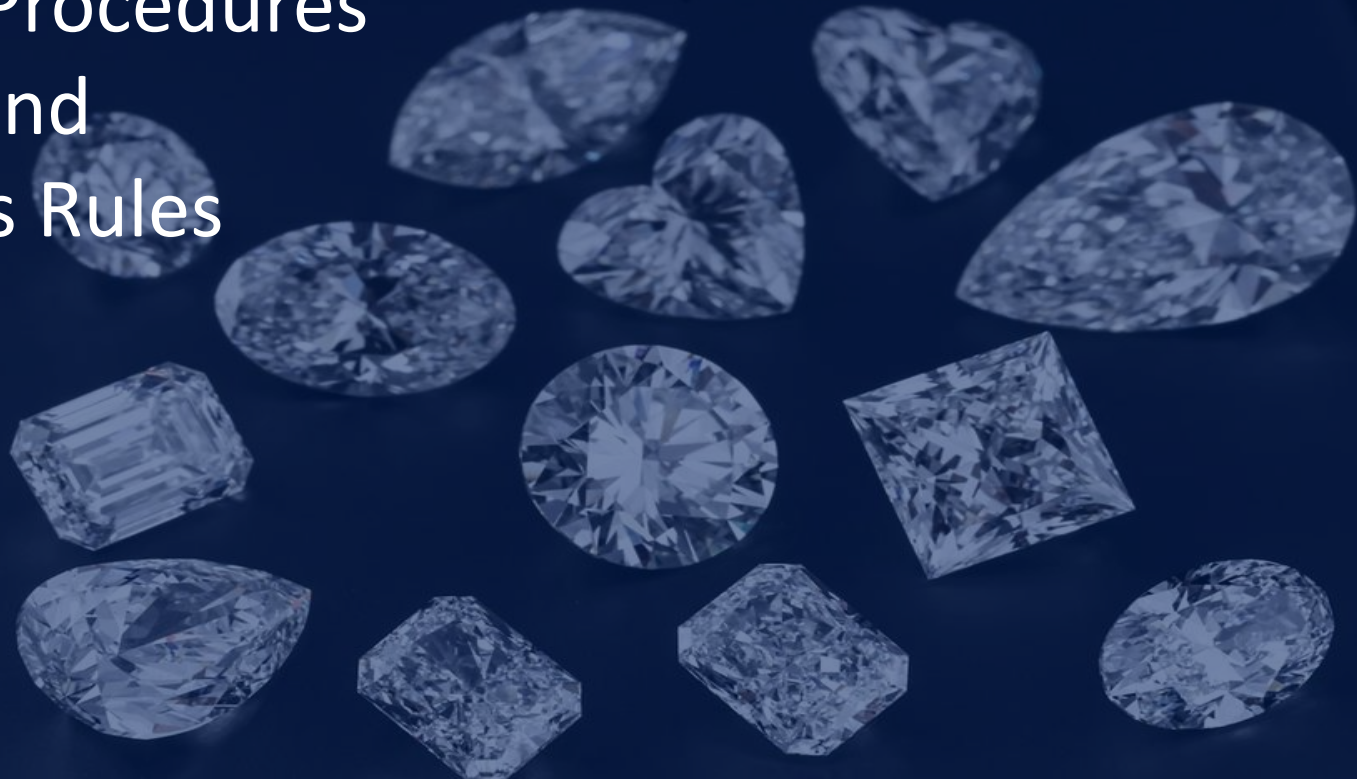


# Import Procedures Duties and Customs Rules



## Gems & Jewellery

UAE • Saudi Arabia • Qatar • Oman • Bahrain • Kuwait

## Quick Snap Shot

The GCC follows a largely harmonized **5%** import duty regime, but compliance is country-specific.

VAT differs in each countries

The GCC has positioned itself as a global gateway for gems and jewellery trade, linking Asia, the Middle East, Africa, and Europe. Stakeholders who adopt a compliance-led, valuation-aware, and strategically structured approach can fully leverage the region's customs framework to enhance trade efficiency, competitiveness, and long-term sustainability.



### Main Objectives of GCC Integrated Customs Tariff

Improve statistical analysis and reporting

Support trade agreement implementation

Improve goods classification accuracy

Clearly distinguish restricted and prohibited goods

Accelerate customs clearance procedures

# Duties & VAT Snapshot

Country	Customs Duty	VAT	Notes for gems & jewellery
<b>UAE</b>	5% ( CEPA Applicable - India with COO – 0 % )	5%	Free zones: Duty often deferred until entering mainland.+ Follow Hallmarking mandatory
<b>Saudi Arabia</b>	5%	15%	ZATCA integrated tariff (12-digit). Hallmarking / tagging rules for precious metals & gemstones.
<b>Qatar</b>	5%	Not yet introduced	Official invoices/COO/packing list required for clearance; assay/stamping law applies. Legalization charges applicable
<b>Oman</b>	5% (FTA with India with COO – 0% )	5%	Bayan system declarations; hallmarking required for precious metals/jewellery/gemstones.
<b>Bahrain</b>	5%	10%	Precious metals assay & hallmarking services via MOIC; legal fineness standards.
<b>Kuwait</b>	5%	Not yet introduced	MOCI Precious Metals Management oversees inspection & stamping of imported valuables. MOC charges applicable

\*“5%” is a widely cited GCC common external tariff for many goods; specific jewellery lines and exemptions may differ by tariff line and trade agreement.

