

Country Dossier

Oman

NOTICE:

For use on the Europa site, portions of the original version have been removed. As a consequence, page numbering may be interrupted.

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Overview of Customs Procedures

The authority for overseeing importations into Oman is the Directorate General of Customs under the Royal Omani Police (ROP). The Unified Custom Law for the Arab Gulf Co-operation Council States was implemented by Royal Decree No. 67/2003. The Common Customs Law of the GCC States of 2003 provides for the following types of import regimes:

- Release for free circulation
- Transit
- Temporary Admission
- Importation into a free zone

After becoming party to the Unified Custom Law for Arab GCC States, Oman adopted a computerized custom declaration form for import declaration and confirmation that goods have been cleared from customs. To declare an importation, the importer or licensed custom broker submits the commercial invoice along with all relevant import documentation to the customs inspector, who after examination submits his approval to the customs officer. The information on the documentation is entered in the electronic system by the custom officer and a declaration number is assigned to the entry. Relevant duty, taxes and customs fees on the CIF value of the shipment are due at that time and payment must be secured prior to customs release. Once all duty and fees are secured, a **Customs Declaration Report** is issued by Customs. This report is the same as the Customs Declaration form but with an electronic duty payment and release date indicated. **The Custom declaration form containing the UCLGCC logo and ROP coding can only be printed out by Customs after clearance.**

Customs authorities are no longer using stamps to indicate Customs clearance. A Customs Declaration Report issued by a computerised system that indicates duty payment and release date with the logos of the Royal Omani Police and the Customs GCC (Gulf Cooperation Council) is confirmation that the goods have been released into free circulation in Oman.

The importation of plants, plant products, animals and animal products require prior permission from the Ministry of Agriculture and Fisheries. Phytosanitary and veterinary certificates, as appropriate, are required and goods will be inspected and released upon approval of Ministry of Agriculture authorities. For animal products or foodstuffs containing substances of animal origin, a Halal Certificate is required.

Customs Regimes

1. Release for Free Circulation

Entry for free circulation is carried out by filing a declaration accompanied by the following documentation:

- Notarized certificate of Incorporation verifying that the importer is a commercial entity established in accordance with Omani Law
- A certificate demonstrating affiliation to the Oman Chamber of Industry and Commerce (OCIC)
- A valid certificate from the manufacturer/purchase invoice
- A valid quotation list (an invoice listing all goods used to verify that the shipment is in accordance with Omani Customs regulations)
- Packing List
- Bill of Lading/AWB

The importer must pay the relevant taxes and customs fees on the CIF value of the shipment. Once all fees are paid, the Customs issues the Customs Declaration Report.

2. Temporary Import

Temporary import procedures apply in the case of:

- Goods which will be exported outside Oman or to a free zone within 6 months of import, provided that the importer provides a bank or cash warranty to cover the customs fees which would otherwise be applicable.
- Machinery and heavy equipment may be granted temporary import (without the payment of taxes and customs fees) for between 6 months and 3 years depending on the duration of the project for which they will be used, provided that the importer has a bank or cash warranty to cover the customs fees which would otherwise be applicable.

3. Transit

The transit scheme provides that goods may be transported from one border post to another without the payment of duties. The importer must pay all due customs fees on the goods in transit as a guarantee; the fees will be refunded once the goods reach the specified border of export.

List of Customs Procedures Codes

Customs authorities in Oman do not use a code system relating to customs procedures. “**Import**” is indicated in the declaration type box (DEC TYPE) at the top of the Customs Declaration form for free circulation entry.

List of Entry Ports and Codes

Code numbers are not used to identify customs port of entry. The port name is indicated in the box labelled “Port” of the Customs Declaration form. Below are listed the port names:

Sea Ports

Sultan Qaboos Port Customs Office	جمارك ميناء السلطان قابوس
Al Fahal Port Customs Office	جمرك ميناء الفحل
Sohar Port Customs Office	جمرك ميناء صحار
Shinas Port Customs Office	جمرك ميناء شناص
Salalah Port Customs Office	جمارك ميناء صلالة
Khasb Port Customs Office	جمرك ميناء خصب
Sur Port Customs Office	جمرك ميناء صور

Airports

Seeb Airport Customs Office	جمارك مطار السيب الدولي
Salalah Civil Airport Customs Office	جمارك مطار صلالة المدني

Specimen Documents

Customs Declaration Report

Purpose – Import declaration for customs clearance and confirmation of release

Issuing Authority – Royal Oman Police/Directorate General of Customs

Where entry/reference number is marked – Top right corner, “DEC. No.”

