UAE Customs & International Trade:

Abu Dhabi Customs Issues New Decisions Governing Customs Procedures

Middle East updates | September 2026

In brief

On 23 June 2026, Abu Dhabi Customs issued a package of (10) Customs Decisions regulating key procedural matters under the Gulf Cooperation Council ("GCC") Common Customs Law and its Executive Regulations. The decisions address both operational and strategic aspects of international trade operations in Abu Dhabi and take effect from the date of their publication in the Official Gazette (i.e., 30 June 2026).

We encourage businesses operating in Abu Dhabi to proactively review and understand how these decisions impact their supply chains and international trade operations.

In detail

We have prepared a summary table to help you digest the main aspects of each of the (10) Decisions and identify which ones are more relevant to your business.

Decision No.	Subject	Principal provisions
9/2026	Advance rulings	As part of its recent package of customs regulatory updates, Abu Dhabi Customs has issued detailed rules governing the application of Advance Rulings, building on the framework established under the GCC Common Customs Law and the GCC Unified Advance Ruling Guide. Under the GCC Common Customs Law, customs authorities were given the ability to issue advance rulings on matters such as tariff classification and customs valuation before importation, providing businesses with greater certainty regarding their customs obligations. The GCC Advance Ruling Guide further expanded this concept by establishing a unified framework covering customs matters such as tariff classification, origin, and valuation, as well as application procedures, validity periods, and review mechanisms. Abu Dhabi Customs has now translated these GCC-level principles into practical local procedures. The new regulations formally adopt the GCC Advance Ruling framework and provide a local legal basis for its implementation in Abu Dhabi, enhancing certainty, consistency, and transparency for businesses importing goods into the Emirate. The decision also confirms the binding application of Abu Dhabi-issued advance rulings across all customs centres in the Emirate. **What this means for businesses:** Businesses should review whether recurring imports involving tariff classification, origin, or valuation uncertainties could benefit from an advance ruling application. Importers should also establish processes to maintain supporting documentation, monitor ruling validity periods, and ensure that imported goods remain consistent with the specifications covered by the ruling to facilitate Abu Dhabi Customs verification.
10/2026	Containers, pallets and trailers	This decision governs the treatment of containers, pallets, and trailers. The decision builds on the GCC Common Customs Law by introducing specific definitions and operational requirements aimed at standardising the declaration, handling, and customs treatment of cargo units within Abu Dhabi. Key takeaways include: • Introduction of customs definitions for containers, pallets, and trailers. • Clarification of manifest declaration requirements for cargo units and the goods contained within them. • Containers, pallets, and trailers may be declared as a single unit, subject to certain conditions. • Detailed cargo information must still be provided (i.e., quantities, pieces, packaging, marks, numbers, and descriptions). • Containers and trailers must remain securely closed, and seals or locks may be removed only with Abu Dhabi Customs approval. • Goods capable of being palletised must be arranged accordingly, subject to exceptions based on the nature of the goods. **What this means for businesses:** Businesses should assess whether existing logistics and customs processes align with the new rules governing containers, pallets, and trailers and work with their logistics partners to ensure compliance.
11/2026	Cancellation of customs declarations	Abu Dhabi Customs has provided greater clarity on when customs declarations may be cancelled and the circumstances in which cancellation requests may be rejected. It enables customs centre managers to approve the cancellation of incomplete customs declarations in the following circumstances: • Where the goods are not the subject of a smuggling offence or customs violation; • No customs duty settlement has been issued; • No exit permit has been used; and • Goods under pre-clearance do not arrive more than 60 days after the declaration date. The request must be submitted electronically by the owner of the goods, the importer of record, or their authorised representative, and any applicable fees due must be paid. **What this means for businesses:** Businesses should ensure that declaration cancellation requests are submitted on time and that all eligibility conditions are satisfied before applying.

