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# **Exception of Smoking Cessation Products from the Definition of Tobacco and Tobacco Products for the Purposes of Cabinet Decision No. 52 of 2019 on Excise Goods, Excise Tax Rates and the Methods of Calculating the Excise Price and its Amendments**

Ministerial Decision No. 249 of 2025 – Issued 22 Sep 2025 – (Effective from 1 Oct 2025)

## **Minister of State for Financial Affairs has decided:**

- Having reviewed the Constitution;
- Federal Decree-Law No. 7 of 2017 on Excise Tax, and its amendments,
- Cabinet Decision No. 52 of 2019 on Excise Goods, Excise Tax Rates and the Methods of Calculating the Excise Price, and its amendments,
- Federal Decree No. 15 of 2022 on the Ratification of the Common Customs System (Law) for the Gulf Cooperation Council countries and its Executive Regulations,

## **Article 1 – Tobacco and Tobacco Products**

For purposes of Clause 2 of Article 3 of Cabinet Decision No. 52 of 2019 referred to, products listed within Chapter 24 of the GCC Common Customs Tariff, which are exclusively intended to assist in smoking cessation shall not be considered as tobacco and tobacco products, according to the following Customs codes:

Harmonised System Code	Item
24 04 91 10 00 00	- - -Chewing gum containing nicotine to help tobacco use cessation, including smoking.



24 04 91 20 00 00	- - -In tablet form to help tobacco use cessation, including smoking.
24 04 91 91 00 00	- - - -Other, to help tobacco use cessation, including smoking.
24 04 92 10 00 00	- - -Patches to help tobacco use cessation, including smoking.
24 04 92 91 00 00	- - -Other, to help tobacco use cessation, including smoking.
24 04 99 10 00 00	- - -Spray to help tobacco use cessation, including smoking.
24 04 99 20 00 00	- - -Nose drops to help tobacco use cessation, including smoking.
24 04 99 30 00 00	- - -Injections to help tobacco use cessation, including smoking.

## Article 2 – Repeals

All provisions violating or conflicting with the provisions of this Decision shall be repealed.

## Article 3 – Application of this Decision

This decision shall be published and shall come into effect on 1 October 2025.