# Common GCC Import Workflow

1

## Classify & value

Confirm HS code, origin, CIF value, and whether KP/hallmarking applies.

2

## Importer setup

Importer registration (commercial registration), customs code, and broker appointment.

3

## Ship docs

Commercial invoice, packing list, AWB/BL, certificate of origin (+ permits if required).

4

## Customs declaration

Submit declaration in the country's portal (or via licensed broker).

5

## Pay duties/taxes

Pay customs duty + VAT/GST (where applicable).

6

## Inspection & release

Risk-based inspection; release to mainland or free zone as applicable.



# United Arab Emirates (UAE)

Import procedure & customs rules for gems and jewellery

## Taxes & duties (typical)

- Customs duty: typically 5% of CIF on many imports –CEPA applicable with COO
- VAT: 5% standard rate
- Free zones: duty often deferred until goods enter mainland

## Core clearance documents

- Invoice
- Packing list
- Certificate of origin
- Permit from restriction entities (if applicable)

**Dubai Customs official page**

[www.dubaicustoms.ae](http://www.dubaicustoms.ae)



## Gem & Jewellery-specific rules

- Hallmarking/certification is regulated — only accredited/registered bodies may hallmark/certify precious metals & stones.
- Rough diamonds: UAE is a Kimberley Process participant
- Make invoice descriptions detailed: metal fineness (e.g., 750/18K), stone type, weights, and HS code.

# Import SOP – United Arab Emirates

1

## Documentation

3 set of invoices + packing list + HS code + weight + CIF

2

## Points of attention

ATA Carnet + TIB allowed + Sales allowed with duty and VAT payment

3

## Entry Point and Lead Time

Port of entry Dubai + 1 business day required for clearance

4

## Documents Pre checking and Approvals

Submit all the documents for pre checking and approvals

## Freight Forwarders

**Transguard**

**Ferrari Group**

**Brinks**

**Malca Amit**



# Saudi Arabia (KSA) ZATCA

The Zakat, Tax and Customs Authority established under the Council of Ministers Decision to merge "the General Authority of Zakat and Tax", "the General Customs Authority" into one Authority.

## Taxes & duties (typical)

- Customs duty: typically 5% of CIF on many imports
- VAT: 15% standard rate
- Free zones: duty often deferred until goods enter mainland

## Core clearance documents

- Invoice – ATA Carnet with images of the goods
- Packing list
- Certificate of origin
- ZATCA approval
- Online Authorization
- CR copy required of the agent

### **Saudi Arabia Customs official page**

[www.zatca.gov.sa](http://www.zatca.gov.sa)



## Gem / Jewellery-specific rules

- Hallmarking/certification is regulated — only accredited/registered bodies may hallmark/certify precious metals & stones.
- CITES certificate required
- Port of entry : Riyadh , Jeddah and Dammam
- Only 18k and above jewellery is legally allowed in the country

# Import SOP – Saudi Arabia

1

## Documentation

3 set of invoices + packing list + HS code + weight + CIF

2

## Points of attention

ATA Carnet + TIB allowed + Sales not allowed + CITES certificate

3

## Entry Point and Lead Time

Port of entry Riyadh + Jeddah + Dammam + 2-3 working days

4

## Documents Pre checking and Approvals

Online authorization of the broker + Commercial registration

## Freight Forwarders

**Transguard**

**Ferrari Group**

**Brinks**



Import procedure & customs rules for gems and jewellery governed by Qatar Custom Authority – follows the common GCC custom law

## Taxes & duties (typical)

- Customs duty: typically 5% of CIF on many imports
- VAT: Not applicable – legalization charges are applicable based on the invoice value
- Free zones: duty often deferred until goods enter mainland
- Pre Import documentation required

## Core clearance documents

- Commercial invoice
- Packing list
- Certificate of origin
- Insurance certificate

### Qatar Customs official page

[www.Customs.gov.qa](http://www.Customs.gov.qa)



## Gem / Jewellery-specific rules

- Jewellery may require assay/purity verification before sale
- Rough diamonds: Must comply with Kimberley Process Certification
- Make invoice descriptions detailed: metal fineness (e.g., 750/18K), stone type, weights, and HS code.

