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1 Certification Process

1.1 Export Certificates Required¹

| Products | Title of | Attestation Required on | Purpose | Requesting |
|------------------|--------------------|---------------------------------|------------------------|---------------|
| | Certificate | Certificate | | Ministry |
| Dry pea, lentil, | Animal & Plant | This is to certify that the | Pest and | Health |
| Rice, seeds, | Health | plant(s) | insect | Department |
| fresh fruits & | Inspection | Product(s) described herein | free | of the local |
| vegetables, | Service (APHIS) | have been inspected and/or | confirmation | municipality, |
| etc. | Phytosanitary | tested according to | | Ministry of |
| | Certificate | appropriate | | Environment |
| | | official procedures, are | | & Water |
| | | considered to be free from | | |
| | | quarantine pests, and conform | | |
| | | to Phytosanitary regulations of | | |
| | | the importing contracting | | |
| | | party | | |
| | | including those for regulated | | |
| A 11 1 . | | non-quarantine pest. | | |
| All products | Country of | The goods are of "xxx" origin | Country of | Customs |
| | Origin Certificate | | origin confirmation | Authority |
| All products | Health | The goods have been prepared | Health | Health |
| An products | Certificate | and shipped under sanitary | Certificate | Department |
| | Certificate | conditions and are fit for | Certificate | Department |
| | | human | | |
| | | consumption. | | |
| Meat & Poultry | Food Safety | Animals were slaughtered and | Product | Health |
| Products | Inspection | processed in accordance to | produce | Department |
| | Service (FSIS) | U.S. | under | 1 |
| | Export Health | health regulations | hygienic | |
| | Certificate | | conditions | |
| Meat & Poultry | Halal Slaughter | Animals were slaughtered in | Product | Health |
| Products | Certificate | According to Islamic/Sharia | produce | Department |
| | | laws | in accordance | |
| | | & requirements | with Sharia | |
| | | | Law | |

¹ Please refer to Annexures 9.1, 9.2 and 9.3 for certificate examples

| | confirmation | |
|--|--------------|--|
| | committation | |

1.2 Specific Attestation Required On The Export Certificate

Halal slaughter and health certificates need to be notarized by the UAE Embassy or Consulate (or any other Arab Embassy or Consulate in the absence of the UAE Embassy) in India. Non-notarized certificates may be sent back for notarization within 15 days.

1.3 Government Certificate Legal Entry Requirements

- Original certificates must accompany shipment at the time of entry. Sometimes importers are allowed to have the documents sent to their banks.
- Certificates are used for only the accompanying shipment since it carries the details of
- the shipment.
- U.S. "State" issued export certificates are acceptable.
- Modification to any certificate is not permitted once issued and shipped accompanying the product.

1.4 Other Certification/Accreditation Requirements

Original invoice, bill of lading and packing list are required to accompany the above-referenced certificates to meet documentation requirements of the Customs Authority for the release of the shipment.

2 Labeling Requirements

2.1 General Requirements

The Food Department of the Dubai Municipality took the initiative to draft a food import "mechanism" which translates the labeling and shelf life standards to an application procedure. It also provides both the importer and the exporter further clarification to the standards and the method of application.

2.2 Labeling regulations

While the UAE has accepted English-only labels in the past, bi-lingual labels are now required. Arabic stickers and labels should be legible and show, at least, the following information:

- 1. Product description;
- 2. Ingredients;
- 3. Country of origin; and
- 4. Net weight

Some products, such products intended for institutional use, may be exempt from the Arabic labeling requirement, but the "mechanism" is designed to eventually provide greater clarity on this point. Exporters should work closely with their importers to ensure that their products will meet the needs of retailers.

