## **Levy on Mobile Phone Handset Imports**

Bassam Al Azzeh b.alazzeh@tamimi.com

The levy is called the "Green Dirham" and shall consist of an amount of ten Dirhams per mobile phone handset. According to the Resolution, no mobile phone handset shall enter the UAE without the required levy having been paid. The Resolution will be effective within sixty days from the date of publication of the Resolution in the Official Gazette, which should be 29 August 2012.

The Resolution provides that the Minister of Finance will, in cooperation with the Minister of Environment and other relevant authorities, issue the necessary measures for the implementation of the Resolution.

Importers of mobile phone handsets should take note of the requirement for the payment of the new Green Dirham levy and the impact that it may have on the clearance of imported products through Customs.