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Country Report

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**Report Highlights:**

This report covers food and agricultural import regulations and standards in the United Arab Emirates. U.S. agricultural suppliers are advised to consult with local importers prior to shipping to verify application of this tax on their products. This report is intended to be used in conjunction with information provided in the 2021 Food and Agricultural Import Regulations and Standards (FAIRS) Export Certificate Report for the United Arab Emirates.

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## List of Abbreviations

<b>UAE</b>	United Arab Emirates
<b>GCC</b>	The Cooperation Council for the Arab States of the Gulf, known as the Gulf Cooperation Council
<b>GSO</b>	Gulf Cooperation Council’s Standardization Organization, known as Gulf Standardization Organization
<b>MOIAT</b>	Ministry of Industry and Advanced Technology
<b>MOCCA</b>	Ministry of Climate Change and Environment
<b>DM</b>	Dubai Municipality
<b>NFSC</b>	National Food Safety Committee
<b>ECAS</b>	Emirates Conformity Assessment Scheme
<b>EQM</b>	Emirates Quality Mark
<b>GCCFAC</b>	The GCC Food and Agricultural Committee
<b>TR</b>	Technical Regulation
<b>VC</b>	The Veterinary Committee
<b>WTO</b>	World Trade Organization
<b>CODEX</b>	Codex Alimentarius
<b>FDA</b>	Food and Drug Administration

## List of Abbreviations Cont'd.

<b>SPS</b>	Sanitary and Phytosanitary
<b>TBT</b>	Technical Barrier to Trade
<b>ISO</b>	The International Organization for Standardization
<b>EFSA</b>	European Food Safety Agency
<b>UCL</b>	GCC Unified Customs Law and Single Customs Tariff
<b>AMS</b>	Agricultural Market Service
<b>FSIS</b>	Food Safety and Inspection Service
<b>APHIS</b>	Animal and Plant Health Inspection Service
<b>NOAA</b>	National Oceanic and Atmospheric Administration
<b>UAE.S GSO</b>	United Arab Emirates Standard – Gulf Standard Organization

### **DISCLAIMER:**

This report was prepared by the Office of Agricultural Affairs of the USDA Foreign Agricultural Service in Dubai, UAE for U.S. exporters of domestic food and agricultural products. While every possible care has been taken in the preparation of this report, information provided may not be completely accurate either because policies have changed since its preparation, or because clear and consistent information about these policies was not available. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers, who are normally best equipped to research such matters with local authorities, before any goods are shipped. **FINAL IMPORT APPROVAL OF ANY PRODUCTS IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.**

### **Questions about this report?**

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In 2020, the UAE's agricultural and agricultural related imports were valued at approximately \$ 14.6 billion. The United States is the fourth largest agricultural supplier to the UAE with annual exports averaging more than \$1 billion over the last five years. In this retail dominant market, U.S. 2020 consumer-oriented product exports to the UAE were worth \$734 million. Products exported to the UAE are diverse and include things like tree nuts on top (\$307 million), hay (\$58,8 million), dairy products (\$47 million), prepared food (\$46 million), beef and beef products (\$41 million), condiments and sauces (\$40 million) and fresh fruit (\$38 million),

The novel coronavirus pandemic disrupted U.S. exports of agricultural and agricultural related commodities to the UAE. In 2020, U.S. exports of agricultural and related products dropped by 25 percent or \$333 million to reach \$963,402 million in 2020 compared to \$1.296 billion in 2019. As a temporary measure related to COVID-19 trade disruptions, the UAE authorities reduced import taxes on food to 4 percent (from 5 percent) and instituted other measures to facilitate trade until the end of the COVID-19 pandemic. Emirati officials are beginning to end these temporary measures.

U.S. agricultural sales to the UAE from January through July 2021 have increased by 23 percent or \$126 million to reach \$661,765 million compared to \$534,973 million during same period of 2020. The increase in demand has been mainly for exports of consumer oriented, bulk, and agricultural related products, while demand for intermediate products dropped slightly during the first seven months of 2021. Exports from other major trading partners to the UAE were similarly depressed in 2020 and recovered during the first half of 2021. The economy in the UAE is highly dependent upon travel and tourism, at roughly 10 percent of gross domestic product. The International Monetary Fund and UAE authorities project the economy to recover in 2021 and 2022 as major international events resume. Gulfood is scheduled for February 2022 and the Dubai World Expo 2020 has opened to large attendance and will run from October 1, 2021 to March 31, 2022. Expo is expected to attract over 25 million visits and generate \$33 billion in economic activity, boosting demand for agricultural and food products.

While import duties remain low in the country, the UAE has moved forward in expanding its list of products subjects to a “sin tax.” Sweetened drinks containing added sugar or sweeteners, as well as any product that can be converted into a sugar sweetened beverage are subject to a 50 percent excise tax. This action stems from a 2017 regulation levied at goods claimed as harmful to human health or the environment. The excise list now includes carbonated drinks, energy drinks, sweetened drinks, and powdered beverage mixes.

The UAE is a federation of seven emirates, Abu Dhabi, Dubai, Sharjah, Ajman, Umm al-Quwain, Ras al-Khaimah, and Fujairah. The UAE is a member of the Cooperation Council for the Arab States of the Gulf, commonly referred to as the Gulf Cooperation Council (GCC). The GCC is a regional intergovernmental political and economic union consisting of Bahrain, Kuwait, Oman, Qatar, Saudi Arabia, and the UAE. Food laws are established within the GCC Gulf Standardization Organization (GSO) and adopted by participating member countries. All GCC member states, including the UAE, have the authority to develop and institute national food legislation in addition to those formed within the GSO.

### **I.1. Gulf Cooperation Council Bodies**

#### **I.1.1. The Standardization Organization of the Cooperation Council for the Arab States of the Gulf:**

GCC member countries created the GSO as a mechanism for developing food and non-food standards. GSO food related technical regulations and standards serve as the main point of reference for food imports into the Gulf region. In general, regulations are formally implemented via a ministerial decree issued by each country’s official government gazette. A grace period for enforcement is often granted following the publication of a decree. Codex Alimentarius, International Organization for Standardization (ISO), the European Food Safety Agency (EFSA), and the U.S. Food and Drug Administration (FDA) serve as reference points during the development of GSO standards and technical regulations. However, in some circumstances, GCC laws are not harmonized with these standard setting bodies.

GCC countries are also members of the World Trade Organization (WTO) and bound by the agreed obligations and disciplines. Each GCC member country is required to notify the WTO of any proposed standards or regulations. GCC standards and technical regulations may be purchased online at <https://www.gso.org.sa/store/?lang=en>

#### **I.1.2. GCC Unified Customs Law and Single Customs Tariff:**

The GCC Unified Customs Law and Single Customs Tariff (UCL) was formed January 2003. The majority of food products entering a GCC country (from a non-GCC country) are exempt from tariffs or have a duty rate of five percent. Alcoholic products are subject to a 50-percent duty and tobacco to a 100-percent duty. Additionally, the UCL has established a single-entry point policy that permits duty free transit of goods among GCC member countries. In practice, this policy is applied only to

unopened containers transshipped between GCC markets. Repacked, partial, or semi-offloaded shipments may incur an additional five percent import duty once the produce reaches its final destination within the GCC.

The GCC Unified Customs Tariff information can be found on the following links:  
<https://www.fca.gov.ae/en/HomeRightMenu/Pages/hscodedefinition.aspx?SelectedTab=5>

The Unified Customs Guide for the clearance stages of goods in UAE  
<https://www.fca.gov.ae/en/HomeRightMenu/Pages/CustomsGuide.aspx?SelectedTab=2>

Mechanism for Settlement of Funds collected as Customs Revenues amongst the GCC Customs Federation <https://www.fca.gov.ae/en/HomeRightMenu/Pages/Clearance.aspx?SelectedTab=1>

### **I.1.3. The GCC Guide for Food Import Procedures:**

In 2007, the GCC attempted to clarify its import procedures and released a draft “Guide for Food Import Procedures for GCC Countries.” This guide aimed to unify the applied procedures for clearing food consignments and harmonize import certificates for foods across the GCC. While the GCC continues its internal dialogue on this issue, no final or official version of a food guide has been published.

## **I.2. United Arab Emirates Bodies**

Within the UAE, several ministries and municipalities share jurisdiction for ensuring food safety and regulating imports of agricultural commodities. At a federal level, the Ministry of Climate Change and Environment (MOCCA) and Ministry of Industry and Advanced Technology (MOIAT) control the laws and standards for food products within the country. Other Ministries, like Ministry of Health (MOH) and Ministry of State for Food and Water Security may also be involved in the formation of certain regulations and laws. Local municipalities within each Emirate serve as administrators of the federal food regulations, ensuring that all imported and locally produced products are in compliance with the national laws.

### **I.2.1. The Ministry of Climate Change and Environment:**

MOCCA is responsible for establishing and enforcing food safety regulations and laws based on recommendations from the GSO as well as the UAE National Food Safety Committee (NFSC) for food related matters and the Veterinary Committee (VC) for meat and poultry topics. MOCCA regulates veterinary and plant quarantine issues for domestic agriculture and manages import regulations of live animals, raw agricultural commodities, plants, seeds, and fisheries. Additionally, MOCCA is the UAE’s WTO national notification and enquiry point for Sanitary and Phytosanitary (SPS) issues.

