

Required Report: Required - Public Distribution

Date: April 05,2020

Report Number: TC2019-0020

Report Name: Food and Agricultural Import Regulations and Standards
Country Report

Country: United Arab Emirates

Post: Dubai

Report Category: FAIRS Annual Country Report

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Report Highlights:

In late 2019 the United Arab Emirates levied new taxes on a handful of consumer goods. As of December 1, 2019 sweetened beverages are subject to a 50 percent excise tax. 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 2019 Food and Agricultural Import Regulations and Standards (FAIRS) Export Certificate Report for the United Arab Emirates.

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List of Abbreviations:

UAE	United Arab Emirates
GCC	The Cooperation Council for the Arab States of the Gulf, known as the Gulf Cooperation Council
GSO	Gulf Cooperation Council's Standardization Organization, known as Gulf Standardization Organization
ESMA	Emirates Standardization and Metrology Authority
MOCCAE	Ministry of Climate Change and Environment
DM	Dubai Municipality
NFSC	National Food Safety Committee
ECAS	Emirates Conformity Assessment Scheme
EQM	Emirates Quality Mark
GCCFAC	The GCC Food and Agricultural Committee
TR	Technical Regulation
VC	The Veterinary Committee
WTO	World Trade Organization
CODEX	Codex Alimentarius
FDA	Food and Drug Administration
SPS	Sanitary and Phytosanitary
TBT	Technical Barrier to Trade
ISO	The International Organization for Standardization
EFSA	European Food Safety Agency
UCL	GCC Unified Customs Law and Single Customs Tariff
AMS	Agricultural Market Service
FSIS	Food Safety and Inspection Service
APHIS	Animal and Plant Health Inspection Service
NOAA	National Oceanic and Atmospheric Administration

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. Agricultural products entering the United Arab Emirates are subject to the country's federal food regulations and standards governing the importation and sale of such goods. While thorough investigation was taken in preparation of this report, UAE import requirements are subject to change and often without official notice. It is highly recommended that U.S. exporters verify the full set of import requirements with their foreign customers before goods are shipped.

FINAL IMPORT APPROVAL OF ANY PRODUCT IS SUBJECT TO THE IMPORTING COUNTRY'S RULES AND REGULATIONS AS INTERPRETED BY BORDER OFFICIALS AT THE TIME OF PRODUCT ENTRY.

Executive Summary:

UAE food imports were valued at approximately \$15 billion in 2018. The United States remains a major agricultural supplier to the UAE with annual exports averaging more than \$1.2 billion over the last five years.

In a retail dominant market, U.S. consumer-oriented products to the UAE were worth \$936.5 million in 2019. Tree nuts (\$439 million), prepared food (\$74 million), snack foods (\$65 million) beef and beef products (\$60 million), and dairy products (\$60 million).

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

In 2021, Dubai will host the World Expo from October to April. This event is expected to attract over 25 million visits from 192 countries. Post anticipated UAE food imports will increase further during 2020/2021 to meet the needs of these visitors.

Section I. General Food Laws

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. Each GCC member country is required to notify the WTO of any proposed standards or regulation. GCC standards and technical regulations may be purchased online at www.gso.org.sa

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 food products entering a 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 100 percent.

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/hscodDefinition.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 develop a "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 official version of a food guide has been established.

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 (MOCCAE), Emirates Standardization and Metrology Authority (ESMA) and the Ministry of Health control the laws and standards for food products within the country. 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 law.

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

MOCCAE 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 Veterinary Committee (VC) on meat and poultry specific topics. MOCCAE regulates veterinary and plant quarantine issues for domestic agriculture and manages import regulations of live animals, raw agricultural commodities, plants, seeds and fisheries. Additionally, MOCCAE is UAE's WTO national notification and enquiry point for Sanitary and Phytosanitary (SPS) issues.

I.2.2. Emirates Standardization and Metrology Authority:

ESMA is the standardization body in the UAE and was established under Law No. 28/2001. ESMA works in cooperation with other members of the GSO to develop standards and technical regulations within the GCC, including for food products. ESMA is the UAE's World Trade Organization national notification and enquiry point for technical barriers to trade. Copies of UAE food standards and regulations may be purchased online directly from ESMA at <http://www.esma.gov.ae/>

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.

