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- Saudi Arabia Gateway Details
- Import Requirements
- Product Labeling & Country of Origin Markings
- Commercial invoice
- Certificate of Origin
- SASO Authorization Letter
- Customer Reference Documents
- Kingdom of Saudi Arabia Websites

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- Documentation Requirements
- Commercial invoice
- Certificate of Origin
- Certificate Of Conformity
- Shipment Labeling

BAHRAIN
- Documentation Requirements
- Commercial invoice

OMAN
- Documentation Requirements
- Commercial invoice
- Certificate of Origin
- Authorization letter
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- Legalization Charges – Air Shipment
- Additional Import Requirements
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- Commercial invoice

YEMEN
- Documentation Requirements
- Commercial invoice
- Certificate of Origin
- Broker Arrangements

LEBANON
- Documentation Requirements
- Commercial invoice
- Broker Arrangements

SYRIA
- Documentation Requirements
- Commercial invoice

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- Documentation Requirements
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- Special approvals for inbound shipments
- Commercial invoice
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IRAQ
- Documentation Requirements
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- Commercial invoice
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- Documentation Requirements
- Commercial invoice

WELCOME TO DHL EXPRESS MIDDLE EAST CUSTOMS GUIDE
KINGDOM OF SAUDI ARABIA
CUSTOMS GUIDE
### KINGDOM OF SAUDI ARABIA

<table>
<thead>
<tr>
<th>Gateways</th>
<th>Dhahran Causeway Riyadh Airport</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Haul</td>
<td>DHL B727 DHL road movements</td>
</tr>
<tr>
<td>DHL Clearance</td>
<td>Yes</td>
</tr>
<tr>
<td>Broker Handover</td>
<td>Not possible</td>
</tr>
<tr>
<td>DDP</td>
<td>Yes</td>
</tr>
<tr>
<td>Deminimus</td>
<td>US$150.00</td>
</tr>
</tbody>
</table>

**DOCUMENTATION REQUIREMENTS**
- **CERTIFICATE OF ORIGIN**
- **SAUDI ARABIA GATEWAY DETAILS**
  - Gateways: Dhahran Causeway Riyadh Airport
  - Line Haul: DHL B727 DHL road movements
  - DHL Clearance: Yes
  - Broker Handover: Not possible
  - DDP: Yes
  - Deminimus: US$150.00

**IMPORT REQUIREMENTS**
- **AUTHORIZATION LETTER**

**PRODUCT LABELING & COUNTRY OF ORIGIN MARKINGS**

**CUSTOMER REFERENCE DOCUMENTS**
- **COMMERCIAL INVOICE**
- **KSA WEBSITES**
The following documents are required to complete the clearance of a shipment into Saudi Arabia:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - The requirement for a COO is value dependent and varies by gateway
5. Saudi Arabian Standards Organization (SASO)
   - Required for certain products
6. Company Registration
   - Importer to provide a copy of a valid Company Registration
7. Authorization Letter
   - Importer to provide Authorization letter to DHL to act as their broker

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
KINGDOM OF SAUDI ARABIA GATEWAY DETAILS

Dhahran Causeway
1. Shipments consigned to locations in the Eastern Province of Kingdom of Saudi Arabia are cleared at the DHL facility on the Bahrain – Kingdom Of Saudi Arabia Causeway.
2. The Causeway is also the primary clearance point for road shipments entering Kingdom of Saudi Arabia.
3. Shipments for the Central & Western Provinces with values exceeding US$5,300 are also cleared on the Causeway.
4. “Shipments valued in excess of US$13,149 require a Certificate of Origin if clearing at the Causeway”.

Riyadh
1. Shipments consigned to locations in the Central Province of Kingdom of Saudi Arabia are cleared at the DHL facility at the Riyadh Airport.
2. Only shipments with values less than US$5,300 can be cleared.
3. Shipments for the Central Province with values exceeding US$5,300 are cleared on the Causeway.
4. Shipments valued in excess of US$2,500 require a Certificate of Origin “If clearing at Riyadh Airport”.
IMPORT REQUIREMENTS

**Importer of Record**
- All shipments with a value above US$100 require that the Company or individual be identified as the Importer of record (IOR).
- DHL cannot act as the importer of Record into Kingdom of Saudi Arabia

**Company Registration**
- The customs declaration form prepared by DHL at time of customs clearance must be accompanied by a copy of the consignee’s commercial registration or personal ID.
- Copies of CR’s & ID’s provided by importers will be kept on file by DHL for use as and when required.

**Authorization Letter (AL)**
- For shipments valued at > US$13,249 for DHA or US$2,499 for JED & RUH an original letter authorizing DHL to act as the clearance broker on behalf of the customer is required.
- The AL should be in the approved format and on the company letter head.
- The AL can be issued for a period of 12 months and will be kept on file by DHL for use as and when required.
**IMPORT REQUIREMENTS**

**Saudi Arabian Standards Organization (SASO)**
- SASO approval is required for some items valued at over US$ 100. The exporter should check the SASO website to confirm if the products they are shipping require SASO approval.
- SASO is similar to a Clean Report Finding (CRF) and can be obtained from a reputable inspection company such as Intertek, SGS or Bureau Veritas.

**Certificate of Origin (COO)**
- All shipments for DHA above US$ 13,249 require a COO.
- All shipments for JED & RUH above US$ 2,500.00 require COO.

**Communications and Information Technology Commission (CITC)**
- All telecommunications related equipment and spare parts are subject to CITC approval.
- The consignee is responsible for obtaining CITC approval and this must be in place before the shipment is collected. A copy of the CITC approval should be attached to the shipping documents.
1. Product labeling indicating the Made In and brand name are compulsory for any products to be exported to Saudi Arabia.

2. Labeling is required for all products and is particularly important for spare parts, finished goods, food products, personal care products, health care products, and pharmaceuticals.

3. Where physically possible the actual product should be embossed / engraved or have an irremovable label stating the made in country as well as the product brand name.

4. Where product labeling is not possible due to size or product sensitivity the external packing should carry the required markings.

5. SASO has specific requirements for identifying marks and labels for various imported items. Companies can request a copy of the labeling requirements on the SASO website: www.saso.org.sa/English/Pages/Default.aspx

6. Shipments / parts which do not have a country of origin stamp or sticker may be rejected for clearance by Saudi Customs and returned to origin.
**COMMERCIAL INVOICE**

Invoice on company letter head

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin

Same currency throughout the invoice.

Signature and company stamp

---

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code (e.g., 84399510)</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod. Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>3.6 kg</td>
<td>61042900</td>
<td>10</td>
<td>76</td>
<td>760</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Mosiac; wool (98%), polyester (2%)</td>
<td>Italy, Masterprint srl</td>
<td>2.7 kg</td>
<td>6110111000</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Shining Trade co</td>
<td>0.6 kg</td>
<td>96101010</td>
<td>20</td>
<td>5</td>
<td>100</td>
</tr>
<tr>
<td>Catalogues, Loops</td>
<td>Italy, Imperia Spa</td>
<td>0.3 kg</td>
<td>99111090</td>
<td>12</td>
<td>500</td>
<td>6000</td>
</tr>
</tbody>
</table>

Total price, USD: 25,000

Insurance cost, USD: 200

Freight cost, USD: 1500

Total for payment, USD: 26200

Gross Weight (total): 25.5 kg

Signed by: Signature, Stamp of CNOR
Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Saudi Embassy or Consulate in THE ORIGIN COUNTRY – “local”, “in the origin country”, Saudi, in the Origin Country do not have to be in Uppers case, was meant to show you the placement and replacement of words – please change to lower case.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
The role of SASO in Kingdom of Saudi Arabia is primarily consumer protection and the maintenance of public health and safety as well as environmental protection and the guarantee of the well being of the general public through the issuing and implementing of standards, quality and metrology systems.