### **I.2.2. The Ministry of Industry and Advanced Technology:**

The Ministry of Industry and Advanced Technology (MOIAT) is the UAE’s standard setting body. MOIAT was established in July 2020 after merging the office of the Minister of State for Advanced

Technology, the Emirates Authority for Standardization and Metrology (ESMA), and the Industry Sector at the Ministry of Energy and Infrastructure into the structure of the newly established MOIAT and since then, all authorities, responsibilities, and duties have been transferred to the newly founded Ministry.

MOIAT works in cooperation with other members of the GSO to develop standards and technical regulations within the GCC, including for food products. MOIAT is the UAE's World Trade Organization national notification and enquiry point for Technical Barriers to Trade (TBT) issues. Copies of UAE food standards and regulations may be purchased online directly from the [MOIAT website](#).

### **I.2.3. Role of the Municipalities:**

UAE Municipalities are the principal bodies overseeing the importation process for agricultural goods including port inspection, testing, label approval, and the release of shipments. Also, Municipalities play an important role in the interpretation of UAE federal laws and regulations and have the ability to petition federal authorities to reconsider, postpone, or cancel a regulation under certain conditions. UAE Municipality representatives meet regularly to discuss and coordinate on issues of mutual concern. UAE food safety officials work closely with local importers to ensure agricultural goods are compliant with the law and permit consignments to clear quickly through ports of entry.

Dubai Municipality: <https://www.dm.gov.ae/en/Business/FoodSafetyDepartment/Pages/default.aspx>

Abu Dhabi Municipality: <https://www.dmt.gov.ae/en/adm>

Sharjah Municipality: <https://portal.shjmun.gov.ae/en/pages/home13.aspx>

Ajman Municipality: <https://www.am.gov.ae/home>

Ras Al-Khaimah Municipality: <https://mun.rak.ae/en/Pages/default.aspx>

Fujairah Municipality: <https://www.fujmun.gov.ae>

Umm Al-Quwain Municipality: <http://md.uaq.ae/en/home.html>

## **Section II. Labeling Requirements**

*Pages 7 to 14*

The UAE.S GSO 9:2019 “Labeling of Prepackaged Food Stuffs” and its referenced GSO standards identify the food labeling requirements for the UAE. Labeling regulations apply to all products shipped in bulk and retail packaging. To avoid customs clearance issues, it is important that U.S. exporters must comply with all UAE label requirements and verify all information mentioned on the product label is accurate and legible. Companies are strongly encouraged to review the regulations related to their specific commodity and clarify any questions prior to export.

UAE.S GSO 2333:2019 “Permitted Health and Nutrition Claims Made on Food and Conditions of Use” and UAE.S GSO CAC GL 1:2008 “General Guidelines on Claims” relate to the use of nutrition and health claims in food labeling and advertising.” This regulation supplements the Codex “General Guidelines on Claims” *Note: Nutrition and health claims shall not be permitted on foods for infants and young children except where specifically provided in corresponding Codex standards or national legislation.*

UAE importers are required to apply for a **label assessment** on food items prior to entry into the country. This process can be completed in ZAD,<sup>1</sup> the Dubai Municipality's Food Import and Re-export Service (FIRS), or ZADI portals. The label assessment process reviews product information listed on the food label including: barcode, trade name, brand name, nutritional information, country of origin, shelf life, storage condition, etc. Also, it is important to note the following information regarding this process:

- Different packaging of the same food item (for example, one 100-gram package and one 200-gram package) are considered different food items and must be registered separately.
- A label re-assessment should be requested for any food label that has been amended or modified after receiving initial approval. For example, changes in packages, weight, label, barcode, etc., require an updated assessment of the new details.
- In Dubai, importers are required to receive label approval for food consignments intended for local consumption and re-export.

Food items that are registering for the first time and intended for import into Dubai will undergo laboratory testing through the Dubai Municipality. Testing is based on product safety risks and the frequency of importation. In the event an ingredient or additive is detected but not included on the label, the food item will be rejected.

In general, the food label must contain the following information:

- Product name (name of the food) in a prominent position on the label
- Ingredients in descending order of proportion
- The name of food additive shall be mentioned under more than one class. However, it is preferable to use the class which specifically and accurately reflects the function of the additive material in the food it constitutes.
- Nutritional declaration (see Section II.2.1.)
- Net weight volume (see Section VII.11. for accepted Weights and Measures)
- The name and address of the manufacturer or the packer in case the packer is not the manufacturer.
- Country of origin
- Expiry dates
- Any special conditions for the storage of the food shall be declared on the label if the validity of the date depends thereon.
- Instruction for use.
- Production and expiry dates shall be declared for the products having mandatory shelf life
- The source of animal if the food item or one of the components contain animal content.
- The mandatory warning and advisory statements and declarations
- Use of irradiation.
- Production (batch) lot number shall be declared in a coded manner or any other indelible marks.

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<sup>1</sup> In 2018, the UAE introduced the "National Scheme for Food Accreditation and Registration." Within this new scheme came the establishment of an electronic food registration portal- commonly referred to as "ZAD."

- Labels shall be in Arabic language and, where one of more language(s) is used besides Arabic, all the information provided in another language shall be identical to those written in Arabic.

Stickers are permitted to translate the food label into the Arabic language. All stickers must be approved by UAE authorities prior to use and should be included during the label assessment process. Stickers on imported items must be a single sticker performed prior to export and cannot be completed upon entry. Additionally, the sticker shall not:

- obscure any information required by this standard
- contain any statements diverging from the original label
- expiration dates that are not correspond to the expiration dates mentioned on the original label.
- be easy to remove once affixed to the package

Production and expiry dates must be engraved, embossed, printed, or stamped directly onto the original label or primary packaging using indelible ink. Dates printed on the stickers only are not accepted, nor is U.S. bar coding in lieu of expiration. Only a single set of production and expiration dates is permitted and must be printed on the original label in the following order:

- **Day/month/year**, for products with a shelf life of three (3) months or less
- **Day/month/year** or **month/year** for products with a shelf life longer than three (3) months. When using the month/year format, the last day of the listed month is considered the expiry date. The month may be printed in numbers or letters. For example, both 3/2013 and March 2013 are acceptable.

The expiry date must be preceded by one of the following statements: “Expiration (date)”; “To be consumed up to (date)”; “consumed before (date)”; “Valid for a period of (days or months or years) as of date of production”; “Valid for (days or months or years)”; “Use by date (recommended last consumption date)”; “Sell by (date)” for food the durability of which is over three months; or “Best before (date).”

Barcodes on food items should be unique in number. Re-registering a barcode with a different item description (country/weight/brand/product name/ingredients, etc.) is not allowed.

UAE.S 9:2019 states the following products are exempt from the expiry date requirement; however, production date or harvest year and packing date according to the nature of the product must be printed for:

- Fresh fruits and vegetables, including unpeeled or cut potatoes
- Bakery products or cakes which are consumed within 24 hours from
- Vinegar packed in glass containers
- Non-fortified salt
- Solid sugar
- Chewing gum
- Honey
- Dry and dried uncooked legumes (peas, beans, and lentils)
- Dried vegetables
- Medical plants and herbs

- Loose tea
- Dry cereals (rice, oats, barley, corn, etc.)
- Spices
- Liquid and dried glucose

## II.2. Other Specific Labeling Requirements

**II.2.1. Nutritional Labeling:** The UAE.S GSO 2233:2019 “Requirements of Nutritional Labeling” requires mandatory disclosure of nutritional information. The following nutritional information shall be declared on the labels of prepackaged food intended for direct consumption or after heating:

- The nutritive value of the prepackaged foodstuff to including the essential elements such as carbohydrates, fats, protein, dietary fibers, energy;
- In case of adding vitamins, mineral salts or any other dietary elements as an ingredient, the value of each dietary element shall be separately declared in the nutritional information accompanying the prepackaged food;
- All nutritional information and/or net content shall be set forth as a percentage by weight if it is less than 100 grams or 100 ml or by food serving specified by the manufacturer;
- The information shall be declared in international units (gram, mg, ug, IU) and kilocalories for energy values;
- Health claims on packaged foods must be true and accompanied by certificates confirming the claim.

### Sample for Nutrition Facts Labeling

Contains 15% Juice		يحتوي على 15% عصير	
<b>Nutrition Facts</b>		<b>معلومات التغذية</b>	
Serving Size 8 fl oz (240mL) 1 cup		الكمية المقدمة 8 أوقية سائلة (240 مل) لكل كأس	
Servings Per Container 8		الكمية المقدمة لكل وعاء 8	
<b>Amount Per Serving / الكمية لكل كمية مقدمة</b>			
<b>Calories / وحدة سعر حراري</b> 110		<b>Calories from Fat / السعرات الحرارية من الدهون</b> 0	
<b>% Daily Value* / القيمة اليومية*</b>			
<b>Total Fat</b> 0g	مجموع الدهون 0 غرام	<b>%0</b>	
<b>Sodium</b> 40mg	صوديوم 40 ملغرام	<b>%1</b>	
<b>Potassium</b> 45mg	بوتاسيوم 45 ملغرام	<b>%1</b>	
<b>Total Carbohydrate</b> 28g	مجموع الكربوهيدرات 28 غرام	<b>%9</b>	
Sugars 28g	السكريات 28 غرام		
<b>Protein</b> 0g	بروتينات 0 غرام		
Vitamin C 100%	فيتامين سي 100%		
Not a significant source of saturated fat, trans fat, cholesterol, dietary fiber, vitamin A, calcium or iron.		لا يعتبر مصدراً رئيسياً للدهون المشبعة، والدهون المتحولة، والكوليسترول، والألياف الغذائية، وفيتامين (أ)، وفيتامين (سي)، والكالسيوم والحديد.	
*Percent daily values are based on a 2000 calorie diet.		*تستند لنسبة القيمة اليومية على نظام غذائي من 2000 سعرة حرارية.	
<b>INGREDIENTS:</b> Filtered Water , Cane or Beet Sugar , Apple Juice from Concentrate 7.6% , Cranberry Juice from Concentrate 5% , Raspberry Juice from Concentrate 1.5% , Grape Juice from Concentrate 0.9% , Natural Flavor (Raspberry Flavor) , Natural Color E163 , Fumaric Acid , Citric Acid , Sodium Citrate , Ascorbic Acid (Vitamin C)			
المكونات : مياه نقية ، قصب السكر او سكر بنجر ، عصير تفاح من المركز 7.6% ، عصير توت البري من المركز 5% ، عصير توت احمر من المركز 1.5% ، عصير العنب من المركز 0.9% ، نكهات طبيعية (نكهة التوت الاحمر) ، لون طبيعي E163 ، حمض فيوماريك ، سترات الصوديوم ، حمض الستريك ، حمض الأسكوربيك (فيتامين سي)			