Labeling regulations apply to all products shipped in bulk and institutional-sized containers. Bulk cartons of fresh fruits and vegetables must contain most label information, but need not carry production/expiry dates. However, production dating continues to be a key difference. A food label must contain the following information:

- Product name (name of the food) in a prominent position on the label;
- Ingredients in descending order of proportion;
- Additives using their "E" number (group names are accepted)
- The source of the animal fats (beef, buffalo, etc...)
 - o Animal fats and ingredients should be sourced from animals that are Halal slaughtered. The use of pork fat, as with all pork related products as ingredients, is restricted. Pork products may be sold in designated excluded areas of retail stores and in certain restaurants. Other non-Halal meats (meat and poultry) are permitted import through an exemption issued by the Director, Food Control Section of the

municipality. Such products are subject to certain restrictions, i.e., can only be sold to non-Muslims via the designated areas/establishments. Labels for pork and pork containing products must comply with the general labeling requirements and must clearly state that the product contains pork. Food labels may not include pictures of pork, nor may recipes list pork. To avoid confusion with regulatory officials and consumers, exporters may wish to steer clear of names traditionally associated pork on non-pork products such as turkey ham or beef bacon; however, this is not a requirement and such names are permitted.

- The foodstuff and ingredients which are known to cause hypersensitivity shall always be declared;
- Net content in metric units;
- Production and expiry dates
 - o Production/expiry dates must be engraved, embossed, printed or stamped directly onto the original label or primary packaging at the time of production, using indelible ink. P/E dates printed on stickers are not an acceptable alternative, as well as U.S. bar coding in lieu of P/E dates. Only one set of P/E dates on the label is permitted. P/E dates must be printed in the following fashion, depending upon the shelf-life of the product:
 - Day/month/year for products with a shelf-life of three (3) months or less
 - Month/year for products with a shelf-life longer than three (3) months

Under the month/year format, the last day of the month is considered the expiry date. Exporters who list the first day of the month following the expiry date have run into issues when trying to clear shipments. The month may be printed in numbers or letters. For example, both 3/08 and March 08 are acceptable formats.

The word "Production" or the letter "P" must precede the production date. The expiry date must be preceded by one of the following statements: "Expiration (date)"; "Fit for.....from the date of production"; "Use by (date);" "Use before (date);" "Sell by (date);" "Valid until (date) from the date of production;" or the letter "E."

- Country of origin;
- The name and address of the manufacturer, producer, distributor, importer, exporter or
- vendor shall be declared on the label;
- Special storage and preparation instructions, if any;
- Foods making health claims must be labeled accordingly and require pre-approval by the
- Ministry of Health;

• Lot identification.

Alcoholic beverages and alcohol containing products can be imported but only through authorized importers who run their own retail shops. There are no special labeling requirements for alcoholic beverages beyond what is typically required in the country of origin. As with food products, labels for pet foods must be printed in Arabic. Arabic/English labels are permitted, as are Arabic stickers in lieu of Arabic labels. The pet food label must contain the statement "Not fit for human consumption." Production/expiry dates are required for pet foods.

Most major municipalities offer the following services to facilitate food product imports:

Pre-shipment approval of:

- Food Labels Copies of labels can be sent (fax copies or e-mails are acceptable) directly or
 through one of the importers to health officials for review and registration, at no cost.
 When approved and registered, the products bar code will be added to the municipality's
 list of approved and registered products. This procedure is meant to facilitate the
 importation of products and reduce clearance time. While pre-approval is not required,
 ATO Dubai strongly encourages exporters to have labels for new products pre-approved.
- Products Officials will analyze a product to determine compliance with food ingredient standards. Costs involved vary, depending on type of product and ingredients.
 Laboratory testing is required on first consignments to the UAE. The same product may be subject to future random laboratory testing. While pre-approval is not required, ATO Dubai encourages exporters to have their ingredients pre-approved for new products.

Occasionally, local health officials will permit the importation of food products with minor labeling infractions. Exemptions are granted on a one-time basis and the sale of such products usually is limited to institutional end users.

