

Temporary Customs Facilitation for Cargo

Via Khorfakkan & Fujairah to Jebel Ali and
Dubai Free Zones

Date: 9th March 2026

Issuing Authority: Dubai Customs

Ports Affected: Port of Khorfakkan, Port of Fujairah

Final Destination: Jebel Ali Port and Dubai Free Zones



Overview

- ▶ In light of the current exceptional circumstances affecting port operations in the region, Dubai Customs has issued Customs Notice No. (03/2026) introducing a temporary customs facilitation measure for cargo destined to Jebel Ali Port and Dubai Free Zones.
- ▶ The measure allows containers arriving at Port of Khorfakkan and Port of Fujairah to be transported directly by road to Jebel Ali Port and Dubai Free Zones without undergoing standard customs clearance procedures at the port of arrival.

Objective

- ▶ This initiative aims to ensure continuity in cargo movement and maintain the smooth flow of regional trade during the current operational disruptions.

Key Facilitation Measures

- ▶ Bonded Road Transit: Containers may move directly from Khorfakkan/Fujairah to Jebel Ali / Free Zones under a secure bonded transit procedure.
- ▶ Customs Clearance: Final customs declaration, duty payment, and release will occur at Jebel Ali Port only.
- ▶ Scope: Applies to both mainland import shipments and Free Zone cargo.

Upon arrival at Jebel Ali Port or the designated Free Zone facility, containers will be held in designated yard areas pending completion of standard customs clearance procedures.

Operational Process

1. At Port of Arrival (Khorfakkan / Fujairah)

- ▶ Containers are loaded onto trucks immediately upon discharge.
- ▶ Cargo is transported under bonded customs transit to Jebel Ali Port / Free Zones.

2. At Jebel Ali / Free Zone

- ▶ Containers are placed in designated holding yards.
- ▶ Customs declarations and final clearance are completed prior to cargo release.

Roles and Responsibilities

Stakeholder	Stakeholder
DP World	Coordinate bonded trucking; ensure delivery to Jebel Ali / Free Zones; integrate manifest data with Dubai Customs systems
Shipping Lines / Agents	Submit cargo manifests; issue Delivery Orders (DO) via Dubai Trade platform
Consignee / Importer	Submit customs declarations; complete all customs clearance procedures prior to cargo release

DP World – Import Contingency Arrangement

To support uninterrupted cargo flow:

- ▶ Import containers may be discharged at Khorfakkan or Fujairah.
- ▶ DP World coordinates bonded road transit to Jebel Ali for final customs clearance.
- ▶ Contact for support: dpwuae.ss@dpworld.com | +971 4 889 7797

Note: Final customs clearance remains at Jebel Ali Port only.

Business Implications

This temporary facilitation provides a critical logistics contingency solution:

- ▶ Maintains supply chain continuity during regional port disruptions.
- ▶ Reduces port congestion and operational delays.
- ▶ Supports efficient cargo flow into Dubai Free Zones and logistics hubs.

Tax Implications and documentation

Taxes	Andersen comments
VAT	<p>From a UAE VAT perspective, this facilitation generally should not change the VAT treatment of the import transaction where: Goods remain under customs suspension regimes or bonded transit, and Final import clearance occurs in Jebel Ali or the relevant Designated Zone.</p> <p>Companies should review the flow of transaction and keep records for audit purposes.</p>
Excise	<p>Excise Tax Considerations: For excise goods (e.g., tobacco, energy drinks, carbonated beverages): Goods moving under customs suspension arrangements may continue to remain under excise tax suspension until release for consumption.</p> <p>Businesses must ensure proper tracking and documentation of the bonded movement to avoid unintended excise liabilities.</p>
Corporate Tax	<p>From a UAE Corporate Tax perspective, particularly for Qualifying Free Zone Persons (QFZPs), the temporary facilitation may not itself alter the tax treatment of import and distribution transactions where goods remain under bonded customs transit and final import clearance takes place through or in a designate zone.</p> <p>Free Zone entities operating in designated zones should ensure that the underlying supply chain and documentation clearly reflect that goods remained under customs suspension during transit and that final clearance occurred at the designated location. Proper records should be maintained in case of review by the FTA.</p>

Recommended Actions for Businesses

1. Coordinate shipments with shipping lines, freight forwarders, and customs brokers.
2. Prepare for bonded road transit procedures instead of standard port clearance.
3. Monitor updates from Dubai Customs and DP World for any operational changes.

Contact us to schedule a consultation and discuss how your organization can optimize compliance and operational efficiency under this temporary facilitation.

Official Customs Notice -

https://www.dubaicustoms.gov.ae/en/PoliciesAndNotices/Notices/CN3_2026.pdf

📍 Abu Dhabi Office: 803, New Global Tower, Electra Street, Abu Dhabi

📍 Dubai Office: 402, Arenco Tower, Dubai Media City, Dubai

📍 JAFZA Office: AB 1002, Jafza One, Jebel Ali Free Zone, Dubai

☎ 800 2829

✉ info@ae.Andersen.com 🌐 ae.Andersen.com

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