
NAQEL Express | Import & Export Guide

Sultanate of Oman

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Terminology

Manifest: Consolidated information for the batch.

Master airway bill (MAWB): airline waybill.

House waybill (HAWB): waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

COD: Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

Declared value: the value of the goods as it appears in the commercial invoice and in the manifest.

Declared value (CIF Value) = Goods value + international shipping cost & insurance.

Note: if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

Customs Duty: the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

VAT: Value Added Tax

NAQEL Customs Clearance fees: The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

EDI: Electronic Data Interface.

PURPOSE OF THIS GUIDE

This guide sets out the general customs clearance requirements and is intended to help individuals/ companies minimize the risk and time associated with the process of importation and exportation in accordance with the customs laws of Sultanate of Oman.

PROHIBITED GOODS

Prohibited goods are those goods of a nature or kind which are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

Examples of prohibited goods include such things as illicit narcotics and drugs.

Goods prohibited from importation for reasons linked to health, environment, protection of endangered species, security, legislation etc.

#	Item Category
1	Ivory; ivory powder and waste
2	Mace- - - Neither crushed nor ground.- - Crushed or ground
3	Poppy seeds
4	Poppy
5	Hemp seeds
6	Coca leaf
7	Poppy straw
8	Black poppy
9	Cannabis sativa
10	prepared chewable indian paan (betel) not containing tobacco
11	Olibanum
12	Frankincense
13	Storax
14	Opium
15	Hashish
16	prepared chewable indian paan (betel) containing tobacco
17	Chewable and sniffing preparation (Shammah), Suwaikah containing Tobacco
18	Crocidolite
19	Actinolite
20	Anthophyllite
21	Amosite
22	Trimolite
23	others Asbestos.
24	Cocaine
25	ecgonine
26	Retreaded tyres: Of kind used on motor cars (including station wagons and racing cars)
27	Retreaded tyres:Of a kind used on buses or lorries

28	Retreaded tyres: Of a kind used on buses airfraf
29	Retreaded tyres:Other
30	Retreaded tyres: Used pneumatic tyres
31	asbestos Containing-
32	OF crocidolite
33	asbestos Containin
34	With handles of ivory
35	Electronic cigarettes
36	Electronic water pipe "shisha"
37	Electronic cigarettes and similar personal electric vaporising devices :others
38	For electronic cigarettes other than accumulators of heading 85.07
39	For electronic water pipe "shisha" other than accumulators of heading 85.07
40	For other smoking electronic devices
41	Worked ivory and articles of ivory
42	Pure-bred breeding animals

RESTRICTED & CONTROLLED GOODS

Restricted goods are those items which can only be imported or exported where authority of a licence has been granted by the Comptroller of Customs and Excise or another relevant Government authority.

Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items are found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted goods.

Controlled goods normally require proper authorization (advance notification, license or certificate approval) from Competent Authorities (CA) before they may be imported to the country.

Licenses or permits are required from a Government Authority before the item is allowed to enter the Sultanate of Oman.

#	Item	Required Authority
1	Live animals, plants, fertilizers and insecticides	Ministry of Municipalities & Agriculture Affairs
2	Unadulterated Ethyl Alcohol, Iso-propanol, Handcuffs made from Iron/Steel Arms, ammunition, explosives and military weapons	ROP
3	Any items related to medical / Pharmaceutical	Ministry of Health
4	Print materials, publications, and media products	Ministry of Information Ministry of Heritage & Tourism
5	New tires, Toys, Electrical fans and lamps	Ministry Of Trade, Industry and Promotion

6	Telecommunications Devices	Telecommunications Regulatory Authority
7	Transmitters and radio equipment	Telecommunications Regulatory Authority
8	Foodstuffs, personal care and cosmetic products	Ministry of Health

IMPORT

1.1 Customs Clearance requirements:

A- High Value Commercial Shipments **(0 OMR and Above)**

- Detailed original invoice showing country of origin along with the Harmonized System (HS) code of each item.
- Naqel Air waybill (AWB).
- Copy of the Importer (Commercial Registration) CR.
- Copy of Owner/Authorized Omani ID
- Authorization from the Importer to customs clearance company (Naqel).
- Individual customs declaration is required.
- Subjected to Customs Duty and Value Added Tax (VAT).
- Customs duty calculate based on the Harmonized System (HS) code (0%, 5%, 100%)
- Bayan fees (15 OMR)

Note: Restricted products will be referred to the relevant authority for approval.

B- High Value Personal Shipments **(OMR 300 and Above)**

- Detailed original invoice showing country of origin along with the Harmonized System (HS) code of each item.
- Naqel Air Waybill (AWB).
- Copy of the importer ID.
- Authorization from the Importer to customs clearance company (Naqel).
- Individual customs declaration is required.
- Subjected to Customs Duty and Value Added Tax (VAT).
- Customs duty calculate based on the Harmonized System (HS) code (0% / 5% / 100%).
- Bayan fees (15 OMR).

Note 1: Restricted products will be referred to the relevant authority for approval.

Note 2: Certain items have a limited quantity that is permitted as personal use.

C- Courier shipments:

- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Naqel Air Waybill (AWB).
- Consolidated Import Declaration will be implemented for each Master Air Waybill (MAWB).
- Low value shipments with declared value (Below 100 OMR) will be applicable for Value Added Tax (VAT) but no customs duties.
- Low value shipments with declared value (100 OMR and below 300 OMR) will be applicable for Value Added Tax (VAT) and customs duties
- Low value shipments will be released without individual customs declaration, **unless:**
 - ✓ Restricted products require an approval from the governing entity.
 - ✓ Personal shipments but received in commercial quantity, and commercial clearance procedures must apply for it.

EXPORT

1.2 Customs Clearance requirements:

A- Commercial shipments

- Detailed commercial invoice showing the country of origin along with the Harmonized System (HS) code of each item.
- Certificate of origin and packing list
- Naqel Air Waybill (AWB).
- Copy of the Exporter Commercial Registration (CR).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs declarations for Export

B- Personal Shipments

- Detailed commercial invoice showing the country of origin along with the Harmonized System (HS) code of each item.
- MAWB manifest
- Naqel Air Waybill (AWB).
- Customs declarations for Export

RE-EXPORT

1.3 Customs Clearance requirements:

A- In Courier Mode

a) Undelivered shipments:

- Copy of import Naqel Air Waybill (AWB)
- New return Naqel Air Waybill (AWB)

b) If delivered to the consignee but returned afterwards:

- New Naqel Air waybill (AWB)
- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Copy of the import declaration if not originally cleared by Naqel Express.

B- In General Cargo Mode

- Copy of the import declaration.
- Naqel Air Waybill (AWB).
- Detailed commercial invoice along with the Harmonized System (HS) code of each item.
- Re-export customs declaration is required.
- Request for refund the Customs Duty and Value Added Tax (VAT) if needed.

WEBSITE REFERENCES

Naqel Express: www.NaqelExpress.com

Oman Customs: <https://www.customs.gov.om/>