Web Site www.saso.org.sa/English/Pages/Default.aspx

All shipments are subject to mandatory verification prior import clearance into Saudi Arabia and related certificate is required for clearance.

Exceptions are limited to specific products.

Products for which conformity to SASO standards is mandatory shall have been subject to satisfactory laboratory testing.

Conformity to international and equivalent standards is recognized.

Products shall also comply with national deviations such as:

- Language (Instructions in Arabic)
- Local climate
- Electric supply (domestic 127/220V, 60Hz) and electric plug Religious requirements

SASO certification can be obtained through 3rd party entities such as Bureau Veritas and SGS – (www.bivac.com & www.sgs.com)

Exporters should present documents showing the conformity of their products in accordance with the specified Standards to BVQI / SGS who will assess the documents and the product prior to issuing the SASO certificate.
For shipments clearing through the Causeway were the value exceeds US$13,249.00 the importer is required to issue an Authorization Letter (AL).

For shipments clearing through Riyadh Airport were the value exceeds US$2,500.00 the importer is required to issue an Authorization Letter (AL).

This letter authorizes DHL to act as their clearing agent.

The AL can be valid for a specific shipment or for a defined period of time up to a maximum of 12 months.

DHL will retain the original AL on file at the clearance gateway and submit a copy with each shipment cleared for the corresponding importer.

DATE:

Director General of customs King Fahad Causeway
Custom Manager

Dear Sir,

Residing in: …….

P.O. Box: …….

Civil record #………..

Importer Computer #………..

Authorization #………..

Import – Export

Member of Chamber of Commerce and Industry
Al KHOBAR, Holding membership

Do hereby state that I have authorize customs broker
Name Sameer Hameed Al Judaibi License #.1601
Date 20/01/1411 H

To finalize all customs procedures, expedite transactions, submit all require documents, attend inspection and examination, pay customs duties, sign Release card and receive the goods. I also state the following:

My commercial activity and goods I deal with and Import and export is

The imported goods is:
Quantity: ……..

This consignment(s) belong to me personally, I shall be fully responsible for validity of the information. It is confirming with my statement on the Declaration and documents attached to it. I am also responsible for violation committed in connection with this authorization. This authorization is valid for one year.

Corporation Name: ……..

Signature: ……..

Seal

Chamber of commerce stamp

KINGDOM OF SAUDI ARABIA
## CUSTOMER REFERENCE DOCUMENTS

<table>
<thead>
<tr>
<th>SFDA Guidelines</th>
<th>Saudi Food &amp; Drug Authority</th>
</tr>
</thead>
<tbody>
<tr>
<td>CITC Required</td>
<td>Communication &amp; Information Technology Commission</td>
</tr>
<tr>
<td>SASO-CRF Required</td>
<td>Saudi Arabian Standards Organization</td>
</tr>
</tbody>
</table>
KINGDOM OF SAUDI ARABIA

DOCUMENTATION REQUIREMENTS | SAUDI ARABIA GATEWAY DETAILS | IMPORT REQUIREMENTS | PRODUCT LABELING & COUNTRY OF ORIGIN MARKINGS | COMMERCIAL INVOICE
---|---|---|---|---
CERTIFICATE OF ORIGIN | SASO | AUTHORIZATION LETTER | CUSTOMER REFERENCE DOCUMENTS | KSA WEBSITES

KINGDOM OF SAUDI ARABIA WEBSITES

SASO – Saudi Arabian Standards Organization
http://www.saso.org.sa/English/Pages/Default.aspx

SFDA - Saudi Food & Drug Authority
http://www.sfda.gov.sa/En/Home

MOCI - Ministry of Commerce & Industry

CITC - Communications & Information Technology Commission
http://www.citc.gov.sa/English/Pages/default.aspx

For SASO – Certification Bodies
If you need to have goods certified prior to export then please check which of these service providers have an agreement with SASO for your country of origin.

Intertek

SGS Group
http://www.sgs.com/import_certification_me.htm?serviceld=10096307&lobld=5550

Bureau Veritas
http://www.bureauveritas.com/wps/wcm/connect/bv_com/group
### Kuwait

<table>
<thead>
<tr>
<th>Documentation Requirements</th>
<th>Commercial Invoice</th>
<th>Certificate of Origin</th>
<th>Certificate of Conformity</th>
<th>Shipment Labeling</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>KUWAIT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Gateways
- Kuwait Airport (Road & Air)
- Sulabiya (Road only)

#### Line Haul
- DHL 727
- DHL road movements

#### DHL Clearance
- Yes

#### Broker Handover
- Yes

#### DDP
- Yes

#### Deminimus
- US$0.00
The following documents are required to complete the clearance of a shipment into Kuwait:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - Required for shipments >100 kilos or where the value is in excess of US$2,999.00.
5. Certificate of Conformity
   - Required for certain products (ICCP - International Conformity Certification Program is required for certain commodities including all electronics items. The Public Authority for Industry (PAI) is the regulatory authority responsible for ICCP)
6. Legalized Invoices
   - Legalization is required when the shipments value is >100 kilos in weight or where the value exceeds US$1499.00
   - Legalization can be done on arrival in Kuwait with cnee paying charges
   - Legalization Costs KD 10.00 per invoice, KD 15.00 for a Cert of Origin, KD 4.00 admin charge

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
### Commercial Invoice

**FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)**

**Printed on Consignor's Letterhead Showing Legal Address**

#### Commercial Invoice

- **Invoice on company letter head**
- **Invoice number: 25**
- **Date: 01/04/2010**
- **Invoice Address (no private individuals):**
  - Dubai, U.A.E.
  - Terminal 2, Al Twar
- **INN:** 123546683

#### Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod: Business, art: 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>7.4 kg</td>
<td>61042900</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Sweater, mod: Holiday, trade mark Mosiac; wool (98%), polyester (2%)</td>
<td>Italy, Lignano spa</td>
<td>3.1 kg</td>
<td>39249090</td>
<td>15</td>
<td>100</td>
<td>1500</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Shangai Trade Co.</td>
<td>4 kg</td>
<td>63191100</td>
<td>36</td>
<td>25</td>
<td>900</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>6.3 kg</td>
<td>5011131400</td>
<td>10</td>
<td>50</td>
<td>500</td>
</tr>
</tbody>
</table>

#### Total for payment, USD: 24280

- **Insurance cost, USD:** 500
- **Freight cost, USD:** 1000
- **Total for payment, USD:** 24280

#### Gross Weight (total): 30 Kg

- **Signed by:** 
  - Signature, Stamp of CNOR

---

**Note:**

- An invoice number is mandatory for the invoice.
- The name and addresses should match the consignee’s registration documents.
- Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.
- Same currency throughout the invoice.
- HS Code essential as well as country of origin
- Realistic valuation required. Provide unit price as well as total price
- Your Incoterms will also influence whether you include insurance and transport costs separately in the invoice.
- The name and addresses should match the consignee’s registration documents.
- Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.
- Signature and company stamp

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**KUWAIT**

**DOCUMENTATION REQUIREMENTS**

- COMMERCIAL INVOICE
- CERTIFICATE OF ORIGIN
- CERTIFICATE OF CONFORMITY
- SHIPMENT LABELING

---

**DHL EXPRESS**
CERTIFICATE OF ORIGIN

Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Kuwait Embassy or Consulate in the origin country.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
CERTIFICATE OF CONFORMITY
SHIPMENT LABELING

1. Labeling and marking requirements are compulsory for any products to be exported to Kuwait.

2. Labeling is required for all products and is particularly important for companies marketing food products, personal care products, health care products, and pharmaceuticals.