Sample Food Label

**BBQ Sauce – Original**

**US**

Ingredients: High fructose corn syrup, distilled vinegar, water, tomato paste, molasses, apple cider vinegar, modified corn starch, salt, contains 2% or less of: natural hickory and mesquite smoke flavors, mustard flour, paprika, dried garlic, spices (ginger, cumin, bay leaf), dried onions, potassium sorbate as a preservative. Refrigerate after opening.

**Ar**

صلصة الباريكيو الأصلية. الوزن الصافي ١٨ أونز (٥١٠ غم)

المكونات: شراب ذرة عالي الفركتوز، خل، خل مقطر، ماء، معدون طماطم، دبس، خل تفاح، نشاء ذرة معدل، ملح، يحتوي على ٢% أو أقل من: نكهة الحور ونكهة مدخنة طبيعية، دقيق خردل، بابريكا، ثوم محفف، بهارات (زنجبيل، كمون، ورق غار)، بصل محفف، صوريبت البوتاسيوم كمادة حافظة. تحفظ في التلاجة بعد الفتح. منتج من شركة أميركان كارن. نيويورك، ن. ي. الولايات المتحدة الأمريكية. إنتاج الولايات المتحدة الأمريكية.

**NUTRITION FACTS**

حقائق غذائية

Per serving of 2 Tbsp

36g عم ٣١

بكل حصة من ٢ ملعقة كبيرة

Calories 50

% Daily Value\* % القيمة اليومية\*

السعرات الحرارية ٥٠

Total Fat 0g

0% ٩٦

مجموع الدهون ٠ غم

Saturated Fat 0g

0% ٩٦

دهون مشبعة ٠ غم

Trans Fat 0g

دهون متحولة ٠ غم

Cholesterol 0mg

0% ٩٦

كوليسترول ٠ ملغ

Sodium 340mg

٦٤% ٩٦

صوديوم ٣٤٠ ملغ

Total Carbohydrates 13g

٤% ٩٦

مجموع الكربوهيدرات ١٣ غم

Dietary Fiber 0g

0% ٩٦

الألياف الغذائية ٠ غم

Sugars 11g

سكريات ١١ غم

Protein 0g

بروتين ٠ غم

Vitamin A, Vitamin C & Calcium

0% ٩٦

فيتامين أ، فيتامين سي و كالسيوم

Iron

٤% ٩٦

حديد

\*% Daily Values are based on 2,000 calorie diet

\*نسب القيمة الغذائية مبنية على نظام غذائي مكون من ٢٠٠٠ سعرة حرارية

Visit [www.kraft.com](http://www.kraft.com) for great tips, recipes, and to discover our sauces range.

7041



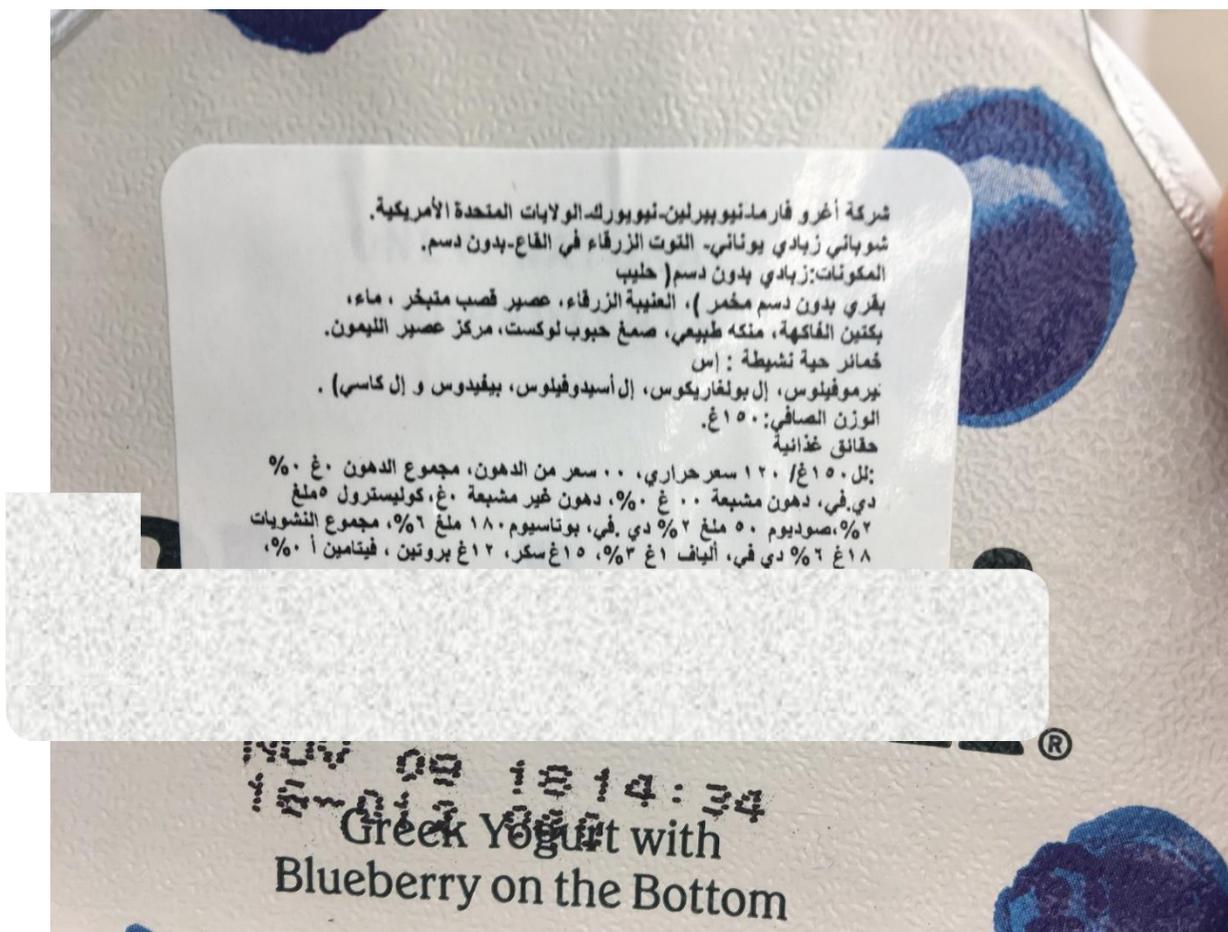
P: 15 02 17

E: 14 02 19

PRODUCT OF USA



## Sample Sticker Label



**II.2.2. Labeling Irradiated food:** UAE technical regulation UAE.S GSO 9:2019 stipulates that all irradiated food and food ingredients must be identified on the package label and display the following international logo.



Radiation International Code

**II.2.3. Labeling Organic Food:** UAE.S GSO 2374:2014 “Guidelines for the production, processing, labeling, and marketing of organically produced foods” stipulates a product claimed as organic must

include an organic logo and be accompanied by a government competent authority certificate. The United States Department of Agriculture organic logo (USDA Organic) and certificate is accepted by UAE authorities. If a product is organic but not claimed on the package, no certificate or attestation is required. Additional information can be found through the following site:

<https://www.moccae.gov.ae/en/legislations.aspx#page=1>.



USDA Organic Logo

**II.2.4. Labeling of Genetically Modified Products (GMO):** Labeling is required if unprocessed agricultural products, processed food products, feed products or seed contain more than one percent genetically modified ingredients. Any GMO product must be approved for use in the country of origin for human or animal consumption. Planting seeds must be approved in the UAE prior to export.

**II.2.5. Labeling Genetically Modified Free Products (GMO Free Label):** In the event “GMO Free” is claimed on a product label, the supplier must provide a GMO-free certificate from a government competent authority issued in the country of origin.

**II.2.6. Labeling of Products Intended for Institutional Use:** These products are accepted without the need for Arabic translation on the product label. However, these products will be ineligible for sale in retail stores unless an Arabic label is provided.

**II.2.7. Alcoholic Beverages and Alcohol Containing Products:** The importation and sale of alcohol is permitted only through UAE-authorized establishments. No special labeling for alcoholic beverages is required beyond the provisions established within the country of origin.

