

# Translation of the Customs Law No. 207 of 2020

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ترجمة قانون الجمارك رقم  
٢٠٧ لسنة ٢٠٢٠

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8 September 2025

## Law No. 207 of 2020 Concerning the Promulgation of the Customs Law

In the name of the people President of the republic

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### Preamble

The House of Representatives has resolved the following Law, and We have promulgated it:

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### Promulgation Articles

#### Article (1) Promulgation:

The provisions of the accompanying Customs Law shall apply, without prejudice to the following:

- The provisions of international treaties to which the Arab Republic of Egypt is a party, as well as the provisions of agreements relating to electricity, petroleum, and mining projects.
  - The customs exemptions prescribed under other laws.
  - The provisions of the Law on Special Nature Economic Zones, promulgated by Law No. 83 of 2002.
  - The provisions of the Investment Law, promulgated by Law No. 72 of 2017.
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#### Article (2) Promulgation:

The phrase “Customs Law” shall replace the phrase “Law Regulating Customs Exemptions, promulgated by Presidential Decree-Law No. 186 of 1986” wherever it appears in applicable laws, regulations, and decisions.

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### Article (3) Promulgation:

Customs situations shall be finally settled for goods released prior to the entry into force of this Law under the temporary release system, pending the determination of their customs duty position, in accordance with the rules in force at the time of their release. Such settlement shall be affected within one year from the date of entry into force of this Law.

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### Article (4) Promulgation:

The Minister of Finance shall issue the Executive Regulations of this Law and the accompanying Law within six months from the date of its entry into force. Until such Regulations are issued, the existing regulations and decisions shall continue to apply insofar as they are not inconsistent with the provisions of this Law and the accompanying Law.

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### Article (5) Promulgation:

The Customs Law, promulgated by Presidential Decree-Law No. 66 of 1963, and the Law Regulating Customs Exemptions, promulgated by Presidential Decree-Law No. 186 of 1986, are hereby repealed. Likewise, any provision contrary to or inconsistent with the provisions of this Law and the accompanying Law is repealed.

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### Article (6) Promulgation:

This Law shall be published in the Official Gazette and shall come into force on the day following the date of its publication.

This Law shall bear the Seal of the State and shall be enforced as one of its Laws.

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**Article (1):**

For the purposes of this Law, the following terms and expressions shall have the meanings set out opposite each:

**Minister:** The Minister of Finance.

**Authority:** The Customs Authority.

**Customs Territory:** The land and waters under the sovereignty of the State.

**Customs Line:** The political boundaries separating the Arab Republic of Egypt from adjacent States, as well as the seashores surrounding the Republic. For this purpose, the two banks of the Suez Canal and the shores of the lakes and waterways through which the Canal passes shall also be deemed a customs line.

**Customs Control Zone:** A part of the land and sea in which customs officers are authorized to exercise the powers vested in them by law.

**Customs Premises:** The designated area in each seaport, land port, airport, dry port, or any other location housing a customs office and licensed for the completion of all or part of customs procedures.

**Customs Points:** Locations established, whether temporarily or permanently, to carry out the required customs procedures.

**Carrier:** The owner of the means of transport, or the person entrusted with its operation or management.

**Shipping Agent:** Any natural or legal person acting on behalf of the owner, charterer, or operator of a means of transport in relation to some or all matters concerning that means of transport or the goods loaded thereon in the Arab Republic of Egypt.

**Bill of Lading:** A contract of carriage under which the carrier undertakes to transport goods to a specified destination.



**Manifest:** The declaration submitted by the carrier or his representative to Customs, containing a comprehensive description of the goods loaded on various means of transport.

**Goods:** Any natural material, animal, agricultural, industrial, technological product, or other items listed in the customs tariff schedules.

**Country of Origin:** The country in which the goods were produced. The competent minister shall determine by decree the rules establishing origin if the goods underwent processing in a country other than the country of initial production.

**Country of Exportation:** The country from which the goods were imported.

**Prohibited Goods:** Goods whose transit, exportation, or importation is prohibited under applicable laws or decisions, as well as goods rejected upon regulatory inspection.

**Bulk Goods:** Goods shipped without packaging.

**Customs Tariff:** A schedule prepared according to the classification and description of goods, specifying the applicable customs duty rates and the general rules for its interpretation.

**Customs Declaration:** A paper or electronic statement submitted by the person concerned or his representative regarding goods, using the designated forms.

**Customs Broker:** Any natural or legal person licensed by the Authority to prepare, sign, and submit customs declarations, and to complete procedures on behalf of the owner of the goods.

**Inspection of Goods:** The process of verifying the type, origin, source, condition, quantity, and value of goods, and their conformity with the customs declaration and supporting documents.

**Customs Duty:** The amounts levied on goods upon their entry into or exit from the country, in accordance with the applicable customs tariff.

**Additional Duty:** A duty levied at the rate of one and a half percent (1.5%) of the unpaid customs duty for each month or part thereof, from the due date until payment.

**Customs Warehouse:** A place licensed for the storage of goods not yet cleared of all duties and taxes, or for the conduct of certain operations thereon, under the supervision of the Authority and the responsibility of the warehouse licensee.

**Temporary Customs Stores:** Places licensed by the Authority within ports for the storage of goods under its supervision pending submission of the customs declaration and completion of customs procedures.



**Post-Clearance Audit and Review:** Measures undertaken by the Authority to verify the accuracy and authenticity of declarations and documents by examining books, records, and business systems of parties dealing with the Authority or others, in accordance with customs laws and regulations and related legislation, as well as inspecting goods, where applicable.

**Dry Port:** Any location within the State established by decision of the Prime Minister pursuant to Law No. 1 of 1996 on Dry and Specialized Ports, deemed as a final point of entry or departure for goods.

**Free Shops:** Places where goods not cleared of duties and customs taxes are displayed and sold, under the supervision of the Authority and the responsibility of the operating entity.

**Free Zone:** A part of the State's territory situated within its borders and subject to its administrative authority, but governed by special customs and tax provisions.

**Single Window:** An integrated electronic platform providing all services relating to the release of goods, including transactions involving the Customs Authority, the General Organization for Export and Import Control, port authorities, the General Authority for Investment and Free Zones, and all other relevant bodies.

**Advance Ruling:** A service provided by the Authority for a fee, enabling its clients to obtain prior clarification on certain elements of customs operations or related matters.

**Royalty:** An amount paid by the licensee of a customs warehouse, temporary customs store, or free shop to the Authority in consideration of the license granted thereto.

**Transit Goods:** Foreign-origin goods arriving at an Egyptian port for direct shipment onto another means of transport to a foreign country (*direct transit/transshipment*), or transported under special customs procedures and Authority supervision from one customs premises or point to another, with suspension of customs duties against the provision of an acceptable customs guarantee (*indirect transit*).

**Smuggling:** Bringing goods into or removing them from the territory of the Republic by unlawful means without paying all or part of the customs duty due thereon, or in violation of applicable regulations concerning prohibited goods.

**Multimodal Transport:** The carriage of goods by more than one mode of transport under a single contract of carriage and a single transport document, from the place of receipt in one country to the place of delivery to the consignee in another.



**Electronic Tracking:** The tracking of goods by all available electronic means.

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## Part Two – The Customs Authority and its Officers

### Chapter One – The Customs Authority

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#### Article (2):

The Authority shall undertake customs supervision, the completion of customs procedures required for clearance and release of imported, exported, and transit goods, the collection of customs duty and all other taxes and charges due thereon, the administration of the temporary admission and duty drawback regimes, and the application of laws, regulations, and decisions relating to the entry, exit, and transit of goods.

The Authority shall also undertake customs supervision in relation to the protection of intellectual property rights pertaining to goods throughout the customs territory and the customs line. It may adopt all measures it deems necessary to secure and facilitate the movement of international trade, in coordination and cooperation with other competent bodies.

The Authority may take, or request the competent bodies to take, all measures it deems necessary to prevent smuggling. It may track imported goods offered for sale through electronic platforms, as well as goods transported within the country under the indirect transit system, using all available means, including electronic tracking. By decision of the Minister, or his delegate, special measures may be adopted within the customs control zone for monitoring certain goods.

The Executive Regulations of this Law shall specify the procedures and rules governing the implementation of this Article.