Importers are encouraged to use the online services provided by the Municipalities as a resource for information on food item registration and product label requirements:

Dubai Municipality <https://www.dm.gov.ae/en/Business/FoodSafetyDepartment/Pages/default.aspx>
Abu Dhabi Municipality <https://dmat.abudhabi.ae/en/ADM/Pages/Home.aspx>,
Sharjah Municipality <https://portal.shjmun.gov.ae/en/pages/home13.aspx>

Section II. Food Product Registration

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.” 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.

Food product registration in ZAD coupled with import inspection procedures are designed to ensure the good meets the following requirements:

- 1- The UAE sanitary and phytosanitary requirements, technical regulations and standards or any requirements mentioned any bilateral agreement signed with the supplying country.
- 2- The exporter is not banned by the authorities at the supplying country based on sanitary and phytosanitary requirements.
- 3- The product complies with all other technical regulations like food labeling, shelf life, the microbiological standards, etc.
- 4- All laboratory test results are complying with UAE technical regulations and standards.
- 5- The product of animal source is from an approved facility at country of origin.
- 6- The product complies with all halal requirements.



Importers should visit <https://zad.gov.ae/Account/Login?ReturnUrl=%2F> to register your food item.

Section III. Food Additives Regulations

According to Emirates Standard UAE.S 192:2016, 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 <http://www.fao.org/fao-who-codexalimentarius/en/> are permitted within the UAE at the maximum limits identified. Furthermore, in the absence of a Codex standard, the UAE permits reference to European standards <http://eur-lex.europa.eu/homepage.html>.

Aside from these options, UAE competent authorities have the authority to 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.

Section IV. Pesticides and Other Contaminants

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 1/2017 “Maximum Residue Limits for Pesticides in Agricultural and Food Products”
- UAE.S CAC/MRL 2 “The Maximum Residue Limits for Veterinary Drugs in Foods”
- UAE.S GSO CAC 193/2008 "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 “General Principles of Food Hygiene”
- UAE.S 1016:2017 “Microbiological Criteria for use in Food Stuffs”

Section V. Packaging and Container Regulations

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. Finally, the UAE Scheme for Control on Food Contact Materials (FCM) mandates compliance with UAE.S GSO 2231 “General Requirements for the Specifications of Materials Touching Food.”

Section VI. Labeling Requirements

VI.1. General Requirements:

The UAE.S GSO 9:2017 “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-sized packaging. To avoid shipment rejection, it is important U.S. exporters comply with 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 2333:2013 “Permitted Health and Nutrition Claims Made on Food and Conditions of Use” and UAE.S GSO CAC GL 1 “General Guidelines on Claims” relate to the use of nutrition and health claims in food labelling 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 assesses compliance with UAE food standards and regulations and can be completed in ZAD or the Dubai Municipality’s Food Import and Re-export Service (FIRS) <https://portal.dm.gov.ae/SCWebUI/DataDetails.aspx?servicecode=2974&DeptId=1>. 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 update with 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 newly registered and imported into Dubai will undergo laboratory testing at the Dubai Municipality. Testing of food samples is based on product safety risk and frequency of importation. In the event an ingredient or additive is detected and absent from 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
- Additives. Names of additives or E-number must be declared with the group name of the additive
- Nutritional declaration
- Net weight volume (reference section VII.11. for accepted Weight and Measure).

- The name and address of the manufacturer, producer, distributor, importer, exporter or vendor.
- Country of origin
- Expiry dates, special storage and preparation instructions. Production and expiry dates shall be declared for the products having mandatory shelf life
- Allergy information on ingredients (if any)
- Lot identification
- The source of animal fats (beef, buffalo, etc.)
- Foodstuff and ingredients which are known to cause hypersensitivity. - Barcode
- Irradiated food

Stickers are permitted to translate required portions of 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 performed prior to export and cannot be completed upon entry. Additionally, the sticker:

- Shall not obscure any information required by this standard.
- Shall not contain any statements diverging from the original label.
- Shall not include production and expiration dates.
- Shall not be easy to remove once affixed to the package.

The minimum information requirements for the Arabic label or sticker are:

- Product name
- Food ingredients
- Country of origin
- Storage conditions (if applicable)
- Instructions for use (if applicable)
- Nutritional information (if applicable)

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 stickers 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 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. Under the month/year format, the last day of the 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)”;

“Fit for X days or X months from the date of production”; “Use by (date);” “Use before (date);” “Sell by (date).” For products with shelf life longer than three months, “Valid until (date) from the date of production.”

