



Australian
BORDER FORCE

Australian Customs Notice

No. 2025/27

Australia-United Arab Emirates Comprehensive Economic Partnership Agreement – Entry into Force

The Australia-United Arab Emirates Comprehensive Economic Partnership Agreement (CEPA) will enter into force on 1 October 2025 in accordance with Customs (Australia-United Arab Emirates Comprehensive Economic Partnership Agreement—Entry into Force) Notice 2025.

UAE originating goods

UAE originating goods are those that meet the requirements of Division 1Q of Part VIII of the *Customs Act 1901* (Customs Act). Further information about determining the originating status of goods and materials for the purposes of the CEPA is available on the ABF CEPA webpage at: <https://www.abf.gov.au/importing-exporting-and-manufacturing/fta/free-trade-agreements/UAE>

Preferential rates of customs duty

Schedule 16 of the *Customs Tariff Act 1995* (Customs Tariff Act) sets out the preferential rates of customs duty that apply to goods deemed to be UAE originating goods. UAE originating goods classified to any tariff subheadings that are not listed in Schedule 16 have a 'Free' rate of customs duty from 1 October 2025.

Excise-equivalent goods that are classified to tariff subheadings listed in Schedule 16 and are UAE originating goods will be indexed with the equivalent rates listed in Schedule 3 of the Customs Tariff Act.

Customs Tariff Working Pages for Schedule 16 are at **Attachment A**. The Online Tariff will reflect the updated rates for UAE originating goods from the commencement of CEPA.

Claiming preferential rates of customs duty

The Integrated Cargo System Preference Scheme, Preference Origin Country and Preference Rule for CEPA are outlined in the table below.

	Code	Description
Preference Scheme	UAE	Australia-United Arab Emirates Comprehensive Economic Partnership Agreement
Preference Origin Country	AE	United Arab Emirates
Preference Rule	WO	Goods wholly obtained or produced in a Party
	PE	Goods produced from originating materials
	PSR	Goods produced from non-originating materials

Refund circumstances

Refunds of customs duty may be claimed in the circumstances listed in the table below, in accordance with the *Customs (International Obligations) Regulation 2015* (International Obligations Regulations). The Refund Reason Code to be used in the Integrated Cargo System is **23A21**.

Regulation	Class of goods	Circumstances
Table item 21 of Regulation 23	UAE originating goods	Duty has been paid on the goods.
Table item 22 of Regulation 23	Goods that would have been UAE originating goods if, at the time the goods were imported, the importer held a certificate of origin (within the meaning of subsection 153ZSB(1) of the Customs Act), or a copy of one, for the goods	Both of the following apply: (a) duty has been paid on the goods; (b) the importer holds a certificate of origin (within the meaning of subsection 153ZSB(1) of the Customs Act), or a copy of one, for the goods at the time of making the application for the refund.

The period of refund under subregulation 28(2) of the International Obligations Regulations requires an application for a refund of duty to be made within 4 years after the day on which the duty was paid. Under CEPA, a Certificate of Origin is valid for up to 12 months from the date of issue, and a refund under table item 22 of regulation 23 can only be sought while the certificate of origin remains valid.

Further information

Further information about CEPA is available on the Australian Border Force website at <https://www.abf.gov.au/importing-exporting-and-manufacturing/free-trade-agreements/UAE> and on the Department of Foreign Affairs and Trade website at: <https://www.dfat.gov.au/trade/agreements/Pages/trade-agreements>.

Enquiries related to this Notice should be directed to tradepolicy1@abf.gov.au.

Enquiries related to the origin of goods should be directed to origin@abf.gov.au.

[Signed]
Suzanne Ford
A/g Assistant Secretary
Customs and Trade Frameworks Branch
29 September 2025



Attachment A

Customs Tariff Working Pages

**CUSTOMS TARIFF
SCHEDULE 16**

**AUSTRALIA-UNITED ARAB EMIRATES COMPREHENSIVE ECONOMIC PARTNERSHIP
ORIGINATING GOODS**

(Sections 15 and 16 of the Customs Tariff Act 1995)

Schedule 16/1

Item	Heading or subheading in Schedule 3	Rate #
1	2203.00.63	\$10.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
2	2203.00.64	\$53.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
3	2203.00.65	\$33.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
4	2203.00.66	\$62.56/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
5	2203.00.67	\$43.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
6	2203.00.69	\$62.56/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
7	2203.00.71	\$10.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
8	2203.00.72	\$33.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
9	2203.00.79	\$43.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
10	2203.00.91	\$105.98/L of alcohol
11	2203.00.99	\$105.98/L of alcohol
12	2204.10.23	\$105.98/L of alcohol
13	2204.10.29	\$105.98/L of alcohol
14	2204.10.83	\$105.98/L of alcohol