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### Article (3):

The maritime customs control zone shall extend from the customs line to the distance within which the State exercises sovereignty pursuant to applicable laws and international treaties in force.

The Executive Regulations of this Law shall determine the land customs control zone according to the requirements of such control.

The establishment, amendment, or abolition of customs premises and customs points shall be affected by decision of the Minister or his delegate.

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## Part Two – The Customs Authority and its Officers

### Chapter Two – Officers of the Authority

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### Article (4):

Officers of the Authority whose functions are designated by decision of the Minister of Justice, in agreement with the Minister, shall have the status of judicial enforcement officers within the limits of their jurisdiction. They may, in the performance of their duties, seek the assistance of the competent authorities.

### Article (5):

Officers of the Authority vested with judicial enforcement powers shall have the right to search persons, goods, means of transport, and places within the customs premises.

### Article (6):

Officers of the Authority vested with judicial enforcement powers shall have the right to board all means of transport within the customs control zone in order to inspect them and to require the submission of manifests and other documents required under applicable rules.





In the event of refusal to produce such documents, or their absence, or suspicion of smuggled goods, the necessary measures shall be taken to seize the goods and escort the means of transport, of whatever kind, to the nearest customs point or premises, where necessary.

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#### **Article (7):**

Officers of the Authority vested with judicial enforcement powers shall have the right to pursue goods suspected of being smuggled when leaving the customs premises or customs control zone.

In all cases, they shall have the right to seize smuggled goods, the means of transport used in the smuggling, and the persons accused of smuggling, and to escort them to the nearest customs point or premises.

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#### **Article (8):**

Importers, exporters, customs brokers, shipping and transport companies, offices and companies of natural or legal persons, and all others connected with customs operations shall be required to retain all papers, records, books, documents, and files relating to such operations for a period of five years from the date of release of the goods; and in the case of records, from the date of their closure or completion.

Any person in possession of foreign goods for commercial purposes shall retain documentation evidencing their source.

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#### **Article (9):**

Without prejudice to the laws safeguarding the inviolability of dwellings, officers of the Authority vested with judicial enforcement powers shall, by virtue of a written authorization from the Head of the Authority or his delegate, have the right to enter the premises of those referred to in Article (8) of this Law, in order to inspect the papers, records, documents, and files relating to customs operations or evidencing the source of goods, and to examine them, carry out post-clearance audit and review, and seize them in the event of a violation. Goods themselves may also be inspected where present, if necessary.



The Executive Regulations of this Law shall establish the rules and procedures governing post-clearance audit and review, and the records required to be maintained, whether manually or electronically.

Without prejudice to the provisions of Title Nine of this Law, customs duties and other charges may be recalculated if it is established that their calculation was based on fraud or deception, in accordance with the general provisions in this regard.

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#### Article (10):

Except in cases of flagrante delicto, no investigative measure may be taken in respect of offences attributed to officers of the Authority vested with judicial enforcement powers, during or by reason of the performance of their duties, except upon a written request from the Minister or his delegate.

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#### Article (11):

The Minister may establish one or more systems for rewarding employees of the Authority, in light of their performance rates and the volume and level of their achievements at work, without being bound by any other system, and after submission to the Prime Minister.

By decision of the Minister, up to ten percent (10%) of the proceeds of fines and compensations referred to in Article (82) of this Law may be allocated to support the social and health care funds for officers of the Authority and their families, and those who have retired or will retire.



## Part Three – Customs Duty and Service Fees

### Chapter One – Customs Duty

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#### Article (12):

Goods entering the customs territory shall be subject to the duty prescribed in the customs tariff, in addition to other taxes and charges in force, except as otherwise provided by special text.

Goods leaving the customs territory shall not be subject to customs duty except where expressly provided.

No goods may be released prior to the completion of customs procedures and the payment of customs duty and all other taxes and charges due, unless otherwise provided by law.

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#### Article (13):

Rules, rates, and schedules of the customs tariff, or their amendment or repeal, shall be issued by decision of the President of the Republic and shall be presented to the House of Representatives immediately upon issuance. They shall not become effective until approved by the House of Representatives. If the House is not in session, the President of the Republic may call it into extraordinary session to consider the matter.

The rules, rates, and schedules of the customs tariff, as well as duty rates contained in bilateral or multilateral agreements, and any amendments thereto, shall apply from the time of their entry into force, to goods on which customs duty has not yet been paid.

As for goods prepared for exportation for which amounts were deposited, prior to entry into the customs premises, on account of customs duty and other taxes and charges due thereon, the portion not yet entered shall be subject to the tariff in force at the time of entry.

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**Article (14):**

Customs duty on goods subject to ad valorem duty shall be assessed as a specified percentage of the customs value, based on the condition of the goods at the time of application of the customs tariff and in accordance with its schedules.

Goods subject to specific duty, levied at a fixed amount per unit according to number or weight, shall be subject to that duty in full, regardless of their condition, unless the Authority verifies damage thereto caused by force majeure or fortuitous event, in which case the specific duty may be reduced proportionately to the damage sustained.

The licensing classification of cars and means of transport may not be altered for five years from the date of release except with the consent of the Authority and payment of any duty that may be due thereon.

The Executive Regulations of this Law shall determine the procedures and rules for the implementation of this Article.

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**Article (15);**

Customs duty payable on machinery, equipment, devices, production lines, and parts thereof, which do not benefit from any exemptions or reductions under the customs tariff, may be paid in instalments over a period not exceeding one year, provided that an additional duty shall be paid for each month, or part thereof, during the instalment period.

The additional duty referred to in the preceding paragraph shall not be payable on items mentioned in the first paragraph of this Article that are imported in the name of, or on behalf of, national projects or State infrastructure projects designated by decision of the Prime Minister.

The Executive Regulations of this Law shall determine the conditions, requirements, periods, and guarantees relating to the instalment system.

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## Part Three – Customs Duty and Service Fees

### Chapter Two – Tax Base

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#### Article (16):

Without prejudice to the provisions of international agreements to which the Arab Republic of Egypt is a party, the value to be declared for customs purposes, in the case of imported goods, shall be their actual value, plus all actual costs and expenses relating to the goods up to the port of arrival in the territory of the Republic. The declaration shall set out the detailed elements of the goods and the value relating thereto for customs purposes.

Where the value is denominated in a foreign currency, it shall be calculated on the basis of the exchange rate announced by the Central Bank on the date the customs declaration is registered, or the rate announced by a decision of the Minister.

The Executive Regulations of this Law shall set out the conditions, rules, and procedures for applying this Article.

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#### Article (17):

The value to be declared for customs purposes with respect to goods intended for export shall be equal to the price of the goods plus all actual costs and expenses up to the port of export on the date the customs declaration is registered. This value shall not include any other taxes or charges. The declaration shall set out the detailed elements of the goods and the value relating thereto for customs purposes.

The Executive Regulations of this Law shall determine the conditions and controls for determining the value of such goods.

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## Part Three – Customs Duty and Service Fees

### Chapter Three – Consideration for Services

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#### Article (18):

Fees shall be assessed for Single Window services, for advance ruling services, and for work performed by the Authority, upon the request of concerned parties, for the implementation of this Law outside official working hours or outside the customs premises, in amounts not exceeding ten thousand Egyptian pounds for each. The Executive Regulations of this Law shall set the conditions and procedures for advance rulings and the applicable fee schedules and considerations for all services provided by the Authority, the cases for reducing such consideration, and the prices of forms, templates, and customs seals. The consideration referred to shall not fall within the scope of customs exemptions, tax refunds, or guarantees.

Amounts collected shall be deposited, on account of the actual consideration for services provided by the Authority to third parties, in a special account in the name of the Authority with the Central Bank in the unified treasury account. Disbursement from this account shall be for the development and modernization of the Authority's infrastructure and services and the development of its human resources, pursuant to a decision issued by the Minister, provided that any surplus in this account shall be carried forward from year to year.

