

**Instructions**  
**of the Director General of the Customs Authority**  
**No. (79) for the year 2022**

It has been noted lately that the release Customs are not committing to the provisions of paragraph (b) of Article Six of the Republican decision No. 218 for the year 2022 issuing the Customs tariff related to the application of the category of the final product after its reduction given that the local manufacturing percentage has not reached 60%.

The following shall be considered:

- The executive Customs shall observe precision in case the local manufacturing does not reach 60% where the category of the full final product shall be applied after reduction pursuant to the percentages indicated in the table in Article Six, paragraph (b) of the Republican decision No. 218 for the year 2022. The Category of the full product after reduction or the category of the part item, whichever is less, shall not be considered unless the local manufacturing percentage reaches 60%.
- In case of inbound categories for the account of manufacturing and assembly companies, the executive customs shall ascertain that these imported categories are production supplies through the submission of an official statement to that effect from the Industrial Development Authority. In case of arrival of these categories as spare parts, payment shall be made in a definite manner.

**These instructions shall be implemented thoroughly to avoid being held liable.**

Kind regards,

**Director General of the Customs Authority**

**(Elshahat Ghatwary)**

Issued on 20/11/2022