3. Kuwait Conformity Assurance Scheme (KCAS) has specific requirements for identifying marks and labels for various imported items.

4. All products should carry a stamp or permanent irremovable sticker which states the country or manufacture.

5. Shipments / parts which do not have a country of origin stamp or sticker will be rejected by Kuwait customs for further actions by importer.

6. For further details customers can visit the following link:

https://www.pai.gov.kw/portal/page/portal/pai/KUCAS
### BAHRAIN

<table>
<thead>
<tr>
<th>Documentation Requirements</th>
<th>Commercial Invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Gateways</strong></td>
<td>Bahrain Airport (Road and Air)</td>
</tr>
</tbody>
</table>
| **Line Haul** | DHL 727
DHL road movements |
| **DHL Clearance** | Yes |
| **Broker Handover** | Yes |
| **DDP** | Yes |
| **Deminimus** | US$0.00 |
The following documents are required to complete the clearance of a shipment into Bahrain:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - Required for shipments valued in excess of US$1,300
   - A penalty of BD10.00 (US$30.00) may be paid in the absence of a Certificate of Origin

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
### COMMERCIAL INVOICE

**FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)**  
PRINTED ON CONSIGNEE'S LETTERHEAD SHOWING LEGAL ADDRESS

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee's registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Signature and company stamp

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin.

Same currency throughout the invoice.

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod. Business, art. 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0 kg</td>
<td>61042900</td>
<td>10</td>
<td>7,6 kg</td>
<td>6104290000</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>China, Shanghai Trade Ltd</td>
<td>6.3 kg</td>
<td>39249090</td>
<td>100</td>
<td>6,3 kg</td>
<td>4911101000</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>Thailand</td>
<td>0.5 kg</td>
<td>83019091</td>
<td>200</td>
<td>0.5 kg</td>
<td></td>
</tr>
<tr>
<td>Catalogue Loop</td>
<td>Italy, Lignano spa</td>
<td>6.3 kg</td>
<td>81115340</td>
<td>5</td>
<td>6.3 kg</td>
<td></td>
</tr>
</tbody>
</table>

Total price, USD: 30,000

Insurance cost, USD: 500

Freight cost, USD: 1500

Total for payment, USD: 32,000

Gross Weight (total): 31 kg

Signed by:  
Signature, Stamp of CNOR
## Oman

<table>
<thead>
<tr>
<th>Documentation Requirements</th>
<th>Commercial Invoice</th>
</tr>
</thead>
<tbody>
<tr>
<td>** Gateways **</td>
<td>Seeb Airport (Road and Air)</td>
</tr>
<tr>
<td><strong>DHL Clearance</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Broker Handover</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>DDP</strong></td>
<td>Yes</td>
</tr>
<tr>
<td><strong>Deminimus</strong></td>
<td>US$0.00</td>
</tr>
</tbody>
</table>
The following documents are required to complete the clearance of a shipment into Oman:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD's, publications, and chemicals to facilitate customs clearance.
**COMMERCIAL INVOICE**

FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)
PRINTED ON CONSIGNEE’S LETTERHEAD SHOWING LEGAL ADDRESS

**Invoice on company letter head**

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee’s registration documents.

- **Description**
- **Country of origin**
- **Net weight/kg**
- **HS Code**
- **Qty (pieces)**
- **Unit price, USD**
- **Total price, USD**

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod, Business, art, 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.4 kg</td>
<td>61042900</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Sweater, mod, Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>China, Shanghai</td>
<td>7.6 kg</td>
<td>50040000</td>
<td>15</td>
<td>34</td>
<td>500</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>Malaysia, Intertrade ltd</td>
<td>3.1 kg</td>
<td>3924909000</td>
<td>100</td>
<td>5</td>
<td>500</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Masterprint srl</td>
<td>6.3 kg</td>
<td>8011151900</td>
<td>10</td>
<td>50</td>
<td>500</td>
</tr>
</tbody>
</table>

**Total price, USD:** 24280

**Insurance cost, USD:** 200

**Freight cost, USD:** 1000

**Total for payment, USD:** 26480

**Gross weight (total):** 30 kg

Signature and company stamp

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin.

Same currency throughout the invoice.
QATAR

QCCSW (Qatar Customs Clearance Single Window) has been effectively implemented in Qatar. Currently, this applies only for sea freight shipments and implementation for air freight and couriers is yet to be announced.

Qatar customs has now migrated into QCCSW. All importers in Qatar must register their business activity online with Qatar customs by visiting the Qatar customs website www.ecustoms.gov.qa. It is mandatory for all importers to have the DHL Qatar license details - DHL QATAR LTD* Under the CR no 4642 - entered as a one time process, which authorizes DHL Qatar to act on behalf of the importer as a customs clearance broker.

Please advise all importers in Qatar to complete the registration as early as possible to ensure shipments are cleared from customs without delay.
The following documents are required to complete the clearance of a shipment into Qatar:

1. Airwaybill
2. Detailed Commercial Invoice
3. Legalized Invoices
   - Legalization can be done on arrival in Qatar with charges paid by the cnee
4. Packing List
5. Certificate of Origin
   - Required for shipments moving by air with a weight exceeding 100 kilos (actual or volumetric)
   - COO required for all shipments moving by road.
6. Authorization Letter

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
# Commercial Invoice

**Invoice on company letterhead**

- An invoice number is mandatory for the invoice.
- The name and addresses should match the consignee’s registration documents.
- Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

## Invoice Details

- **Invoice No:** 25
- **Date:** 01/04/2010
- **Invoice Address:**
  - Terminal 2, Al Twar
  - INN 123546683
- **Delivery Terms:** CIF
- **HS Code:**
  - Suit, mod, Business, art, 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)
  - Italy, Lignano spa
  - Italy, Masterprint srl
  - Sweater, mod, Holiday, trade mark Mosiac; wool(98%), polyester(2%)
  - Brush for cleaning of clothes, plastic 100%
- **Country of Origin:**
  - Italy
  - China
  - Malaysia
- **Description (commodity name, intended use, part/serial numbers, materials, components, sizes etc.):**

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of Origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod, Business, art, 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.4 kg</td>
<td>61042900</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Suit, mod, Business, art, 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Masterprint srl</td>
<td>7.2 kg</td>
<td>6104290000</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Sweater, mod, Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>China, Shanghai Trade Co Ltd</td>
<td>4.6 kg</td>
<td>61051100</td>
<td>24</td>
<td>19</td>
<td>456</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>Malaysia Trade Ltd</td>
<td>0.7 kg</td>
<td>6104490000</td>
<td>56</td>
<td>10</td>
<td>560</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Masterprint srl</td>
<td>6.3 kg</td>
<td>91113060</td>
<td>5</td>
<td>18</td>
<td>90</td>
</tr>
</tbody>
</table>

**Total price, USD:** 24280

- **Insurance cost, USD:** 500
- **Freight cost, USD:** 2000
- **Total for payment, USD:** 31780

**Gross Weight (total):** 30 kg

**Signed by:**

<table>
<thead>
<tr>
<th>Signature</th>
<th>Company Stamp</th>
</tr>
</thead>
<tbody>
<tr>
<td>[Signature]</td>
<td>[Company Stamp]</td>
</tr>
</tbody>
</table>
CERTIFICATE OF ORIGIN

Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Qatar Embassy or Consulate in the origin country.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
AUTHORIZATION LETTER

Required for all shipments and provided by the consignee.