3 Other Regulations and Requirements

All imported food products must be accompanied by:

- A health certificate issued by the appropriate government agency in the exporter's country, attesting to the product's fitness for human consumption,
- A Halal slaughter certificate issued by a UAE-approved U.S. Islamic Center and notarized by the UAE Embassy/Consulate,
- Bill of Entry or Airway Bill,
- Packing list,
- Country of Origin Certificate.

The UAE Embassy or UAE Consulate in the United States must notarize health and Halal slaughter certificates.

There are no special packaging or container size requirements for food products. The UAE does not allow the importation of irradiated food products. A radiation-free certificate is required for food products from Europe and Asia.

There are no specific requirements for imported food samples. Samples for food shows and other promotional events are routinely exempt from local labeling and shelf life requirements. Product samples must be clearly marked as samples and accompanied by a statement claiming that they are not for sale.

Since 1998 the UAE has levied a commercial invoice legalization fee (equivalent to 1 percent of the consignment value) on all imported products. The fee can be paid at the UAE Embassy/Consulate or in the UAE upon arrival. Products will not be released from Customs until the fee is paid.

4 Other Specific Standards

Inspection officials routinely check for salmonella in poultry products. If salmonella is detected in more than 20 percent of tested samples, the shipment will be rejected.

Imports of alcoholic beverages are strictly controlled. Only a few local companies are licensed to import and sell alcoholic beverages. These products are exempt from local labeling requirements. The import of non-alcoholic beverages is permitted, but these products cannot contain more than 0.05 percent of alcohol by volume. These products are also exempt from local labeling requirements.

The sale of pork products is strictly regulated and confined to well-marked areas of supermarkets. Restaurants must clearly identify products on the menu that contain pork. Only selected retail outlets and hotels are permitted to sell pork.

The UAE Ministry of Agriculture and Fisheries (MAF) is responsible for regulating the importation of live animals and plants.

5 Import Procedures

The UAE boasts some of the most modern air and seaport facilities in the world. Food shipments usually are off loaded, inspected by health officials and cleared through customs within hours of arrival at port. (Dubai ports are the primary entry points for food products.)

Every food shipment is subject to visual inspection upon arrival to ensure compliance with label and shelf life regulations. Shipments are subject to random laboratory analysis. Baby foods and edible oils are subject to 100 percent sampling. Other food products are sampled in accordance with the sampling policy manual, which sets out the frequency of sampling based on food type, brand and country of origin. A consignment undergoing laboratory analysis is stored under bonded warehouse selected by the importer, within the same emirate of arrival. Laboratory results are generally known within 5-10 days. New-to-market food products are subject to thorough laboratory analysis. Once cleared, they are subject to random sampling as are other food products on the market.

A product will be rejected if found unfit for human consumption or non-compliant with label requirements. In either case, the product would be destroyed by the local municipality or reexported to the country of origin within 30 days, at the importers discretion. Products not conforming to label requirements may be re-exported to a third country (non-GCC). Fines may be imposed, depending on the severity of the violation.

A product rejection may be appealed to the Health Department having jurisdiction over that port. The municipality will convey a special committee to review the petition and issue a final decision, normally within a week. The committee's decision is final.

In case of a minor label infraction, a shipment may be permitted entry on a one-time basis for limited sale, i.e., to institutional end-users only. A major infraction, such as improper labeling of products containing pork or tampering with P/E dates, is severely punished, particularly those infractions discovered after import. Such products are automatically banned from import, usually for several months, and the brand name and importer is often reported in the press.

