

Customs Tariff Classification

Migration from 8-digit to 12-digit HS Codes

July 2025



Background

- » In October 2024, the UAE approved the Integrated Customs Tariff to match the GCC Customs tariff description and coding standards ('HS Codes').
- » To operationalise this change, Dubai Customs recently issued Notice No. 10/2025 on 23 July 2025, announcing the flexible implementation of the updated 12-digit HS codes, transitioning from the previously applied 8-digit list.



Implementation Timeline

Date	Milestone
From 01 August 2025	<ul style="list-style-type: none">• Import into UAE – Mandatory 12-digit code• Exports to GCC – Mandatory 12-digit code• Exports to ROW - Use either the old 8-digit or the new 12-digit code
From 1 February 2026	only 12-digit codes will be accepted



Key Changes in Customs Tariff List

- » The Customs tariff list has been expanded to 13,450 12-digit codes, a near-doubling of the existing list.
- » Key changes in the tariff list include:

Extension Type	What It Represents	Count	% of Total
Direct Extensions ('0000')	Straightforward carry-over of 8-digit codes with a '0000' suffix	5980	44%
Specific Extensions ('0001', '0002', '0003' etc.)	More granular classifications based on product features, use, packaging, or material	6520	49%

Classification Type	What It Represents	Count	% of Total
Residual Category ('9999')	Residual categories when goods do not fall into precise sub-types	949	7%
Total 12-digit Codes		13,450	100%



Key Industry wise Impact

Industry	Product / Category	8-digit Code	12-digit Code	Nature of Change
Electronics	Mobile Phones – smartphones, featurephones, others	85171200	851712000001 0002, 9999	Expanded codes based on device type, functionality, and accessories
	Lithium-ion battery for mobile phones	85076000	8507600000001	New sub-classification introduced
	Lithium-ion battery for power banks	85076000	8507600000002	Device-specific segregation
	Lithium-ion battery for e-bikes/scooters	85076000	8507600000003	First-time code addition
	Smart wearable devices / Smart Glasses	85176290	8517629000002, 8517629000008	fitness bands / smartwatches / glasses separately
Apparel & Textiles	T-shirts	61091000	6109100000001-3, 6109900000001-9999	Separated by fabric type
FMCG & Retail	Instant (uncooked) noodles	19023000	190230100000	Split from generic pasta codes
	Kunafah, Baklawah, Other eastern sweets	Not explicitly listed	190590410000, 190590420000, 190590490000	Cultural specificity introduced
Construction / Infra	Elevators	84281000	842810200000, 842810300000, 842810400000	Differentiated based on elevator design (people, goods, bucket)

	Escalators by commercial/public type	84284000	842840000001, 842840000002	Segregated by environment of use
	Tools	84672900	846729000001 (drill), 000002 (saw), 000003 (sander)	Split by tool type and power category
Cosmetics & Personal Care	Solid vs. liquid perfume	33030010	330300100001 / 000002	Physical form split



Our Comments

- » With the UAE transitioning to a 12-digit HS code regime effective 1 August 2025, businesses must not treat this change as a mere technical update but a critical compliance obligation.
- » Why a customs classification study is crucial:
 - › **New Codes:** Nearly 56% of the 12-digit codes are either newly introduced or carry distinct product, use-case, or material differentiators. Continued use of outdated 8-digit codes may result in customs delays, penalties for misdeclaration, or even denial of exemptions – particularly during audits.
 - › **Device- and Use-Based Splits:** Products previously grouped under a standard code (e.g., lithium batteries, wearable devices, escalators) are now split based on specific use, form, or application. Incorrect usage can lead to overpayment of duties or denial of exemptions.
 - › **Impact on Tariff Benefits & FTAs:** Many FTAs and customs preferences are contingent on precise classification. A mismatch in HS codes can invalidate preferential duty claims.
 - › **Post Clearance Audit:** Customs authorities typically expect businesses to reconcile incoming and outgoing inventory based on the HS code classification as part of a post clearance audit.

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