

## **Cabinet Decision No. 118/2023 On the Controls of the Policy of Valorization of Industrial-Use Wastes**

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<i>Type</i>	Law
<i>Issued on</i>	27 Nov 2023 (corresponding to 13 Jumada Al-Awwal 1445 H)
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<i>Jurisdiction</i>	United Arab Emirates

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The Council of Ministers,

After perusal of the Constitution;

Federal Law No. 19/1972 on the competencies of Ministries and powers of Ministers, and its amendments; and

Based on the proposal of the Minister of Economy, and its approval by the Council of Ministers,

Has decided the following:

### **Article 1 - Definitions**

In application of the provisions of this Decision, the following terms and expressions shall have the meanings assigned against each, unless the context requires otherwise:

- State: The State of the United Arab Emirates.
- Minister: The Minister of Economy.
- Ministry: The Ministry of Economy.
- Committee: The Committee for valorization of industrial-use wastes.
- Authority: The Federal Authority for Identity, Citizenship, Customs and Ports Security.
- Customs Department: The competent customs department in the concerned Emirate.
- Exporting Facility: The juristic person that exports industrial-use wastes according to the licence issued thereto.
- Relevant Authorities: The governmental entities that are members of the Committee.
- Competent Authority: The local authority that is concerned with the environment affairs in every Emirate of the State.
- Industrial-Use Wastes: The categories stipulated in the table annexed to this Decision.

### **Article 2 - Objectives**

This Decision aims at achieving the following objectives:

- 1- Strengthening the circular economy of the State through the use of wastes as production inputs in the manufacturing process.
- 2- Enhancing the manufacturing capacities for the industries that use wastes as production inputs in order to turn them into value-added products, in a manner that enhances the competitiveness of the industrial product and enhances the economy of the State.

### **Article 3 - Scope of Application**

The provisions of this Decision shall apply to the Industrial-Use Wastes mentioned in the table annexed to this Decision, and to all Exporting Facilities including those located and licensed in the Free Zones.

### **Article 4 - Fees of Export of Industrial-Use Wastes**

The fees of export shall be imposed on the Industrial-Use Wastes that are mentioned in the table annexed to this Decision, as per the value determined in a decision issued by the Council of Ministers based on the proposal of the Minister of Finance.

### **Article 5 - Obligations of the Exporting Facility Regarding the Export of Industrial-Use Wastes**

1- The Exporting Facility shall pay the fees of export for the categories of Industrial-Use Wastes mentioned the table annexed to this Decision, as per the value that shall be determined according to Article (4) of this Decision.

2- The Exporting Facility shall not mix more than one category of the Industrial-Use Wastes mentioned in the table annexed to this Decision, in the same container or shipment.

3- The Exporting Facility shall keep a register mentioning the following:

- a- Types and quantity of the wastes that have been collected.
- b- Quantity of the wastes that have been sold in the State.
- c- Quantity of the wastes that have been disposed of and the methods of disposal, if any.
- d- Quantity of the wastes that have been exported outside the State and the importing countries.
- e- Any other data that the Ministry deems adequate for the follow-up of the export of the Industrial-Use Wastes mentioned in the table annexed to this Decision, as determined in a decision of the Minister.

4- The Exporting Facility shall present the supporting documents and registers to the Ministry and to the Relevant Entities and competent authorities upon request.

5- The Exporting Facility shall, in all cases, obtain the necessary environmental permits and the licence of the practice of the activity, and it shall assume the procedures related to the export of hazardous wastes, according to the environment legislation applicable in the State.

#### **Article 6 - Procedures of Payment of the Fees of Export of Industrial-Use Wastes**

1- The Exporting Facility shall use the digital service designed for the payment of the fees of export of the Industrial-Use Wastes mentioned in the table annexed to this Decision, through the electronic website of the Ministry, and shall provide the documents below:

- a- The commercial licence of the Exporting Facility.
- b- The commercial invoice of the Exporting Facility.
- c- The waybill of the shipment.

