

Export checklist: United Arab Emirates

Seaway Project Cargo · prepared October 18, 2026

890

U.S. machines shipped here in 2025

\$10,250

Duty and VAT, \$100,000 excavator

Regular

RoRo from the East and Gulf Coast

SHIPPING METHODS

- Container: Booked on request. Container ports: Jebel Ali Port (Dubai), Khalifa Port (Abu Dhabi). No schedule we track lists a direct call, so the carrier and any transshipment are confirmed at booking.
- Flat rack: Booked on request. For machines too wide or tall for a closed box, on container lines that accept out-of-gauge cargo. Discharge at Jebel Ali Port (Dubai), Khalifa Port (Abu Dhabi), subject to the terminal taking flat racks.
- RoRo: Regular from the East and Gulf Coast, limited from the West Coast. RoRo ports: Jebel Ali Port (Dubai), Khalifa Port (Abu Dhabi), Port Rashid (Dubai). Carriers call these routes on their schedules; we confirm the next sailing at booking.
- Breakbulk: Liner breakbulk or charter. For cargo too large or heavy for a flat rack, loaded by ship or shore crane. Breakbulk and heavy-lift ports: Jebel Ali Port (Dubai), Khalifa Port (Abu Dhabi), Port Rashid (Dubai).

DUTY AND TAX

- Import duty: 5% of \$100,000 CIF is \$5,000 (HS 8429.52, 2023 tariff).
- VAT: 5% of the duty-inclusive \$105,000 is \$5,250 (UAE Federal Customs Authority / FTA, checked June 2026)
- Total duty and tax: \$10,250, or 10% of CIF.
- Excavators 5% · Wheel loaders 5% · Crawler dozers 5% · Motor graders 5% · Backhoes and other excavating machines 5% · Crawler and rough-terrain cranes 5%

U.S. EXPORT CONTROLS

- Diversion risk. The UAE named by BIS as a common transshipment point for goods diverted to Russia/Belarus.
- EAR99 heavy equipment normally needs no licence here, but reexport to Russia/Belarus of Supp. 4 items (8429, 8426, 8701, 8704) needs a BIS licence (\$746.8(a)(5)). Screen all parties (CSL, SDN, Entity List); get end-user certification and no-Russia clause; red flags: forwarder as final consignee, third-country payer, onward routing.

U.S. EXPORT STEPS

- File the EEI in AES before loading (every vehicle, and any Schedule B line over \$2,500) and pass the ITN to the carrier.
- Titled machines: original title and EEI to U.S. Customs at the port at least 72 hours before export.
- Wood packaging and dunnage must be ISPM 15 heat-treated and stamped.
- Check the export classification (EAR99 or an ECCN) before booking.

DOCUMENTS AT DESTINATION

Commercial Invoice · Packing List · Bill of Lading · Certificate of Origin · Equipment Specifications · Import Permit (if applicable) · ECAS Certificate (if required)

USED-MACHINERY RULES

- Licence or permit: Abu Dhabi Customs restricted-goods list: vehicles, and loading/unloading equipment such as elevators and conveyor belts, require prior approval from the Ministry of Industry and Advanced Technology (MoIAT) before import.
- Conformity: MoIAT used-vehicle e-licensing enforces a national ban on importing, licensing and insuring 7 vehicle types, including burnt-out, scrapped, flooded, disassembled, damaged-beyond-repair and major-manufacturing-defect vehicles.
- Conformity: A used imported vehicle needs a MoIAT Product Status Statement (AED 200, applied for with the vehicle's identification number) confirming it is eligible for traffic registration and use in the UAE.
- Licence or permit: Mainland importers need a trade licence from the emirate's Department of Economic Development. Free-zone companies may import into their free zone under their free-zone licence.