Can be valid for a period of time and for a max period of 12 months after which it needs to be renewed.
### LEGALIZATION CHARGES – ROAD SHIPMENT

<table>
<thead>
<tr>
<th>Shipment Value</th>
<th>Certificate of Origin</th>
<th>Attestation of Commercial Invoice</th>
<th>Total Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>From</td>
<td>To</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0.01</td>
<td>4,999</td>
<td>150</td>
<td>250</td>
</tr>
<tr>
<td>5,000</td>
<td>14,999</td>
<td>150</td>
<td>350</td>
</tr>
<tr>
<td>15,000</td>
<td>49,999</td>
<td>150</td>
<td>650</td>
</tr>
<tr>
<td>50,000</td>
<td>99,999</td>
<td>150</td>
<td>1,050</td>
</tr>
<tr>
<td>100,000</td>
<td>149,999</td>
<td>150</td>
<td>1,450</td>
</tr>
<tr>
<td>150,000</td>
<td>249,999</td>
<td>150</td>
<td>1,950</td>
</tr>
<tr>
<td>250,000</td>
<td>499,999</td>
<td>150</td>
<td>2,350</td>
</tr>
<tr>
<td>500,000</td>
<td>999,999</td>
<td>150</td>
<td>3,150</td>
</tr>
<tr>
<td>1,000,000</td>
<td>above</td>
<td>150</td>
<td></td>
</tr>
</tbody>
</table>

0.4% of declared invoice value

Road shipments cannot be moved by paying penalty if original certificate of origin has to be present.

*All prices in QAR*
### LEGALIZATION CHARGES – AIR SHIPMENT

<table>
<thead>
<tr>
<th>Shipment Value</th>
<th>Certificate of Origin</th>
<th>Attestation of Commercial Invoice</th>
<th>Total Payable</th>
</tr>
</thead>
<tbody>
<tr>
<td>From</td>
<td>To</td>
<td></td>
<td></td>
</tr>
<tr>
<td>0.01</td>
<td>4,999</td>
<td>150</td>
<td>250</td>
</tr>
<tr>
<td>5,000</td>
<td>14,999</td>
<td>150</td>
<td>350</td>
</tr>
<tr>
<td>15,000</td>
<td>49,999</td>
<td>150</td>
<td>650</td>
</tr>
<tr>
<td>50,000</td>
<td>99,999</td>
<td>150</td>
<td>1050</td>
</tr>
<tr>
<td>100,000</td>
<td>149,999</td>
<td>150</td>
<td>1450</td>
</tr>
<tr>
<td>150,000</td>
<td>249,999</td>
<td>150</td>
<td>1950</td>
</tr>
<tr>
<td>250,000</td>
<td>499,999</td>
<td>150</td>
<td>2350</td>
</tr>
<tr>
<td>500,000</td>
<td>999,999</td>
<td>150</td>
<td>3150</td>
</tr>
<tr>
<td>1,000,000</td>
<td>above</td>
<td>150</td>
<td>0.4% of declared invoice value</td>
</tr>
</tbody>
</table>

If the value of the shipment more 50,000QAR 1% will be the fine from invoice value

* All prices in QAR
### ADDITIONAL IMPORT REQUIREMENTS

<table>
<thead>
<tr>
<th>AGENCY</th>
<th>PRODUCTS</th>
<th>COMMENTS</th>
<th>WEBSITE</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ministry of Health</td>
<td>Medicine, Cosmetics, Nutrition foods</td>
<td>Will be requested on arrival</td>
<td><a href="http://www.sch.gov.qa">www.sch.gov.qa</a></td>
</tr>
<tr>
<td>ICT (information &amp; Communication Technology)</td>
<td>Computer items, Network equipments, Wireless devices</td>
<td>Will be requested on arrival for air but must be obtained in advance for road shipments</td>
<td><a href="http://www.ictqatar.qa">www.ictqatar.qa</a></td>
</tr>
<tr>
<td>Ministry of Interior</td>
<td>Security devices, Specialist cameras</td>
<td>Will be requested on arrival</td>
<td><a href="http://www.moi.gov.qa">www.moi.gov.qa</a></td>
</tr>
<tr>
<td>EPC (Environmental Protection Council)</td>
<td>Chemical, Liquids, Lubricants, Radioactive material</td>
<td>Will be requested on arrival for air but must be obtained in advance for road</td>
<td><a href="http://www.moi.gov.qa">www.moi.gov.qa</a></td>
</tr>
<tr>
<td>Ministry of Interior</td>
<td>Fire related items like Alarm and Equipments</td>
<td>Will be requested on arrival</td>
<td><a href="http://www.moi.gov.qa">www.moi.gov.qa</a></td>
</tr>
<tr>
<td>Supreme Educational Council</td>
<td>Educational books</td>
<td>Will be requested on arrival</td>
<td><a href="http://www.education.gov.qa">www.education.gov.qa</a></td>
</tr>
<tr>
<td>Qatar General Organization for Standards and Metrology</td>
<td>Automotive spare parts</td>
<td>Will be requested on arrival for air but must be obtained in advance for road</td>
<td><a href="http://www.moi.gov.qa">www.moi.gov.qa</a></td>
</tr>
</tbody>
</table>
PRODUCT LABELING & COUNTRY OF ORIGIN MARKINGS

1. Product labeling indicating the Made In and brand name are compulsory for any products to be exported to Qatar.

2. Labeling is required for all products and is particularly important for spare parts, finished goods, food products, personal care products, health care products, and pharmaceuticals.

3. Where physically possible the actual product should be embossed / engraved or have an irremovable label stating the made in country as well as the product brand name.

4. Where product labeling is not possible due to size or product sensitivity the external packing should carry the required markings.

5. Shipments / parts which do not have a country of origin stamp or sticker may be rejected for clearance by Qatar customs and be destroyed or returned to origin.
UNITED ARAB EMIRATES CUSTOMS GUIDE
### DOCUMENTATION REQUIREMENTS

#### COMMERCIAL INVOICE

**UNited Arab emirates**

- **Gateways**
  - Dubai Airport (Air only)
  - Abu Dhabi Airport (Air & Road)
- **DHL Clearance**
  - Yes
- **Broker Handover**
  - Yes
- **DDP**
  - Yes
- **Demimimus**
  - US$270.00
The following documents are required to complete the clearance of a shipment into United Arab Emirates:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Importer must have a valid import code

There are a number of Free Trade Zones in the UAE including Jebel Ali Free Zone and Dubai Airport Free Zone where duty is not applicable. Imports to a UAE Free Trade Zone must be consigned to a registered company operating within the Free Trade Zone the shipment is to be delivered to. Import documentation requirements are the same for regular import shipments to the UAE.

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD's, publications, and chemicals to facilitate customs clearance.
COMMERCIAL INVOICE

FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)
PRINTED ON CONSIGNOR'S LETTERHEAD SHOWING LEGAL ADDRESS

Invoice on company letter head

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee's registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin

Same currency throughout the invoice.

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Signature and company stamp
YEMEN

<table>
<thead>
<tr>
<th>Gateways</th>
<th>S’anna Airport (Air) Border (Road)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Haul</td>
<td>Commercial Air DHL road movement</td>
</tr>
<tr>
<td>DHL Clearance</td>
<td>No – Broker</td>
</tr>
<tr>
<td>Broker Handover</td>
<td>Yes</td>
</tr>
<tr>
<td>DDP</td>
<td>NO</td>
</tr>
<tr>
<td>Deminimus</td>
<td>US$</td>
</tr>
</tbody>
</table>
The following documents are required to complete the clearance of a shipment into Yemen

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - Required for all shipments valued >US$250.00
   - The COO must be attested by the Yemeni Embassy

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
### DOCUMENTATION REQUIREMENTS

**COMMERCIAL INVOICE**

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee’s registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Signature and company stamp

---

**FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)**

*Printed on consignee's letterhead showing legal address*

#### COMMERCIAL INVOICE

---

**Invoice on company letterhead**

An invoice number is mandatory for the invoice.