2- The Ministry shall verify the documents that have been provided and the value of the fees that have been paid by the Exporting Facility, according to Clause (1) of this Article, and shall issue an invoice including the value of the exporting fees.

3- The Exporting Facility shall, at the stage of customs clearance, provide the Customs Department, according to the regulations and mechanisms in force at said Department, with a proof confirming the payment of the export fees according to Clause (2) of this Article.

4- The Customs Department shall verify the conformity of the value of the export fees with the exported quantity, and may inspect the shipment, whenever this is deemed adequate, in order to check the weight and to confirm that the exporting party did not mix various types of the Industrial-Use Wastes mentioned in the annexed table in the same container or shipment, in addition to other procedures, as deemed adequate by the Customs Department.

5- In case, when the Customs Department assumes the inspection and verification procedures stipulated in Clause (3) of this Article, it was proved that the value of the export fees that has been paid is lower than the value of the final weight of the shipment of the Industrial-Use Wastes mentioned in Table (1) annexed to this Decision, then the customs clearance procedures of such shipment shall be fulfilled provided that the Exporting Facility pays the export fees based on such difference of value, according to the procedures stipulated in Clauses (1) and (2) of this Article.

#### **Article 7 - Cooperation between the Ministry, the Relevant Entities and the Customs Department**

1- Information, data and statistics related to the export of the Industrial-Use Wastes mentioned in the table annexed to this Decision shall be exchanged between the Ministry and the Relevant Entities as well as the Customs Department, according to the mechanism agreed upon between them and in a manner that takes into consideration the protection of confidential data during the exchange process.

2- Data, information and statistics related to the export and import of the Industrial-Use Wastes mentioned in Clause (1) of this Article, as well as the data of the relevant factories and the productive capacity and effective production, shall be presented to the Committee on a regular basis.

3- The Ministry, the Authority and the Customs Department shall develop work mechanisms among themselves, such as the direct electronic linkage between the Ministry and the Customs Department, according to the circumstances and needs, in a manner that ensures full implementation of the policy of valorization of Industrial-Use Wastes and prevention of any evasion from the payment of export fees.

#### **Article 8 - Final Provisions**

1- The Minister may, based on the recommendation of the Committee, add harmonized customs codes for the classification of the Industrial-Use Wastes mentioned in the table annexed to this Decision.

2- The Minister may, based on the recommendation of the Committee, amend the list of Industrial-Use Wastes mentioned in the table annexed to this Decision, by addition or deletion, according to the needs of the industrial sector in the State.

#### **Article 9 - Implementing Decisions**

The Minister shall, in coordination with the Relevant Entities, issue the necessary decisions for the implementation of the provisions of this Decision.

#### **Article 10 - Abrogation**

Any text that is contrary to or inconsistent with the provisions of this Decision shall be abrogated.

#### **Article 11 - Publication and Entry into Force of the Decision**

This Decision shall be published in the Official Gazette, and it shall come into force (30) thirty days from the date of its publication.

Issued by us:

On: 13/05/1445 H.

Corresponding to: 27/11/2023

**Mohammed Bin Rashid Al Maktoum**  
**Prime Minister**

This Decision was published in the Official Gazette, Issue no. 765, p. 623.

**Table No. 1 - Types of Industrial-Use Wastes**

No.	Types of Industrial-Use Wastes	The Harmonized Customs Code
1	Iron scrap	720450-720449-720441-720430-720429-720421-720410
2	Paper waste	470710-47079090
3	Used cooking oil	15180090-15180020-15180019
4	Rawhide	-41019000-41015000-41012000 -41022900-41022100-41021000 41039000-41033000-41032000
5	Scrap and waste of electronic and electric devices and equipment.	85491100 85491200 85491300 85491400 85491900 85492100 85492900 85493100 85493910 85493990 85499100 85499900
6	Waste pneumatic tyres	40040000 40121100 40121200 40121300 40121900 40122000 40129000 40131000 40132000 40139000
7	Solid plastic wastes	39151000 39159000
8	Aluminium wastes	76020000
9	Copper waste and scrap	74 04 00 00