Decision No.	Subject	Principal provisions
12/2026	Release before duty payment	This decision allows goods to be released after completion of customs procedures and before the payment of the customs duty due in specified cases, helping businesses avoid delays while outstanding customs matters are resolved, such as: • Laboratory testing; • Perishable goods awaiting a restricted-goods approval; • Goods awaiting an exemption letter; • Disputes concerning customs value, tariff classification or origin; and • Any goods whose condition or nature warrants their release, as determined by the customs centre manager. Release requires the customs centre manager's approval and a valid bank, cash or documentary guarantee, or a written documentary undertaking, covering the customs duties due. **What this means for businesses:** Businesses may benefit from greater flexibility in obtaining the release of goods while certain customs matters remain pending, provided the required guarantees and approval conditions are satisfied.
13/2026	Emergency procedures	This decision introduces the relevant business continuity guidance and competent-authority directions during a declared emergency or disruptions affecting customs operations. This includes the use of manual customs declarations where electronic customs systems are unavailable and the release of goods against guarantees in certain circumstances. The decision also permits the release of perishable goods, subject to restrictions on their disposal until inspection results become available. **What this means for businesses:** Businesses may benefit from greater certainty regarding customs procedures during operational disruptions, reducing the risk of delays to the movement and release of goods.
14/2026	Authorised declarants	While the GCC framework recognises that customs declarations may be submitted either by the owner of the goods or by authorised customs representatives, Abu Dhabi has now translated these principles into practical local requirements by clearly defining who may act on behalf of importers and exporters, the conditions for delegation, and the responsibilities of all parties involved. This provides greater certainty for businesses when managing customs formalities and interacting with customs authorities. Key developments introduced by the decision include: • Clarifies that customs declarations and customs clearance procedures may be undertaken by the goods owner, a licensed customs broker, or a duly authorised representative acting on behalf of the owner. • Introduces specific conditions for valid authorisations, including the requirement to identify the customs centres covered by the authorisation and the period for which the authorisation remains effective. • Confirms that a goods owner may appoint more than one authorised representative simultaneously, offering businesses greater flexibility in managing customs activities across different operations and locations. • Recognises private customs representatives, including private customs brokers acting for a specific goods owner, as authorised persons who may complete customs procedures on behalf of that owner. • Establishes clearer requirements for the release of goods to customs brokers and authorised representatives, including verification of the underlying authorisation and the representative's identity before goods are handed over. • Requires goods owners to notify Abu Dhabi Customs of any amendment or cancellation of an existing authorisation. • Confirms that a valid power of attorney or formal authorisation may be relied upon for customs purposes, provided it has been properly issued and remains valid. • Clarifies that customs authorities may release goods directly to the owner, a licensed customs broker or an authorised representative once customs procedures have been completed and the applicable customs duties and charges have been settled. • Further defines the respective responsibilities of goods owners, authorised representatives and customs brokers in customs transactions. **What this means for businesses:** Businesses should review existing customs authorisations, powers of attorney, and broker arrangements to ensure they align with the new requirements. Companies relying on multiple customs brokers or representatives may also wish to assess whether their authorisations clearly define the scope, duration, and customs centres covered, helping to avoid delays in customs clearance and the release of goods.
15/2026	Documents and retention	This Decision consolidates Abu Dhabi Customs' requirements relating to electronic documentation, supporting customs records, certificates of origin and document retention. While many of these requirements reflect existing customs practices, the decision provides greater clarity on the documentation that may be requested by Abu Dhabi Customs and the circumstances in which customs clearance may proceed where certain supporting documents are outstanding. Key developments include: • Clarifying that electronic documents may be used for customs clearance, provided they are submitted by the goods owner or an authorised representative, originate from an approved source, and can be verified by Abu Dhabi Customs. • Clarifying that Abu Dhabi Customs may request invoices, certificates of origin, supporting documents and Arabic translations where required during the customs clearance process. • Allowing customs clearance to proceed where certain supporting documents are unavailable, provided guarantees or undertakings are submitted and the outstanding documents are furnished within 90 days. **What this means for businesses:** Businesses should review their customs documentation processes to ensure supporting records are readily available. The new rules also provide flexibility to clear goods where certain documents are outstanding, subject to guarantees and subsequent submission requirements.