**II.2.8. Labeling of Pet Foods:** Pet food labels must be printed in Arabic and can be done by stickering or directly on the package. Arabic and English labels must contain the statement “Not fit for human consumption.” Production/expiry dates are required for pet foods. Please refer to UAE.S 5031:2018 “General Requirements for Pet Food and their Labeling”. Exporters should verify labeling requirements with their importers before shipping. MOCCAЕ provides some online services for pet food importers at <https://www.moccae.gov.ae/en/our-services/service-directory.aspx?mainCategory=274#page=1>. *Note: Currently, the UAE prohibits the sale of pet food containing pork.*

### II.3. Additional Reference Information for Product Labels

The following GSO technical regulations are reference documents applied within the UAE:

- UAE.S/GSO CAC GL 1:2018 “General Guidelines for Misleading Food Claims”
- UAE.S/GSO 839:1997 “Food Packages – Part 1: General Requirements”
- UAE.S/GSO 1863:2013 “Food Packages – Part 2: The Plastic Packages – General Requirements”
- UAE.S/GSO OIML R 87:2007 "Quantity of Product in Packages"
- UAE.S/GSO ISO 1000:2009 “The ISO Standard Describing the International System of Units & Recommendations for the use of their Multiples and of certain other units”.
- UAE.S/GSO 2142:2011 “General Requirements for Genetically Modified Processed Food and Feed”
- UAE.S/GSO 654:2014 “General Requirements for Prepackaged Foods for Special Dietary Use”
- UAE.S/GSO 1366:2016 ‘General Requirements for Trading of Food used for Special Medical Purposes”
- UAE.S/GSO/CAC 107:2007 “Labeling of Food Additives when Sold as Such”
- UAE.S/GSO 2101:2011 “Protein-Rich Concentrated Nutrient Supplementary Foods”
- UAE.S/GSO 2282:2013 “Labeling for Herbal Plants for Human Consumption”
- UAE.S/GSO 5034:2018 “Nutritional Labeling of Pre-packaged Products as Traffic Light Colors”
- UAE.S/GSO 2232:2012 “Labeling for Drinking Water”.

### II.4. Shelf Life

Shelf life is regulated by the UAE.S 150-1:2017 “Expiration Dates for Food Products – Part 1: Mandatory Expiration Dates.” Exporters should carefully examine this mandatory regulation and identify the allowances specified for their products. For products not covered by this technical regulation, exporters should refer to the UAE.S 150-2:2017 “Expiration Dates for Food Products – Part 2: Voluntary Expiration Dates”.

Exporters should review the following regulations to issues related to labeling the expiration dates and instructions for storage use and packages.

- UAE.S/GSO 9:2019 “Labeling of prepackaged food stuffs”;
- UAE.S/GSO 839:1997 “Food Packages – Part 1: General Requirements”;
- UAE.S/GSO 1863:2013 “Food Packages – Part 2: The Plastic Packages – General Requirements”;
- UAE.S/GSO 2231:2012 “General Requirements for the Specifications of Materials Touching the food;”

The UAE maintains an extensive list of requirements for food packaging and containers with more than two dozen GSO regulations related to a host of food contact materials. U.S. food producers interested in exporting to the UAE should confirm with their local buyer the regulations applicable to their food package.

As an initial point of reference, exporters should be familiar with UAE.S GSO 839:1997 “Food Packages – Part 1: General Requirements” establishing the rules for food packages, including metal, glass, plastic, paper, carton, multilayered textile, and wood packages. Likewise, UAE.S GSO 1863:2013 “Food packages - Part 2: Plastic Package - General Requirements”, identifies additional requirements for plastic packages coming in contact with food. As stipulated in the standard, the concentration of vinyl chloride monomer shall not exceed 1 mg per kg of the plastic material, or 0.01 mg per kg of the packaged food material, in the case of packages made of polyvinyl chloride (PVC). The concentration of the monomer of styrene in the plastic material shall not exceed 1% by weight in packages of non-fatty food materials and shall not exceed 0.5% in packages of fatty food materials, in the case of packages made of polystyrene or modified rubbery polystyrene. The concentration of acrylonitrile monomer shall not exceed 0.005 mg per kg of the plastic material or 0.02 mg per kg of the food material, in the case of packages made of acrylonitrile. In the case of manufacturing multilayered packages from more than one material, it shall be necessary to get rid of the remaining of solvents, gluing materials, or major materials, such that the remains of all those solvents together shall not exceed 5 mg per square meter of the package surface.

In addition, exporters of fruits and vegetables should be familiar with GSO 124:1990 “General Requirements for Fresh Fruits and Vegetables Boxes”. Finally, the UAE Scheme for Control on Food Contact Materials (FCM) mandates compliance with UAE.S GSO 2231:2012 “General Requirements for the Materials Intended to Come into Contact with Food.”

### **Packaging Sustainability Measures:**

On March 22, 2020, Environment Agency-Abu Dhabi (EAD) issued the single-use plastic policy in recognition of the need to address environmental issues associated with single-use plastic and balance this with the importance of the sector to the UAE economy. The policy is applicable in the Emirate of Abu Dhabi and is managed by EAD on behalf of the Abu Dhabi Government. Companies have been given two years to transition, with all companies required to comply by the end of 2022. The policy has four objectives that include reducing the use of single-use plastic (and non-plastic) materials and declaring the Emirate of Abu Dhabi free of single use plastic bags by 2021, reducing the amount of plastic material that enter the environment, declaring Abu Dhabi government free of single-use plastics by the end of 2021, and changing public behavior towards more sustainable practices. For more details, please access the policy here: <https://www.ead.gov.ae/en/knowledge-hub/laws-and-policies>.

The policy includes developing legislation to limit the use of all plastic materials in Abu Dhabi gradually using a phased approach with incentives to target consumption of single use plastic bags, then

introducing fees on some materials which have available alternatives to prevent distribution of single-use plastic materials free of charge and, finally, achieving a total ban. The policy identifies the 16 most common single-use plastics that cause the largest amount of marine waste (according to global studies) and will be targeted to varying degrees during the new policy implementation. These include plastic bags, beverage cups and lids, plastic cutlery, straws and stirrers, and food containers. Plastic bottles will be targeted through the introduction of a plastic bottle return deposit scheme.

UAE's Integrated Waste Management Federal Law Number 12 issued on December 18, 2018 (download the law from here <https://www.moccae.gov.ae/en/legislations.aspx#page=1>) regulates the process of waste management and unifies the mechanisms and methods of safe disposal thereof, through the application of best practices and techniques available to protect the environment and minimize harm to human health. The law allows MOCCAE, after coordination with the competent authority, to prohibit the introduction or import of single-use or short-term products in the markets that cause environmental damage and prohibit the use or import of materials that are hard to hard to dispose or could cause hazard to the environment if disposed. The law also allows the competent authority to implement measures and procedures necessary to reduce the generation of municipal solid waste and separate them at the source, through the provision of containers with different or colors.

#### Section IV. Food Additive Regulations

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According to Emirates Standard UAE.S 192:2019, the Codex Alimentarius "General Specification of Articles Food Additives" is the first reference for identifying approved food additives. Codex-approved additives with correlating food classifications are permitted within the UAE at the maximum limits identified (see here for more information: <http://www.fao.org/fao-who-codexalimentarius/en/>). Furthermore, in the absence of a Codex reference, the UAE permits reference to European standards. See more at <http://eur-lex.europa.eu/homepage.html>.

Aside from these options, the UAE competent authorities may evaluate the use of a food additive based on scientific and legislative justification submitted by a petitioner. This approach to receiving a food additive authorization is seldom utilized due to a lengthy and indeterminate process.

Exporters must receive UAE approval for their food additives and identify them on the product label. This process is performed online through the aforementioned websites for label assessment.

#### Section V. Pesticides and Other Contaminants

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The following are UAE technical regulations for pesticides, contaminants, and microbiological criteria in agricultural products. In general, these technical regulations are in accordance with Codex standards; however, some references are derived from country-specific regulations established in the EU, United States, Australia, New Zealand, and others.

- UAE.S MRL 1/2019 "Maximum Residue Limits for Pesticides in Agricultural and Food Products";
- UAE.S GSO 2481:2015 "The Maximum Residue Limits for Veterinary Drugs in Foods"