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 9:2017 states the following products are exempt from the expiry date requirement; however, production date or harvest year and packaging date must be printed for:

- Fresh fruits and vegetables, including unpeeled or cut potatoes
- Bakery products or cakes which are consumed during the 24 hours from the production □
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

VI.2. Specific Labeling Claims:

VI.2.1. Nutritional Labeling: The UAE.S 2233:2017 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 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

Must refrigerate after opening. For best quality and freshness use within two weeks after opening.
يجب وضعه في الثلاجة بعد الفتح لضمان أفضل نوعية وبقاء طازجا، أفضل استهلاكه خلال أسبوعين بعد الفتح.

Contains 15% Juice

يحتوي على 15% عصير

Nutrition Facts

معلومات التغذية

Serving Size 8 fl oz (240mL) 1 cup

الكمية المقدمة 8 أوقيات سائلة (240 مل) لكل كأس

Servings Per Container 8

الكمية المقدمة لكل وعاء 8

Amount Per Serving / الكمية لكل كمية مقدمة

Calories 110 وحدة سعر حراري

Calories from Fat / السعرات الحرارية من الدهون

% Daily Value* / القيمة اليومية

Total Fat 0g	مجموع الدهون 0 غرام	%0
Sodium 40mg	صوديوم 40 ملغرام	%1
Potassium 45mg	بوتاسيوم 45 ملغرام	%1
Total Carbohydrate 28g	مجموع الكربوهيدرات 28 غرام	%9
Sugars 28g	السكريات 28 غرام	
Protein 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 مصدرا رئيسيا للدهون المشبعة، والدهون المتحولة، والكوليسترول، والألياف الغذائية، وفيتامين (أ)، وفيتامين (سي)، والكالسيوم والحديد.

*Percent daily values are based on a 2000 calorie diet.

*تستند النسبة المئوية للقيم اليومية على نظام غذائي من 2000 سعر حراري.

INGREDIENTS: 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 أو سكر بنجر ، عصير تفاح من المركز 7.6% ، عصير ثوت البري من المركز 5% ، عصير ثوت أحمر من المركز 1.5% ، عصير العنب من المركز 0.9% ، نكهات طبيعية (نكهة الثوت الأحمر) ، لون طبيعي E163 ، حمض فيوماريك ، سترات الصوديوم ، حمض الستريك ، حمض الأسكوربيك (فيتامين سي)

Example for 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 مقطر، ماء، معجون طماطم، دبس، خل تفاح، نشاء ذرة معدل، ملح، يحتوي على ٢% أو أقل من: نكهة الحور ونكهة مدخنة طبيعية، دقيق خردل، بابريكا، ثوم محقق، بهارات (زنجبيل، كمون، ورق غار)، بصل محقق، صورييت البوتاسيوم كمادة حافظة. تحفظ في الثلاجة بعد الفتح. منتج من شركة أميركان جاردن، نيويورك، نيويورك. الولايات المتحدة الأمريكية. إنتاج الولايات المتحدة الأمريكية.

NUTRITION FACTS		حقائق غذائية	
Per serving of 2 Tbsp	36g	٣٦ غم	بكال حصة من ٢ ملعقة كبيرة
Calories 50	% Daily Value*	% القيمة اليومية*	السعرات الحرارية ٥٠
Total Fat 0g	0%	٠%	مجموع الدهون ٠ غم
Saturated Fat 0g	0%	٠%	دهون مشبعة ٠ غم
Trans Fat 0g			دهون متحولة ٠ غم
Cholesterol 0mg	0%	٠%	كوليسترول ٠ ملغ
Sodium 340mg	14%	١٤%	صوديوم ٣٤٠ ملغ
Total Carbohydrates 13g	4%	٤%	مجموع الكربوهيدرات ١٣ غم
Dietary Fiber 0g	0%	٠%	الألياف الغذائية ٠ غم
Sugars 11g			سكريات ١١ غم
Protein 0g			بروتين ٠ غم
Vitamin A, Vitamin C & Calcium	0%	٠%	فيتامين أ، فيتامين سي و كالسيوم
Iron	4%	٤%	حديد
*% Daily Values are based on 2,000 calorie diet		نسب القيم الغذائية مبنية على نظام غذائي مكون من ٢٠٠٠ سعري	

