

# Customs Alert

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Dubai Customs Extends Documentation  
Grace Period to 90 Days

Effective 1 April 2026



Dubai Customs has introduced a notable compliance relief measure that will be welcomed across the trading community. With effect from **1 April 2026**, the authority has extended the grace period for submitting hardcopy customs declarations and supporting documentation from **30 days to 90 days**. This development forms part of a **broader AED 1 billion economic stimulus initiative** aimed at supporting businesses, easing liquidity pressures, and reinforcing Dubai's position as a globally competitive trade hub.

While the change appears procedural at first glance, it reflects a deeper policy direction. Over the past few years, the UAE has steadily tightened its compliance ecosystem through VAT, corporate tax, and increasing digitalisation of customs processes. This latest move introduces flexibility into that system, acknowledging the operational realities businesses face while maintaining the broader trajectory toward transparency and audit readiness.

## How Things Worked Before

To fully appreciate the impact of this update, it is helpful to revisit how the framework has evolved.

Prior to 2023, businesses were required to submit original customs declarations and supporting documentation within 14 days following the initial online filing. In April 2023, Dubai Customs issued Customs Notice No. [04/2023](#), extending this deadline to 30 days. At the time, this was seen as a progressive step, particularly for businesses dealing with cross-border documentation delays and multi-party supply chains.

However, the 30-day requirement came with a structured penalty regime. Late submissions triggered a fine of AED 5 per day, capped at AED 300. While the financial exposure may have appeared modest, the

real challenge for many businesses was not the penalty itself but the compliance signal it created. Repeated delays or inconsistencies in documentation increasingly became red flags in the context of VAT audits and, more recently, corporate tax reviews.

In practice, many companies found themselves navigating a delicate balance. On one hand, they needed to move goods quickly through customs using electronic declarations. On the other, they were dependent on external parties such as overseas suppliers, freight forwarders, and shipping lines to provide the underlying documentation. Delays in receiving bills of lading, commercial invoices, or certificates of origin were common, and the 30-day window often proved tight in more complex transactions.

## What Has Changed in 2026

The extension to a 90-day grace period significantly alters this dynamic. Businesses now have a more realistic timeframe to gather, verify, and submit the required documentation after completing the initial online customs declaration.

This is not merely an administrative adjustment. It directly addresses long-standing operational friction points. For example, in industries where shipping routes are extended or documentation passes through multiple intermediaries, the additional 60 days can make a meaningful difference in ensuring accuracy and completeness.

The announcement also subtly signals flexibility going forward. Dubai Customs has indicated that the extended period may be reviewed further depending on economic conditions. This suggests a willingness to adapt regulatory timelines in response to business needs, particularly in periods where liquidity and trade flow are key priorities.

## What This Means in Practice

Consider a typical importer operating in Dubai. Under the previous framework, once a declaration was submitted through the customs system, the clock began ticking immediately. Internal teams often had to chase documentation aggressively, sometimes submitting incomplete or provisional records simply to meet the deadline and avoid penalties.

Under the new regime, the same importer has a wider window to manage this process more thoughtfully. Documentation can be collected in a more structured manner, discrepancies can be resolved before submission, and finance teams have more time to ensure alignment between customs records and accounting entries.

Similarly, for businesses dealing with frequent shipment cycles, the extension reduces the administrative pressure of overlapping deadlines. Instead of continuously reacting to expiring 30-day windows, teams can plan submissions in batches, improving efficiency and reducing the likelihood of errors.

### Andersen Insight

From our perspective, this development reflects a mature and balanced regulatory environment. Authorities are not simply tightening controls or easing them in isolation. Instead, they are calibrating the system to support economic activity while ensuring that compliance standards continue to rise.

Businesses that benefit most from this change will be those that use the additional time strategically. Strengthening internal processes, improving coordination between logistics and finance teams, and ensuring alignment across customs, VAT, and accounting records will be critical.

The extension provides breathing room, but it also raises the bar. In a landscape where data is increasingly interconnected, the quality of documentation will matter more than ever.



Dubai continues to position itself as a trade-friendly jurisdiction that understands the realities of global commerce. This latest measure reinforces that commitment while quietly reinforcing the importance of disciplined compliance.

Organisations should take this opportunity to reassess their customs processes, not simply to meet the new deadline, but to ensure they are prepared for a more integrated and transparent regulatory future.

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