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## Part Four – Customs Exemptions

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### Article (19):

The following shall be exempt from customs duty, in accordance with the conditions and procedures specified by the Executive Regulations of this Law:

- What is imported by the Ministry of Defense and its agencies; companies, units, and authorities affiliated with the Ministry of Military Production; the General Intelligence Service; and the Ministry of Interior: including arms, ammunition, equipment, means of transport, passenger cars for the official use of the Ministry of Defense, and materials, tools, machinery, equipment, and medical devices and medicines, in the name of or on behalf of such entities, all for armament, defense, or security purposes, and without the requirement of inspection.
  - Goods imported by the Presidency of the Republic for official use, as specified by the Chief of the President's Diwan.
  - Goods imported by the Ministry of Foreign Affairs for official use, as specified by the Minister of Foreign Affairs.
  - Goods imported by the National Defense Council for official use, as specified by the Secretary-General of the National Defense Council.
  - Goods imported by the National Security Council for official use, as specified by the Secretary-General of the National Security Council.
  - Goods imported by the Administrative Control Authority for official use, as specified by the Chairman of the Authority.
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**Article (20):**

Subject to inspection and in accordance with the conditions, controls, and limits specified by the Executive Regulations of this Law, the following shall be exempt from customs duty:

Gifts, donations, samples, and goods financed by grants arriving for the Cabinet, ministries and their departments, local administration units, and other public juristic persons, judicial bodies, and the House of Representatives, necessary for the exercise of their activities.

Personal baggage of travelers—tourists, transit passengers, and residents—upon arrival and departure.

Personal effects devoid of any commercial character, such as orders, medals, and sports and scientific awards.

Furniture, tools, personal effects, and motor vehicles previously exported abroad on a temporary basis and belonging to persons whose original place of residence is in the Arab Republic of Egypt, subject to verification of identity.

Goods arriving from abroad at no value (to replace damaged or missing items) in respect of goods previously supplied or rejected and on which customs duty was paid, provided the exemption shall be within the limits of the duty paid.

Goods exported abroad and then re-imported in the same state.

Stores, fuels, supplies, equipment, devices, and spare parts required for deep-sea vessels and aircraft, and items required for use by their passengers and crew on international journeys.

Personal effects, tools, household furniture, and one private motor vehicle of members of study missions and students under the academic supervision of the Missions Department who hold a Ph.D. or its equivalent, whether the member was seconded at the State's expense, by foreign grants, or at his own expense, upon his final return after completion of studies or upon the return of his family in the event of his death.

Personal effects, tools, and household furniture of members of the Egyptian diplomatic and consular corps and employees of the Ministry of Foreign Affairs working in missions abroad, and employees of other ministries seconded to such missions, and those seconded to the United Nations and specialized agencies, as well as Egyptians working abroad at the League of Arab States and the African Union.





What is imported by Arab and foreign forces and the Multinational Force operating in Egypt under concluded agreements or joint exercises or maneuvers, whether in their name or on their behalf, where necessary for the personal use of their members or for the performance of their mission, subject to reciprocity.

Medical devices, equipment, supplies, medicines, blood derivatives, sera, family-planning supplies, and infant formula imported by government and university hospitals, in their name or on their behalf, in accordance with a decision issued by the competent minister.

Items and entities that may be exempted by decision of the Prime Minister upon a proposal by the Minister.

In all cases, the inspection requirement may be waived upon the request of the relevant entity and the approval of the Minister.

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#### Article (21):

Subject to reciprocity, and within the limits thereof, and according to data provided by the Ministry of Foreign Affairs, the following two cases shall be exempt from customs duty and inspection:

- Items arriving for the personal use of foreign, non-honorary members of the diplomatic and consular corps who are registered in the rosters issued by the Ministry of Foreign Affairs, and items arriving for their spouses and minor children.
- Items imported by embassies, legations, and non-honorary consulates for official use, excluding foodstuffs, alcoholic beverages, and tobacco.

The number of motor vehicles benefiting from the exemption under the preceding two items shall be limited to one vehicle for personal use; five vehicles for the official use of an embassy or legation; and two vehicles for the official use of a consulate. This number may be increased with the approval of the Ministry of Foreign Affairs.



Also exempt—subject to reciprocity, and within the limits thereof, and according to data provided by the Ministry of Foreign Affairs, and subject to inspection—are personal effects and household furniture and one motor vehicle for foreign employees working in diplomatic or consular missions who do not benefit from the exemption provided in item (1) of this Article.

In all cases, the provisions on disposition set out in Article (24) of this Law shall apply to items exempted pursuant to this Article, unless the reciprocity regime provides otherwise.

The Executive Regulations of this Law shall set out the controls and procedures for implementing this Article.

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#### Article (22):

A customs duty of five percent (5%) of the value, or the rates prescribed in the customs tariff, whichever is less, shall be levied on imports of the following:

- Machinery, equipment, devices, production lines, and their parts required for activity and necessary for the establishment of projects under the provisions of the Companies Law governing joint stock companies, partnerships limited by shares, limited liability companies, and single-person companies, as well as projects established in new urban communities pursuant to the law governing them, and land reclamation and cultivation projects established on desert land under their governing law.
- Machinery, equipment, means of material transport, and special-purpose construction vehicles, excluding passenger cars, necessary for the establishment or expansion of development projects implemented under Law No. 62 of 1974 concerning certain provisions relating to development.
- Machinery, equipment, and devices necessary for the establishment and expansion of hotel projects and establishments subject to the provisions of Law No. 1 of 1973 concerning hotel and tourist establishments.



**Article (23):**

A customs duty of five percent (5%) of the value, subject to inspection, shall be levied on imports of private passenger cars not exceeding four hundred thousand Egyptian pounds in value, and on vehicles designed to transport ten persons or more including the driver, necessary for the establishment or expansion of companies licensed to operate in the field of tourist transport under the provisions of Law No. 38 of 1977 regulating tourist companies, in accordance with the conditions and procedures specified by the Executive Regulations of this Law. The full duty shall be payable on any value exceeding the aforesaid amount.

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**Article (24):**

Customs exemptions shall be subject to the following provisions:

- Exempt goods, whether fully or partially exempt or subject to tariff reductions, may not be disposed of by any means transferring ownership to persons or entities not entitled to the same exemption, nor may they be used for purposes other than those for which exemption or reduction was granted, except with the approval of the Authority and the payment of customs duty and all other taxes and charges due, in accordance with the conditions specified by the Executive Regulations of this Law.
- This prohibition shall apply for five years from the date of release. All taxes and charges previously exempted shall become payable if the goods are not used for their intended exempt purpose, unless prevented by force majeure, fortuitous event, or other justification accepted by the Minister or his delegate, in which case the prohibition period shall be suspended and recommence from the date the impediment ceases.
- Cigarettes, cigars, tobacco, and alcoholic beverages exempted from customs duty under this Law or other laws or decisions shall not be released unless affixed with the distinctive mark indicating exemption, as specified by the Authority.
- The term “means of transport” as used in this Law does not include passenger cars, which shall not be exempt unless expressly provided.



- Exempt entities shall maintain proper and accurate records and books subject to supervision by the Authority to ensure that exempted items are used for their intended exempt purpose, in accordance with the conditions specified by the Executive Regulations of this Law. This requirement shall not apply to items exempted for purposes of armament, defense, or security.

The provisions of this Article shall not apply to items (1) to (10) of Article (20) of this Law.

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## Part Five – Special Customs Regimes

### Chapter One – Transit Goods

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#### Article (25):

Foreign-origin goods may be transported under the transit regime without taking the maritime route, whether such goods enter the borders to exit directly through other borders, or are transferred from one customs branch to another, upon submission of a guarantee acceptable to the Authority.

Transit goods shall not be subject to restriction or prohibition except where otherwise provided by laws or decisions issued in this respect. The carrier shall be liable for any loss, shortage, substitution, or tampering with goods or seals, without prejudice to the liability of the owner of the goods.

Customs duty and other taxes and charges due shall be assessed on the date the guarantee is submitted.

The Executive Regulations of this Law shall determine the procedures, rules, and guarantees required for implementing this regime.

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## Part Five – Special Customs Regimes

### Chapter Two – Customs Warehouses

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#### Article (26):

The establishment of customs warehouses shall be licensed by decision of the Minister or his delegate. The Authority may authorize certain operations on goods stored in warehouses, including permitting transfer of ownership of the goods.

The Executive Regulations of this Law shall specify the types of warehouses, the conditions required therein, the operations permitted, the goods that may be stored (including those requiring special storage conditions), the duration of storage, the guarantees for payment of taxes and charges due, the royalty payable to the Authority for the licensing period, and other related rules.

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#### Article (27):

Customs duty and all other taxes and charges due on goods stored in warehouses shall be payable upon their final release, based on their weight, number, quantity, or volume at the time of deposit.