- UAE.S GSO CAC 193:2013 "General Standard for Contaminants & Toxins in Food and Feed";
- UAE.S GSO 2532:2016 "The Maximum Limits of Pesticides Residues and Contaminants in Organic Food";
- UAE.S GSO 841:1997 "Maximum Limits of Mycotoxins Permitted in Foods and Animal Feeds Aflatoxins";
- UAE.S GSO 1694:2005 "General Principles of Food Hygiene";
- UAE.S 1016:2017 "Microbiological Criteria for Food Stuffs";
- UAE.S/ GSO 998:1998 "Limits of Radioactivity Level Permitted in Food Stuffs–Part 1". This technical regulation is concerned with limits of radioactivity levels (gamma rays, cesium 134, 137) permitted in foodstuffs, drinking water and animal feed stuffs. For instance, limits of radioactivity permitted in water shall not exceed 10 becquerel/kg or liter, 30 becquerel/kg or liter for milk and its products and baby foods, 75 becquerel/kg or liter in other food products and 300 becquerel/kg in animal feeds.
- UAE.S/ GSO 2483:2015 "Trans Fatty Acids". This technical regulation stipulates the maximum amount allowed for trans fatty acid and declaring it on the nutrition label per serving. Maximum trans-fat content of vegetable oils and soft spreadable margarines is 2 percent of the total fat, and the trans-fat content for all other foods is 5 percent of the total fat content including ingredients sold to restaurants. The amount of trans fatty acids in food, including dietary supplements shall be included in the nutrition facts. Label declaration of trans fat content information is not required for products that contain less than 0.5 percent gram of the total fat in 100 grams if no claims are made about cholesterol, saturated, monounsaturated, polyunsaturated or trans-fatty acids. When a claim that a food product is "trans-fat free" is made on the label or in an advertisement, the amount of trans fat shall be less than 0.5 gram of total fat in 100 grams.
- UAE.S/GSO 2359:2014 "Extraction Solvents and It's Residue Limits in the Production of Foodstuffs and Food Ingredients". This GSO technical regulation was approved by UAE standard authority in 2017 to apply to extraction solvents used or intended for use in the production of foodstuffs or food ingredients. Unless product specifications state the opposite, this technical regulation does not apply to extraction solvents used in the production of food additives, vitamins, and other nutritional additives unless listed in the tables attached to this technical regulation.
- UAE.S/GSO 2042:2010 "Maximum Levels of Melamine in Foods and Feeds". This technical regulation stipulates the maximum limits of melamine permitted in food products and feeds. The limits are based on the safety limits which differentiate between unavoidable background presence of melamine and unacceptable adulteration. For example, the maximum limits of melamine in infant formula (for infants between 1-12 months) for ready to use liquid products is 0.5 ppm (mg/l), for infant formula products in powder form is 1 ppm (mg/kg), for other food 2.5 ppm (mg/kg) and for feeds 116.2-410 ppm (mg/kg).

**VI.1. Emirates Conformity Assessment Scheme (ECAS):** ECAS is a Product Certification scheme for government-regulated products as mandated by the Federal Law 28 of 2001. Under this scheme, all regulated products must meet the requirements for safety and quality specified in the Technical Regulations adopted by the UAE government. Suppliers must register the products and obtain a

Certificate of Conformity in order to sell inside the UAE. ECAS was first required for non-food products but certain food products were added recently.

In June 2018, the United Arab Emirates (UAE) Government issued two rules for regulating milk and dairy products (Cabinet Decree 29:2018) and juice and beverages (Cabinet Decree 30:2018). The decrees require companies to obtain a UAE Certificate of Conformity for their products in accordance with ECAS before introducing them into the market. The effective date was May 2019. Regulated products include energy drinks, honey, organic products, food contact materials, juices, and dairy products. For more information about ECAS certificates and fees associated, please see the following: <https://moiat.gov.ae/en/services?cat=Conformity+Services>



EMIRATES CONFORMITY  
ASSESSMENT SCHEME (ECAS)

### ECAS Logo

**VI.2. Emirates Quality Mark (EQM):** The EQM is an approved mark of quality issued for product that can demonstrate compliance to the relevant UAE technical regulations and standards, regional and/or international standards and are manufactured by an organization implementing Quality Management System ensuring continuous compliance. The process of obtaining license to use the Emirates Quality Mark involves a comprehensive evaluation of the product as well as the quality system used by the manufacturer in production through testing and inspection. Regulated products include energy drinks, food contact materials, organic products, bottled drinking water, juices and dairy products. For more information about EQM and associated fees, please see the following: <https://moiat.gov.ae/en/services?cat=Conformity+Services>



علامة الجودة الإماراتية  
Emirates Quality Mark

Emirates Quality Mark Logo

*Note: Currently ECAS and EQM is mandatory for bottled drinking water. Furthermore, not all dairy and juice products are subject to this regulation. Suppliers of these commodities should work with their importers to determine if ECAS and EQM is applicable to their products.*

**VI.3. Food Registration and Label Assessment (ZAD, FIRS and ZADI Portals):** In 2018, the UAE introduced the “National Scheme for Food Accreditation and Registration.” Within this new scheme came the establishment of an electronic food registration portal-commonly referred to as “ZAD.” ZAD is a federal system that can be used for registering products destined to any of the seven Emirates. This system enrolls all food items prior to sale in the UAE and verifies product compliance with the country’s food laws. The registration process requires UAE importers to apply online and provide a copy of the product’s label, packaging, and official certificate from a competent authority in the country of origin confirming the product’s health or nutritional claims. Once a registration request is approved, the importer will receive the product registration certificate through the ZAD website. Once the product is officially registered in ZAD, the importer may apply for an import permit and bring shipments through any port in the UAE. Importers should visit <https://zad.gov.ae/Account/Login?ReturnUrl=%2F> to register food items.

Food product registration in ZAD, coupled with import inspection procedures, are designed to ensure goods meet the following requirements:

- UAE sanitary and phytosanitary requirements, technical regulations and standards, or any requirements established through bilateral agreements signed with the supplying country.
- The exporter is not banned by the authorities of the supplying country based on sanitary and phytosanitary requirements.
- The product complies with all other technical regulations like food labeling, shelf life, microbiological standards, etc.
- All laboratory test results comply with UAE technical regulations and standards.
- Animal products are sourced from an approved facility at the country of origin.
- The product complies with all halal labeling requirements.

In addition to the ZAD portal, importers in the Emirate of Dubai can use the Dubai Municipality’s Food Imports and Re-export System portal (FIRS) to register their products and obtain approval for the product’s label after applying for a label assessment service: <https://hub.dm.gov.ae/index.html>. For the other six Emirates, a product’s label assessment can be obtained from the Food Control Department in each municipality.

Dubai has recently established the ZADI system, an integrated platform for all key services required to import food items into Dubai. Through the ZADI portal, importers can apply for a food import request, food import for re-export, food item registration, food label assessment, customs services or search food items and apply for a custom’s declaration. <https://www.dubaitrade.ae/en/zadi> ZADI is broad platform that importers can use to access all government services related to imports.

**VI.4. Other Documentations/Certifications:** Based on a designated food category, imported products must be accompanied by the following documentation: For certain products regulated by FSIS, APHIS, AMS, and NOAA, such as meat, fish, eggs, livestock, live poultry, grains, animal feed, and planting seeds, an original health certificate issued by the appropriate government agency in the exporting country. FSIS, APHIS, NOAA and AMS certificates are accepted by the UAE authorities. Health certificates must include details of the shipment such as quantity, weight, description, airway

bill number or container number, invoice number, certificate serial number, date of issuance, exporter, importer, and a statement indicating the goods are “fit for human consumption.” Other food products such as processed, or shelf-stable foods only require a U.S. Food and Drug Administration (FDA) “Certificate to a Foreign Government” or a certificate of free sale issued by the applicable U.S. state authority. A certificate of free sale must include the product name, quantity, weight, airway bill number or container number, invoice number, certificate serial number, date of issuance, exporter, importer, destination, and statement indicating the goods are “fit for human consumption.”

For meat and meat products, an original halal slaughter certificate is required. For more information about halal regulations in Egypt, please see Section VII.14 below. The UAE has pre-approved certain U.S. halal certification bodies to supervise slaughtering and issue relevant UAE halal certificates. The halal certificate must include:

- the logo of the approved U.S. Islamic organization
- serial number and date,
- abattoir’s name and address,
- product description, brand name, total quantity and weight,
- port of loading,
- slaughtering date,
- production and expiry date,
- producing company and FSIS facility number,
- importer and exporter name,
- and name, signature, and stamp of the authorized U.S. certifier.

Information on the approved UAE certifiers operating in the United States can be obtained by contacting the Ministry of Industry and Advanced Technology through the contact information on their website (<https://www.moiat.gov.ae>) **Error! Hyperlink reference not valid.** or the Dubai Municipality’s Accreditation Center (<https://eiac.gov.ae>).

**VII.1. Genetically Modified Organisms (GMO):** There are two regulations covering GMOs. The first is UAE.S GSO 2141:2011 “General Requirements for Genetically Modified Unprocessed Agricultural Products.” This technical regulation outlines the general requirements for unprocessed agricultural products obtained through certain techniques of genetic modification and unprocessed agricultural products that contain genetically modified organism (GMO) if the GMO present is higher than one percent.

The second regulation is UAE.S GSO 2142:2011 “General Requirements for Genetically Modified Processed Agricultural Products.” This technical regulation covers general requirements for processed food and feed obtained through certain techniques of genetic modification and processed food and feed that contain or are produced from genetically modified organisms (GMO) if the GMO present is higher than one percent of the ingredients. In addition, GSO 2371:2014 specifies the typical terms and definitions of genetically modified food (GM).

**VII.2. Sports Drinks:** UAE.S. GSO 2522:2016 “Electrolyte Drinks (Sports Drinks)” regulates sports drinks in the UAE and contains some specific requirements. For instance, it should be free from impurities, separation, and deposition. It must contain no less than 10 mmol/L sodium and no less than 50 g/L and no more than 100 g/L total sugars (carbohydrates), sucrose and glucose syrup and fructose and dextrose and maltodextrin and no more than 100 g / L fructose. For the label, a claim that an electrolyte drink is isotonic may only be made if the electrolyte drink has an average osmolality of 250-340 milliosmole/L. A claim that an electrolyte drink is hypertonic may only be made if the electrolyte drink has an osmolality more than 340 milliosmole/L.

**VII.3. Baby Foods:** There are three standards that regulate specifications for baby food. UAE.S GSO 355:2011 “Canned Baby Foods” covers products intended for children six months and older. UAE.S GSO 354:1994 “Infant Foods Based on Milk” outlines specifications for infant foods containing milk in liquid or powdered form. The last regulation is UAE.S/GSO CAC GL 10:2010 which specifies ingredients, “Advisory Lists of Nutrient Compounds for Use in Foods for Special Dietary uses Intended for Infants and Young Children”.

