1. **​​​​Prohibited and Restricted Goods**

**Prohibited goods** are any goods the import or export of which is prohibited under the provisions of the Common Customs Law or any other regulation or law applicable in the State. Whereas the **restricted goods** are those goods the import or export of which is rest​ricted under the provisions of the Common Customs Law or any other regulation or law applicable in the State, and may only be released subject to the approval of the competent authority

**Some Prohibited Items:**

1. All kinds of narcotic drugs (taking into account the control of prohibited items in general and narcotic substances in particular, where certain prohibited goods may be imported or exported subject to producing approvals of the competent authorities).
2. ​Gambling tools, machineries and devices of all kinds.
3. Nylon fishing nets.
4. Live swine.
5. Used, reconditioned and inlaid tires.
6. Radiation and nuclear fallout contaminated substances.
7. Items that contradict Islamic faith and public morals.
8. Paan and betel leaves.
9. Any other goods or items, the importation of which is prohibited under the Common Customs Law or any other law or regulation applicable in the UAE.

The table below indicates some restricting authorities and respective goods categories:

| **Controlling Authorities** | **Goods Categories** |
| --- | --- |
| Ministry Of Climate Change & Environment | Live animals, plants, fertilizers and insecticides |
| Ministry Of Defence / Armed Forces / Ministry of Interior | Ministry Of Defence / Armed Forces / Ministry of Interior Arms, ammunitions, explosives, and fireworks |
| Ministry Of Health & Prevention | Pharmaceutical products and Medical/ Surgical instruments and machines |
| National Media Council | Print materials, publications, and media products |
| Federal Authority for Nuclear Regulation | Nuclear energy-related products |
| Emirates Authority for Standardization and Metrology | New tires /E-cigarettes and electronic hookah |
| Telecommunications Regulatory Authority | Transmitters and radio equipment |
| Dubai Police | Alcoholic beverages |
| Dubai Municipality | Foodstuffs, personal care and cosmetic products |
| UAE Kimberley Process office | Rough diamonds |

1. **Consumable goods subject to Excise Tax**

The UAE, Excise Tax is currently applied on the following goods:

Tobacco and tobacco products.

* Liquids used in electronic smoking devices and tools.
* Electronic smoking devices and tools.
* Carbonated drinks (note that this excludes sparkling water).
* Energy drinks.
* Sweetened drinks.

 The intent of Excise Tax is to reduce consumption of these commodities while also raising revenues for the government that can be spent on public services.  
All businesses that import, produce or release excise goods from a designated zone must consider their registration requirements and compliance responsibilities related to filing and paying Excise Tax.