Your Incoterms will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price

HS Code essential as well as country of origin

Same currency throughout the invoice.

---

#### Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod.  Business, art. 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0 kg</td>
<td>61042900</td>
<td>15</td>
<td>150</td>
<td>2250</td>
</tr>
<tr>
<td>Suit, mod.  Business, art. 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0 kg</td>
<td>6104290000</td>
<td>15</td>
<td>150</td>
<td>2250</td>
</tr>
<tr>
<td>Suit, mod.  Business, art. 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0 kg</td>
<td>6110111000</td>
<td>34</td>
<td>45</td>
<td>1530</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Shanghai District</td>
<td>6.8 kg</td>
<td>3924909000</td>
<td>100</td>
<td>5</td>
<td>500</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>6.3 kg</td>
<td>501113400</td>
<td>5</td>
<td>19</td>
<td>95</td>
</tr>
</tbody>
</table>

| Total price, USD | 24280 |

Insurance cost, USD: 500

Freight cost, USD: 15000

Total for payment, USD: 26500

Gross Weight (total): 25 Kg

Signed by: __________________________ Signature: Stamp of CNOR
CERTIFICATE OF ORIGIN

Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Yemen Embassy or Consulate in the origin country.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
BROKER ARRANGEMENTS

1. DHL does not have a broker license in Yemen and must use the services of a 3rd party broker to clear shipments on behalf of the importer.
2. This is standard practice with the courier industry in Yemen where shipment clearance is outsourced.
3. The importer has the option to use their own broker or to engage the services of the DHL broker.
4. If the cnee uses their own broker DHL will hand over the clearance documents to the nominated broker and they will be responsible for clearance and delivery of the shipment.
5. If the cnee uses the DHL broker we will be responsible for the clearance and delivery of the shipment.
6. Brokerage charges are as follows:

<table>
<thead>
<tr>
<th>Weight Range</th>
<th>Brokerage Charge</th>
</tr>
</thead>
<tbody>
<tr>
<td>0-100Kg</td>
<td>US$60.00</td>
</tr>
<tr>
<td>101-300Kg</td>
<td>US$75.00</td>
</tr>
<tr>
<td>301-600Kg</td>
<td>US$100.00</td>
</tr>
<tr>
<td>601-1000Kg</td>
<td>US$120.00</td>
</tr>
<tr>
<td>More than 1000Kg</td>
<td>12 cent per kilo</td>
</tr>
</tbody>
</table>
LEBANON CUSTOMS GUIDE
## Lebanon

<table>
<thead>
<tr>
<th>Gateways</th>
<th>Beirut Airport</th>
</tr>
</thead>
<tbody>
<tr>
<td>Line Haul</td>
<td>Commercial Air</td>
</tr>
<tr>
<td></td>
<td>DHL road movement</td>
</tr>
<tr>
<td>DHL Clearance</td>
<td>No – Broker clearance</td>
</tr>
<tr>
<td>Broker Handover</td>
<td>Yes</td>
</tr>
<tr>
<td>DDP</td>
<td>Yes</td>
</tr>
<tr>
<td>Deminimus</td>
<td>US$0.00</td>
</tr>
</tbody>
</table>
DOCUMENTATION REQUIREMENTS

The following documents are required to complete the clearance of a shipment into Lebanon

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List

- DHL does not have a brokerage license to clear shipments and instead use a 3rd party broker to clear shipments into Lebanon
- The importer has the option to use the DHL broker or their own broker.

Note – the use of 3rd party brokers is industry practice in Lebanon and all courier companies are operate in the same way.

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
**COMMERCIAL INVOICE**

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee’s registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Signature and company stamp

---

**FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)**
**PRINTED ON CONSIGNOR’S LETTERHEAD SHOWING LEGAL ADDRESS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod, Business, art, 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>7.9 kg</td>
<td>61042900</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Suit, mod, Business, art, 23840-29, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>7.2 kg</td>
<td>6104290000</td>
<td>15</td>
<td>500</td>
<td>7500</td>
</tr>
<tr>
<td>Sweater, mod, Holiday, trade mark Mosiac; wool (98%), polyester (2%)</td>
<td>China, Bailihua Trade ltd</td>
<td>1.6 kg</td>
<td>50040000</td>
<td>10</td>
<td>500</td>
<td>5000</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>Malaysia, Intertrade ltd</td>
<td>0.1 kg</td>
<td>96111010</td>
<td>50</td>
<td>50</td>
<td>2500</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Masterprint srl</td>
<td>0.3 kg</td>
<td>90115300</td>
<td>5</td>
<td>10</td>
<td>50</td>
</tr>
<tr>
<td><strong>Total price, USD</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>24280</strong></td>
</tr>
</tbody>
</table>

Insurance cost, USD: 500
Freight cost, USD: 1000
Total for payment, USD: 24800

Gross Weight (total): 30 kg

Signed by: [Signature]

---

**Invoice on company letter head**

**Your Incoterms will also influence whether you include insurance and transport costs separately in the invoice.**

**Realistic valuation required. Provide unit price as well as total price**

**HS Code essential as well as country of origin**

**Same currency throughout the invoice.**
BROKER ARRANGEMENTS

1. DHL does not have a broker license in Lebanon and must use the services of a 3rd party broker to clear shipments on behalf of the importer.

2. This is standard practice with the courier industry in Lebanon where shipment clearance is only possible through licensed brokers.

3. The importer has the option to use their own broker or to engage the services of the DHL broker.

4. If the consignee uses their own broker DHL will hand over the clearance documents to the nominated broker and they will be responsible for clearance and delivery of the shipment.

5. If the consignee uses the DHL broker we will be responsible for the clearance and delivery of the shipment.

6. Brokerage charges are based on shipments value and as follows:

<table>
<thead>
<tr>
<th>Informal Clearance Charges (in LBP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Value Range</td>
</tr>
<tr>
<td>0</td>
</tr>
<tr>
<td>21,000</td>
</tr>
<tr>
<td>51,000</td>
</tr>
<tr>
<td>101,000</td>
</tr>
<tr>
<td>151,000</td>
</tr>
<tr>
<td>251,000</td>
</tr>
<tr>
<td>351,000</td>
</tr>
<tr>
<td>451,000</td>
</tr>
<tr>
<td>551,000</td>
</tr>
<tr>
<td>751,000</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Formal Clearance Charges (in LBP)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Type</td>
</tr>
<tr>
<td>Taskeen</td>
</tr>
<tr>
<td>Bayan</td>
</tr>
<tr>
<td>Temporarily Import</td>
</tr>
</tbody>
</table>

All charges are subject to change without notification. Any changes on the fees will be passed on as a back to back charge to IBM.
JORDAN CUSTOMS GUIDE
JORDAN

<table>
<thead>
<tr>
<th>Documentation Requirements</th>
<th>Commercial Invoice</th>
<th>Broker Arrangements</th>
</tr>
</thead>
</table>

**Gateways** | Amman Airport (Air & road)

**Line Haul** | Commercial Air
DHL road movement

**DHL Clearance** | No – Broker clearance

**Broker Handover** | Yes

**DDP** | Yes

**Demimimus** | US$0.00
The following documents are required to complete the clearance of a shipment into Jordan:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List

- DHL can clear shipments up to US$100.00
- DHL does not have a brokerage license to clear shipments >US$100.00 and instead use a 3rd party broker to clear shipments into Jordan.
- The importer has the option to use the DHL broker or their own broker.

Note – the use of 3rd party brokers is industry practice in Jordan and all courier companies are operate in the same way.

