

**PROCEDURES CIRCULAR
NO. (1) FOR THE YEAR 2023**

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.
- The decree of the Minister of Finance No.291 for the year 2021 with respect to Standard Unified Codes for items in the electronic tax invoice.
- The decree of the Minister of Finance No. 230 for the year 2022 obliging financiers and assignees registered before the Egyptian Tax Authority to issue electronic tax invoices for provided services and sold commodities.
- Newsletter No.6 for the year 2021 issued by the Director General of the Egyptian Tax Authority regarding obligating agricultural crops export companies with electronic invoices.
- The approval of the Minister of Finance dated 31/12/2022 on the conclusions reached on the memorandum submitted before his excellency to issue instructions obligating importers subject to the electronic tax invoicing system of the necessity of registering the types of items in the electronic invoicing system before submission of the customs declaration to the Customs Authority as of 15/1/2023.

The following shall be considered:

- In order to achieve integration between the Egyptian Tax Authority, the Customs Authority and E-Finance Company in respect of exchanging structural data for commercial invoices between Nafeza platform and the electronic tax invoicing system:
The importers subject to the electronic tax invoicing system shall commit to the necessity of registering the types of items in the electronic invoicing system before submission of the customs declaration to the Customs Authority as of 15/1/2023.

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

Kind regards,

Head of the
Procedures Review
Administration

Signature
Mr. Akram Ayoub Beshay

General Manager of the
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 4/1/2023