

**The Arab Republic of Egypt
Ministry of Finance
Customs Authority
Regimes and Customs Procedures Sector
Head of the Central Department of Tariff, Value & Origin
General Directorate for Customs Valuation**

Alexandria Port, Gate (14), Diwan Building,
Tel. & Fax: 034810218
<http://www.customs.gov.eg>

Circular No. (202)

Date: 17/11/2015

Circular No. (202) for the year 2015
Head of the Central Department of Tariff, Value and Origin

Att.: Head of the Central and Southern Customs Area - Cairo

According to articles nos. 23 & 30 of the Customs Law no. 66 of the year 1963 and amendments thereof,

Articles nos. 12 & 30 of the executive regulations no. 10 of the year 2006 of the Customs Law,

Article no. (8) of the executive regulations of Import Law,

Circular no. 4 of the year 2013 issued from the Central Department of Tariff, Value and Origin at the Regimes and Customs Procedures Sector,

In the framework of achieving justice in the field of customs tax collection, continuing applying the articles of the customs law, the executive regulations thereof and the importing regulations particularly in the field of Tariff, Value and Origin, the following shall be taken into consideration:

- 1- The concerned party shall submit the purchase contracts or the original invoices illustrating the contract terms as well as the documents connected to the goods, approved by the competent entities abroad (article no. (23) of the customs law).

- 2- The importer or his legal representative shall submit the following documents:
 - a- Declaration of the value after fulfilling its data, attached with the original purchase invoice duly accredited by the Chambers of Commerce and the other documents related to the shipping and insurance costs and expenses as well as the other expenditures and liabilities resulting from the import of goods until unloading them at the port of arrival. The purchase invoice should comprise the full data on the name of the seller and the buyer, the total price actually paid or due to be paid, full description of the imported goods and the terms of the contract.
 - b- Contracts, correspondences, documentary credits and other documents necessary for establishing the validity of the deal value as needed by the Customs Authority if determining the value so requires (article no. (30) of the executive regulation of the customs law).
- 3- For releasing the imported goods, they shall be accompanied by an invoice containing the producer's name and the trade mark, if any, as well as his address, telephone / fax no. and e-mail address (article no. (8) of the import regulations).
- 4- The imported goods shall be inspected and the quality and quantity of which shall be verified without prejudice to their names as per what is stated in the custom tariff schedule in order to be able to determine the Customs Tariff Item, the custom tax rate and other taxes and duties accurately.
- 5- The certificate of origin or other documents establishing the origin and their accompanying documents shall be submitted after being authenticated by the Egyptian Embassy or Consulate in the exporting country. In case of non-existence of an Egyptian Embassy or Consulate at that country, the authentication shall take place by any Arab commercial representation Office at that country (article (12) of the executive regulations of the Customs Law).
- 6- The cases excluded from the provisions of article (8) of the executive regulations of the import law and article (12) of the executive regulations of the Customs Law shall be taken into consideration.

Kindly consider accurate implementation of the abovementioned.

**General Manager of the
General Directorate of
Tariffs
Suzan Fathallah Gohar
(Signed)**

**Director General of the
General Directorate for
Customs Valuation:
Ahmed Mohamed
Sobhy
(Signed)**

**General Manager of the
General Directorate of
Origin: Nagat Mostafa
Darahem
(Signed)**

**Head of the Central Department of Tariff, Value and Origin
Amer Ali Mohamed Elsayed
(Signed)**

MELES Bulletin