The warehouse licensee shall be liable for payment of customs duty and all other taxes and charges due on any shortage, loss, or alteration in the weight, number, or quantity of stored goods, in addition to the fines and compensations set out in Title Nine of this Law.

No customs duty or other taxes and charges shall be payable where shortage, loss, or alteration is due to natural causes such as evaporation or drying, or to force majeure.

The Executive Regulations of this Law shall determine the rules and permissible rates of shortage and alteration in goods, in consultation with the competent authorities.

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## Part Five – Special Customs Regimes

### Chapter Three – Temporary Storage

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#### Article (28):

Goods imported or exported may be stored in temporary customs stores pending completion of release procedures.

The Executive Regulations of this Law shall specify the types of stores, the conditions required therein, the operations permitted, the goods that may be stored, the duration of storage, the guarantees for payment of taxes and charges due, the royalty payable to the Authority for the licensing period, and other related rules.

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## Part Five – Special Customs Regimes

### Chapter Four – Free Zones

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#### Article (29):

The General Authority for Investment and Free Zones shall, prior to licensing the establishment of free zones, obtain the opinion of the Authority on the required conditions and specifications. Failure of the Authority to respond within fifteen working days from the date of receipt of the request shall be deemed approval to proceed with licensing procedures. In all cases, the Authority shall be notified of decisions granting, amending, or cancelling activity licenses in order to ensure customs supervision.

The Authority, in coordination with the General Authority for Investment, may enter free zones, inspect papers, records, documents, and files of any kind, conduct inventory of projects within such zones, and carry out reconciliations to verify the accuracy of balances. The General Authority for Investment shall be informed of the results of inventory and reconciliation, in accordance with the procedures and arrangements for customs supervision specified by the Executive Regulations of this Law.

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## Part Five – Special Customs Regimes

### Chapter Five – Special Economic Zones

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#### Article (30):

Upon issuing a license for a project within a Special Economic Zone, the competent authority responsible for the management and development of the zone must notify the Customs Authority. The licensed activity may not commence until the Minister, or their delegate, issues a decree designating the licensed area as a customs zone.

The Customs Authority has the right to review all papers, records, documents, and other instruments, regardless of their type. They may also conduct inventory and reconcile balances for projects within the Special Economic Zones, in accordance with the procedures and arrangements for customs control specified by the executive regulations of this law.

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## Part Five – Special Customs Regimes

### Chapter Six – Free Zones

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#### Article (31):

The establishment of free zones shall be authorized by a decision of the Minister or his delegate.

No new licenses under this regime may be issued outside passenger terminals at ports, nor may existing licenses be renewed at the time of entry into force of this Law, except with the approval of both the Ministry of Trade and Industry and the Ministry of Tourism.

The Executive Regulations of this Law shall define the rules governing this regime, the goods displayed and sold in free zones, the duration of their stay, the guarantees for payment of applicable taxes and duties, the fee payable to the Authority for the license period, and all other related provisions.

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#### Article (32):

Customs duties and all other applicable taxes and charges shall be payable on goods released from free zones into the domestic market, in accordance with the laws and decrees in force at the date of sale.

The operator of the free zone shall be liable for payment of customs duties and all other taxes and charges due on any shortage, loss, or alteration in the weight, number, or quantity of goods in such zones, in addition to the fines and compensations prescribed in Part Nine of this Law.

Customs duties and other applicable taxes and charges shall not be payable if the shortage, loss, or alteration results from natural causes such as evaporation or drying, as determined by the competent authorities, or if it arises from force majeure.

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### Part Five – Special Customs Regimes

#### Chapter Seven – Temporary Admission

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#### Article (33):

Raw materials, intermediate goods, components imported for manufacturing, inputs and packaging materials for exported goods, and items imported for repair or completion and subsequent re-export shall be temporarily exempted from customs duties and other applicable taxes and charges, provided that the importer deposits with the Authority a guarantee equal to the amount of such duties and charges. Re-export must be effected within one year and six months from the date of release. The Minister or his delegate may, prior to re-export, extend this period once or several times, provided that the total extension does not exceed one year.

Upon expiry of the prescribed period, such customs duties, taxes, and charges, including additional duties, shall become immediately payable.

These materials, goods, and items shall also be temporarily exempted from the import regulations prescribed in the applicable laws and decrees.

Disposal of such materials, goods, and items for purposes other than those for which they were imported is prohibited, except with the approval of the Authority, compliance with import regulations, and payment of the assessed taxes and charges, together with additional duties accruing from the date of entry until the date of settlement.





The guarantee shall be refunded proportionate to the quantities of manufactured goods or merchandise transferred by the importer or by others to a free zone or a special economic zone, re-exported abroad, or sold to entities enjoying total exemption from taxes and charges.

An amount equivalent to the partial exemption shall be refunded where the final product or goods are sold to entities entitled to partial exemption.

Where industrial processes carried out on the said materials and goods have altered them to the extent that their identification is impracticable, it shall suffice that the exported products are normally produced from the imported items concerned, in accordance with a decision of the competent authority designated by the Minister of Trade and Industry. This authority shall determine wastage ratios, industrial residues, and whether they possess commercial value.

The Executive Regulations of this Law shall establish the rules and procedures governing temporary admission and the refund of the aforementioned guarantee.

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## Part Five – Special Customs Regimes

### Chapter Eight – Temporary Release

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#### Article (34):

Goods may be released temporarily with suspension of customs duties and other applicable taxes and charges, upon presentation of one of the guarantees specified in the Executive Regulations of this Law.

In respect of temporary release of machinery, equipment, devices, containers, and means of transport, excluding passenger cars and yachts, for use or leasing within the country, a customs duty of two percent (2%) of the duty applicable on the date of temporary release shall be levied for each month or part thereof, subject to a maximum of twenty percent (20%) annually, throughout their stay in the country until re-export or final release. Where such items are imported for the benefit of ministries, public legal entities, public-sector companies, or state-owned enterprises to be used in national projects designated by decision of the Prime Minister, a written undertaking by the competent minister or head of authority shall suffice.



A customs duty of one percent (1%) of the applicable duty on the date of temporary release shall be levied for each month or part thereof, subject to a maximum of ten percent (10%) annually, with respect to equipment, components, and spare parts for new and renewable energy.

The Executive Regulations shall determine the fee for suspending payment of duties in respect of passenger cars and yachts, not exceeding five percent (5%) of the duty for each month or part thereof, and shall specify the cases, guarantees, durations, conditions, and procedures applicable to this regime.

In all cases, the customs duty shall be reduced by an amount equal to the duty paid for the month in which final release takes place.

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#### Article (35):

Goods referred to in Articles (33) and (34) of this Law shall be subject to the duties applicable at the date of registration of the customs declaration under the temporary admission or temporary release regime. In all cases, final release shall not take place until the applicable import regulations have been fulfilled.

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### Part Five – Special Customs Regimes

#### Chapter Nine – Refund of Duties

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#### Article (36):

Customs duties and other taxes and charges previously collected on imported materials and goods used in the manufacture of locally produced exports, or transferred to a free zone or a special economic zone, or sold to entities entitled to total exemption from such taxes and charges, shall be refunded if export takes place within one year and six months from the date of release. The Minister or his delegate may, prior to export, extend this period for an additional year.



A refund equivalent to the partial exemption shall be made where the final product or goods are sold to entities entitled to partial exemption.

In the case of transfer of the said goods to bonded warehouses, no refund shall be made until re-export has been effected.

Where industrial processes carried out on such materials and goods have altered them to the extent that identification is impracticable, it shall suffice that the exported products are normally produced from the imported items concerned, in accordance with a decision of the competent authority. This authority shall also determine wastage ratios and industrial residues.

The Executive Regulations of this Law shall establish the rules, conditions, and procedures governing duty refunds.

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#### Article (37):

Customs duties and other taxes and charges previously collected shall be refunded upon export of foreign imported goods which have no local equivalent, provided that their identity is verified and export is effected within one year from the date of payment of the duty.

Customs duties and other taxes and charges previously collected shall also be refunded upon export of equipment, supplies, or goods previously imported and permanently rejected for any reason, provided that export takes place within one year from the date of payment of the duty.

The Executive Regulations of this Law shall establish the rules governing application of this Article.

