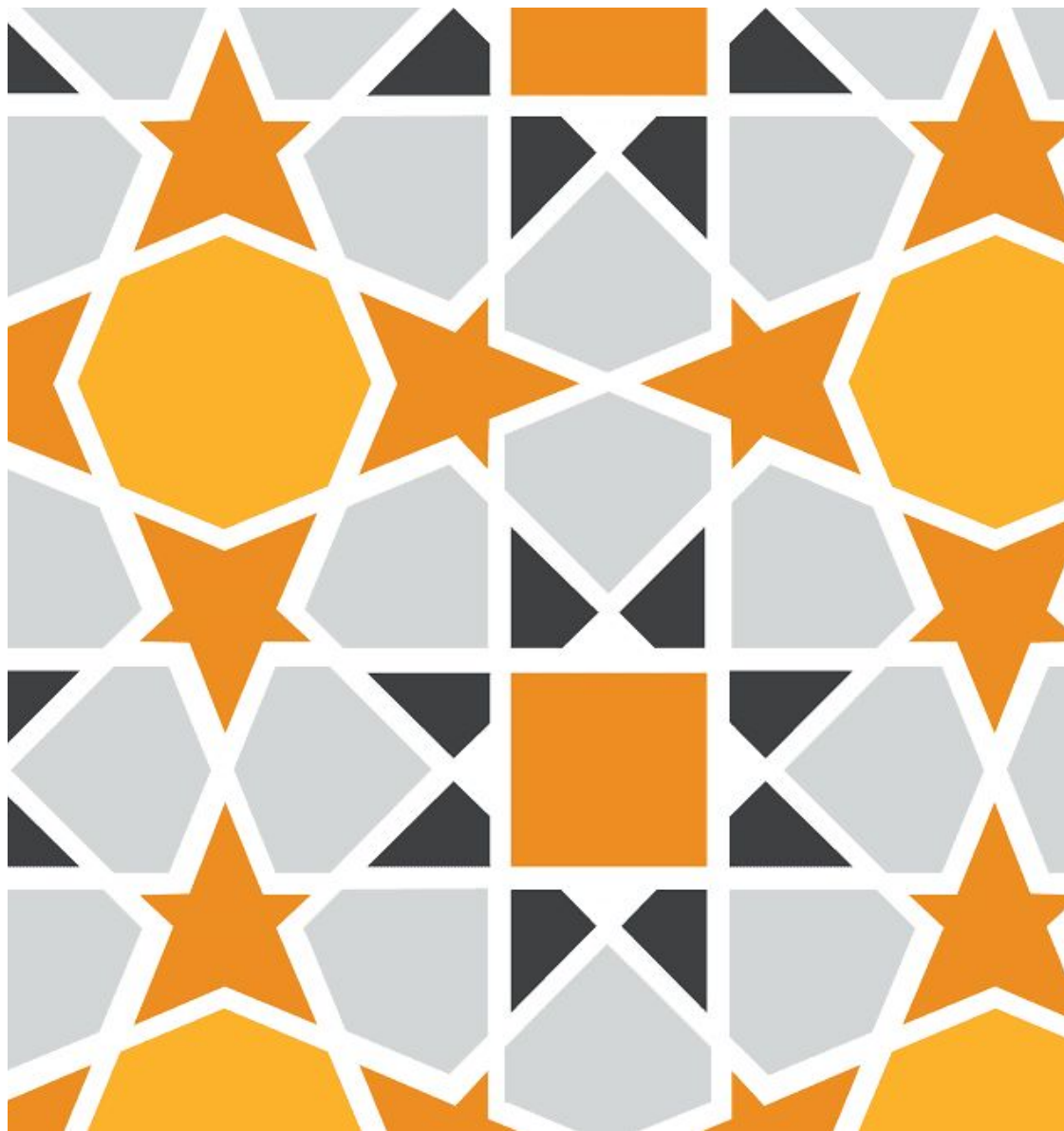


United Arab Emirates: 2024 updates to the Unified Customs Tariff of the GCC States

January 2024





Overview

Dubai Customs has recently published [Customs Notice No. 1 of 2024](#) to approve the 2024 amendments on the unified customs tariff table of the GCC States according to the 2022 edition and its subsequent updates. The updates have been agreed at the GCC level, and other GCC customs authorities may announce their updated tariffs in the near future. In the UAE, the amendments to the unified customs tariff table entered into force on **1 January 2024**.