1

## Documentation & Pre Import Requirements

Valid Commercial Registration + Import Code + Chamber of Commerce registrations

2

## Points of attention

ATA Carnet + TIB allowed + Sales allowed with duty and VAT payment

3

## Entry Point and Lead Time

Port of entry Doha + 1 business day required for clearance

4

## Documents Pre checking and Approvals

Submit all the documents for pre checking and approvals

## Freight Forwarders

**Transguard**

**Loomis International**

**Brinks**

**Malca Amit**



## Import procedure & customs rules for gems and jewellery

### Taxes & duties (typical)

- Customs duty: typically 5% ( Under CEPA 0%)
- VAT: 5% standard rate
- Free zones: duty often deferred until goods enter mainland

### Core clearance documents

- Invoice
- Packing list
- Certificate of origin
- Register to Bayan system and create customs declaration.

### Oman Customs official page

[www.customs.gov.om](http://www.customs.gov.om)



### Gem / jewellery-specific rules

- Hallmarking/certification is regulated — only accredited/registered bodies may hallmark/certify precious metals & stones.
- Make invoice descriptions detailed: metal fineness (e.g., 750/18K), stone type, weights, and HS code.

1

## Documentation

invoices + packing list + Import Permit

2

## Points of attention

ATA Carnet + TIB allowed + Sales NOT allowed

3

## Entry Point and Lead Time

Port of entry Muscat + 1 business day required for clearance

4

## Documents Pre checking and Approvals

Submit all the documents for pre checking and approvals

## Freight Forwarders

**Transguard**

**Kanoo Group**

**Brinks**

**Malca Amit**



Import procedure & customs rules for gems and jewellery

## Taxes & duties (typical)

- Customs duty: typically 5% of CIF on many imports
- VAT: 10% standard rate
- Free zones: duty often deferred until goods enter mainland

## Core clearance documents

- Invoice
- Packing list
- Certificate of origin

### **Bahrain Customs official page**

[www.customs.gov.bh](http://www.customs.gov.bh)



## Gem / Jewellery-specific rules

- Hallmarking/certification is regulated — only accredited/registered bodies may hallmark/certify precious metals & stones.
- Make invoice descriptions detailed: metal fineness (e.g., 750/18K), stone type, weights, and HS code.
- Imported gold/jewellery typically requires assaying and hallmarking through MoC&I assay service

1

## Documentation

3 set of invoices + packing list + HS code + weight + CIF

2

## Points of attention

ATA Carnet but no sales + TIB allowed + Sales allowed with duty and VAT payment

3

## Entry Point and Lead Time

Port of entry Manama + 2 business day required for clearance

4

## Documents Pre checking and Approvals

Submit all the documents for pre checking and approvals

## Freight Forwarders

**Transguard**

**Ferrari Group**

**Brinks**

**Malca Amit**



## Import procedure & customs rules for gems and jewellery

### Taxes & duties (typical)

- Customs duty: typically 5% of CIF on many imports
- VAT: Not applicable
- Free zones: duty often deferred until goods enter mainland

### Core clearance documents

- 3 set Invoice
- Packing list
- Certificate of origin
- Import license or Ministry approval

### **Kuwait Customs official page**

[www.customs.gov.kw](http://www.customs.gov.kw)



### Gem /Jewellery-specific rules

- The Ministry of Commerce & Industry (MOCI) Precious Metals Management supervises inspection and stamping (hallmarking) of jewellery/valuables.
- Confirm any import permits/restriction-entity approvals (if applicable).
- Plan for temporary import/export if for exhibitions (where available).

1

## Documentation

3 set of invoices + packing list + HS code + weight + CIF

2

## Points of attention

ATA Carnet is not allowed + TIB allowed + Sales allowed with duty and VAT payment

3

## Entry Point and Lead Time

Port of entry Kuwait + 2 business day required for clearance

4

## Documents Pre checking and Approvals

Submit all the documents for pre checking and approvals

## Freight Forwarders

**Transguard**

**Ferrari Group**

**Brinks**

**Malca Amit**



# Practical Checklist (before you ship)

## Use this to reduce customs delays and unexpected cost

### Classification & valuation

- Confirm HS heading/subheading.
- Invoice shows CIF value and detailed description (fineness, stones, weights).
- Check exemptions/FTAs and whether goods are for free zone vs mainland.

### Compliance triggers

- Rough diamonds: KP certificate + sealed tamper-resistant packaging.
- Retail markets often require hallmarking/assay before sale (UAE/KSA/QAT/OMN/BHR/KWT).
- Confirm any import permits/restriction-entity approvals (if applicable).
- Plan for temporary import/export if for exhibitions (where available).

### Documents pack (minimum)

- Commercial invoice (HS + description + value)
- Packing list (weights/qty match invoice)
- AWB/BL
- Certificate of origin
- KP certificate (rough diamonds only)
- CITES certificate
- Permits (if required)