



## Tax Alert - CEPA

### UAE Comprehensive Economic Partnership Agreements (CEPAs)

The UAE has significantly expanded its global trade footprint through a series of Comprehensive Economic Partnership Agreements (CEPAs) with key economies across Asia, the Middle East, Europe, and Africa. These agreements form part of the UAE's broader strategy to diversify trade, reduce tariff barriers, and position the country as a global trade and investment hub.

The UAE has implemented CEPAs with several strategic partners, including India, Australia, New Zealand, Indonesia, Israel, Turkey, Vietnam, Malaysia, South Korea, with negotiations ongoing with additional countries.

#### Key Business Considerations

- 1. Tariff Reductions and Preferential Access** - Many CEPAs eliminate or significantly reduce customs duties on a wide range of goods. Businesses exporting from or importing into the UAE should review whether their products qualify for preferential tariff treatment
- 2. Rules of Origin Compliance** - To benefit from CEPA tariff concessions, goods must satisfy specific rules of origin requirements. Businesses should assess their supply chains and manufacturing processes to ensure compliance with origin criteria and maintain adequate supporting documentation
- 3. Certificate of Origin Requirements** - Preferential tariff benefits under CEPAs generally require a valid Certificate of Origin (COO) confirming that the goods meet the applicable origin criteria under the relevant agreement. Exporters must ensure that the certificate is correctly issued and supported by appropriate documentation such as production records, supplier declarations, and cost breakdowns. Incorrect or incomplete documentation may result in denial of preferential tariff treatment or post-clearance audits by customs authorities

#### How Can We Assist

- **CEPA Eligibility Assessments:** Determining whether your products qualify for preferential tariffs under specific agreements
- **Rules of Origin Analysis:** Reviewing supply chains and production structures to confirm compliance with origin requirements
- **Certificate of Origin Support:** Assisting in the preparation, review, and submission of documentation required to obtain Certificates of Origin from the relevant UAE authorities or chambers of commerce.
- **Documentation and Process Review:** Establishing internal procedures to maintain appropriate origin documentation and reduce risks during customs audits
- **Customs and Indirect Tax Advisory:** Assisting with customs valuation, classification, and compliance with import/ export requirements

Our team at Reina Consulting would be happy to discuss this development further. Please feel free to reach out on the below contact details for any assistance required.

Regards,  
Reina Consulting FZ LLC

Please share your suggestions and feedback at  
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