Where procedure code is marked – Center, “DEC TYPE”

Where duty amount is marked – Lower left corner, “CUSTOMS DUTY”

Where code is printed – Lower right corner, “RELEASE DATE”

English Translation

1. Customs release at place of destination
2. Customs transaction number
3. Receipt of the above defined goods confirmed
4. The release of the above defined goods has been witnessed
5. At the customs office
6. Date
7. Stamp and signature of Clearing Agent



Sultanate of Oman
Royal Oman Police
Directorate General of Customs

سلطنة عمان
شرطة عمان السلطانية
الإدارة العامة للجمارك



PORT الميناء	DEC TYPE نوع البيان	DEC DATE تاريخ البيان	DEC NO. رقم البيان
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Customs Declaration		بيان جمركي	
NET WEIGHT الوزن الصافي	CONSIGNEE / EXPORTER المستورد / المصدر	DELIVERY ORDER NO. رقم إذن التسليم	
GROSS WEIGHT الوزن الكلي	INTERCESSOR CO. الشركة الوسيطة	CARR/CAPT. الناقل/القبطان / السائق	
MEASUREMENT القياس	COMMERCIAL REG. NO. رقم السجل التجاري	CARRIER'S NAME اسم الناقل	
NO. OF PACKAGES عدد الطرود	EXPORT TO المصدر اليه	VOYAGE / FLIGHT NO. رقم الرحلة	
MARKS & NUMBERS العلامات والأرقام	PORT OF LOADING ميناء الشحن	BL - AWB NO. / MANIFEST رقم البوليصا/المنافست	
	PORT OF DISCHARGE ميناء التفريغ		
	DESTINATION جهة المقصد		

اجمالي الرسوم TOTAL DUTY OMR	قيمة الرصيد DUTY RATE	القيمة بالعملة المحلية OF LOCAL VALUE OMR	CURRENCY العملة السعر RATE	العملة النوع TYPE	القيمة بالعملة الأجنبية OF FOREIGN VALUE	بلد المشأ ORIGIN	وصف البضاعة GOODS DESCRIPTION	بند التعريف H.T. CODE

EXEMPTION OF DUTY الإعفاءات	WEIGHT الوزن	CLASSIFICATION الصف	PACKAGES الطرود	CUSTOMS RESTRICTIONS القيد الجمركي
TOKENBENEFIT المستفيد	GROSS الكلي	UNIT وحدة	QTY. الكمية	RELEASE REF. مرجع القيد
SOURCES المصدر	NET الصافي	QTY. الكمية	TYPE النوع	AGENCY الجهة
CODE الرمز				

OMR ريال عماني	DUTY الرسوم	CLEARING AGENT المخلص الجمركي	INSPECTION المعاينة
CUSTOMS DUTY الضريبة الجمركية	CUSTOMS DUTY الضريبة الجمركية	LICENCE NO. رقم الرخصة	REASONS FOR NOT RELEASING اسباب عدم القيد
HANDLING CHARGES رسوم المناولة	HANDLING CHARGES رسوم المناولة		
REGN. FEES رسوم التسجيل	REGN. FEES رسوم التسجيل		
OTHER اخرى	OTHER اخرى		
DEFINITE اجمالي الرسوم الطهي	TOTAL FEE الرسوم الكلي	TRANSIT الترانزيت	INSPECTOR المعاين
INSURED تأمين		ROUTE خط السير	GROUP SUPERVISOR رئيس المجموعة
PAYMENT METHOD طريقة الدفع		EXIT PORT جمرك الخروج	OTHER REMARKS ملاحظات اخرى
GUARANTEE/CHEQUE ضمان / شيك		EXIT TRANSACTION NO. رقم الخروج	
NO. رقم		DATE تاريخ	
		SECURITY OFFICER موظف أمن	
DATE التاريخ		TRANSIT OFFICER مراقب ترانزيت	RELEASE DATE تاريخ القيد
BANK بنك			
RECEIPT NO. رقم إيصال الدفع			
DATE تاريخ			
BANK بنك			

I/We, Importer/Clearing Agent hereby declare that all data and documents submitted are true and complete.
We will bear any legal responsibility if the above information are not true.

أنا/نحن المستورد/وكيل المخلصين بأن البيانات والمستندات المقدمة صحيحة وكاملة وسواء تحمل / تتحمل أية مسؤولية قانونية في حالة تبين خلاف ذلك.

1. نظيرة جمرك بلد المقصد
2. رقم السجل الجمركي
3. نذكر وصول البضاعة المستوردة تفصيليا اعلام
4. نذكر وصول البضاعة تفصيليا اعلام
5. بجمرك
6. بتاريخ
7. الختم والتوقيع

Oman

Citations

“Unified Custom Law for the Arab Gulf Co-operation Council States”

“Royal Decree,” No. 67/2003, revoking Custom Act No. 22/78 (2003)