



UAE Customs & International Trade:

Dubai and Abu Dhabi
announce the
implementation of the
12-digit Integrated Tariff

Middle East updates | July 2025

A large, stylized orange graphic consisting of two parallelogram shapes. One parallelogram is positioned below the 'Middle East updates' text, and the other is positioned to its right, overlapping the first one. Both shapes are oriented diagonally, with the top-left corners pointing towards the top-left and the bottom-right corners pointing towards the bottom-right.

In brief

Following the issuance of UAE Cabinet Resolution No. (119/2024), which approved the Integrated Customs Tariff Nomenclature based on the Harmonized Commodity Description and Coding System of the Gulf Cooperation Council ("GCC") States (2022) and its updates, further steps have now been taken in the UAE to implement the new tariff structure. Find the Cabinet Resolution [here](#).

Officially effective from 1 January 2025, all other GCC member states have already transitioned from the 8-digit system to the 12-digit system, excluding Saudi Arabia, which had already implemented 12-digit codes previously.

In line with this, Dubai Customs has published Customs Notice No. (10/2025) dated 23 July 2025, outlining the flexible implementation of the 12-digit Integrated Customs Tariff. Abu Dhabi Customs has also announced recently that it will adopt the same tariff structure simultaneously.

Aligning with a broader GCC initiative to harmonise customs procedures across member states, this transition will run alongside the existing 8-digit system for a six-month flexible period, allowing businesses ample time to adapt.

In the UAE (i.e., Dubai and Abu Dhabi), the transition will start on 1 August 2025 and will be applicable to customs operations conducted under all types of customs declarations whose destination is a GCC country, during the first phase.

The full text of the Dubai Customs notice can be accessed [here](#).

In detail

In an effort to not only harmonise the customs procedures across all GCC member states but allow for more precise classification of products for customs duty rate determination and identification of non-tariff barriers, Dubai Customs has officially announced the commencement of the flexible implementation of the Integrated Customs Tariff at the 12-digit level.

As part of Customs Notice No. (10/2025), Dubai Customs has indicated a six-month transition period to the new 12-digit Integrated Customs Tariff starting 1 August 2025. During this period, the transition will occur while operating under the current 8-digit system, allowing businesses time to prepare for the transition, including the adoption of the new classification structure to their internal systems.

In addition to the unification of the Integrated Customs Tariff at the 12-digit level, the transition will see an increase in individual tariff codes from 7,800 to over 13,400 lines. As a result, Dubai Customs has issued an updated GCC Unified Customs Tariff list (find it [here](#)) and a list indicating the individual changes on a line-by-line basis within the annexes of Customs Notice No. (10/2025).

For business adoption purposes, Dubai Customs has included a detailed list ("HSCoMaster-v3.2") whereby each line has been categorised using one of the following criteria:

- Extension of an existing code;
- New subcategory; or
- Completely new non-existing code

Under the GCC Unified Customs Tariff List, duties are categorised at rates of 0%, 5%, 10%, 50%, and 100%. On the next page, you will find sample items under each of the aforementioned categories, for ease of reference.

Examples of the different categories of tariff lines that are implemented in the new 12-digit system include:

Extension of an existing code

Old HS Code	New HS Code	Line Description	Duty Rate
59113100	591131000000	Textile fabrics & felt, endless or fitted with linking devices, of a kind used in paper-making or similar machines, weighing less than 650 g/m ² , for technical uses.	5
72106100	721061000000	Flat-rolled products of iron or non-alloy steel, of a width 600 mm or more, plated or coated with aluminium-zinc alloys.	5
72149900	721499000000	Bars & rods of iron or non-alloy steel, not further worked than forged, hot-rolled, hot-drawn or hot-extruded, but including those twisted after rolling, n.e.s.	10

New subcategory

Old HS Code	New HS Code	Line Description	Duty Rate
72210000	722100000001	Bars & rods, hot-rolled, in irregularly wound coils, of stainless steel. - Rods	5
72107000	721070000003	Flat-rolled products of iron or non-alloy steel, of a width 600 mm or more, painted, varnished or coated with plastics. - Covered with plastics	5
76090000	760900000003	Aluminium tube or pipe fittings (for example, couplings, elbows, sleeves). - sleeves of aluminum tube or pipe fittings	5

Completely new non-existing code

Old HS Code	New HS Code	Line Description	Duty Rate
73044100	730441100000	Cold drawn or rolled seamless tubes of circular cross-section, of stainless steel	5
25010030	250100310000	Pure sodium chloride for industrial use	5
79039000	790390100000	Zinc powders	5

Key takeaways

- The transition to the 12-digit Integrated Customs Tariff (effective 1 August 2025) marks a major step toward GCC-wide harmonisation and more precise product classification. With over 13,400 tariff lines now in play, businesses must act quickly to update systems, review classifications, and prepare for compliance. The six-month transition period offers a valuable window to adapt. We recommend initiating internal reviews to ensure a smooth and strategic shift at the earliest to avoid business and supply chain disruption.
- To stay ahead of this regulatory change, businesses should review their customs codes, update internal systems, and assess the potential impact on trade operations. It is also an opportunity to review existing tariff classification policies within the business to ensure compliance and realise opportunities by streamlining the classification of imported and exported goods.

Contact us

To better understand how this transition may impact your trade operations and unlock new opportunities, please contact for further assistance:



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Thank you

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