6 Customs procedures for Agricultural Goods

A precondition for the clearance of an import of any agricultural food product into Dubai (the primary port which will be used for export into UAE) is the Import Certificate from the Dubai Municipality. Similar Food Control and Environment Laboratories provide this function in each Emirate. Also, for any food product that is to enter the UAE, there must be a license granted to the consignee to trade in foodstuffs. Imports of agricultural products listed below must be approved by the Food Control Section of the Public Health Department of the Dubai Municipality:

- Cereal and wheat or rye flour, groats or meal
- Rice and broken rice
- Products processed from cereals
- Cereal-based compound feeding stuffs
- Beef and veal
- Pig meat
- Poultry meat
- Eggs
- Milk and milk products
- Products processed from fruits and vegetables
- Olive oil
- White and raw sugar without further processing
- Syrups and other sugar products; and
- Wine

6.1 Customs Regimes

6.1.1 Import for Home Consumption

For any food product that is to enter the UAE, there must be a license granted to the consignee to trade in foodstuffs. Customs requires the following documentation:

- Importer's License to trade in foodstuff
- Import Goods Declaration
- Dubai Municipality approval letter
- Commercial Invoice
- Certificate of Origin
- Bill of Lading
- Packing List
- Delivery Order (addressed to the Customs Department stating the description of the carrier and the cargo and stating to whom the cargo is to be delivered).

6.1.2 Temporary Import (Import for Re-Export)

The Director General of Customs may grant temporary admission for the following items:

- Heavy machinery and equipment needed to complete specific project or needed for conducting tests for a specific project
- Foreign goods imported for processing
- Any items imported for exhibitions and the like
- Machinery and equipment imported for the purpose of repair
- Containers and packing materials imported for refilling
- Animals admitted for grazing

If imported food products enter Dubai for re-export, the importer must supply a written undertaking that the foodstuffs will not be sold in Dubai and that the goods have entered for a special purpose satisfying the temporary admission requirements. In addition:

- Deposit or bank guarantee for the estimated duty payable
- After re-exporting the documents the importer must submit evidence that the goods have been exported to the Dubai Municipality's Food Control section.

6.1.3 Warehouse

The Director General of Customs may permit goods to be deposited into bonded warehouse with suspension of duty payment until entered for home consumption or exported. The consignee must submit a deposit or bank guarantee for the estimated duty payable. There is a time limit of 365 days for storage after which duty will be charged. Warehouse system is primarily for storage, so any activities that involve value adding are not permitted.



7 Appendix

7.1 Annexure - Country of Origin Certificate Sample

| 104 | CF | RTIFICATE | OF ORIGIN | | 4/7 |
|--|------------------------------|--|--|---------------------|----------------|
| ER/ EXPONTEN | 8 8 | | EXPOSEDOMING NO. NOL030 | | |
| | | | PORWANDING AGENT - REFERENCES | | - |
| OMEE | | 20 | | | 15 |
| | | | POINT AND COUNTRY OF ORIGIN | | |
| Y PARTY | | | DOMESTOODS ARE ENVIRED | (DE JUS.A. ORIG | IN. |
| APPENDS IN | | | | | |
| r | | * | A | | 14 |
| 40 1 100 1 | | | - | | |
| OR AIRPORT | 1-0095-13 | | WE CERTIFY THAT 1'H | E GOODS SHIPPE | DARE |
| ORTING CARRIER (VINOR | | NEW ORLEANS | ONWARD INLAND ADSTING | | |
| DUBAL U.A.E. | | PARTICULARS FURN | HENED BY SHIPPER | | |
| VES AND NUMBERS | NO. OF PRES. | | PACKAGES AND GOODS | GROSS WEIGHT | MEASUREMENT |
| DB-32 DUBAI | 1 | SEAL NO. 1918/ FREIGHT PREP CONTRACT NO ON BOARD NA DATE 05-10-0 NO SED REQUI | AID . 03-135WW MED VESSEL | | S 28,32CM |
| | | DIVERSION CONTI | RARY TO U.S. LAW PROHIBITED. | | |
| s described above v | ore shipped o | n the above date and consig | | ¥ | |
| | | | | E OF OWNER OR AGE | |
| Γhe | GR | FATER NEW ORLEANS INC | C | a recognized Chan | rber of Common |
| under the laws of the parning the origin of ared in the United S | e State of I the marchand | LOUISIANA | has examined the manufacturer's st of its know 100-th and Amilian I | Inda Hatt Ann orodu | i a dilimanin |

