

**PROCEDURES CIRCULAR  
NO. (21) FOR THE YEAR 2022**

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**With reference to:**

- The Customs Law No. 207 for the year 2020
- The Executive Regulations of the Customs Law promulgated by Ministerial decree No. 430 for the year 2021.
- International Convention on the Simplification and Harmonization of Customs Procedures (WCO Kyoto Convention)
- Instructions Circular of the Director General of the Customs Authority No. (17) for the year 2022.
- Instructions Circular of the Director General of the Customs Authority No. (33) for the year 2022.
- The approval of the Director General of the Customs Authority on the memorandum presented on 23/11/2022.
- In organization and unification of the Customs procedures regarding complaints and settlement of customs disputes and in order to reduce the time of customs release.

**The following shall be considered:**

It shall be taken into account that complaints shall be made through the electronic mechanism available on Nafeza platform for complaint where the following should be undertaken:

**First: With respect to complaints procedures at the logistic center in the customs Zones:**

- When the concerned person does not accept the decision of the original valuation committee specified on the customs declaration to estimate the value for customs purposes, determine the customs item, the origin of the cargo, or other procedures, he must communicate with the valuation committee or with the manager of the logistic center through video conference feature before submitting the complaint, if so desired by the concerned person, in order to reduce the number of complaints submitted.

- When submitting a complaint through the electronic complaint form prepared on Nafeza platform, the following shall be undertaken:

1- Determining the number of the customs declaration subject of the complaint (No. 46), provided that the fees have not been paid, except for advance clearance, attached thereto the necessary documents to justify the complaint and signed electronically by the complainant, specifying therein the type of complaint as per the form prepared on Nafeza platform as follows:

- A- Complaint against the applicable customs item.
- B- Import restrictions or presentation before the regulatory authorities.
- C- Value.
- D- Origin.
- E- Other.

2- When the concerned person submits the complaint on Nafeza platform, the system automatically directs the complaint request to the manager of the logistic center covering the location of the cargo.

3- The manager of the logistic center shall preside or shall designate someone to preside over the formed internal committee to decide upon the complaints on daily basis. The committee shall consist of a tariff commissioner and a tariff manager other than those whose names are written on the customs declaration in order to re-study and submit a final decision (whether supporting the customs' decision or that of the concerned person). This decision shall be supported with evidence.

4- A warning message shall appear to the concerned person as soon as the internal committee completes its work and issues its decision.

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5- The competent internal committee shall study the complaint request and take the appropriate decision, whether by accepting the complaint or transferring the customs declaration electronically with a message to be shown on the screen to the competent employee (document appraiser, document tariff manager, exemptions or agreements), to rectify the situation or make a decision to validate the existing situation without amendment, then issue the customs decision and register the approval in writing together with the supporting documents upon which the decision had been made.

6- The manager of the logistics center must take into account that a single complaint may contain more than one subject of complaint, which requires study by more than one general administration, where each administration shall decide upon its relevant complaint.

7- In the event of comparing samples, of the item under the complaint, this shall be done by assigning a code for the sample on Nafeza. Then, the committee for inspection and examination is instructed to upload photo or video containing the shape of the sample and its undisputable specifications that dismisses unawareness, or to withdraw a legal sample through the competent customs as deemed appropriate by the complaint research committee. In both cases the concerned person or his representative must be present.

8- The formed internal committee must quickly respond to the complaint of the users submitted through Nafeza within 48 hours as of the date of submitting the complaint, issue the result of the complaint, whether in support of the customs' decision and that of the concerned person, or different decision contrary to each of them, and clarify same by annotating on the complaint, and upload the rationale of the final decisions on the customs declaration. In case of a delay in responding to the set date, the person at fault shall be referred to investigation immediately.

9- The system automatically sends an SMS message to the concerned person upon completion (within a maximum of 72 hours as of the time of receipt of the complaint), indicating therein the complaint number, the customs declaration number and the result of the complaint examination.

10- In the event that the concerned person wishes to continue the complaint, he shall log on to Nafeza platform, review the complaint, choose (desire to continue the complaint) and upload any supporting documents for the continuation of the complaint, if any.

11- The complaint shall be directed electronically to the Operations Coordination and Support Department in the customs zone covering the storage area for study, provided that the internal committee's approval is attached to the supporting documents upon which the decision had been based and provided that the study and the decision should be made within 72 hours as of the date of receipt of the continuation of the complaint. The user will be notified via SMS of the decision of the Operations Coordination and Support Department's decision.

12- In the event that the concerned person continues the complaint, his desire to continue the complaint shall be recorded on Nafeza platform where any documents or evidence, if any, shall be uploaded thereto. The system electronically directs the complaint automatically to the competent central department to provide the final decision.

**Second: General instructions:**

- The concerned person may, at any stage of the release during the complaint, upload his request on Nafeza to pay the customs tax and other taxes and fees in a definitive capacity where the disputed difference shall be paid by way of security, whether in application of the item, the value or the origin, together with withdrawal of a legal sample to be reserved to represent the consignment or submitting the catalog of the production company of the import item in the presence of the concerned person or his representative and his signature on the sample. The aforementioned shall be carried out after the approval of the director of the centers on the concerned person's request until the completion of the procedures for examining the complaint. The director of the centers may approve the withdrawal of the sample upon discharge of cargo.

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- The Central Administration for General Inspection and the general administrations affiliated to it in the customs zones must carry out periodic follow-ups on the platform to ensure the smooth progress of resolving complaints and disputes.
- The Customs shall be entitled, during the steps of the technical study, to re-examine the cargo or request additional documents from the concerned person, if required. The authority shall be entitled to proceed to a container or a parcel for re-inspection, provided that the inspection takes place within 48 hours of the date of the complaint.
- In case of a complaint of the value, the original valuation committee and the complaint investigation committees shall be committed to applying the provisions of valuation set by the World Trade Organization Convention and articles related to the customs law and its executive regulations in addition to following the guidance of the available valuation information. In all cases, if the amendment whether to the article, the value or the origin, it shall be carried out pursuant to a certain document to be attached to the supporting documents for decision-making.
- The manager of the logistics center or his representative shall review the complaints screen on Nafeza platform on a daily basis to alert the internal committee of the center to respond or approve the complaints under study to be answered.

**The above has been sent for your kind knowledge and to be thoroughly implemented.**

**Kind regards,**

Chief Researcher  
Head of the Procedures Review  
Administration

Signature  
*Mr. Akram Ayoub Beshay*

General Manager  
General Administration of  
Policies and Procedures

Signature  
*Dr. Assem Elkashef*

Head of the Central  
Administration for Customs  
policies and procedures

Signature  
*Dr. Nagwa Gaber Shehata*

Alexandria on 29/11/2022

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