

Re-Export & Trade Sample Exemption Guide

Strategic Overview: Commercial entities operating in Dubai (Mainland or Free Zones) frequently import finished goods, consumer product formulations, and commercial samples that are *not intended for sale or distribution within the UAE local market*. This guide establishes the operational protocols to claim regulatory exemptions under Dubai Customs and Dubai Municipality (Montaji) rules, eliminating full product registration fees (CPRE) while maintaining 100% border clearance compliance.

1. REGULATORY REGIMES & EXEMPTION GATEWAYS

POLICY FRAMEWORK

A. Direct Re-Export (Bonded Transit) Cargo entering Free-Zone Bonded Warehouses (e.g., JAFZA, DAFZA, Dubai CommerCity) intended for export to GCC/global destinations. Montaji Status: 100% Exempt provided goods do not pass mainland customs controls.	B. Trade Exhibition Samples Products imported temporarily for display at recognized venues (e.g., DWTC, Expo City Dubai). Montaji Status: Exempt via Dubai Municipality Temporary Exhibition Permit. Strictly prohibited from commercial sale.	C. R&D & Laboratory Testing Formulations and raw samples imported for ISO 17025 testing or internal evaluation. Montaji Status: Exempt via Municipal Sample Permit; limited to maximum non-commercial quantities.
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2. RE-EXPORT CUSTOMS & MUNICIPAL FRAMEWORK

CUSTOMS PROTOCOLS

Mechanism	Customs & Duty Treatment	Municipal / Montaji Requirement	Compliance Key
Free-Zone Storage (JAFZA / DAFZA)	0% Duty. Goods remain under Customs Bonded Status indefinitely.	No Montaji registration required. Bill of Entry must specify Free Zone Code.	Physical segregation from local stock inside warehouse.
Temporary Import for Re-Export	Customs Deposit / Guarantee (5% CIF duty + VAT) refunded upon exit.	Dubai Municipality Re-Export Clearance. Mandatory inspection at port of entry.	Re-export deadline within 180 days (extendable up to 360 days).
Transshipment (Sea-Air / Air-Air)	Suspended duty under single transport manifest within 72 hours.	Exempt. No Municipal clearance required for direct apron/dock transfer.	Carrier manifest matching; no container seal break allowed.

3. TRADE EXHIBITION PERMIT PROTOCOL (DWTC / EXPO CITY)

EVENT COMPLIANCE

Step 1: Event Filing Submit Commercial Invoice, Packing List, and Official Exhibition Participation Letter to Dubai Municipality Portal 14 days prior to shipping.	Step 2: Label Overprinting All outer packaging and individual display items must carry clear English/Arabic sticker: "EXHIBITION SAMPLE - NOT FOR SALE".	Step 3: Port Exit Clearance Customs releases goods under Temporary Admission regime against exhibition organizer's master letter and security deposit.	Step 4: Post-Event Audit Remaining samples must either be re-exported outside UAE or destroyed via Dubai Municipality Waste Management with Certificate of Destruction.
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4. LABORATORY, R&D & COMMERCIAL TESTING SAMPLES

ISO 17025 TESTING

Sample Category	Max Quantity Limit	Required Documentation	Permit Approval Route
Cosmetic / Personal Care Testing	Max 6 SKUs (Up to 500ml/500g per SKU)	Proforma Invoice ("Samples Only"), MSDS/SDS, Lab Requisition Form.	Dubai Municipality e-Permit (Import for Testing / Non-Commercial).
Detergent & Biocide Efficacy Testing	Max 3 Liters / 3 Kgs per Active Formulation	16-Section SDS, Active Ingredient Concentration List, Lab Undertaking.	Montaji Laboratory Exemption Approval Letter (issued to accredited lab).
Food-Contact Migration Samples	Max 20 individual articles / containers	Material Safety Data Sheet, Food-Grade raw material Declaration.	Food Safety Department / Consumer Product Safety Clearance.

5. BONDED WAREHOUSE OVER-STICKERING PROTOCOLS

MAINLAND RELEASE PREP

Mandatory Rule for Free-Zone Relabeling: Products stored in Free-Zone bonded facilities that are later converted from re-export status to UAE Mainland commercial distribution **MUST** undergo compliant over-stickering *before passing Dubai Customs import gates*.

Mandatory Label Elements (Arabic)

- Product Name & Functional Purpose
- Country of Origin (e.g., "صنع في فرنسا")
- Batch/Lot Number & Expiry Date (DD/MM/YY)
- UAE Local Distributor Name & Contact
- Usage Warnings / Storage Conditions

Non-Compliance Penalties (Customs)

- First Offense: 5,000 AED fine + cargo detention
- Unregistered Mainland Entry: 20,000 AED fine
- Missing Arabic Statements: Mandatory rejection
- Unauthorized re-labeling: Seizure of goods

6. OPERATIONAL AUDIT CHECKLIST & SIGN-OFF BLOCK

MANAGER CHECKLIST

Pre-Shipment Compliance Verification Checklist:

☐ Bill of Lading marked "In Transit to Free Zone" or "Exhibition".

☐ Invoice clearly states "Samples - Zero Commercial Value - Not for Sale".

☐ Dubai Municipality Exemption Letter / Permit obtained in Montaji.

☐ Customs Guarantee / Deposit arranged with clearing agent.

☐ Warehouse SOP in place for physical segregation of re-export cargo.

☐ Post-event destruction or re-export filing scheduled (for exhibitions).

Logistics Manager Sign-Off: _____

Date: ____ / ____ / 2026

Customs Declaration #: _____

Automate Your GCC Trade & Tariff Workflows

Access HS code lookups, exemption templates, and regulatory guides on Tendify.

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