Decision No.	Subject	Principal provisions
17/2026	Splitting consignment	This decision prohibits splitting a single consignment covered by one bill of lading and owned by one owner, except where: • The goods arrive incomplete for reasons attributable to the country of export; • The goods must be divided because of their size; or • The goods arrive in the name of one or more freight forwarders. Splitting must not cause a loss of customs revenue, circumvent a restriction or breach the GCC Common Customs Law. **What this means for businesses:** Businesses should review shipment arrangements to ensure consignments are only split where one of the permitted exceptions applies.
18/2026	Non-collection of duties	This Decision provides greater clarity on the circumstances in which customs duties may not be payable where goods are abandoned or lost prior to customs clearance. It also sets out the conditions and approvals required to benefit from such treatment. Key developments include: • Allowing importers to abandon goods before customs clearance without paying customs duties, subject to customs approval and provided the goods have not been cleared, subjected to another customs procedure, or become the subject of a customs violation. • Clarifying the conditions under which goods may be abandoned in favour of Abu Dhabi Customs, including requirements relating to the condition and usability of the goods. • Confirming that customs duties cannot be reclaimed once goods have been finally released, even if the goods are subsequently abandoned. • Clarifying that customs duties may not be payable where goods are lost before clearance as a result of an accident or force majeure, provided the loss is substantiated and approved by Abu Dhabi Customs. • Establishing the documentation and approval requirements applicable to requests involving abandoned or lost goods, including submission of written or electronic applications to Abu Dhabi Customs. **What this means for businesses:** Businesses facing situations involving abandoned or lost goods should consider whether duty relief may be available and ensure that requests are supported by appropriate evidence and submitted to Abu Dhabi Customs in a timely manner.
19/2026	Importer-Exporter Code	This Decision establishes a clearer framework for obtaining and maintaining Abu Dhabi Customs registration numbers (i.e., Importer-Exporter Codes), including eligibility requirements, issuance procedures and ongoing compliance obligations for both companies and individuals. Key developments include: • Requiring individuals and businesses that use customs services to obtain a customs registration number (i.e., Importer-Exporter Code), with Abu Dhabi Customs clarifying the categories of persons and entities that must register. • Clarifying that certain Abu Dhabi economic licence holders involved in import, export, customs brokerage, warehousing and express shipping activities may receive a customs registration number automatically upon licence issuance. • Requiring businesses licensed in free zones or other Emirates to apply for a customs registration number through Abu Dhabi Customs' digital platform. • Introducing separate registration procedures for individuals, including UAE nationals, residents, visitors and persons located outside the UAE seeking access to customs services. • Confirming that only one customs registration number will be issued per importer or exporter. **What this means for businesses:** Businesses should review their customs registration status and processes therein to ensure continued access to Abu Dhabi Customs services and compliance with the new requirements.

Key takeaways

- Businesses conducting customs activities in Abu Dhabi should review existing customs procedures against the new requirements, particularly those relating to advance rulings, customs declarations, authorised representatives and release of goods against guarantees, to ensure these are aligned with Abu Dhabi Customs' updated procedural requirements and timelines.
- Importers should confirm that documentary controls support electronic submission, origin evidence, Arabic translation requests, production of originals and the five-year record-retention requirement.
- Customs brokers and businesses should ensure that authorisations remain valid and accurately identify the customs departments and authorised persons covered.
- Companies should verify that their customs registration details are accurate and updated promptly to avoid suspension after notification.
- As Abu Dhabi Customs continues to expand and formalise its customs framework, businesses should take the opportunity to review their customs governance, internal procedures and compliance controls to help ensure alignment with evolving customs requirements and minimise potential compliance risks.

How can we help

Contact us

To better understand how the Abu Dhabi Customs decisions may impact your customs and trade operations, please contact us for further assistance:

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