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#### Article (38):

Customs duties previously collected shall be refunded upon export of domestic goods and materials if they are re-imported in the same condition from abroad or withdrawn from a free zone or a special economic zone, subject to the conditions and procedures specified in the Executive Regulations of this Law.

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## Part Six – Customs Procedures

### Chapter One – Advance Clearance

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#### Article (39):

The importer or his agent shall submit the documents relating to the goods to the Authority prior to shipment to the country, for provisional registration with a preliminary customs number, and shall notify the shipper of such number for inclusion in the shipping documents.

Carriers, shipmasters, aircraft commanders, other transport operators, their shipping agents, or representatives shall be required to include this number in the shipping documents of goods imported into the country. Where this number is not included in the shipping documents, the goods shall be re-shipped abroad without unloading at Egyptian ports or entry points, at the expense of the carrier or his representative.

The importer or his agent may initiate advance customs clearance procedures and pay the estimated taxes and duties provisionally before the arrival of the goods into the Republic. Final settlement shall be made upon arrival of the goods, in accordance with the customs tariff in force at the time of release.

All of the above shall be subject to the conditions, rules, and procedures specified in the Executive Regulations of this Law.

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**Article (40):**

Without prior authorization from the Authority, vessels of less than two hundred (200) gross registered tons may not transport to or from the Republic any prohibited goods or goods subject to high rates of taxation, nor may they cruise or deviate from their prescribed course within the maritime customs control zone, except in circumstances arising from force majeure or maritime emergencies as assessed by the Authority in coordination with the relevant competent bodies.

In such cases, captains shall submit a report to the nearest customs premises or customs point within twelve (12) hours of the vessel's berthing.

The Executive Regulations of this Law shall specify the categories of goods subject to high rates of taxation.

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**Article (41):**

The authorities competent for maritime or river transport may not authorize vessels to berth at locations other than ports designated for that purpose, or in the Suez Canal, its lakes and waterways, or at the Nile estuaries, without prior authorization from the Authority, except in circumstances arising from force majeure or maritime emergencies, and in coordination with the relevant ministries and bodies. In such cases, captains shall submit a report to the nearest customs premises or customs point within twelve (12) hours of the vessel's berthing.

The Executive Regulations of this Law shall define the cases and conditions under which loading, unloading, or carriage of goods may be performed from all maritime or river means of transport.

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**Article (42):**

The civil aviation authority may not authorize aircraft to take off from or land at airports that do not have a customs premises or customs point, nor to jettison all or part of their cargo, except in cases of force majeure or air emergencies. In such cases, aircraft commanders shall submit a report to the nearest customs premises or customs point within twelve (12) hours of landing.

The Executive Regulations of this Law shall define the cases and conditions under which loading, unloading, or carriage of goods may be performed by aircraft.

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**Article (43):**

Goods arriving by land or rail must be presented to the nearest customs premises or customs point to the border. Owners of such goods or their escorts must keep to the road or path leading directly to the said premises or point.

The Executive Regulations of this Law shall define the cases and conditions under which loading, unloading, or carriage of goods may be performed by land transport or railways.

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**Article (44):**

Goods imported or exported by post shall be accepted in accordance with international postal conventions. The Postal Authority or companies licensed to conduct such activity shall present to the Authority parcels, goods, and postal consignments for the prescribed procedures to be taken in this regard.

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#### Article (45):

A register of persons dealing with the Authority shall be established, in which there shall be entered all parties dealing with it other than importers of goods for personal use. Registration in the aforesaid register shall be a prerequisite for the completion of customs procedures or the release of imported and exported goods. The Executive Regulations of this Law shall determine the procedures and conditions for registration, and cases of suspension and cancellation thereof, and the grievance procedures against decisions issued in this respect.

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### Part Six – Customs Procedures

#### Chapter Three – The Manifest

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#### Article (46):

All goods carried by sea, land, or air must be recorded in the general and sole manifest of the cargo of the means of transport.

The manifest must be signed by the commander of the means of transport or his shipping agent and must state the name and nationality of the means of transport; the types of goods under their true names; their quantities; the number of packages; their marks; container numbers; the name of the consignor and the consignee; and the ports from which they were shipped. The Executive Regulations of this Law shall specify the procedures, controls, and other data required.

The carrier or his representative shall be obliged not to ship any goods—other than personal effects—for persons who are not registered in the Authority’s register of persons dealing with it.

Without prejudice to Article (66) of this Law, the carrier or his representative shall be obliged, at his own expense, to reship prohibited goods outside the country or to destroy them, as the case may be, where the data he provided are inaccurate and the concerned party does not come forward to complete customs procedures. Destruction shall be carried out under the supervision of the Authority in coordination with the competent bodies.



All of the foregoing shall be in accordance with the procedures, controls, and time limits specified by the Executive Regulations of this Law.

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#### Article (47):

The carrier, or captains of vessels, commanders of aircraft and other means of transport, or their shipping agents or representatives, shall submit to the Authority, manually or electronically, not less than forty-eight (48) hours prior to the arrival of the means of transport, the information, documents, and manifests relating to the goods loaded thereon destined for ports within the country, setting out the required data; as well as the general manifest of the cargo of the means of transport; and lists signed by them showing the names of passengers, ship's stores, and all items belonging to the crew of the means of transport that are subject to customs duty.

Any quantities of tobacco and alcoholic beverages in excess of the necessary consumption of the crew at the time of berthing or stoppage must be placed in a special locked store sealed with the seal of the competent customs office.

Such data may be amended and supplements to the manifest may be submitted in accordance with the conditions, time limits, and procedures specified by the Executive Regulations of this Law.

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#### Article (48):

No vessels, aircraft, or other means of transport may depart from ports of the Republic, whether laden or in ballast, except with the approval of the Authority and after submission of the manifest.

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#### Article (49):

Captains of vessels, commanders of aircraft and other means of transport, or their shipping agents or representatives, shall unload goods in conformity with the quantities, number of packages, and contents listed in the manifest, until they are delivered in full to warehouses, customs warehouses, or to the concerned parties.





The persons mentioned in the first paragraph of this Article shall not be deemed in breach of this obligation in any of the following cases:

- Where the goods or missing packages were not shipped from the port of shipment in the first place.
- Where the goods or packages were shipped but were not unloaded in the country or were unloaded outside it.
- Where packages are delivered in an apparently sound condition indicating that the shortage most likely occurred prior to shipment.
- Where containers are delivered with seals intact and numbers matching those recorded on the bill of lading.
- Where the holds of a vessel laden with bulk goods are closed with seals intact and numbers matching those recorded on the bill of lading.

Justification for shortages in the cases referred to in items (1) and (2) of the second paragraph of this Article must be supported by documents acceptable to the Authority within a period not exceeding one (1) month from the date the shortage is discovered.

The Executive Regulations of this Law shall specify tolerance rates for bulk goods in excess or shortfall, as well as partial shortages in goods arising from natural factors or resulting from weak packaging and leakage of contents. The Authority may, when necessary, seek the opinions of competent bodies or experts.

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## Part Six – Customs Procedures

### Chapter Four – The Customs Declaration

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#### Article (50):

The owner of the goods, or his agent from among the customs brokers, shall submit a customs declaration in respect of goods entering or leaving the country, even if exempt from customs duty. The Executive Regulations of this Law shall determine the customs declaration forms and their attachments, the rules for amending entries therein, the time limits for submission and validity, and cases of withdrawal thereof.

The signatory to the declaration shall be responsible for the accuracy of the contents thereof, without prejudice to the liability of the owner of the goods.

The holder of the delivery order for the goods shall be deemed the owner's representative for completing release procedures, without liability on the Authority for delivery thereto.

The Authority may accept incomplete customs declarations if they contain sufficient particulars acceptable to the Authority, subject to provision of the necessary security prior to release, in accordance with the Executive Regulations of this Law.

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## Part Six – Customs Procedures

### Chapter Five – The Customs Broker

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#### Article (51):

No person may engage in customs clearance activities for goods belonging to others without obtaining a license from the Authority. The license shall be valid for two (2) years, renewable; it shall lapse if not renewed before its expiry. The Executive Regulations of this Law shall set the rules, conditions, forms, and procedures applicable thereto.

The Authority may issue permits for customs broker assistants according to the categories, conditions, and controls specified by the Executive Regulations of this Law.