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

7041

P: 15 02 17

E: 14 02 19

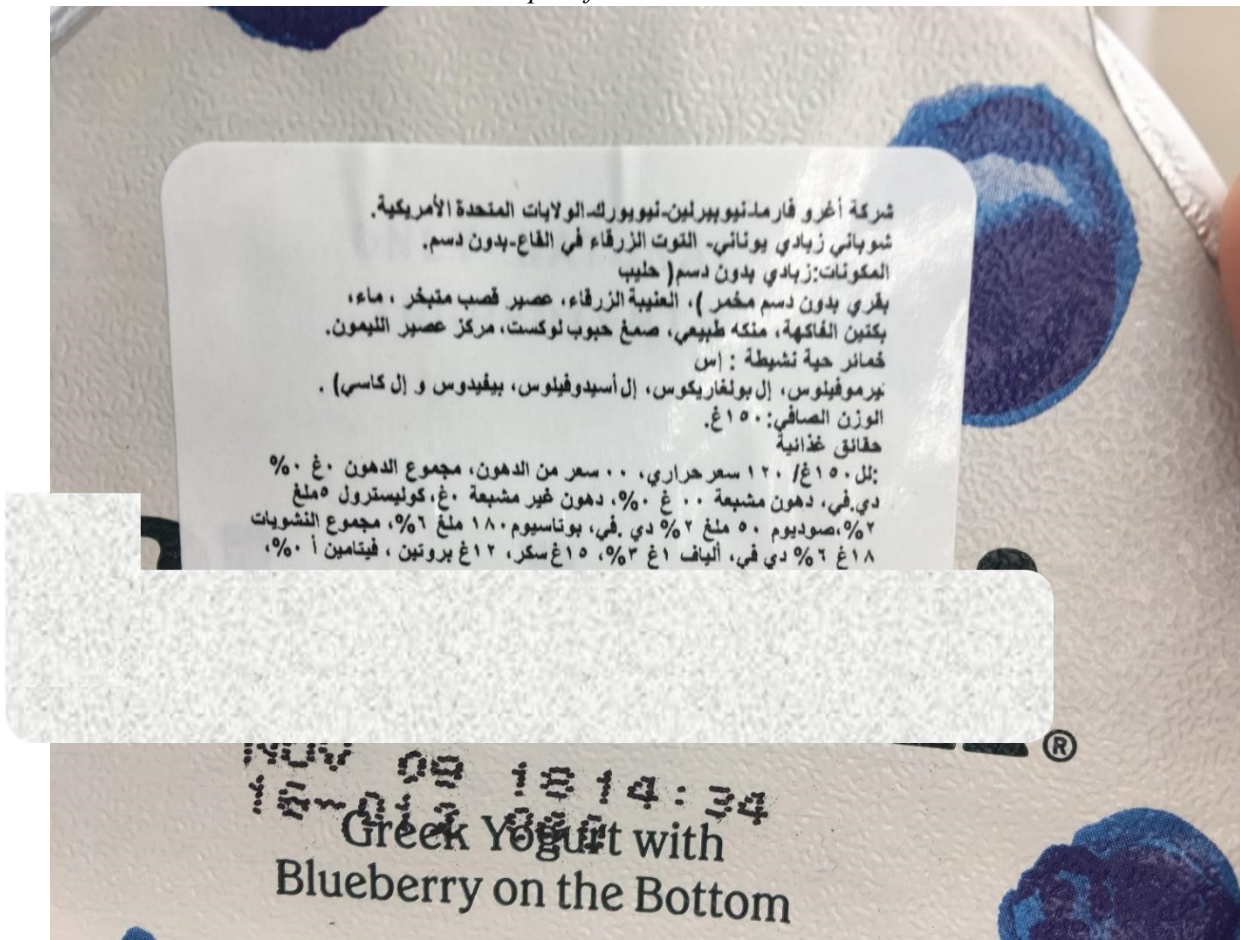


CO.,

PRODUCT OF USA



Example of Sticker Label



VI.2.2. Labeling Irradiated food: UAE technical regulation UAE.S GSO 9:2017 stipulates that all irradiated food and food ingredients must be identified on the package label and display the following international logo.



Radiation International Code

VI.2.3. Labeling Organic Food: UAE.S GSO CAC GL 32 :2008 “Guidelines for the production, processing, labelling 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

VI.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.

VI.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.

VI.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.

VI.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.

VI.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.