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
**COMMERCIAL INVOICE**

FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE) PRINTED ON CONSIGNOR'S LETTERHEAD SHOWING LEGAL ADDRESS

### Invitation no. 25

**Date:** 01/04/2010

**Invoice on company letter head**

---

- **Your Incoterms will also influence whether you include insurance and transport costs separately in the invoice.**
- **Realistic valuation required. Provide unit price as well as total price**
- **HS Code essential as well as country of origin**
- **Same currency throughout the invoice.**

#### Description

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Unit weight (kg)</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod. Business, art. 23840-29, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.6 kg</td>
<td>61042900</td>
<td>10</td>
<td>7500</td>
<td>75,000</td>
</tr>
<tr>
<td>Suit, mod. Business, art. 23840-29, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.6 kg</td>
<td>61042900</td>
<td>15</td>
<td>5000</td>
<td>75,000</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>China, Shanghai Textile Trade Co. Ltd</td>
<td>0.6 kg</td>
<td>5109110118</td>
<td>24</td>
<td>45</td>
<td>1080</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Shanghai Textile Trade Co. Ltd</td>
<td>0.4 kg</td>
<td>9604090080</td>
<td>50</td>
<td>10</td>
<td>500</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>6.3 kg</td>
<td>80111300</td>
<td>5</td>
<td>18</td>
<td>90</td>
</tr>
<tr>
<td><strong>Total price, USD</strong>:</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>273,800</strong></td>
</tr>
</tbody>
</table>

- **Insurance cost, USD:** 200
- **Freight cost, USD:** 1200
- **Total for payment, USD:** 25300

**Gross Weight (total):** 25 kg

**Signed by:**

---

- **An invoice number is mandatory for the invoice.**
- **The name and addresses should match the consignee’s registration documents.**
- **Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.**
- **Signature and company stamp**
BROKER ARRANGEMENTS

1. DHL does not have a broker license in Jordan and must use the services of a 3rd party broker to clear shipments on behalf of the importer.
2. This is standard practice with the courier industry in Jordan where shipment clearance is only possible through licensed brokers.
3. The importer has the option to use their own broker or to engage the services of the DHL broker.
4. If the cnee uses their own broker DHL will hand over the clearance documents to the nominated broker and they will be responsible for clearance and delivery of the shipment.
5. If the cnee uses the DHL broker we will be responsible for the clearance and delivery of the shipment.
6. Brokerage charges are based on shipments value and range from JD 40.00 to JD 60.00.
### Documentation Requirements

#### COMMERCIAL INVOICE

<table>
<thead>
<tr>
<th>Requirement</th>
<th>Status</th>
</tr>
</thead>
<tbody>
<tr>
<td>Gateways</td>
<td>Damascus Airport (Air)</td>
</tr>
<tr>
<td>Line Haul</td>
<td>Commercial Air</td>
</tr>
<tr>
<td>DHL Clearance</td>
<td>Yes</td>
</tr>
<tr>
<td>Broker Handover</td>
<td>Yes</td>
</tr>
<tr>
<td>DDP</td>
<td>No</td>
</tr>
<tr>
<td>Deminimus</td>
<td>US$0.00</td>
</tr>
</tbody>
</table>
The following documents are required to complete the clearance of a shipment into Syria:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - Shipments > 50 kg ex China or manufactured in China should have a COO certified by Syrian Embassy in China

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
**COMMERCIAL INVOICE**

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Weight/kg</th>
<th>HS Code</th>
<th>Units</th>
<th>Unit Price, USD</th>
<th>Total Price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod, Business, art, wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.4</td>
<td>61042900</td>
<td>1</td>
<td>940</td>
<td>7500</td>
</tr>
<tr>
<td>Sweater, mod, Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>Italy, Lignano spa</td>
<td>7.2</td>
<td>61042900</td>
<td>15</td>
<td>60</td>
<td>900</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Shanghai Trade Co.</td>
<td>6.9</td>
<td>42082000</td>
<td>1</td>
<td>150</td>
<td>150</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>6.3</td>
<td>95113100</td>
<td>5</td>
<td>18</td>
<td>90</td>
</tr>
<tr>
<td><strong>Total price, USD</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td><strong>1100</strong></td>
<td><strong>2000</strong></td>
</tr>
</tbody>
</table>

**Insurance cost, USD:** 200

**Freight cost, USD:** 1000

**Total for payment, USD:** 24200

**Total weight (total):** 30 kg

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee’s registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin.

Same currency throughout the invoice.

Signature and company stamp.

Documentation Requirements: For delivery of commercial goods (for sale).

Printed on consignor’s letterhead showing legal address.

Invoice on company letter head.

An invoice number is mandatory for the invoice.

Your Incoterm will also influence whether you include insurance and transport costs separately in the invoice.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin.

Same currency throughout the invoice.

Signature and company stamp.
EGYPT CUSTOMS GUIDE
### Egypt

<table>
<thead>
<tr>
<th>Documentation Requirements</th>
<th>Customs Clearance Paperwork</th>
<th>Special Approvals for Inbound Shipments</th>
<th>Commercial Invoice</th>
<th>Certificate of Origin</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Egypt</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

#### Gateways
- Cairo Airport

#### Line Haul
- Commercial Air

#### DHL Clearance
- Yes

#### Broker Handover
- Yes

#### DDP
- No

#### Deminimus
- US$0.00
The following documents are required to complete the clearance of a shipment into Egypt:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List
4. Certificate of Origin
   - Required for shipments valued at >US$1,999.00
   - COO must be endorsed by the Egyptian Embassy
5. China (Origin only) shipper must issue Certificate of Inspections & Quarantine “CIQ”
6. Importation registration
7. Bank Transfer form (proof of payment for commercial shipments).
8. Company or Private use forms

Under Egyptian Postal Authority regulations the maximum weight permissible under a single Airwaybill as a courier shipment into Egypt is 100 kilos. Shipments above 100 kilos will be transferred to main cargo for customs clearance incurring clearance delays of up to 5 days.

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
# CUSTOMS CLEARANCE PAPERWORK

## Paperwork Required for Investment Companies
- Ministry Of Investment’s approval
- Customs dealing Card [Copy]
- Taxes Card [Copy]
- Commercial Registration Card [Copy]
- Authorization Letter [Original]

## Paperwork Required for Petroleum Companies
- EGPC declaration for exemption purposes
- Customs dealing Card [Copy]
- Non Exemption clearance process will require
- Co’s registration [Copy]
- Taxes Card [Copy]

## Paperwork Required for Diplomatic Entities
- Ministry Of Foreign Affairs approval required to release shipments without inspection & for duty exemption purposes.
- Customs dealing Card [Copy]
- Authorization Letter [Original]

## Paperwork Required for Industrial Companies
- Industrial License [Copy]
- Customs dealing Card [Copy]
- Taxes Card [Copy]
- Commercial Registration Card [Copy]
- Form 6 (For Company use)
- Form 5 (For industrial use)
- Bank form 4 for industrial use - declare value is + US$ 5,000.00

## Paperwork Required for Free Zone Companies
- Customs dealing Card [Copy]
- Free Zone declaration original form

## Paperwork Required for Repair & Return “R&R”
- Customs dealing Card [Copy]
- Taxes Card [Copy]
- Commercial Registration Card [Copy]
- 126 KM original Form
- R&R Invoice shows repair cost
- Serial number must be engraved on all parts
- If shipment arrives with a different serial number, customs will treat shipment as a new unit (subject to duty and taxes)

## Paperwork Required for Commercial Companies
- Import License [Copy]
- Customs dealing Card [Copy]
- Taxes Card [Copy]
- Commercial Registration Card [Copy]
- Internal use form stamped and signed
- Bank Form 4 for industrial use where value > US$ 5,000.00
- Authorization Letter [Original]
### SPECIAL APPROVALS FOR INBOUND SHIPMENTS