7.2 Annexure - Halal Slaughter Certificate

| Logo of Establishment | | | | ز | اسے |
|---|--|--|---|---|---|
| Name of the Est. | بسم حسلال | شــــهادة ذر | | | |
| HAL | AL SLAUGHTE | RING CERTIFICA | TE | | |
| mentioned shipment of meat Beef Sheep / Mutton / Goat / Poultry has seconding to Islamic Rites, in the phiecet supervision of it's authorism of it's authorism of it's authorism in the area indicated be his meat is HALAL and suitable is dustimated in any part of the workshere of each animat's carcass/earthere of each animat's carcass/earthere is contaminated and the shoughtering process has a phace where pigs shoughtering is OPFICIAL HALAL SEAL | Veal / Bullato / as been slaughtered presence and under red representative clow. Accordingly, for consumption by d. In confirmation on is branded with equate precautions ion with non-flatal has been completed prohibited. | بديان شهدت خليسوم الا الدوامن الميت أونة قد اللك المخسور عملها اللوص ماه ، تنحير مساول وصافحة ماة . وتاكيفاً لذلك ثم وضع الوق ، والمخدف الاحتمامات ان عملية المذبح قد تحت إن الا عملية المذبح الدائيس | الافتام / الافتام / الما الإصلاحاء و الله الميشة أديا أي يقمة أن ال فيهمه / مشا أور الحلال و | ل أرابضوس إحكام فشريعا فلياشر إن الله نا فلسلمين إن ناص على كل للإطها يطلموم إنه يذبح الك | لابقار / المعمو ، فتحها رفقاً ال أخست اشرائه الاستهلاك لكا نتم الملال دع نالازمة التع المن مكان لا يسمم |
| لفاميّل الشمة Consignment Details: | | | | | |
| الانجام - ترعها - وطهر Quantity - Quality- Description : السرزن العسال Not Weight | | | [O-4 | -بر | 1- |
| السرزن الإجسار Gross Weight | * | تساريخ السنيسيح Slaughtering Date | Day | Month | Year |
| ر سياة النسير Shipping | | تساريخ الإنساج Production Date | | | |
| ر تم الرحلة ابترية / همرية Voyago / Flight No | | تساريخ الإدياء Expiry Date | | | Code |
| ميناء الشميسيسين | | | | | Code |
| ميناء الناريخ والوصول ميناء الناريخ والوصول Destination | | رنم اشهادة المسي Health Certificate No. | .1 | , | |
| unpoctor | | State and | | | |
| الـــــرو Exporter | | فرنسخ SIGNATURE | | | |
| Name & No. of Slaughter house | | السيوب التسيوض AUTHORIZED REPR | ESENTAT | IVE OF | |
| الاسسىركة للتحة والمنع Producing Company & Plant | | AUTHORISON NO. | | | |

7.3 Annexure - Health Certificate

EXPORT CERTIFICATE

STATE OF LOUISIANA DEPARTMENT OF HEALTH AND HOSPITALS OFFICE OF PUBLIC HEALTH

HEALTH CERTIFICATI:

FOOD AND DRUG UNIT 6867 BLUEBONNET BOULEVARD BATON ROUGE, LOUISIANA 70810



10 MAY 2005

DATE

This is to certify that the product(s) listed below has (have) been registered with this office in accordance with the requirements of the State Food, Drug and Cosmetic Law, Title 40, Chapter 4, Part 1, Louisiana Revised Statutes of 1950 (amended) (LSA R.S. 40:627) and may be legally sold in the State of Louisiana.

Exporting Firm Name

Address

Product(s)

Manufacturer, Packer or Distributor

Registration Number

296-F

SHIPMENT IS DESTINED FOR U.A.E.