Exporters should verify labeling requirements with their importers before shipping. MOCCAE provides some online services for pet food importers <https://www.moccae.gov.ae/en/our-services/services-forindividuals.aspx?bundle=81> *Note: Currently, the UAE prohibits the sale of pet food containing pork.*

VI.2.9. Additional Reference Information for Product Labels: The following GSO technical regulations are reference documents applied within the UAE:

- GSO CAC GL 1 “General Guidelines for Misleading Food Claims”
- GSO 2233 “Requirements of Nutritional Labelling”
- GSO 839 “Food Packages – Part 1: General Requirements”
- GSO 1863 “Food Packages – Part 2: The Plastic Packages – General Requirements” - GSO R 87 “Quantity of Product in Packages”
- GSO ISO 1000 “The ISO Standard Describing the International System of Units”.
- GSO 2374 “The Guide for Production, Processing, Labelling and Marketing of Organically Produced Foods”
- GSO 2142 “General Requirements for Genetically Modified Processed Food and Feed”
- GSO 654 “General Requirements for Prepackaged Foods for Special Dietary Use”
- GSO 1366 “General Requirements for Trading of Food used for Special Medical Purposes”
- GSO/CAC 107 “Food Additives Cards when Sold Alone”

VI.3. 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.

- UAE.S 150-2:2016 “Expiration Dates for Food Products – Part 2: Voluntary Expiration Dates”.
- UAE.S GSO 9:2017 “Labeling of prepackaged food stuffs”;
- GSO 839 “Food Packages – Part 1: General Requirements”;
- GSO 1863 “Food Packages – Part 2: The Plastic Packages – General Requirements”;
- UAE.S GSO 2231:2012 “General Requirements for the Specifications of Materials Touching the food;”

Section VII. Other Specific Standards:

VII.1. Halal Food: There are numbers of UAE technical regulations that govern halal requirements in food, including the following:

- UAE: S GSO 993:2015 “Animal Slaughtering Requirements According to Islamic Rules”
- UAE.S GSO 2055 part I: 2015 “Halal Products – General Requirements for Halal Food”

- UAE.S 2055 part II: 2016 “Halal Products - General Requirements for Halal Certification Bodies”
- UAE.S 2055 part III: 2016 “Halal Products – General Requirements for Halal Accreditation Bodies Accrediting Halal Certification Bodies”

In 2013, the UAE notified a Cabinet Resolution (G/TBT/N/ARE/153), approving a scheme for halal products. In December 2013, the UAE notified a related text (G/TBT/N/ARE/181) on the Emirates national halal mark – certification scheme. Together, these documents 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 Halal Logo

VII.2. Genetically Engineered Products (GMO): There are two regulations covering GMOs, the UAE.S GSO 2141:2011 “General Requirements for Genetically Modified Unprocessed Agricultural Products.” This technical regulation outlines 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 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 produced from genetically modified organism (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.3. Sports Drinks: UAE.S. GSO 2522:2016 “Electrolyte Drinks (Sports Drinks)” regulates sports drinks in the UAE. It lists some requirements exporters. 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 maltodextrose 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. while a claim is made that an electrolyte drink is hypertonic may only be made if the electrolyte drink has an osmolality more than 340 milliosmole/L.

VII.4. Baby Foods: There are two standards that regulate specifications for baby food, UAE.S GSO 355:2011 “Canned Baby Foods” for products intended for children six months and older, and UAE.S GSO 354:1994 “Infant foods based on milk” which outlines specifications for infant foods containing milk in liquid or powdered form.

VII.5. Aquatic Products: There are over two dozen GSO regulations established for fish and fish products. U.S. seafood suppliers are advised to check with their UAE customer prior to export to verify application of these laws for their products. The UAE requires farmed fish and seafood must not have been fed with pork protein and mandate wild-caught products to be identified on an accompanying health certificate issued by the exporting country’s competent authority.

VII.6. Animal Quarantine: MOCCAE’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 and stipulates other requirements. To ensure safety and free from infectious diseases, all animals are subject to quarantine processes, physical inspection and laboratory testing. In general, all consignments of animals 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.7. Plant Quarantine: 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.8. Alcohol Content in Food Products: GSO 2538:2017 identifies the maximum limits for alcohol 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.

VII.9. 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, these limits should be verified with UAE Municipalities prior to shipment.

VII.10. 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 deemed by UAE authorities). This standard also identifies the label requirements to be applied to these products.

VII.11. Weight and Measures: the GSO ISO 1000 “International System of Units” and UAE.S GSO R87 “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 GSO ISO 1000 and the net content at the time of packing should be in the metric system (tons, kilograms and grams).

The net content for liquid foods should be in metric volume (milliliters ‘ml’ and liters), for solid foods in metric weight and in metric weight or metric volume for semi-solid or viscous food.

