing export company seal required for all shipments exported from Unfenced Free zones		Exit Certification/Inspection fee: AED 200 (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 90 reversal fee applies if shipper refuses to settle charges in UAE.				

***Note: Any shipment that is 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.**

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UPS Brokerage Tariff 2026

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	90	Shipment CIF Value >=1000 to <=3000 AED
	10				10	90	Shipment CIF Value >=3000 to <=15,000 AED
	40				40	Minimum 90 or 2.5% of the total Customs declaration charges	Shipment CIF Value >=15,000 AED
Import Duty Bill - with IT surcharge	0				0	90	Shipment CIF Value >=1000 to <=3000 AED
	10				10	90	Shipment CIF Value >=3000 to <=15,000 AED
	50		10	10	70	Minimum 90 or 2.5% of the total Customs declaration charges	Shipment CIF Value >=15,000 AED
Export Bill (Local to ROW)	100		10	10	120	37	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value.
Statistical Export (Local to GCC)	50		10	10	70	37 (Additional 185 if MAKASA required)	
Temporary Export Bill/ Repair & Return	100	170	10	10	290	185	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	22 against BOE generation	Applicable for all formal declarations
Fenced Free Zone Export Bill	80		10	10	100	16	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Unfenced Free Zone Export Bill	80		10	10	100	185	
SAIF Zone Imports	30				30	16	
SAIF Zone Exports	120	20			140	16	Inspection Charges include Seal Charge



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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	27	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	185	Refer Export Guide for detailed breakdown as declaration charges vary based on shipment value
Re-Export Bill	100	170	10	10	290	185	
Bonded Free Zone to another Bonded Free Zone Transfer - Domestic Movements	80		10	10	100	559	Respective free zone processes and clearance guidelines may vary by free zone
Sharjah Airport Transfer						832	Charges by Sharjah Airport Authority
Storage Services						37 per day or 6 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 90 or 2.5% 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	95	
BOE Generation Fee for FZE						22	Generated against all types of declarations without disbursement fee
Document Amendment After Shipping						200	Any amendments requested on the Airwaybill, Invoice or shipping documents shipping (includes IOR change)
Broker of Choice						195	Importer will arrange to collect documents from UPS for self-clearance.



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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						48	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)						185	Applicable in cases client expects UPS to complete inspection of a shipment that is cleared by offsite broker
Inspection Admin Fee (Free Domicile)						90	Applicable in cases where a customs declaration is flagged for Customs or OGA inspection
Bonded Transfer - Abu Dhabi						58	Applicable in case customer requires final clearance in Abu Dhabi Customs
New Import Code Application	120				120	237	
Import Code Renewal	25				25	216	
Exit/Entry certificate stamp						200	Perform inspection and exit stamping for proof of export
Clearance against consignee CDR account						16	
HS Code Verification with Customs	25 per code		10	10		58	Applicable if neither UPS nor the customer is able to validate correct commodity HS code
Cross-dock operation						169	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.)						Minimum 227 559 for WWEF/Palletized 559 for 5 pkgs and above	Respective authorities need to be approached for general inspection & approvals
Clearance of stock for goods consumed within the Free Zone	At Actuals					227	Reconciling Free Zone stock that has been consumed by Business registered in the same free zone.
Post Entry BOE amendment or cancellation/stamping of certificates (example CITES)						200	Amendment request submitted online, followed by physical inspection of shipments and/or visits to CDM department.



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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	390	Charges determined by DNATA/Emirates 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 invoice line-item data via EDI or electronic invoice in excel/csv format
IOR / EOR Services						5% calculated on invoice value.	Customer to register with UPS Logistics & Distribution (L&D) Department in advance
MOFAIC Invoice attestation	152.2				304.4	116	Invoices and COO valued AED 10,000 and above must be attested by MOFAIC
MOFAIC COO attestation	152.2						
Broker Services for non-UPS shipments						559	Standalone Clearance
Delivery Order issuance from Airline / 3 rd Party Agent						116	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	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					22	UPS charges a VAT admin fee of all Low Value shipments with a VAT amount of AED 5 and above



Additional resources:

- [Dubai Customs](#)
- [Dubai Trade](#)
- [Abu Dhabi Customs](#)
- [Sharjah Customs](#)
- [Sharjah Customs E Clearance -Portal](#)
- [Federal tax Authority](#)
- [MOFAIC eDAS Invoice/COO Attestation](#)
- [Ministry of Foreign Affairs](#)
- [Security Industry Regulatory Agency](#)
- [Ministry of Health](#)
- [Telecommunications Regulatory Authority](#)
- [Dubai Municipality](#)
- [Federal Nuclear Authority](#)
- [Ministry of Culture \(Import of printed matter and media\)](#)
- [Ministry of Economy & Tourism](#)
- [Ministry of Industry & Advanced Technology](#)
- [Ministry of Climate Change & Environment](#)

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