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/2

Item	Heading or subheading in Schedule 3	Rate #
15	2204.10.89	\$105.98/L of alcohol
16	2204.21.30	\$105.98/L of alcohol
17	2204.21.90	\$105.98/L of alcohol
18	2204.22.30	\$105.98/L of alcohol
19	2204.22.90	\$105.98/L of alcohol
20	2204.29.30	\$105.98/L of alcohol
21	2204.29.90	\$105.98/L of alcohol
22	2205.10.30	\$105.98/L of alcohol
23	2205.10.90	\$105.98/L of alcohol
24	2205.90.30	\$105.98/L of alcohol
25	2205.90.90	\$105.98/L of alcohol
26	2206.00.13	\$105.98/L of alcohol
27	2206.00.14	\$105.98/L of alcohol
28	2206.00.21	\$105.98/L of alcohol
29	2206.00.22	\$105.98/L of alcohol
30	2206.00.23	\$105.98/L of alcohol
31	2206.00.24	\$105.98/L of alcohol
32	2206.00.52	\$105.98/L of alcohol
33	2206.00.59	\$105.98/L of alcohol
34	2206.00.62	\$105.98/L of alcohol
35	2206.00.69	\$105.98/L of alcohol
36	2206.00.72	\$10.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
37	2206.00.73	\$53.72/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
38	2206.00.76	\$33.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
39	2206.00.77	\$62.56/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/3

Item	Heading or subheading in Schedule 3	Rate #
40	2206.00.78	\$43.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
41	2206.00.79	\$62.56/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
42	2206.00.82	\$10.57/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
43	2206.00.83	\$33.11/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
44	2206.00.89	\$43.39/L of alcohol, calculated on that alcohol content by which the percentage by volume of alcohol of the goods exceeds 1.15
45	2206.00.92	\$105.98/L of alcohol
46	2206.00.99	\$105.98/L of alcohol
47	2207.10.00	\$105.98/L of alcohol
48	2207.20.10	\$0.516/L
49	2208.20.10	\$98.97/L of alcohol
50	2208.20.90	\$105.98/L of alcohol
51	2208.30.00	\$105.98/L of alcohol
52	2208.40.00	\$105.98/L of alcohol
53	2208.50.00	\$105.98/L of alcohol
54	2208.60.00	\$105.98/L of alcohol
55	2208.70.00	\$105.98/L of alcohol
56	2208.90.20	\$105.98/L of alcohol
57	2208.90.90	\$105.98/L of alcohol
58	2401.10.00	\$2,397.31/kg
59	2401.20.00	\$2,397.31/kg of tobacco content
60	2401.30.00	\$2,397.31/kg of tobacco content
61	2402.10.20	\$1.49832/stick
62	2402.10.80	\$2,397.31/kg of tobacco content

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/4

Item	Heading or subheading in Schedule 3	Rate #
63	2402.20.20	\$1.49832/stick
64	2402.20.80	\$2,397.31/kg of tobacco content
65	2403.11.00	\$2,397.31/kg of tobacco content
66	2403.19.10	\$1.49832/stick
67	2403.19.90	\$2,397.31/kg of tobacco content
68	2403.91.00	\$2,397.31/kg of tobacco content
69	2403.99.80	\$2,397.31/kg of tobacco content
70	2404.11.00	\$2,397.31/kg of tobacco content
71	2707.10.00	\$0.516/L
72	2707.20.00	\$0.516/L
73	2707.30.00	\$0.516/L
74	2707.50.00	\$0.516/L
75	2709.00.90	\$0.516/L
76	2710.12.61	\$0.03556/L
77	2710.12.62 *	(Rate No. 001) \$0.516/L of gasoline plus (Rate No. 002) \$0.516/L of ethanol plus (Rate No. 003) \$0.516/L of other substances (if any) in the blend
78	2710.12.69	\$0.516/L
79	2710.12.70	\$0.516/L
80	2710.19.16	\$0.516/L
81	2710.19.22 *	(Rate No. 001) \$0.516/L of diesel plus (Rate No. 002) \$0.516/L of ethanol plus (Rate No. 003) \$0.516/L of other substances (if any) in the blend
82	2710.19.28	\$0.516/L
83	2710.19.40	\$0.03556/L
84	2710.19.51	\$0.516/L
85	2710.19.52	\$0.516/L
86	2710.19.53	\$0.516/L

