

# Phases of Implementing the Integrated Customs Tariff (12 Digit)

## Roadmap Overview

	Phase 1: Customs operations within GCC region	Phase 2: Imports from Free Zones & Customs Warehouses to local market	Phase 3: Imports from ROW to Local market	Phase 4: Temporary customs operations
Timeline	Aug 2025 – Jan 2026	Feb 2026– July 2026	Aug 2026 – Jan 2027	Feb 27 onwards
Description	Implement 12-digit classification for <b>all GCC trade flows</b> (under customs declarations destined to one of GCC countries)	Extend 12-digit classification to imports from Free Zones & Customs Warehouses to mainland	Mandate new classification system for <b>all imports to mainland from RoW</b>	Roll out 12-digit system to <b>temporary trade flows (e.g., import for re-exports &amp; temporary admissions)</b>
Rationale	Implementation mandated by <b>GCC council decision</b>	<b>Initiate with low impact</b> (~5% trade) to avoid disruption	Implementation required to <b>harmonize mainland imports with other Emirates &amp; GCC</b>	Immediate roll-out not required as <b>final destination is outside UAE/GCC</b>