GCC Coffee Re-Export & Transit Guide

Navigating Free Zones, Certificates of Origin, Tariff Schedules & EUDR Traceability Chain

1. HS CODE CLASSIFICATION & COO / DDS LINKAGE

DOCUMENTATION LINKAGE

Commodity	HS Code	GCC CoO Requirement	EUDR DDS Chain Preservation Strategy
Green Coffee (Not Decaf)	`0901.11`	Original Country Certificate of Origin retained + GCC Re-Export CoO	Upstream DDS reference number must be tied to the Re-Export Manifest & Bill of Lading. Batch lot identity must remain unchanged.
Roasted Coffee (Not Decaf)	`0901.21`	GCC Chamber of Commerce CoO (Substantial Transformation rules apply)	Roasting in a GCC Free Zone creates a **Downstream Operator** role. Primary farm GeoJSON data must still be linked to the new roasted lot DDS.
Soluble / Extract	`2101.11`	GCC Industrial CoO (Requires local value-add proof)	Requires mapping raw green coffee input batches back to original EUDR DDS reference numbers before EU customs clearance.

2. FREE ZONE WAREHOUSE PROTOCOL (JAFZA / KIZAD / HAMRIYAH)

LOT SEGREGATION

Strict operational steps for bonded logistics providers handling compliant and non-compliant EUDR coffee lots:

1. **Physical & Virtual Lot Segregation**
   EUDR-compliant coffee lots (bearing validated DDS reference numbers) must be stored in designated warehouse zones with dedicated Bay IDs to prevent commingling with non-verified lots.

2. **WMS System Tagging & Barcoding**
   Warehouse Management Systems (WMS) must attach the unique EUDR DDS Reference ID and GeoJSON batch payload link directly to the Pallet ID and Inventory SKU barcode.

3. **Re-Packing & Splitting Verification**
   When container loads are split for re-export to multiple EU destinations, a sub-lot serial number must be generated maintaining direct digital lineage to the primary parent DDS record.

3. GCC 6-STATE DUTY COMPARISON & LANDED COST MODEL TARIFF & PRICING

GCC Member State	Green Coffee (0901.11) Duty	Roasted Coffee (0901.21) Duty	Standard VAT Rate	Free Zone Customs Status
United Arab Emirates	0% EXEMPT	5% Ad Valorem	5% VAT	0% (Bonded Transit)
Saudi Arabia (KSA)	0% EXEMPT	5% - 10% Ad Valorem	15% VAT	Suspended under Transit
Qatar	0% EXEMPT	5% Ad Valorem	0% (N/A)	0% (Free Zone Transit)
Oman	0% EXEMPT	5% Ad Valorem	5% VAT	Suspended under Bonded
Kuwait	0% - 5% Standard	5% Ad Valorem	0% (N/A)	0% (Kuwait Free Trade Zone)
Bahrain	0% EXEMPT	5% Ad Valorem	10% VAT	Suspended under Logistics Zone

📐 GCC LANDED COST CALCULATION FORMULA (RE-EXPORT TO EU)

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Landed Cost (EUR/MT) = [ FOB Origin Price ] + [ Sea Freight & Insurance to GCC Hub ] + [ GCC Free Zone Handling & Storage Fee ] + [ EUDR GeoJSON Audit & DDS Filing Fee ] + [ Onward Freight to EU Port ] + [ EU Common Customs Tariff (if applicable) ] * Note: Re-exporting green coffee via GCC Free Zones avoids local GCC import duties and VAT, provided cargo remains within the bonded customs perimeter prior to EU loading.
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💡 **Regional Trade Insight:**
Traders using Dubai (JAFZA) or Abu Dhabi (KEZAD) as regional consolidation hubs for African and Asian green coffee imports must ensure that origin GeoJSON data is secured **before** goods enter bonded storage. Re-export certificates issued by GCC Chambers do not override the requirement for original plot traceability under EUDR Article 9.