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Sub: Dubai Customs issues Customs Notice on continuation of the flexibility to use 8-digit HS Codes under Phase-1

Dear Member,

The Council has received a communication from the Embassy of India, Abu Dhabi and the FT (WANA) Division, Ministry of Commerce & Industry, India informing about a Customs Notice No. 02/2026 dated 30th January, 2026 ([copy enclosed](#)) issued by Dubai Customs on the above subject.

Background

In October 2024, UAE had approved a new Integrated Customs Tariff to align its HS Codes with the GCC customs classification system.

To operationalise this change, Dubai Customs issued Customs Notice No. 10/2025 dated 23rd July 2025 ([copy enclosed](#)) notifying that the existing 8-digit tariff codes will remain valid during a six-month transition period allowing all businesses time to adapt and to facilitate a smooth transition.

The UAE authorities adopted a phased approach to the implementation of the 12-digit system: [Phase-1 (August 2025 – January 2026)]

Dubai Customs has now extended the Phase-1 flexibility on HS code classification vide Customs Notice No. 02/2026 dated 30th January 2026.

Accordingly:

The flexibility to apply at 8-digit HS classifications shall continue until further notice.

The Dubai Customs shall continue to accept all customs declarations submitted using 8-digit HS Codes during such period.

All other terms and conditions of the earlier customs notices shall remain unchanged.

Members are advised to take note of the above.

Regards,

Dr. Siddhartha Rajagopal
Executive Director

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