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#### Article (52):

Without prejudice to the legal status of customs brokers previously licensed to practice before the entry into force of this Law, a person engaging in the profession of customs clearance for goods pursuant to Article (51) of this Law must meet the following conditions:

- Be a national of the Arab Republic of Egypt.
- Hold a higher (university) qualification.
- Have performed military service or been exempted therefrom.
- Be not less than twenty-one (21) years of age.
- Not have been previously dismissed from service in the government or public authorities, nor previously struck from the customs brokers' roll for reasons involving dishonor or breach of trust.
- Not have been finally convicted of a felony or a misdemeanor involving dishonor or breach of trust, or of an offence of customs or tax smuggling, unless rehabilitated.



- Not be employed by any government body or its units, or public authorities, or the public sector or public business sector; and, for any person previously employed by the Authority, not less than three (3) years must have elapsed since leaving service therewith.
- Attend the training courses organized by the Authority and successfully pass, at their conclusion, the fitness examination for practice; former Authority employees holding higher qualifications shall be exempt from attending training, provided they pass the said fitness examination.
- Successfully complete a probationary fitness period of six (6) months under training, except for former Authority employees who held judicial enforcement status.
- Maintain an independent office in the Arab Republic of Egypt.
- Provide a tax card.

Legal persons may be licensed to practice customs clearance subject to the following conditions:

- Submission of a commercial registry extract.
- The company must have an independent premises.
- Customs clearance operations may be performed only by persons who meet the conditions for practicing the profession set out in the first paragraph of this Article.

In addition to other legally prescribed conditions, the legal representative of the legal person must not have been finally convicted of any offence provided for in this Law, unless rehabilitated.



#### Article (53):

Each customs clearance office shall deposit with the Authority a cash security in the amount of fifty thousand (50,000) Egyptian pounds. For legal persons licensed to practice customs clearance, the cash security shall be one hundred thousand (100,000) Egyptian pounds. The Authority may deduct from such security any fines and compensations due from the office or legal person for violations committed by them or by their affiliated customs brokers, provided that the security is replenished by the amount deducted for fines or compensations.

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#### Article (54):

The customs broker shall maintain a special, serially numbered register, sealed with the seal of the Authority, in which the goods handled for clearance are recorded. He shall present such register to the Authority for review upon request, and shall retain this register and the supporting documents for a period of five (5) years.

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#### Article (55):

Ministries, governmental departments, public authorities, local administration units, and other public juristic persons, as well as public sector and public business sector companies, other companies, embassies, and consulates, may carry out customs clearance procedures for their goods through their own employees, pursuant to written authorization from them, after those employees have completed the training courses organized by the Authority.

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#### Article (56):

Disciplinary committees shall be formed at customs premises to hold customs brokers accountable for violations of the provisions of this Law, under the chairmanship of a Head of Central Administration selected by the Head of the Authority or his delegate, and with the membership of:

- The competent Director-General of Legal Affairs.
- A representative of the customs brokers selected by the competent Customs Brokers' Division.



The committee shall issue reasoned decisions by majority vote.

Disciplinary sanctions that may be imposed shall be as follows:

- Warning.
- Suspension for a period not exceeding one (1) year for a first violation; the penalty shall be doubled in the event of another violation within two (2) years from the date of the previous violation.
- Revocation of the license.

Where any customs broker commits violations bearing criminal suspicion, the Head of the Authority may suspend his license pending the committee's decision.

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#### Article (57):

A customs broker may appeal the decision of the disciplinary committee referred to in the preceding Article within thirty (30) days from the date he becomes aware of the decision.

A High Appeals Committee shall be established at the Authority under the chairmanship of the Head of the Authority and with the membership of a representative of the Authority not below the level of Head of Central Administration, and a representative of the customs brokers selected by the competent Customs Brokers' Division, provided the latter has not previously been subjected to disciplinary sanction. In all cases, no member of the committee may have participated in the committee that imposed the sanction under appeal.

The committee shall decide appeals submitted by customs brokers against decisions of the disciplinary committee within a period not exceeding fifteen (15) days from the date the appeal is submitted.

The committee shall issue reasoned decisions by majority vote, and such decisions shall be enforceable.

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## Part Six – Customs Procedures

### Chapter Six – Inspection and Withdrawal of Goods

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#### Article (58):

Where the import or export of goods is subject to restrictions imposed by any competent authority, entry or exit shall not be permitted unless the required conditions are fulfilled.

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#### Article (59):

The Authority may inspect all or part of the goods to verify their conformity with the customs declaration and its attachments and to ascertain their type, value, origin, and condition; it may also decide not to inspect them. Inspection shall be conducted at the customs premises; it may be carried out outside such premises at the request and expense of the concerned parties or their agents, for reasons accepted by the Authority. In all cases, reinspection may be conducted so long as the goods remain under the Authority's supervision and have not been finally released. All of the foregoing shall be as specified by the Executive Regulations of this Law.

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#### Article (60):

Packages and containers may not be opened for inspection except in the presence of the concerned parties or their agents. However, with written authorization from the competent Customs Director General or his delegate, they may be opened, where there is suspicion of smuggled goods, without their presence after five (5) working days have elapsed from the date they were notified by registered letter with acknowledgment of receipt or by any electronic means having legal probative value. A record shall be drawn up by the committee formed for this purpose.

Notwithstanding the foregoing, in cases of urgent necessity, the competent Customs Director General may order the opening of packages or containers without the presence of the concerned parties for inspection and verification by a committee formed for that purpose.

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**Article (61):**

After submission of the customs declaration, the Authority and owners of goods or their agents may request, at the owners' expense, the analysis of certain goods to verify their type, specifications, or compliance with regulatory regimes.

They may object to the result of the analysis and request a repeat analysis, at their expense, in officially accredited laboratories, unless the goods are of types whose properties are affected by the passage of time following analysis; in such case, the analysis result shall be final.

The Executive Regulations of this Law shall specify the conditions and rules for applying the provisions of this Article.

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**Article (62):**

The competent regulatory bodies shall destroy goods rejected upon regulatory inspection, within or outside the customs premises, in the presence of a representative of the Authority and the owner of the goods or his agent. If the owner or his agent fails to attend, a record shall be drawn up to that effect. In all cases, destruction shall be at the expense of the owner of the goods.

If the regulatory bodies deem that such goods should not be destroyed for reasons dictated by the public interest, the owner of the goods shall be required to re-export them.

The Executive Regulations of this Law shall set out the rules and procedures for destruction or re-export of goods, the time limits within which such actions must be taken, and cases in which duty previously paid thereon may be refunded after deducting any amounts due.

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## Part Seven – Grievances and Settlement of Customs Disputes

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### Article (63):

A concerned party may lodge a grievance concerning the determination of the tariff classification, origin, or value of goods. Committees shall be formed at the Authority, by decision of the Minister or his delegate, to hear such grievances, under the chairmanship of an Authority employee of at least Director General rank and the membership of two Authority employees. The concerned party or his representative may appear before the committee. The committee shall decide the grievance by a reasoned decision within seven (7) working days from the date of its submission. If the concerned party accepts the committee's decision within seven (7) days of being notified thereof, a record shall be drawn up accordingly and the Authority shall be bound to implement it.

The Executive Regulations of this Law shall prescribe the rules and procedures governing the work of these committees.

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### Article (64):

Without prejudice to the provisions of the Arbitration in Civil and Commercial Matters Law promulgated by Law No. 27 of 1994, if the dispute between the Authority and the concerned party persists and the latter or his representative requests that the dispute be referred to arbitration, and the Minister or his delegate agrees, the dispute shall be referred to an Arbitral Tribunal formed under the chairmanship of a member of the judicial bodies or authorities of a rank not less than Counselor, or a law professor registered in the arbitration roster at the Ministry of Justice; and comprising, as members, an arbitrator for the Authority chosen by the Minister or his delegate, and an arbitrator chosen by the concerned party.

The tribunal shall issue its reasoned decision by majority vote, which shall include a statement indicating which party bears the costs of arbitration. The tribunal's decision shall be final and binding on both parties and shall not be subject to appeal except in the cases provided for in the aforementioned Arbitration Law.



The Executive Regulations of this Law shall determine the costs, rules, and procedures applicable before arbitral tribunals and the remuneration of their members.