The affected HS codes mainly fall under sectors/categories such as chemicals, pharmaceuticals, machinery and equipment, transport equipment, food and beverages, computers, etc. We include the list below for ease of reference.

List of 2024 amendments to the UAE's customs tariff

Old HS code	Amendment	Duty rate	Description	New HS code
27109100	Delete and substitute new subheading	5%	Waste oils containing polychlorinated biphenyls (PCBs) at a concentration level of 50 mg/kg or more	27109110
27109100	Delete and substitute new subheading	5%	Other Waste oils, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls(PBBs), whether or not also containing polychlorinated biphenyls (PCBs) at a concentration level of less than 50 mg/kg	27109120
27109100	Delete and substitute new subheading	5%	Other Waste oils, containing polychlorinated terphenyls (PCTs) or polybrominated biphenyls(PBBs) at a concentration level of 50 mg/kg or more.	27109190
29038900	Delete and substitute new subheading	5%	Hexabromocyclododecanes (HBCDs)	29038910
29038900	Delete and substitute new subheading	5%	Other Halogenated derivatives of cyclanic, cyclenic or cycloterpenic hydrocarbons.	29038990
-	New HS code	5%	Phorate (ISO)	29309096
29299010	Delete and substitute new subheading	5%	N,N-Dimethylphosphoramidic dichloride	29299011
29299010	Delete and substitute new subheading	5%	Other	29299019



-	New HS code	5%	N-(1-(Dialkyl (≤C10, incl. cycloalkyl) amino)) alkylidene (H or ≤C10, incl. cycloalkyl) phosphoramidic fluorides and corresponding alkylated or protonated salts	29299030
-	New HS code	5%	O-Alkyl (H or ≤ C10, incl. cycloalkyl) N-(1-(dialkyl (≤C10, incl. cycloalkyl) amino)) alkylidene (H or ≤ C10, incl. cycloalkyl) phosphoramidofluoridates and corresponding alkylated or protonated salts	29299040
29309011	Description amendment	5%	O-Ethyl S-phenyl ethylphosphonothiothionate (fonofos)	29309011
29309051	Description amendment	5%	N,N-Dialkyl (methyl, ethyl, n-propyl or isopropyl) aminoethane-2-thiols and their protonated salts, except for 2-(N,N-dimethylamino)ethanethiol and 2-(N,N-diethylamino)ethanethiol	29309051
29314971	Description amendment	5%	O-Alkyl (≤C10, including cycloalkyl) N,N-dialkyl (methyl, ethyl, n-propyl or isopropyl) phosphoramidocyanidates	29314971
29314972	Description amendment	5%	[O-2-(Dialkyl (methyl, ethyl, n-propyl or isopropyl) amino)ethyl] hydrogen alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonites and their O-alkyl (≤C10, including cycloalkyl) esters; alkylated or protonated salts thereof	29314972
29315911	Description amendment	5%	O-Alkyl (≤C10, including cycloalkyl) alkyl (methyl, ethyl, n-propyl or isopropyl) phosphonofluoridates	29315911
30024900	Delete and substitute new subheading	0%	Other	30024900
84281000	Delete and substitute new subheading	5%	lift (chair stair lift for ascending/descending the stairs specially designed for people with special needs)	84281010
84281000	Delete and substitute new subheading	5%	Other lifts and skip hoists	84281090
84289000	Delete and substitute new subheading	5%	Other machinery for lifting, transporting and moving people with special needs	84289010
84289000	Delete and substitute new subheading	5%	Other lifting, handling, loading or unloading machinery	84289090
87029000	Delete and substitute new subheading	5%	- - - With only spark-ignition internal combustion piston engines	87029010
87029000	Delete and substitute new subheading	5%	Other	87029090
87032180	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people	87032181
87032180	Delete and substitute new subheading	5%	Vehicles designed or equipped for transporting crippled or paraplegic people	87032182
87032280	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people	87032281