<table>
<thead>
<tr>
<th>DESCRIPTION OF GOODS</th>
<th>REGULATORY AUTHORITIES NAME</th>
</tr>
</thead>
<tbody>
<tr>
<td>Food or food samples</td>
<td>Ministry of Health</td>
</tr>
<tr>
<td>Seeds / Plants</td>
<td>Ministry of Agriculture &amp; Land Reclamation</td>
</tr>
<tr>
<td>Video cassettes, CDs, DVDs</td>
<td>The Public Authority For Audio &amp; Visual Works Censorship</td>
</tr>
<tr>
<td>Color printer, Scanners</td>
<td>The Ministry of Interior Public Security Department</td>
</tr>
<tr>
<td>Telephones (regular/cellular) and telecom equipment, GPS</td>
<td>Ministry Of Telecommunication</td>
</tr>
<tr>
<td>Satellite receiver</td>
<td>Ministry Of Telecommunication</td>
</tr>
<tr>
<td>Books, Brochure, Magazine</td>
<td>Ministry of Culture</td>
</tr>
<tr>
<td>Drugs, medical product, Cosmetics: Dental instruments:</td>
<td>Ministry of Health Population. Central Administration of Pharmaceutical Affairs</td>
</tr>
<tr>
<td>Films</td>
<td>Films Import &amp; Export Licenses Committee</td>
</tr>
<tr>
<td>Wooden products</td>
<td>Ministry of Agriculture &amp; Land Reclamation</td>
</tr>
</tbody>
</table>
EGYPT

DOCUMENTATION REQUIREMENTS  CUSTOMS CLEARANCE PAPERWORK  SPECIAL APPROVALS FOR INBOUND SHIPMENTS  COMMERCIAL INVOICE  CERTIFICATE OF ORIGIN

COMMERCIAL INVOICE

FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)
PRINTED ON CONSIGNOR'S LETTERHEAD SHOWING LEGAL ADDRESS

Invoice on company letter head

Invoice no 25
Date 01/04/2010

Selling Address (no private individuals):
Dubai, UAE
Terminal 2, Al Twar
INN 123546683

Delivery terms (Incoterms): CIF

Description Country of origin Net weight/kg HS Code Qty (pieces) Unit price, USD Total price, USD
Suit, mod, Business, art, 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)
Italy, Lignano spa
3.9 kg 61042900 10 76,00 USD 760

Suit, mod, Business, art, 23840-29, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)
Italy, Lignano spa
3.7 kg 6110111000 10 45,00 USD 450

Brush for cleaning of clothes, plastic 100%
China, Shanghai Textile Trade Co ltd
0.6 kg 8419111000 20 45 900

Catalogues Loops
Italy, Lignano spa
6.3 kg 8011130000 5 18 90

Total price, USD: 5000

Insurance cost, USD: 200
Freight cost, USD: 1900
Total for payment, USD: 7000

Gross Weight (total): 20 Kg

Signed by: Signature, Stamp of CNOR
CERTIFICATE OF ORIGIN

Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Egypt Embassy or Consulate in the origin country.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
Iraq

**Gateways**
Basra, Baghdad and Erbil Airports

**Line Haul**
DHL & Commercial Air

**DHL Clearance**
Yes

**Broker Handover**
Yes

**DDP**
No

**Deminimus**
US$
The following documents are required to complete the clearance of a shipment into Iraq:

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List

See separate slide on import requirements for the Oil and Gas industry in Southern Iraq.
The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
DOCUMENTATION REQUIREMENTS

OIL & GAS IMPORTS FOR SOUTHERN IRAQ

OIL & GAS IMPORTS FOR SOUTHERN IRAQ

Dutiable Shipments
1. Commercial Invoice (English & translated into Arabic)
2. Packing list (English & translated into Arabic)
3. Certificate of Origin (endorsed by Iraqi Embassy)
4. Certificate of Conformity (only were required by the Iraqi authorities)
5. Import license from relevant ministry – based on the imported product (example: medicine – need approval from Ministry of Health)

Non Dutiable / South Oil Company (SOC) Contract
1. Commercial Invoice (English & translated into Arabic)
2. Packing list (English & translated into Arabic)
3. Certificate of Origin (endorsed by Iraqi Embassy)
4. Copy of the Contract with SOC (translated into Arabic)
5. Letter from the consignee declaring whether shipment is temporary or permanent import (also needs to be translated into Arabic)
6. Original HAirwaybill copy (provided by DHL)

Important Notes:
Exemptions for O&G shipments are only applicable to importers/Consignees that have contracts with the SOC and the imported items are part of the agreed contracted list of items. SOC manage and regulate all O&G imports into the Southern Governate of Iraq and work hand in hand with the customs. SOC determine what paperwork and documentation are required in clearance and they are the only ones authorized to issue permits for exemption material in South Iraq. SOC Brokers are employees of SOC working for the SOC – they are not 3rd party independent brokers thus DHL cannot replace them or perform their activities.

Any shipment arriving without a COO will be detained in customs and there will be a deposit fee of (Iraqi Dinar) ID 250,000 to ID 750,000 depending on the declared value. Be advised that values are reassessed by customs if deemed to low based on internal Iraqi Custom Guidelines.

If COO is not produced within 30 days – the deposit will be CONFISCATED and official receipt will be provided.
### Commercial Invoice

**FOR DELIVERY OF COMMERCIAL GOODS (FOR SALE)**

**PRINTED ON CONSIGNOR’S LETTERHEAD SHOWING LEGAL ADDRESS**

**COMMERCIAL INVOICE**

#### Description

<table>
<thead>
<tr>
<th>Item</th>
<th>Weight/kg</th>
<th>HS Code</th>
<th>Quantity</th>
<th>Unit Price, USD</th>
<th>Total Price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Sweater, mod. Business, art. 23840-29, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>suit, mod., Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0 kg</td>
<td>61042900</td>
<td>15</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>0.8 kg</td>
<td>59249090</td>
<td>15</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Mosiac; wool (98%), polyester (2%)</td>
<td>Sweater, mod., Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>0.4 kg</td>
<td>61101110</td>
<td>10</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Sweater, mod., Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>0.8 kg</td>
<td>61042900</td>
<td>15</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Sweater, mod., Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>0.4 kg</td>
<td>61101110</td>
<td>10</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Sweater, mod., Business, art. 23840-27, trade mark Loops; wool (65%), silk (35%), lining viscose (100%)</td>
<td>Italy, Lignano spa</td>
<td>0.8 kg</td>
<td>61042900</td>
<td>15</td>
</tr>
</tbody>
</table>

**Insurance cost, USD:** 1000  
**Freight cost, USD:** 1000  
**Total for payment, USD:** 3000

**Gross Weight (total):** 3.1 kg

Signed by: [Signature]

---

**DOCUMENTATION REQUIREMENTS**

**OIL & GAS IMPORTS FOR SOUTHERN IRAQ**

**COMMERCIAL INVOICE**

**CERTIFICATE OF ORIGIN**

An invoice number is mandatory for the invoice.

The name and addresses should match the consignee’s registration documents.

Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

Realistic valuation required. Provide unit price as well as total price.

HS Code essential as well as country of origin.

Same currency throughout the invoice.

Signature and company stamp.
CERTIFICATE OF ORIGIN

Certificate of origin is issued by the local chamber of commerce in IN THE ORIGIN COUNTRY and an invoice and the certificate of origin is legalized by the nearest Iraq Embassy or Consulate in the origin country.

When countries unite in trading agreements, they may allow Certificate of Origin to state the trading bloc as the origin, rather than the specific country i.e. EU.