**VII.4. Aquatic Products:** There are over two dozen GSO regulations established for fish and fish products. U.S. seafood suppliers are advised to check with the local importer prior to export to verify application of these laws for their products. The UAE requires farmed fish and seafood must not be fed with pork protein and mandates wild-caught products to be identified on an accompanying health certificate issued by the exporting country’s competent authority.

**VII.5. Animal Quarantine:** MOCCA’s decree number 335:2018 “The Regulation of the Importation of Live Animals, their Products and their by-products” and Federal law number 6:1979 regulate the importation of live animals. To ensure safety and freedom from infectious diseases, all animals are subject to quarantine, physical inspection, and laboratory testing. In general, all live animal consignments must be accompanied by an official veterinary health certificate issued from the exporting country designating freedom of epidemic and contagious diseases. A copy of this regulation is available online: <https://www.moccae.gov.ae/en/legislations.aspx#page=1>

**VII.6. Plant Quarantine:** The Ministry of Climate Change and Environment’s Decree 824:2015 lists quarantine pests that are prohibited in the UAE and for non-quarantine pests that are permitted under certain conditions. A copy of this regulation is available online: <https://www.moccae.gov.ae/en/legislations.aspx#page=1>

**VII.7. Alcohol Content in Food Products:** UAE.S/GSO 2538:2017 identifies the maximum limits for Residues of Ethyl Alcohol (Ethanol) in food. Specifically, this standard references the tolerance levels for alcohol content in food that is a result of naturally occurring or natural fermentation of the ingredients. Although this is a voluntary standard, not a mandatory technical regulation, the UAE is testing for ethanol residues for some food products due to concerns related to Islamic regulations (alcohol is forbidden in any food for Muslims). For instance, the maximum limits for residues of ethyl alcohol (ethanol) naturally occurring or due to natural fermentation in all types of vinegar (except grape vinegar) is 0.5 percent while for chocolate, juices, and any other food products, the maximum limits are 0.02 percent, 0.1 percent, and 0.02 percent, respectively. Exporters must confirm that ethanol residues in their products are within the permissible limits identified in this technical regulation.

**VII.8. Product Samples and Mail Order Shipments:** There are no specific requirements for imported food samples intended for promotional events. In general, samples are exempt from local labeling and shelf-life requirements but may require a health certificate. Product samples must be clearly marked as such. These goods require a signed undertaking at the port of entry attesting to their intended use and will not be made available for commercial sale. Product samples are subject to quantity limits based on food category. MOCCAЕ’s decree number 14 of 2016 on “Controlling of Imported Food for Non-Trading Purposes” regulated product samples for promotional activities and other including quantity limits. Please see their website for more information (<https://www.moccae.gov.ae/assets/download/e59b6fd4/M14-16.pdf.aspx?view=true>). For example, the quantity allowed for dairy product samples should not exceed 20 kilograms, meat and meat products 30 kilograms, poultry meat 20 kilograms, and eggs 10 kilograms.

Exporters should verify these limits and other requirements with UAE Municipalities prior to shipment. U.S. suppliers should work with the event organizer to confirm all sample requirements.

**VII.9. Foods for Special Medical Purposes:** UAE.S GSO 1366:2016 “General Requirements for Handling of Foods for Special Medical Purposes.” According to this standard, the formulation shall be based on medical and nutritional purposes, their use shall be demonstrated, by scientific evidence, to be safe and beneficial in meeting the nutritional requirements of the persons for whom they are intended. Foods for special medical purposes shall be dispensed and marketed only by pharmacies, hospitals, medical centers, and children care centers, or as otherwise specifically provided for by UAE authorities. This standard also identifies the label requirements for these products.

**VII.10. Weight and Measures:** The UAE.S/GSO ISO 1000:2009 “International System of Units and Recommendations for the Use of their Multiples of Certain Other Units” and UAE.S/GSO OIML R87:2007 “Quantities of the Products in Prepackages” are the UAE reference for the weight and measures requirements. The UAE uses the metric unit system for volume and weight based on the UAE.S/GSO ISO 1000:2009 and the net content at the time of packing.

**VII.11. Vitamins and Minerals Food Supplements:** The UAE.S/GSO 2539:2017 “Vitamins and Minerals Permitted for Use in Foodstuffs” and UAE.S/GSO CAC GL 55:2015 “Guidelines for Vitamins and Minerals Food Supplements” are the UAE references for the vitamins and minerals in food supplements. Vitamin and mineral food supplements should contain vitamins, pro-vitamins, and minerals whose nutritional value for human beings has been proven by scientific data and whose status as vitamins and minerals is recognized by the FAO and WHO. World Health Organization (WHO). The sources of vitamins and minerals may be either natural or synthetic and their selection should be based on considerations such as safety and bioavailability. In addition, purity criteria should consider FAO/WHO standards, or if FAO/WHO standards are not available, international pharmacopoeias or recognized international standards. In the absence of criteria from these sources, national legislation may be used.

**VII.12. Prohibited and Restricted Commodities:** The UAE maintains a list of prohibited and restricted commodities. The list is available online at <http://www.dubaitrade.ae/>

The GCC Unified Customs Tariffs for 2017 is available here <https://www.fca.gov.ae/en/HomeRightMenu/Pages/hscodedefinition.aspx?SelectedTab=5>.

It also includes a number of prohibited commodities. Imports of live swine are prohibited and pork and pork-containing products require specialized permits. Animal fats and ingredients must be sourced

from animals that are Halal slaughtered. The use of pork fat, as with all pork related products as ingredients, is prohibited unless retailed in non-Muslim designated sections of retail stores. Labels for pork and pork-containing products must comply with general labeling requirements and must clearly state the product contains pork. Pictures or recipes referencing pork are prohibited on labels and packaging for all non-pork food items.

Most live animals and birds, agricultural planting material, seeds and seedlings, and animal skins and hides require an import permit from MOCCA. In 2020, the UAE has officially removed its longstanding import ban on U.S. live cattle that was in place since 2003: [GAIN Voluntary Report - U.S. Live Cattle Gain Market Access to UAE](#).

Food products that do not comply with UAE regulations but pose no health risk may be re-exported to a third country (non-GCC). In the result of a minor non-compliance finding a warning is normally issued and can be rectified through a letter confirming the mistake will be avoided in the future. Frequent and/or major infractions such as improper labeling of products containing pork or tampering with production/expiry dates are often brought to the national food safety committees and are subject to large fines, penalties, and bans depending on the severity of the violation.

**VII.13. Excise and Value Added Taxes:** In 2017, the UAE introduced a new excise tax levied on specific goods which are claimed to be harmful to human health or the environment. These goods are referred to as “excise goods” and apply to the following food products:

- **Carbonated drinks:** Any aerated beverage except for unflavored aerated water. Also, considered to be carbonated drinks are any concentrations, powder, gel, or extracts intended to be made into an aerated beverage. The excise tax on carbonated drinks is 50 percent.
- **Energy drinks:** Any beverage marketed as an energy drink and contains substances known to provide mental and physical stimulation, including but not limited to caffeine, taurine, ginseng, guarana, or any substance that has an identical or similar effect. This tax applies to energy drinks as concentrations, powder, gel, liquids, and extracts. The excise tax on energy drinks is 100 percent.
- **Sweetened Drinks:** In August 2019, the UAE Ministry of Finance’s Federal Tax Authority (FTA) announced Cabinet Decision 52, adding sweetened drinks to the list of products subject to a UAE duty. Sweetened drinks containing added sugar or sweeteners as well as any product that can be converted into a sugar sweetened beverage will be subject to the new excise tax of 50 percent. Official implementation of the law began on December 1, 2019. Sugar and sweeteners are defined under UAE.S/GSO 148:2008 “Sugar” and UAE.S/GSO 995:2015 “Sweeteners Permitted for Foodstuffs.”

Certain beverages are be excluded from this tax, including:

- Ready-to-drink beverages containing at least 75% milk
- Ready-to-drink beverages containing at least 75% milk substitutes
- Baby formula and follow up formulas
- Beverages consumed for special dietary needs as determined under UAE.S/GSO 654:2014 “General Requirements for Prepackaged Foods for Special Dietary Use”

- Beverages consumed for medical uses as determined under UAE.S/GSO 1366:2016 “General Requirements for Handling of Foods for Special Medical Purposes”

More information on excise tax is available online: <https://government.ae/en/information-andhttps://government.ae/en/information-and-services/finance-and-investment/taxation/excise-taxservices/finance-and-investment/taxation/excise-tax>

Additional information on the excise tax can be found on the following link:

<https://www.fas.usda.gov/data/united-arab-emirates-uae-imposes-50-percent-excise-tax-sweetened-drinks>

While most agricultural products are exempt from UAE customs duties, in January 2018, the UAE introduced a five percent valued added tax: <https://www.tax.gov.ae/en/vat/vat-topics/vat-importer>. This tax is applicable to most on goods and services, including food products.

#### **VII.14. Halal & Kosher:**

**Halal:** There are many UAE technical regulations that govern halal requirements in food. These regulations outline the requirements and process by which food should be certified halal. The process includes accreditation of conformity assessment bodies (halal certification bodies) and the use of the UAE national halal mark (logo) for marketing purposes.