87032280	Delete and substitute new subheading	5%	Vehicles designed or equipped for transporting crippled or paraplegic people	87032282
87032380	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people	87032381
87032470	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people	87032471
87032470	Delete and substitute new subheading	5%	Vehicles designed or equipped for transporting crippled or paraplegic people	87032472
87033100	Delete and substitute new subheading	5%	Private Vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	87033110
87033100	Delete and substitute new subheading	5%	4x4 vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	87033120
87033100	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	87033131
87033100	Delete and substitute new subheading	5%	Vehicles designed or equipped for transporting crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	87033132
87033100	Delete and substitute new subheading	5%	Other vehicles (diesel or semi-diesel) of a cylinder capacity not exceeding 1,500 cc	87033190
87033200	Delete and substitute new subheading	5%	Private vehicles (diesel or semi-diesel) Of a cylinder capacity exceeding 1,500 cc but not exceeding 2,500 cc	87033210
87033200	Delete and substitute new subheading	5%	4x4 vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	87033220
87033200	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	87033231
87033200	Delete and substitute new subheading	5%	Vehicles designed or equipped for crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	87033232
87033200	Delete and substitute new subheading	5%	Other vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 1,500 cc but not exceeding 2500 cc	87033290
87033300	Delete and substitute new subheading	5%	Private Vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cc	87033310
87033300	Delete and substitute new subheading	5%	4x4 vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2,500 cc	87033320
87033300	Delete and substitute new subheading	5%	Vehicles specially designed to be driven by crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 2,500	87033331



87033300	Delete and substitute new subheading	5%	Vehicles designed or equipped for crippled or paraplegic people (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc	87033332
87033300	Delete and substitute new subheading	5%	Other vehicles (diesel or semi-diesel) of a cylinder capacity exceeding 2500 cc :	87033390
-	New HS code	5%	Carriages for transporting children with special needs	87150020
87150090	Description amendment	5%	Other	87150090
30029090	Delete and substitute new subheading	0%	Other	30029000
-	New HS code	Special goods	Of asses, mules or hinnies	02068020
02069090	Delete and substitute new subheading	Special goods	Of asses, mules or hinnies	02069091
02069090	Delete and substitute new subheading	5%	Other	02069099
-	New HS code	0%	Frankincense cuttings	06021020
-	New HS code	5%	Frankincense seeds	12079930
-	New HS code	Special goods	Oleostearin of asses, mules or hinnies	15030012
-	New HS code	Special goods	Oleomargarine of asses, mules or hinnies	15030022
-	New HS code	Special goods	Of asses, mules or hinnies	15030092
-	New HS code	Special goods	Of asses, mules or hinnies	15180012
-	New HS code	5%	lingonberry juice, not containing added sugar or Other sweetening matter.	20098130
-	New HS code	5%	lingonberry juice, containing added sugar or Other sweetening matter.	20098140
85392100	Delete and substitute new subheading	5%	Halogen lamps used for the modes of transport (e.g. vehicles, aircraft, trains, etc.)	85392110
85392100	Delete and substitute new subheading	5%	Other	85392190
-	New HS code	100%	Disposable flavored electronic cigarettes containing nicotine	24041231



