

**PROCEDURES CIRCULAR
NO. (24) FOR THE YEAR 2022**

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.
- Procedures Circular No.14 for the year 2020.
- The General Agreement on Tariffs and Trade (GATT).
- The approval of the Undersecretary – Director-General of the Customs Authority – on the letter the General Administration for review regarding the necessity of filling out and completion of the declaration of the value related elements for customs purposes.
- In order to tighten customs control.

The following shall be considered:

First:

1. The importer or his representative of customs clearance agent shall commit to fill out and complete the declaration of value of the value related elements for customs purposes. All customs sites are bound to have the aforementioned fulfill all of their data to avoid the consequences of omission of any data which will result in loss of dues payable to the state and to consolidate the legal position of the importer in case a dispute arise between the importer and the Customs.
2. The competent Customs employee must review the value declaration by signing same in the capacity of an audit to affirm the importer's declaration and add an official capacity on the declaration affirming its importance.

Second: Confirming the necessity of complying with the implementation of the provisions of procedures circulars No. (14) for the year 2020 which includes the following:

1. The necessity of checking of the identity and license of the applicant of the Customs Declaration file.
2. Confirming that the applicant of the Customs Declaration file is an owner of cargoes, its approved representative before the Customs, its Customs Clearance Agent, their assistants or licensed delegates.
3. The necessity of confirming the presence of a ratified authorization to the applicant of the Customs Declaration file.
4. The necessity of checking that the applicant of the Customs Declaration file have signed the Customs Declaration as well as the value declaration himself and individually.
5. The person signing the declaration is responsible for the validity of the contents of the declaration without prejudice to the liability of the cargo owner.
6. To check that the data is completed and all documents are reviewed.
7. All employees at executive sites shall be bound by these instructions and act accordingly with precision. The employees shall be further bound to refer anyone in violation to be held legally liable.

Third: The Misr Technology Services (MTS) shall commit to ascertain that the mechanism of electronic application allows the submission and completion of filling-in of the data of the obligatory value declaration and its electronic signature from the applicant pursuant to the provisions of Article (47) of the Executive Regulations of the Customs Law No. 207 for the year 2020 promulgated by the Ministerial Decree No.430 for the year 2021.

Fourth: The employees of the logistics centers shall commit to these instructions with precision. In case of violation, the violator shall bear legal liability.

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
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Signature
Dr. Assem Elkashef

Head of the Central
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Signature
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