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#### Article (65):

For a grievance or arbitration to be conducted pursuant to Articles (63) and (64) of this Law, the goods must still be under the supervision of the Authority, except in the cases and under the conditions and procedures prescribed by the Executive Regulations of this Law.

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### Part Eight – Procedures for the Sale of Goods

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#### Article (66):

The Authority may sell the following:

- Goods devolved to it by virtue of settlement, confiscation, or relinquishment.
- Goods deposited in customs warehouses where the owners have failed, upon expiry of the storage period specified by the Executive Regulations of this Law, to secure their release, return them abroad, or transfer them to a free zone, free shop, or special economic zone.
- Goods deposited in temporary customs stores or on quays in ports where the period prescribed by the Executive Regulations of this Law has elapsed. In the case of perishable or depletable goods, they may not be kept beyond the period permitted by their condition; if they are not withdrawn in due time prior to the end of that period, as assessed by the competent customs office, a record shall be drawn up to establish their condition and they shall be sold forthwith.
- Abandoned goods whose owners are unknown and which have not been claimed after one (1) month from the date of abandonment.



- Assets belonging to projects cancelled within special economic zones and free zones, without prejudice to Article (38) of the Investment Law promulgated by Law No. 72 of 2017.

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**Article (67):**

Before issuance of a court judgment or a decision by the competent body, as the case may be, the Authority may sell perishable goods, goods liable to leakage or depletion, and animals held in its custody as a result of a dispute or seizure.

The sale shall be conducted after recording the justifying circumstances in a report prepared by the Authority's competent officer.

If, after the sale, a final judgment of acquittal is rendered or a final judgment or a decision of the competent body orders that the goods be returned to their owners, the remaining proceeds of sale shall be refunded to them after deducting the amounts referred to in Article (69) of this Law.

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**Article (68):**

Sales referred to in the preceding Articles shall be conducted under the conditions, procedures, and controls specified by the Executive Regulations of this Law. Goods shall be sold free of customs duty and other taxes, charges, and amounts due to the public treasury, after compliance with regulatory restrictions, and shall be exempt from import restrictions.

Prohibited goods shall be sold on condition of re-export, after approval of the competent body.

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#### Article (69):

Proceeds of sale shall be distributed in the following order:

- Sale expenses and any expenditures incurred by the Authority of whatever kind.
- Customs duty.
- Other taxes, charges, and amounts due to the public treasury.
- Storage charges.
- Freight.

The remaining balance of the sale price shall be deposited in the Authority's treasury as a trust amount. The owner of the goods shall claim it within five (5) years from the date of sale.

With respect to prohibited goods, the remaining balance of the sale price shall accrue to the public treasury.

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#### Article (70):

If the goods referred to in items (2) and (3) of Article (66) of this Law are offered for sale at least twice within three (3) months, and their owners do not withdraw them within the three (3) months following the date of the last sale offer, the owners shall be deemed to have abandoned them with the intention of relinquishing ownership to the State, provided they are notified thereof by registered letter with acknowledgment of receipt or by any electronic means having legal probative value, and thirty (30) days have elapsed from the date of such notification.

The Authority may dispose of the goods referred to in the preceding paragraph to governmental bodies, public juristic persons, or public-benefit associations, either without consideration or for consideration to be agreed with them, in accordance with rules and procedures issued by decision of the Minister after the approval of the competent bodies.

In such case, the goods relinquished or disposed of shall be exempt from customs duty, value-added tax, and other taxes, charges, and amounts due to the public treasury.



Such goods shall also be exempt from import restrictions provided for in the laws and decisions governing importation.

The Executive Regulations of this Law shall determine the rules, conditions, and procedures for applying the provisions of this Article.

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## Part Nine – Offences and Penalties

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### Article (71):

Without prejudice to any harsher penalty prescribed by any other law, captains of vessels, commanders of aircraft and other means of transport, or their representatives, shall be punished by a fine of thirty thousand (30,000) Egyptian pounds if they commit any of the following acts:

- Failure to submit the manifest or its supplements or the lists referred to in Articles (46) and (47) of this Law, or late submission beyond the specified time.
- Omitting what must be included in the manifest or inserting incorrect particulars therein.
- Carriage by vessels of less than two hundred (200) gross registered tons of prohibited goods or goods subject to high rates of taxation, or cruising or deviating from the prescribed course within the customs control zone, unless due to force majeure or maritime emergencies.
- Berthing of vessels at locations other than designated ports, or in the Suez Canal, its lakes or waterways, or at the Nile estuaries, without prior authorization from the competent customs office, unless due to force majeure or maritime emergencies.
- Landing of aircraft at airports not provided with customs offices, except in cases of force majeure or fortuitous event.
- Departure of vessels, aircraft, or other means of transport from the customs premises without the approval of the Authority.



- Unloading goods within the customs premises at places other than those designated for that purpose.
  - Loading or unloading goods within the customs premises without the approval of the Authority and the presence of its officers.
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#### Article (72):

Without prejudice to any harsher penalty prescribed by any other law, a fine of ten thousand (10,000) Egyptian pounds shall be imposed on any person who commits any of the following acts:

- Entering incorrect particulars in the customs declaration where such entry does not expose the customs duty to loss.
  - Failure by customs brokers, their assistants, or delegates authorized to clear goods to comply with the customs regimes that define their duties, without prejudice to their disciplinary liability.
  - Failure to preserve the seals affixed to packages, containers, or means of transport, where such failure does not result in any shortage or alteration of the goods.
  - Preventing customs officers from performing their duties and exercising their right to inspect and request and review documents within the customs premises.
  - Breaching prescribed customs rules and procedures where the customs duty exposed to loss does not exceed thirty thousand (30,000) Egyptian pounds.
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#### Article (73):

A fine equal to one-half of the customs duty exposed to loss shall be imposed—in addition to the taxes and charges due—on any person who, through negligence, causes an unjustified shortage of goods from that listed in the manifest, whatever the customs release regime.



In the case of unjustified excess goods, as well as any excess revealed upon inventory of temporary stores, warehouses, free zones, special economic zones, or free shops, where such excess is not recorded in the registers, the person responsible shall be punished by a fine equal to one-half of the customs duty applicable to the excess goods.

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#### Article (74):

A fine equal to the amount of the customs duty exposed to loss shall be imposed on any person who commits any of the following acts:

- Submitting incorrect particulars as to the tariff classification of the goods or their origin.
- Breaching the prescribed customs controls and procedures regarding transit goods, warehouses, free zones, special economic zones, free shops, temporary admission, temporary release, exemptions, or other special customs regimes.

A fine equal to one-half of the customs duty exposed to loss shall also be imposed where the value declared for customs purposes is understated by more than twenty percent (20%), provided that the Authority complies with the Customs Valuation Agreement.

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#### Article (75):

A fine equal to the amount of the customs duty shall be imposed on any person who violates the provisions of Article (8) and items (2) and (5) of Article (24) of this Law, or who refuses to produce them. If post-clearance audit and review cannot be conducted because the concerned party prevents execution of the authorization referred to in Article (9) of this Law, a fine of twenty thousand (20,000) Egyptian pounds shall be imposed for each refusal, unless there are justified reasons accepted by the Authority.

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**Article (76):**

The fines prescribed in the preceding Articles shall be imposed by penal order, in accordance with the procedures set out in the Code of Criminal Procedure, upon a written request from the Head of the Authority or his delegate.

A legal person shall be jointly liable with the offender for payment of any fines adjudged if the violation was committed in its name or on its behalf.

The Head of the Authority or his delegate may settle the violations referred to in Articles (71), (72), (73), (74), and (75) of this Law prior to referral to the Public Prosecution in return for payment of one-half of the fines prescribed in those Articles, and for payment of the full amount of the fine after referral and before the issuance of the final penal order. Settlement shall extinguish the criminal action.

In all cases, the goods—if found—shall stand as security for satisfaction of fines where the violation is committed by their owner or his representative.

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**Article (77):**

The following acts shall constitute smuggling:

- Passengers concealing goods in their possession from Authority officers upon leaving or entering the customs premises with the intent to smuggle them.
- Unloading goods at locations other than designated ports without the Authority's approval, or jettisoning them from vessels or the like within the maritime control zone, in the Suez Canal, its lakes or waterways, or at the Nile estuaries.
- Unloading goods from aircraft at locations other than designated airports without the Authority's approval, or jettisoning them during air transport.
- Unjustified loss, shortage, or substitution of transit goods or goods stored at customs premises, warehouses, temporary stores, free shops, free zones, or special economic zones.
- Concealing goods or attempting to remove them from the customs premises or free zones without completing the prescribed procedures.