-	New HS code	100%	Disposable non-flavored electronic cigarettes containing nicotine	24041232
84145900	Delete and substitute new subheading	5%	Table, floor, wall, window, ceiling or roof fans, with a self-contained electric motor of an output exceeding 125 W	84145910
84145900	Delete and substitute new subheading	5%	Fans for the vehicles of Chapter 87	84145920
84145900	Delete and substitute new subheading	5%	Fans for the machinery of Chapter 84	84145930
84145900	Delete and substitute new subheading	5%	Other	84145990
85392100	Delete and substitute new subheading	5%	Halogen lamps used for the modes of transport (e.g. vehicles, aircraft, trains, etc.)	85392110
85392100	Delete and substitute new subheading	5%	Other	85392190
85258100	Delete and substitute new subheading	0%	High-speed video cameras	85258110
85258100	Delete and substitute new subheading	0%	High-speed digital cameras for still images	85258120
85258100	Delete and substitute new subheading	0%	High-speed television cameras for security surveillance only	85258130
85258100	Delete and substitute new subheading	0%	Other high-speed cameras	85258190
85258200	Delete and substitute new subheading	0%	Radiation-hardened or radiation-tolerant video cameras	85258210
85258200	Delete and substitute new subheading	0%	Radiation-hardened or radiation-tolerant digital cameras for still images	85258220
85258200	Delete and substitute new subheading	0%	Radiation-hardened or radiation-tolerant television cameras for security surveillance only	85258230
85258200	Delete and substitute new subheading	0%	Other radiation-hardened or radiation-tolerant cameras	85258290
85258300	Delete and substitute new subheading	0%	Video cameras for night vision	85258310
85258300	Delete and substitute new subheading	0%	Night vision digital cameras for still images	85258320
85258300	Delete and substitute new subheading	0%	Night vision television cameras for security surveillance only	85258330



85258300	Delete and substitute new subheading	0%	Other night vision cameras	85258390
85258900	Delete and substitute new subheading	0%	Video cameras	85258910
85258900	Delete and substitute new subheading	0%	Digital cameras for still images	85258920
85258900	Delete and substitute new subheading	0%	Television cameras for security surveillance only	85258930
85258900	Delete and substitute new subheading	0%	Other	85258990
03034300	Description amendment	5%	Skipjack tuna (stripe-bellied bonito) (Katsuwonus pelamis)	03034300
03048700	Description amendment	5%	Tunas (of the genus Thunnus), skipjack tuna (stripe bellied bonito) (Katsuwonus pelamis)	03048700
03048700	Description amendment	5%	Alaska Pollock (Theragra chalcogramma)	03049400
29312000	Description amendment	5%	Tributyltin compounds	29312000
63080000	Description amendment	5%	Sets consisting of woven fabric and yarn, whether or not with accessories, for making up into rugs, tapestries, embroidered tablecloths or serviettes, or similar textile articles, put up in packings for retail sale.	63080000
70196100	Description amendment	5%	Closed woven fabrics of rovings	70196100
70196200	Description amendment	5%	Other closed fabrics of rovings	70196200
84862010	Description amendment	0%	Machines for the dry drilling of patterns on semiconductors	84862010
85164000	Description amendment	5%	Electric smoothing irons	85164000
85434010	Description amendment	Special goods	Electronic cigarettes	85434010
85491100	Description amendment	5%	Waste and scrap of lead-acid accumulators; spent lead acid accumulators	85491100
04029919	Delete	5%	Other	-
85258010	Delete	0%	Video cameras	-
85258020	Delete	0%	Digital cameras for still images	-



85258090	Delete	0%	Other:	-
85258091	Delete	0%	Television cameras for security surveillance only.	-
85258099	Delete	0%	Other	-

The takeaway

Dubai Customs has published the 2024 amendments on the unified customs tariff table of the GCC States, which entered into force on 1 January 2024. We recommend that importers and exporters review their systems to ensure the new HS codes are implemented. It is also important to engage with the relevant service providers (e.g. customs brokers, logistics partners etc.) to ensure compliance in the reporting obligations that they may fulfill on behalf of importers and exporters.

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Let's talk

For a deeper discussion of how this issue might affect your business, please contact:

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Thank you

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