



## Dubai Customs

### Flexible implementation of the Integrated Customs Tariff (12-digit level)

Effective 1 January 2025, the Gulf Cooperation Council (GCC) countries adopted a 12-digit Harmonized System (HS) code for customs purposes, replacing the previous 8-digit system used by most GCC countries.

The Dubai Customs had issued Customs Notice 10/2025 regarding flexible implementation of the Integrated Customs Tariff at a 12-digit level, while continuing to operate under the current systems (8-digit level) during the transition period. Details of Dubai Customs notice 10/2025 had been issued through an earlier alert released by our team and is attached [here](#) for your reference.

Dubai Customs have now issued Notice 02/2026 to allow flexibility in using the existing 8 digit HS Classification for an extended period under Phase 1 until further notice. It has been clarified that all other conditions of the earlier Customer notice 10/2025 will remain unchanged.

[Click to download the copy of the Customs Notice](#)

Hope you find it useful. Please reach out to us on [info@reina-consulting.com](mailto:info@reina-consulting.com) for any queries/doubts.

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