- UAE: S/GSO 993:2015 “Animal Slaughtering Requirements According to Islamic Rules”
- UAE.S 2055-1:2015 Part I “Halal Products – General Requirements for Halal Food”
- UAE.S 2055-2: 2016 Part II “Halal Products - General Requirements for Halal Certification Bodies”
- UAE.S 2055-3:2016 Part III: 2016 “Halal Products – General Requirements for Halal Accreditation Bodies Accrediting Halal Certification Bodies”



UAE Halal Logo

The UAE's national halal mark (logo) is voluntary but no other halal marks are permitted in the UAE. If suppliers claim halal, they are required to provide a halal certificate from an approved halal certifier. If suppliers need to include a halal mark or logo, they are required to use the UAE's halal logo. No other logos or marks are accepted. Information on the approved UAE certifiers operating in the United States can be obtained by contacting the Ministry of Industry and Advanced Technology through the contact information on their website (<https://moiat.gov.ae/en/>) or the Dubai Municipality's Accreditation Center (<https://eiac.gov.ae>).

**Kosher:** The U.S. based Kosher certification body, Orthodox Union, carries out the certification and implementation of Kosher dietary regulations in the UAE in partnership with the UAE's local Jewish community. The Orthodox Union is responsible for kosher food at hotels and events, including Expo 2020. The Orthodox Union was recognized as the Kosher certification body in the UAE after the signing of the UAE-Israel Normalization Agreement (officially the Abraham Accords Peace Agreement) on September 15, 2020. Kosher certificate issued by the Orthodox Union accompanied any food imported item is approved in the emirate of Abu Dhabi.

In September 2020, Abu Dhabi's Department of Culture and Tourism instructed all hotels to seek kosher certification for handling kosher meals to include kosher food options on room menus and at all food and beverage outlets. This is the only government regulation that has been issued so far regarding Kosher food in UAE.

**VII.15. Flavoring Permitted for Use in Foodstuffs:** The UAE.S/GSO 707:1997 "Flavoring Permitted for Use in Foodstuffs" is a GSO technical regulation adopted by the UAE standard authority in 2015. This technical regulation is concerned with natural flavoring, artificial flavoring, and flavoring enhancers permitted for use in food products intended for human consumption.

**VII.16. Plant-Based Meat and/or Dairy Alternatives:** There is no specific standards for plant-based meat or dairy alternative. Exporters of these commodities should comply with all related technical regulations especially labelling regulations and halal requirements if the product is to be claimed as halal product. Exporters are required to provide evidence from government authority at country of origin for any claims mentioned in their package.

UAE Federal Law No. 37 of 1992, amended by Federal Law No. 8 of 2002, states that a trademark is "any distinguished form of names, words, signatures, letters, figures, graphics, logos, titles, hallmarks, seals, pictures, patterns, announcements, packs or any other marks or group of marks, if they were used or intended to be used either to distinguish goods, products or services from whatever sources, or to indicate that certain services, goods or products belong to the owner of the trademark, because of their provision, manufacturing, selection or trading. The voice accompanying a trademark is considered a part of it."

The law also includes symbols that cannot be registered as trademarks, registration and cancellation procedures, transfer of ownership and mortgages, licenses, and penalties for trademark law infringement. While trademark registration is not mandatory, any protection under these rules may be

limited without official registration. The Ministry of Economy is the competent authority to register trademarks in the UAE. To register a trademark, please visit the Ministry's website and submit an online application here: <https://services.economy.ae/m/Pages/ServiceCard.aspx?WFID=37>.

The Paris Convention for the Protection of Industrial Property is one of the most important references on the protection of names and trademarks. The UAE is a signatory to this convention, and it became internal legislation by the accession of the United Arab Emirates, Decree No. 20 of 1996.

For more information on trademarks, trade names, patents and copy rights please visit: <https://u.ae/en/information-and-services/business/intellectual-property>

## Section IX: Import Procedures

Pages 26 to 28

*Before* importing food products to the UAE, the product needs to be registered first by an importer. Registration can be done through the ZAD system, FIRS system, or the ZADI portal. Please refer to Food Registration and Label Assessment Section for more information on each portal.

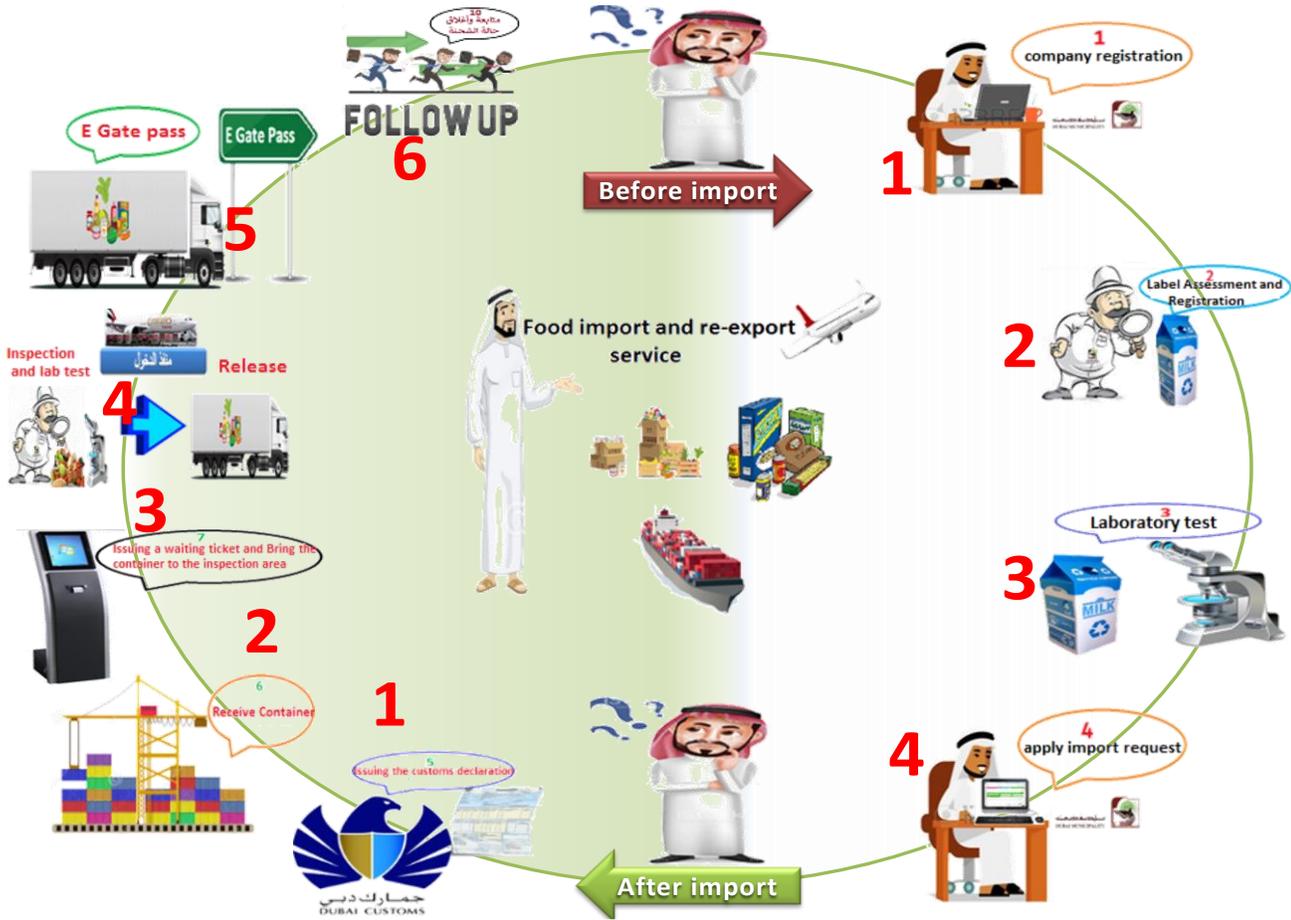
To obtain access to the FIRS system, which is used to register food products and approve product's label in the Emirate of Dubai, the importer will need to complete an online application form, provide company details, upload their trade license, and then visit the Dubai Municipality to make a payment and finally receive system access. Once the importer receives its username and password, the importer can access and use the FIRS system for food import or re-export requests, follow up on any fines and fees, register food items, conduct label assessments, and more. To apply for an import request, the importer will need to register the food item and complete the label assessment.

For product registration in FIRS, the importer needs to provide details of the product and upload health and laboratory certificates. Registering new product requires lab testing at the Dubai Municipality's Central Laboratory. Importers will need to submit samples directly to the Food and Environment section at the lab. The quantity of the samples depends on the type of the tests requested by the Dubai Municipality. It may take up to five working days to receive test results depending on the type of test.

After registering the product, importers should apply for a label assessment on FIRS, which requires uploading a copy of the product's label and providing other detailed information (mainly on ingredients). If the product registration and label assessment were successful, the importer may then apply for an import request. Import requests will be submitted through FIRS and the importer will need to provide information related to the port of entry, airway bill number, arrival date, country of origin, and other required details.

