

Instructions
of the Director General of the Customs Authority
No. (61) for the year 2021

Director General of the Customs Authority

Following perusal of the Customs Law No.207 for the year 2020;

The Executive Regulations of the aforementioned Customs Law promulgated by the decree of the Minister of Finance No. 430 for the year 2021;

And the demands presented by some of the companies operating under combined bills of lading system requesting the completion of the transit procedures to send their cargoes to their warehouses located outside the port without loading these cargoes with the stipulated fines for the difference in the values pursuant to the provisions of Article (74) of the mentioned Customs Law once verified as these cargoes belong to the consignee whose names are listed on the house bill of lading provided that these fines shall be borne by the owners of these bills.

The following shall be taken into consideration upon transferring of foreign cargoes with incomplete customs tax and other taxes and fees according to the transit system to the warehouses established outside the ports for inbound consignments for companies authorized by the Customs Authority to operate under combined bills system:

The value shall be assessed for customs purposes according to the provisions of the third paragraph of Article (96) of the Executive Regulations of the mentioned Customs Law. The stipulated fine by virtue of the provisions of the second paragraph of Article (74) of the mentioned Customs Law in case verified on commercial invoices related to the house bills of lading, each one according to its field provided that the named owners of the inbound cargoes on the cargo documents subject to the imposed fine shall be bound to pay the said fine upon final release according to the provisions of Article (95) of the Egyptian Constitution which provided for that penalties are personal.

These instructions shall be minutely implemented to avoid being held responsible.

Director General of the Customs Authority

(Elshahat Ghatwary)

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