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/5

Item	Heading or subheading in Schedule 3		Rate #
87	2710.19.70		\$0.516/L
88	2710.19.91		\$0.142/L
89	2710.19.92		\$0.142/kg
90	2710.20.00 *	(Rate No. 001)	\$0.516/L of biodiesel
		(Rate No. 002)	Plus \$0.516/L of ethanol (if any)
		(Rate No. 003)	Plus \$0.516/L of other substances in the blend
91	2710.91.16		\$0.516/L
92	2710.91.22 *	(Rate No. 001)	\$0.516/L of diesel
		(Rate No. 002)	Plus \$0.516/L of ethanol
		(Rate No. 003)	Plus \$0.516/L of other substances (if any) in the blend
93	2710.91.28		\$0.516/L
94	2710.91.40		\$0.03556/L
95	2710.91.51		\$0.516/L
96	2710.91.52		\$0.516/L
97	2710.91.53		\$0.516/L
98	2710.91.61		\$0.03556/L
99	2710.91.62 *	(Rate No. 001)	\$0.516/L of gasoline
		(Rate No. 002)	Plus \$0.516/L of ethanol
		(Rate No. 003)	Plus \$0.516/L of other substances (if any) in the blend
100	2710.91.69		\$0.516/L
101	2710.91.70		\$0.516/L
102	2710.91.80 *	(Rate No. 001)	\$0.516/L of biodiesel
		(Rate No. 002)	Plus \$0.516/L of ethanol (if any)
		(Rate No. 003)	Plus \$0.516/L of other substances in the blend
103	2710.91.91		\$0.142/L
104	2710.91.92		\$0.142/kg
105	2710.99.16		\$0.516/L

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/6

Item	Heading or subheading in Schedule 3		Rate #
106	2710.99.22 *	(Rate No. 001)	\$0.516/L of diesel
			Plus
		(Rate No. 002)	\$0.516/L of ethanol
			Plus
		(Rate No. 003)	\$0.516/L of other substances (if any) in the blend
107	2710.99.28		\$0.516/L
108	2710.99.40		\$0.03556/L
109	2710.99.51		\$0.516/L
110	2710.99.52		\$0.516/L
111	2710.99.53		\$0.516/L
112	2710.99.61		\$0.03556/L
113	2710.99.62 *	(Rate No. 001)	\$0.516/L of gasoline
			Plus
		(Rate No. 002)	\$0.516/L of ethanol
			Plus
		(Rate No. 003)	\$0.516/L of other substances (if any) in the blend
114	2710.99.69		\$0.516/L
115	2710.99.70		\$0.516/L
116	2710.99.80 *	(Rate No. 001)	\$0.516/L of biodiesel
			Plus
		(Rate No. 002)	\$0.516/L of ethanol (if any)
			Plus
		(Rate No. 003)	\$0.516/L of other substances in the blend
117	2710.99.91		\$0.142/L
118	2710.99.92		\$0.142/kg

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/7

Item	Heading or subheading in Schedule 3	Rate #
119	2711.11.00	\$0.354/kg
120	2711.12.10 *	\$0.169/L
121	2711.13.10 *	\$0.169/L
122	2711.21.10 *	\$0.354/kg
123	2902.20.00	\$0.516/L
124	2902.30.00	\$0.516/L
125	2902.41.00	\$0.516/L
126	2902.42.00	\$0.516/L
127	2902.43.00	\$0.516/L
128	2902.44.00	\$0.516/L

* Refer to notes under Chapter 27 Additional Note 2 and Additional Note 6, in Schedule 3, for information on conversion factors relating to LPG and CNG.

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/8

Item	Heading or subheading in Schedule 3	Rate #
129	3403.11.10	\$0.142/kg
130	3403.11.90	\$0.142/L
131	3403.19.10	\$0.142/kg
132	3403.19.90	\$0.142/L
133	3403.91.10	\$0.142/kg
134	3403.91.90	\$0.142/L
135	3403.99.10	\$0.142/kg
136	3403.99.90	\$0.142/L
137	3811.21.10	\$0.142/kg
138	3811.21.90	\$0.142/L
139	3817.00.10	\$0.516/L
140	3819.00.00	\$0.142/L
141	3824.99.30 *	(Rate No. 001) \$0.516/L of gasoline Plus (Rate No. 002) \$0.516/L of ethanol Plus (Rate No. 003) \$0.516/L of other substances (if any) in the blend
142	3824.99.40 *	(Rate No. 001) \$0.516/L of diesel Plus (Rate No. 002) \$0.516/L of ethanol Plus (Rate No. 003) \$0.516/L of other substances (if any) in the blend
143	3826.00.10	\$0.516/L
144	3826.00.20 *	(Rate No. 001) \$0.516/L of biodiesel Plus (Rate No. 002) \$0.516/L of ethanol (if any) Plus (Rate No. 003) \$0.516/L of other substances in the blend

* For each component of the blend, the Import Declaration is to show the rate number, shown in brackets, the statistical code and the relevant volume in litres. Statistical codes for each tariff classification are set out in Schedule 3.

