

**Decision of the Director-General of the Customs Authority  
Number (4) for the year 2023**

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**Director General of the Customs Authority:**

- Following the perusal of the Customs Law No. 207 for the year 2020 and its executive regulation,
- The Civil Service Law No.81 for the year 2016 and its executive regulation,
- The Ministerial Decree No.551 for the year 2006 regarding the Organizational Structure of the Customs Authority,
- The rendered decision of the Director General of the Customs No.140 for the year 2021 delegating the heads of sectors, customs zones, heads of central administrations, public managers in the purviews of the Director General of the Customs by accepting the reconciliations in the violations stipulated in the Customs Law No.66 for the year 1963 and the Customs Law No.207 for the year 2020,
- The decision of the Director General of the Customs No.212 for the year 2020 amending the decision of the Director General of the Customs No.140 for the year 2020,
- Based upon the directives of the Minister of Finance,
- For the benefit of work.

**Decided:**

**(Article One)**

A committee shall be formed to be presided by Head of the Central Administration of the affairs of the office of the Director General of the Customs Authority and the membership of:

- 1- Head of the Central Administration combating customs evasion
- 2- The General Manager of the Technical Office at the Central Administration of the affairs of the Director General office of the Customs Authority
- 3- The General Manager of the Technical Research at the Central Administration of the affairs of the Director General office of the Customs Authority

**(Article Two)**

The committee shall specialize in studying the reconciliation in violations applications stipulated in Article 73/ second paragraph which provides for: "In case of unexplainable increase of cargoes in addition to an increase that is evident upon inventorying the temporary warehouses, stores, free zones, Special Nature Economic Zones or duty-free shops without being listed on the records, the originator shall be penalized with a fine equivalent to half of the stipulated customs tax on the excess cargoes."; Article 74 / last paragraph which provides for: "Also, a fine equaling to half of the customs tax subject to loss shall be imposed in case of presenting data on the value for customs purposes in a way that decreases its value by more than (20%) provided that the Department adheres to the agreement on customs valuation." and submit its recommendations in their regard before the Director General of the Customs.

**(Article Three)**

The General Manager of Decision Support Center of the Central Administration of the affairs of the Director General Office shall undertake the duty of Committee rapporteur.

**(Article Four)**

- 1- The Customs site shall commit to send the reconciliation application form annexed to this decision via a delegate or electronically in PDF form on the email "tec\_res\_rec@customs.gov.eg" to the Committee rapporteur by no latter than 24 hours as of the date of submission of the reconciliation application.
- 2- The committee shall submit its recommendations in respect of the reconciliation application on the same day the form is submitted to the Director General to decide upon.

**(Article Five)**

This decision shall be in force as of the date of its issuance and the competent departments shall be bound to implement same.

**Director General of the Customs Authority  
(Elshahat Ghatwary)**

### RECONCILIATION APPLICATION FORM

On the violations stipulated in the decision of the Director General of the Customs Authority No.212 for the year 2022 in implementation of the provisions of Article 76 of the Customs Law.

In case of partial payment by way of 50% of the value of the fine before referral to the Public Prosecution or full payment after referral to the Public Prosecution and before the issuance of the final criminal order.

<b>Name of the Company / User Name</b>	<b>Transaction Number / National Identity Number</b>

<b>Customs Declaration Number</b>	<b>Date</b>

<b>Type of violation</b>	
1- 73/ last paragraph	<input type="radio"/>
2- 74/ last paragraph	<input type="radio"/>

#### Data of the taxes and dues calculation

<b>Declared Customs value for cargoes in violation</b>	
<b>Acceptable Customs value for cargoes in violation</b>	
<b>Transgression percentage</b>	
<b>Import tax</b>	
<b>Table tax</b>	
<b>Value added tax</b>	
<b>Taxes and other dues</b>	
<b>Total taxes and dues</b>	

Value of paid fine: ( )  
Egyptian pounds

<b>Date of submission of reconciliation application</b>	/ / 202
<b>Date of payment receipt and number</b>	

**Customs opinion in reconciliation and justifications: no objection to submission before the Director General of the Customs Authority**

**Competent Manager**