WE CERTIFY THAT THE GOODS SHIPPED ARE FRESH PRODUCTION AND ARE FIT FOR HUMAN CONSUMPTION.

Certified By:

Program Manager, Food-& Drug Unit

7.4 Food Colors

7.4.1 Annexure - Permitted Food Colors (Natural)

The following is a list of food colors, natural and artificial, permitted in the UAE:

| Color/ | International | Other |
|--------------------------------------|---------------|--------------------------|
| Description | Number | Names |
| | | |
| Red to Yellow Colors | | |
| Carmine | 120 | Cochineal, Carminic Acid |
| Annato extracts | 160B | Bixin, Norbixin |
| Beta Carotene | 160A | Carotene blend |
| Lycobine | 160D | |
| Beta-Apo-8-carotenal | 160E | |
| Beta-Apo-8-carotenoid acid Lutein | 160F 161B | |
| Carrot oil | None | |
| Beet root red | 162 Beta nine | |
| Red to Purple Shade | | |
| Anthocyanins | 163(i) | |
| Grape skin extract | 163(ii) | |
| Blackcurrant extract | 163(iii) | Enocianina |
| Beet powder | None | |
| Paprika | None | |
| Paprika oleoresin | 160C | |

Orange and Yellow Colors

Iron oxides

| None | Natural yellow 6 |
|---------|---|
| 100(ii) | |
| 100(i) | |
| None | |
| 101(i) | |
| 101(ii) | |
| | |
| 140 | Chlorophyllins |
| 141(i) | |
| 141(ii) | |
| | |
| | |
| 150A | |
| 150B | |
| 150C | |
| 150D | |
| | |
| 153 | |
| | |
| 171 | Food white 6 |
| | 100(ii) 100(i) None 101(i) 101(ii) 140 141(i) 141(ii) 150A 150B 150C 150D |

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7.4.2 Annexure - Permitted Food Colors (Artificial)

Red Colors

Azorubine 122 Carmosine, Food red 3

Allura Red 17 129 Food red 40

Yellow Colors

Sunset yellow FCF 110 Food yellow 3, Food orange S, Yellow 6 for food, drugs and cosmetics

Tartrazine 102 Food yellow 4, Yellow 5 for food, drugs and cosmetics

Brown Color

Chocolate brown HT 155 Food brown 3

Green Color

Fast green FCF 143 Food green 3, Green 3 for food, drugs and cosmetics

Blue Colors

Indigo tine 132 Carmine indigo, Blue 2 for food, drugs and cosmetics, Food blue 1

Brilliant blue FCF 133 Food blue 2, Blue 1 for food, drugs and cosmetics

Black Color

Brilliant black BN 151 Food black 1, Black PN

7.4.3 Annexure - Coloring allowed in Select Foods

| International Number | Color | Food | Maximum Limit |
|----------------------|-------------|---------------------|---------------|
| 127 | Erythrosine | Cherry and Products | None |
| | | | |

| 128 | Red 2 G | Sausages | 20 ppm |
|------|---------------|--------------------------------------|--|
| 161G | Canthaxanthin | Cooked Sausages | 30 ppm |
| | | Frozen Foods | 100 ppm |
| 173 | Aluminum | External Cover for Cake and Pasta | According to Good Production Practice |
| 174 | Silver | External Cover for Sweets | According to Good Production Practice |
| 175 | Gold | External Cover for Sweets | According to Good Production Practice |
| 180 | Lithotrubine | Cheese Covering | According to Good Production Practice |
| None | Orange B | Sausage and Frankfurters Covering | 150 ppm |
| None | Citrus Red 2 | Orange Peel | 2 ppm |

7.4.4 Annexure - Prohibited Coloring

| International Number | Color | Remarks |
|----------------------|--------------------|---------------------------------|
| 104 | Quinolin yellow | Prohibited in all food products |
| 124 | Ponceau 4R | Prohibited in all food products |
| | Sudan Reds 1-2-3-4 | Prohibited in all food products |