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/9

Item	Heading or subheading in Schedule 3		Rate #
145	7208.10.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
146	7208.25.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
147	7208.26.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
148	7208.27.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
149	7208.36.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
150	7208.37.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
151	7208.38.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
152	7208.39.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
153	7208.40.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
154	7208.51.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/10

Item	Heading or subheading in Schedule 3		Rate #
155	7208.52.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
156	7208.53.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
157	7208.54.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
158	7208.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
159	7209.15.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
160	7209.16.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
161	7209.17.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
162	7209.18.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
163	7209.25.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
164	7209.26.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/11

Item	Heading or subheading in Schedule 3		Rate #
165	7209.27.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
166	7209.28.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
167	7209.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
168	7210.41.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
169	7210.49.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
170	7210.50.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
171	7210.61.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
172	7210.69.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
173	7210.70.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
174	7210.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/12

Item	Heading or subheading in Schedule 3		Rate #
175	7211.14.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
176	7211.19.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
177	7211.23.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
178	7211.29.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
179	7211.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
180	7212.30.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
181	7212.40.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
182	7212.50.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
183	7213.10.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
184	7213.91.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/13

Item	Heading or subheading in Schedule 3		Rate #
185	7213.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
186	7214.20.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
187	7214.91.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
188	7214.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
189	7215.10.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
190	7215.50.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
191	7215.90.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
192	7216.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
193	7216.21.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
194	7216.31.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/14

Item	Heading or subheading in Schedule 3		Rate #
195	7216.32.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
196	7216.33.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
197	7216.40.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
198	7217.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
199	7217.20.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
200	7217.30.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
201	7217.90.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
202	7222.20.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
203	7222.30.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
204	7223.00.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/15

Item	Heading or subheading in Schedule 3		Rate #
205	7225.30.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
206	7225.40.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
207	7225.50.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
208	7225.91.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
209	7225.92.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
210	7225.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
211	7226.91.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
212	7226.92.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
213	7226.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
214	7227.20.10	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

Unless otherwise indicated rates for UAE originating goods are Free.

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**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/16

Item	Heading or subheading in Schedule 3		Rate #
215	7227.20.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
216	7227.90.10	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
217	7227.90.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
218	7228.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
219	7228.20.10	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
220	7228.20.21	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
221	7228.20.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
222	7228.30.10	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
223	7228.30.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
224	7228.50.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/17

Item	Heading or subheading in Schedule 3		Rate #
225	7228.60.10	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
226	7228.60.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
227	7228.70.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
228	7228.80.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
229	7229.20.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
230	7229.90.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
231	7306.30.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
232	7306.50.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
233	7306.61.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
234	7306.69.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

**CUSTOMS TARIFF
SCHEDULE 16
UAE ORIGINATING GOODS**

Schedule 16/18

Item	Heading or subheading in Schedule 3		Rate #
235	7306.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
236	7307.19.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
237	7307.99.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
238	7308.40.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
239	7308.90.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
240	7309.00.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
241	7311.00.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
242	7312.10.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
243	7318.15.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free
244	7318.16.00	From 1 October 2025 From 1 January 2026 From 1 January 2027 From 1 January 2028 From 1 January 2029	4% 3% 2% 1% Free

**CUSTOMS TARIFF
SCHEDULE 16A
UAE ORIGINATING GOODS**

Schedule 16/19

Item	Heading or subheading in Schedule 3		Rate #
245	7318.19.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
246	7318.29.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
247	7320.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
248	7323.93.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
249	7323.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
250	7325.91.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
251	7325.99.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
252	7326.90.90	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
253	7604.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
254	7604.21.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

Unless otherwise indicated rates for UAE originating goods are Free.

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**CUSTOMS TARIFF
SCHEDULE 16A
UAE ORIGINATING GOODS**

Schedule 16/20

Item	Heading or subheading in Schedule 3		Rate #
255	7604.29.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
256	7608.10.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free
257	7608.20.00	From 1 October 2025	4%
		From 1 January 2026	3%
		From 1 January 2027	2%
		From 1 January 2028	1%
		From 1 January 2029	Free