Section VIII: Emirates Conformity Assessment System (ECAS)

ESMA Product Registration and Accreditation (effective May 2019): 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 the Emirates Conformity Assessment System (ECAS) before introducing them into the market. ECAS approved products and will be issued a license to use the Emirates Quality Mark (EQM) on the product.

Note: Currently ECAS and EQM is mandatory for 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 is applicable to their products.



Emirates Quality Mark Logo

Section IX: Other Certification Requirements

Based on a designated food category, imported products must be accompanied by the following documentation:

For high risk 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 and APHIS 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.”

Low risk products such as processed or shelf-stable foods require a U.S. Food and Drug Administration (FDA) “Certificate to a Foreign Government” or a certificate of free sale from U.S.

State Departments’ of Agriculture or Health. A free sale certificate 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. The UAE has preapproved U.S. halal certification bodies authorized to supervise slaughtering and issue relevant UAE halal certificates. A halal certificate should 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 plant FSIS number, importer and exporter name, name and signature of the authorized person and stamp of the U.S. certifier. Information on approved UAE certifiers operating in the United States is available on the USDA Food Safety and Inspection Service’s export library. <https://www.fsis.usda.gov/wps/portal/fsis/topics/international-affairs/exporting-products/export-libraryrequirements-by-country/United-Arab-Emirates>

Section X. Import Restrictions and Taxes

X.1. Prohibited and Restricted Commodities:

The UAE maintains a list of prohibited and restricted commodities. The list is available online <http://www.dubaitrade.ae/>

The GCC Unified Customs Tariffs for 2017 <https://www.fca.gov.ae/en/HomeRightMenu/Pages/hscodedefinition.aspx?SelectedTab=5> also includes a number of prohibited commodities. Imports of live swine is prohibited and pork 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 is 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. Currently, U.S. live cattle is not permitted in the UAE according to Ministerial decree 335:2018 “organizing the importation of live animals, their products and residues.”

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.

X.2. Taxes:

In 2017, the UAE introduced 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 rate of excise tax on carbonated drinks is 50 percent.

Energy drinks: Any beverage which are marketed as an energy drink and contain substances known to provide mental and physical stimulation, including but not limited to caffeine, taurine, ginseng and 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 rate of excise tax on energy drinks is 100 percent.

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

While most agricultural products are exempt from a UAE customs duty, in January 2018 the UAE introduced a five percent [Value Added Tax \(VAT\)](#). This tax is applicable to most on goods and services, including food products.

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

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 rate of 50 percent. Official implementation of the law began December 1, 2019. Sugar and sweeteners are defined under Gulf Standard Organization (GSO)/148 “Sugar” and GSO/995 “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 GSO/654 ““General Requirements for Prepackaged Foods for Special Dietary Use”
- Beverages consumed for medical uses as determined under GSO/1366 “General Requirements for Handling of Foods for Special Medical Purposes”

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>

Section XI: Copyright and/or Trademark Laws

UAE Federal Law #8 of 2002 provides protection for trademarks. This law includes the definition of the trademarks, 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.

Trademark registration can be completed online through UAE’s Ministry of Economy website.

<https://services.economy.ae/m/Pages/ServiceCard.aspx?WFID=37>

APPENDIX: Government Regulatory Agency Contacts

Ministry of Climate Change and Environment (MOCCAE)

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

Email: 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

Email: info@moccae.gov.ae

Emirates Standardization and Metrology Authority (ESMA)

Abu Dhabi Office:

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

Phone: +971 600565554

Fax: +971 (4) 2944428

Email: customercare@esma.gov.ae

Dubai Office:

Business Avenue Building - Sheikh Rashid Rd - Dubai

Phone: + 971 600565554

Fax: + 971 (4) 2944428

Email: customercare@esma.gov.ae

Location: 25.258931, 55.336729

Website: <http://www.esma.gov.ae/ar-ae/pages/default.aspx>

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

Business Working Hours 07:30 AM to 02:30 PM from Sunday to Thursday

Website:

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

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

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

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

Website: <https://www.am.gov.ae/contact>

APPENDIX II: Other Import Specialist Technical Contacts

Dubai Central Laboratory

Food and Environment Laboratory Section

Phone: +971 4 302 7126 / +971 4 302 7373

Fax: +971 4 335 8448

Email: MAHMUSA@dm.gov.ae

Attachments:

No Attachments