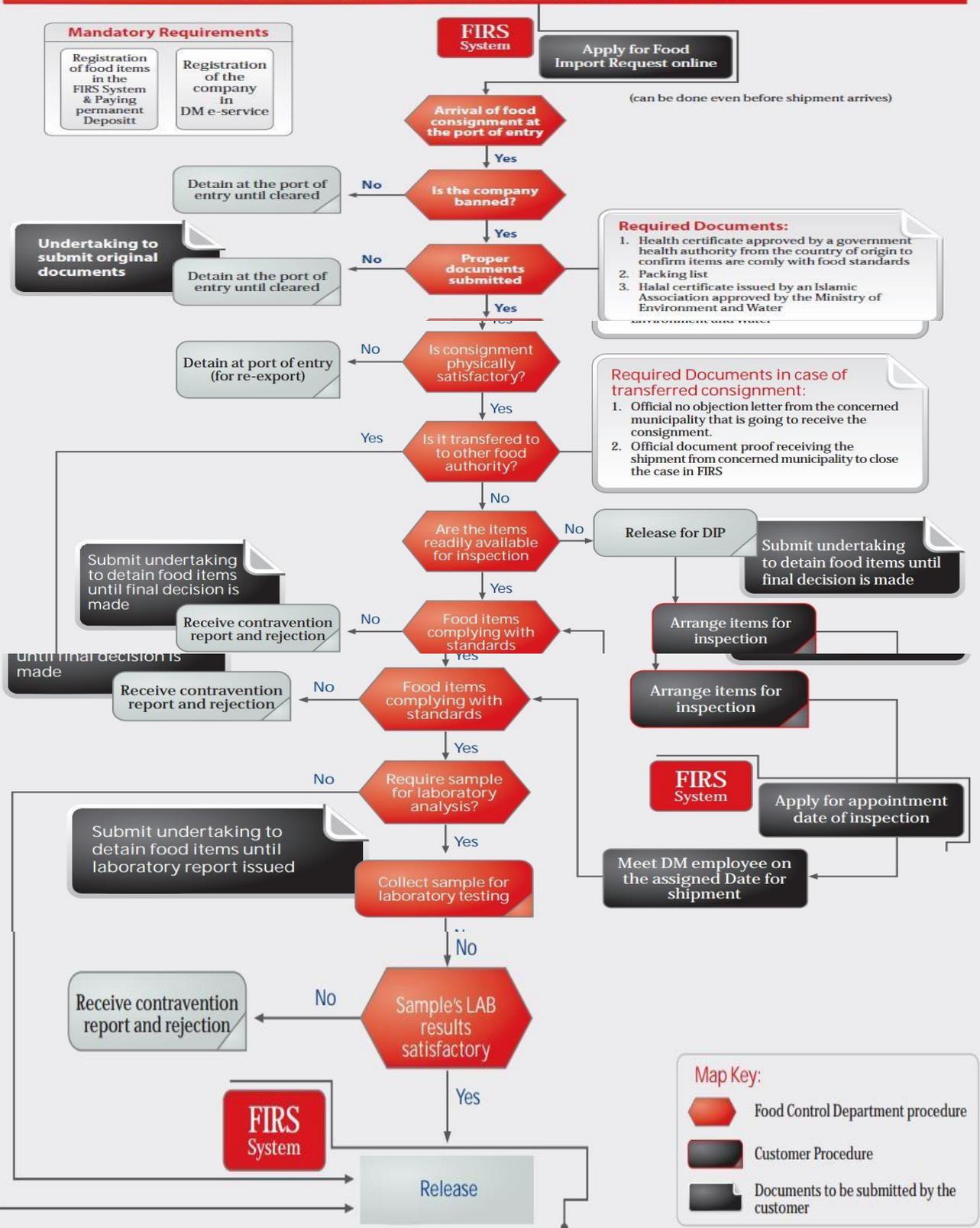
Once goods arrive, they may be inspected to ensure compliance with standards and that all information matches what is reported in FIRS. Once the inspection is complete and the cargo clears quarantine, the importer is required to pay the customs duty and release the shipment. Please see the attached graphs for details on import procedures. **Note:** *The FIRS system portal will notify the importer in case the shipment is detained and/or rejected. Importer can use the same portal to appeal this decision.*

Import documents in English language are accepted, translating these documents to the local language is not necessary to expedite customs clearance.



Source: Dubai Municipality

## PROCEDURE FOR RELEASING IMPORTED FOOD



The UAE became the first WTO member from the Arab region to ratify the new Trade Facilitation Agreement (TFA) on April 18, 2016. On May 20, 2015, the UAE submitted its “Category A” commitments to the WTO indicating that it intends to implement most of the TFA provisions upon entry into force of the TFA on February 22, 2017 except advance rulings, pre-arrival processing, establishment and publication of average release times, and trade facilitation measures for authorized operators and single window. On September 19, 2019, the UAE notified Category B and C commitments to the WTO, indicating that advance ruling and single window measures would be implemented by December 31, 2021 as follows:

- Advance Rulings (Article 3.1): the indicative date for implementation was February 22, 2017, and the definitive date for implementation is December 30, 2021.
- Pre-arrival processing (Article 7.1): the indicative date for implementation was February 22, 2017, and the definitive date for implementation was December 31, 2019.
- Single window (Article 10.4): the indicative date for implementation was February 22, 2017, and the definitive date for implementation is December 31, 2021.

The UAE does not use the International Plant Protection Convention’s global E-Phyto hub. While E-certificates are also not used, Dubai Municipality is involved in discussions with some trading partners to agree on mutual e-certification systems which will help reduce the use of paper documents and facilitate bilateral trade.

Dubai Customs adopted an integrated electronic business environment where all services are electronically delivered. For example, traders can apply for customs declaration, book a customs inspection, and pay all fees online 24/7 while service completion time is generally within two business hours: <https://www.dubaicustoms.gov.ae/en/eServices/ServicesForBusinesses/Pages/default.aspx>

Suppliers are required to confirm these fees with their importer. A list of UAE Customs fees at ports can be found here:

<https://www.fca.gov.ae/En/HomeRightMenu/Pages/CustomsServiceFees.aspx?SelectedTab=3>

Other useful links are:

Customs Online Services <https://www.dubaicustoms.gov.ae/en/eServices/Pages/default.aspx>

Mechanism for Settlement of Funds collected as Customs Revenues amongst the GCC Customs Federation <https://www.fca.gov.ae/En/HomeRightMenu/Pages/Clearance.aspx?SelectedTab=1>

## APPENDIX I: Government Regulatory Agency Contacts

### Ministry of Climate Change and Environment (MOCCAЕ)

#### **Abu Dhabi Office:**

Old Airport Road, Behind Carrefour, Opposite Abu Dhabi Retirement Pensions & Benefits Fund  
P.O. Box 213

Phone: 971 02 4444747

Fax: 971 02 4490444

[info@moccae.gov.ae](mailto:info@moccae.gov.ae)

#### **Dubai Office:**

Al Ruwayyah 2 Area, Beside Zayed University, Dubai – Al-Ain Road  
P.O.Box 1509

Phone: 971 04 2148424

Fax: 971 04 2655822

[info@moccae.gov.ae](mailto:info@moccae.gov.ae)

### Ministry of Industry and Advanced Technology (MOIAT)

#### **Abu Dhabi Office:**

Old Airport Road Building, Ministry of Environment and Water - Abu Dhabi

Phone: +971 600565554

Fax: +971 (4) 2944428

Email: [customercare@moiat.gov.ae](mailto:customercare@moiat.gov.ae)

#### **Dubai Office:**

Business Avenue Building - Sheikh Rashid Rd - Dubai

Phone: + 971 600565554

Fax: + 971 (4) 2944428

Email: [customercare@moiat.gov.ae](mailto:customercare@moiat.gov.ae)

Location: 25.258931, 55.336729

Website: <http://www.moiat.gov.ae/>

### Dubai Municipality (DM)

Building 20, Baniyas Road, Al Rigga area, Deira, P.O.Box: 67, Dubai, United Arab Emirates

Phone: +971 4 2215555

Fax: +971 4 2246666

For any inquiry or services, call +971 4 2064201 / +971 4 2064232.

Email: [foodcontrol@dm.gov.ae](mailto:foodcontrol@dm.gov.ae)

Business Working Hours 07:30 AM to 02:30 PM from Sunday to Thursday  
Website: [www.dm.gov.ae](http://www.dm.gov.ae)

#### Abu Dhabi Municipality

Abu Dhabi Food Control Authority  
P.O. Box 52150  
Abu Dhabi, UAE  
Phone: +971 2 495 4112 Fax: +971 2 446 3811  
Website: <https://www.dmt.gov.ae/en/services>

#### Sharjah Municipality

Food Control Department  
Sheikh Sultan Bin Saqr Al Qasimi Street, Near City Center, Al-Nasria, Sharjah, United Arab Emirates.  
P.O. Box: 22  
Phone: [+971 6 565 6000](tel:+97165656000)  
Hot Line: 993  
Fax: +971 6 565 2707  
E-mail: [info@shjmun.gov.ae](mailto:info@shjmun.gov.ae)  
Website: <https://portal.shjmun.gov.ae/en/Pages/ContactUs.aspx>

#### Ajman Municipality

Masfoot Road, Al Bustan, Near Lulu Center  
Ajman, United Arab Emirates  
Phone: +971 6 7012534  
Fax: + 971 6 7438558  
Email: [80070@am.gov.ae](mailto:80070@am.gov.ae)  
Website: <https://www.am.gov.ae/contact>

### APPENDIX II: Other Import Specialist Technical Contacts

#### Dubai Central Laboratory

##### **Food and Environment Laboratory Section**

Address: Umm Hurair Road, Al-Karama, Dubai  
Phone: +971 4 302 7126 / +971 4 302 7373 / +971 4 302 7007  
Fax: +971 4 335 8448  
Email: [MAHMUSA@dm.gov.ae](mailto:MAHMUSA@dm.gov.ae)  
Website: <https://www.dm.gov.ae/municipality-business/dubai-central-laboratory/>

**Attachments:**

No Attachments