For shipments that require a Certificate of Origin endorsement by the Chamber of Commerce of the Invoice is sufficient.
| **AFGHANISTAN** |
|---|---|
| **Gateways** | Kabul Airport |
| **Line Haul** | DHL |
| **DHL Clearance** | Yes |
| **Broker Handover** | Yes |
| **DDP** | No |
| **Deminimus** | US$0.00 |
DOCUMENTATION REQUIREMENTS

The following documents are required to complete the clearance of a shipment into Afghanistan

1. Airwaybill
2. Detailed Commercial Invoice
3. Packing List

Approval from Kabul US Embassy is required to proceed with any import exemptions. Approval will be granted after letter of exemption is received from the Military/ISAF.

Exemption process takes an average of 2-3 weeks for standard cargo & 4-5 weeks for any medical shipments, military supplies

The importer may be required to provide Ministerial approvals for restricted products such as telecommunications equipment, drugs, food items, CD’s, publications, and chemicals to facilitate customs clearance.
### DOCUMENTATION REQUIREMENTS

#### COMMERCIAL INVOICE

- **Invoice on company letter head**

#### INCOTERMS 2012

- **For delivery of commercial goods (for sale)**
- **Printed on consignor’s letterhead showing legal address**

#### An invoice number is mandatory for the invoice.

#### The name and addresses should match the consignee’s registration documents.

#### Description needs to be as detailed as possible - commodity name, intended use, part/serial numbers, materials, components, sizes etc.

#### Your Incoterms will also influence whether you include insurance and transport costs separately in the invoice.

#### Realistic valuation required. Provide unit price as well as total price

#### HS Code essential as well as country of origin

#### Same currency throughout the invoice.

#### Signature and company stamp

---

### COMMERCIAL INVOICE

<table>
<thead>
<tr>
<th>Description</th>
<th>Country of origin</th>
<th>Net weight/kg</th>
<th>HS Code</th>
<th>Qty (pieces)</th>
<th>Unit price, USD</th>
<th>Total price, USD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Suit, mod. Business, art. 23840-27, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0</td>
<td>61042900</td>
<td>15</td>
<td>500</td>
<td>7,500</td>
</tr>
<tr>
<td>Suit, mod. Business, art. 23840-29, trade mark Loops; wool(65%), silk(35%), lining viscose(100%)</td>
<td>Italy, Lignano spa</td>
<td>7.0</td>
<td>6104290000</td>
<td>15</td>
<td>500</td>
<td>7,500</td>
</tr>
<tr>
<td>Sweater, mod. Holiday, trade mark Mosiac; wool(98%), polyester(2%)</td>
<td>China, Taizhou City</td>
<td>12</td>
<td>50040900</td>
<td>200</td>
<td>25</td>
<td>5,000</td>
</tr>
<tr>
<td>Brush for cleaning of clothes, plastic 100%</td>
<td>China, Ningbo</td>
<td>6.0</td>
<td>95039000</td>
<td>5</td>
<td>10</td>
<td>50</td>
</tr>
<tr>
<td>Catalogues Loops</td>
<td>Italy, Lignano spa</td>
<td>6.3</td>
<td>86111300</td>
<td>5</td>
<td>10</td>
<td>50</td>
</tr>
</tbody>
</table>

**Total price, USD:** 24,280

- **Insurance cost, USD:** 500
- **Freight cost, USD:** 1,500
- **Total for payment, USD:** 26,300

- **Gross Weight (total):** 30 kg

- **Signed by: Signatur, stamp of CNOR**
## INCOTERMS 2012

<table>
<thead>
<tr>
<th>Term</th>
<th>Incoterms</th>
<th>Description</th>
<th>Incoterms 2012</th>
</tr>
</thead>
<tbody>
<tr>
<td>EXW</td>
<td>Ex Works</td>
<td>Named place of delivery</td>
<td>Ocean freight</td>
</tr>
<tr>
<td>FCA</td>
<td>Free Carrier</td>
<td>Named place of delivery</td>
<td></td>
</tr>
<tr>
<td>FOB</td>
<td>Free On Board (Ocean freight only)</td>
<td>Named port of shipment</td>
<td></td>
</tr>
<tr>
<td>FAS</td>
<td>Free Alongside Ship (Ocean freight only)</td>
<td>Named port of shipment</td>
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</tr>
<tr>
<td>CFR</td>
<td>Cost and Freight (Ocean freight only)</td>
<td>Named port of destination</td>
<td></td>
</tr>
<tr>
<td>CIF</td>
<td>Cost Insurance and Freight (Ocean freight only)</td>
<td>Named port of destination</td>
<td></td>
</tr>
<tr>
<td>CPT</td>
<td>Carriage Paid To</td>
<td>Named place of destination</td>
<td></td>
</tr>
<tr>
<td>CIP</td>
<td>Carriage and Insurance Paid to</td>
<td>Named place of destination</td>
<td></td>
</tr>
<tr>
<td>DAT</td>
<td>Delivered at Terminal</td>
<td>Named terminal at port or place of destination</td>
<td></td>
</tr>
<tr>
<td>DAP</td>
<td>Delivered at Place</td>
<td>Named place of destination</td>
<td></td>
</tr>
<tr>
<td>DDP</td>
<td>Delivered Duty Paid</td>
<td>Named place of destination</td>
<td></td>
</tr>
</tbody>
</table>

### Legend
- **Red**: Seller's cost
- **Orange**: Consignor's (buyer's) cost
- **Yellow**: Seller's risk
- **Green**: Consignor's (buyer's) risk
- **Gray**: Seller's obligation to arrange cargo-insurance
<table>
<thead>
<tr>
<th>Additional Services</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>Importer of Record</td>
<td>DHL cannot act as an importer of record but can assist in identifying an entity that can act as an IOR in the destination country.</td>
</tr>
<tr>
<td>Repair &amp; Return</td>
<td>DHL can support repair and return services in most countries.</td>
</tr>
<tr>
<td>Temporary Import Services</td>
<td>DHL can support temporary import services in most countries.</td>
</tr>
<tr>
<td>Documentation Services</td>
<td>DHL can provide documentation services such as Certificate of Origin, SASO, Certificate of Conformity and invoice legalization either directly or through 3rd party service providers.</td>
</tr>
<tr>
<td>Break Bulk Services</td>
<td>DHL can support Break Bulk services in a number of countries</td>
</tr>
<tr>
<td>Duty Exemptions</td>
<td>DHL can support the importation of goods that are exempted from duty once the importer has the required exemption approvals.</td>
</tr>
<tr>
<td>Ministerial Approvals</td>
<td>DHL can assist the importer in obtaining ministerial approvals but is unable to act on behalf of the importer where they are required to make the application directly with the relevant ministry / agency.</td>
</tr>
<tr>
<td>GLOSSARY OF TERMS</td>
<td></td>
</tr>
<tr>
<td>------------------------------------------------------</td>
<td></td>
</tr>
<tr>
<td><strong>Deliver Duty Paid (DDP)</strong></td>
<td>Duty is paid at destination and billed back to the shipper</td>
</tr>
<tr>
<td><strong>Certificate of Origin (COO)</strong></td>
<td>Required in certain countries to demonstrate true origin of the shipment.</td>
</tr>
<tr>
<td><strong>Authorization Letter (AL)</strong></td>
<td>Approval from the importer to permit DHL to act as their broker.</td>
</tr>
<tr>
<td><strong>Importer of Record (IOR)</strong></td>
<td>Registered importer of goods into country of final destination.</td>
</tr>
</tbody>
</table>
DISCLAIMER

The information included in this guide is designed to provide general guidance on the basic import requirements for countries in the Middle East region. It is not a definitive document and should be used primarily as a basic introduction to customs requirements across the region. Should a customer have more specific questions regarding import regulations and requirements the DHL customs and operational teams will be happy to respond in detail.