- Submitting forged or fabricated documents or invoices.
- Concealing, effacing, removing, or obliterating identifying marks on goods, or affixing false marks thereto or to their packaging.
- Possessing foreign goods for commercial purposes with knowledge that they are smuggled, or in violation of the regimes applicable to prohibited goods.
- Disposals transferring ownership of goods released under any special customs regime, or goods released wholly or partially exempt from duty and whose disposition is prohibited under applicable laws, without the Authority's approval, payment of due taxes and charges, and compliance with import requirements.
- Disposing of goods rejected upon regulatory inspection in violation of the regimes applicable to prohibited goods.
- Possessing cigarettes, cigars, tobacco, or alcoholic beverages exempted from customs duty for the purpose of sale or offering them for sale by any means, or their presence in public shops.
- Fictitious exportation of goods with the intent to reclaim customs duty and other taxes or guarantees paid thereon.
- Tampering with samples of goods drawn by Customs with the intent to reclaim customs duty or other taxes or guarantees previously provided.

Any other act intended to evade payment, in whole or in part, of customs duty due, or to contravene the regimes applicable to prohibited goods, shall be deemed smuggling.

Proof of smuggling shall not be precluded by the failure to seize the goods.

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**Article (78):**

Without prejudice to any harsher penalty prescribed by any other law, any person who commits smuggling shall be punished by imprisonment and a fine of not less than ten thousand (10,000) Egyptian pounds and not exceeding one hundred thousand (100,000) Egyptian pounds, or by either penalty.

If smuggling is for the purpose of trade, the penalty shall be imprisonment for a term of not less than three (3) years and not exceeding five (5) years, and a fine of not less than twenty-five thousand (25,000) Egyptian pounds and not exceeding two hundred fifty thousand (250,000) Egyptian pounds, or either penalty.

In all cases, the perpetrators, accomplices, and representatives of legal persons responsible for the actual management on whose behalf the offence was committed shall be jointly liable to pay compensation equal to twice the customs duty evaded. If the goods forming the subject of the offence are prohibited goods, the penalty shall be imprisonment for a term of not less than two (2) years and not exceeding five (5) years and compensation equal to twice their value or twice the duty due, whichever is greater; in this case, the goods forming the subject of smuggling shall be confiscated, and if they are not seized, an amount equal to their value shall be ordered in lieu.

The court may order confiscation of the seized goods even if they are not prohibited goods, as well as the means of transport, tools, and materials used in the smuggling, except for vessels and aircraft unless prepared or hired by their owners for that purpose.

The compensation referred to in the preceding cases shall be doubled if the accused has previously committed another smuggling offence within the preceding five (5) years for which a final conviction was issued or a settlement reached.

The imposition of compensation and confiscation shall not preclude the imposition of the harsher penalty in cases of concurrence of offences. Smuggling cases shall be heard by the courts on an expedited basis.

In all cases, the offence of customs smuggling shall be deemed an offence involving dishonor and breach of trust.



**Article (80):**

The Public Prosecution or the competent court, as the case may be, may, upon a written request from the Minister or from the Head of the Authority acting under the Minister's authorization, order the suspension of a person accused of committing the crime of customs smuggling from dealing with the Authority until a final judgment is issued in the case.

Dealings shall likewise be suspended with any person against whom a final conviction is issued in any of the offences provided for in this Law, until the penalty imposed has been executed or the criminal case is extinguished by settlement.

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**Article (81):**

No criminal action may be instituted in customs smuggling offences except upon a written request from the Minister or his delegate.

The Minister or his delegate may settle customs smuggling offences within sixty (60) days after a final judgment, in return for payment of the full compensation amount.

The seized goods shall be returned after payment of customs duty and all other taxes and charges due thereon, unless they are prohibited goods, in which case they shall be re-exported by the concerned party or destroyed at his expense, as determined by the competent regulatory body. Means of transport, tools, and materials used in the smuggling shall also be returned.

Settlement shall extinguish the criminal case and all consequences of the judgment, as the case may be. The Public Prosecution shall order suspension of execution of the criminal penalty if settlement occurs during its execution.

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**Article (82):**

The proceeds of fines and compensations adjudged or collected under the provisions of this Law shall accrue to the Public Treasury. Goods constituting the subject of the offence, and the means of transport, tools, and materials used in the smuggling, shall serve as security for collection of fines and compensations where the offence is committed by their owner or his representative.



Such goods may be released after payment of the customs duty and all other taxes and charges due, and the fines and compensations due shall be paid in trust, unless such goods are subject to confiscation or required as evidence of the offence.

A percentage of the proceeds referred to in the first paragraph of this Article, not exceeding ten percent (10%), shall be allocated by decision of the Minister to be distributed to informants and those who apprehend customs smuggling offences, or those who assist in their detection, seizure, or completion of related procedures.

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## Part Ten – Final Provisions

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### Article (83):

Secure electronic exchange of information and data may take place between the Authority and state entities, or external entities with which the Government of the Arab Republic of Egypt has concluded an approved agreement or protocol permitting such exchange.

Parties dealing with the Authority may submit and exchange documents and data by approved electronic means, without prejudice to the Electronic Signature Law.

The Authority may retain copies of customs data, documents, and records by secure, approved electronic means, and such copies shall have the probative force of the original for evidentiary purposes.

The Executive Regulations of this Law shall determine the conditions, rules, and controls governing the exchange of data and information, and the prescribed retention periods.

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#### Article (84):

In applying the provisions of this Law, the Authority shall adopt a risk management system comprising all procedures enabling it to obtain advance and necessary information to identify risks for processing the movement of goods, whether imported, exported, or in transit, so as to determine the customs procedures to be followed, in accordance with the conditions and requirements specified by the Executive Regulations of this Law.

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#### Article (85):

Amounts of customs duty and other taxes, charges, and amounts due to the Public Treasury under the provisions of this Law shall have priority over all the debtor's property or that of persons obliged to pay them, and shall be satisfied from the proceeds of such property, in whosoever hands it may be, before any other right, even if privileged or secured by a real security interest, save for judicial costs.

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#### Article (86):

The Minister may, upon the proposal of the Head of the Authority, by decision, write off debts due to the Authority under the provisions of this Law in the following cases:

- Where the debtor is finally adjudged bankrupt and the bankruptcy is closed.
- Where the debtor is finally adjudged insolvent and it is established that he has no attachable property.
- Where the debtor dies leaving no estate.
- Small debts determined by a committee formed by decision of the Minister, that have been due for more than three (3) years.

In all cases, the decision to write off may be revoked if it is found to have been based on fraud or misrepresentation.

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#### Article (87):

Goods contracted under the e-commerce system shall be subject to the rules, conditions, and provisions set out in this Law and its Executive Regulations.

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#### Article (88):

All governmental and non-governmental entities related to customs operations shall coordinate and establish electronic links and exchange information with the Authority within the framework of implementing the single customs window system.

The Authority shall notify the relevant governmental bodies and the banking sector, through the electronic linkage system, of a list of names of customs evaders against whom final convictions have been issued.

All of this shall be in accordance with the provisions of the Executive Regulations of this Law.

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#### Article (89):

Goods may be transported using multimodal means of transport, with the transport operator bearing responsibility until their arrival at the final destination in accordance with the bill of lading.

The Executive Regulations of this Law shall define the customs rules and procedures applicable to goods carried under the multimodal transport system.

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#### Article (90):

The Authority may license the operation of the Authorized Economic Operator (AEO) system, recognizing operators as parties to the international trade chain, whether as producers, exporters, importers, customs brokers, carriers, shippers, or warehouse operators, in coordination with the relevant competent bodies.



The Executive Regulations of this Law shall specify the conditions required for licensing under this system, and the advantages enjoyed by the licensed operator for the purpose of facilitating clearance of his inbound and outbound consignments.

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**Article (91):**

The Executive Regulations of this Law shall determine the customs procedures applicable to dry ports.

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**Article (92):**

The Minister may, upon submission by the Head of the Authority, establish special procedures under specified controls for goods entering or leaving the country that are not subject to any of the customs regimes provided for in this Law.

