

Arab Republic of Egypt

Ministry of Finance – Customs Authority

Central Department of Policies and Procedures

Procedures Review Department

Procedures Notice No. (9) of 2026

With reference to:

Customs Law No. 207 of 2020.

The Executive Regulations of the Customs Law issued by Ministerial Decree No. 430 of 2021.

In continuation of Procedures Notices Nos. (1) and (2) of 2026.

Kindly be advised of the following:

A Minister of Finance Decision No. (363) of 2026 has been issued, amending the provisions of Article (233) of the Executive Regulations of the Customs Law. The amended article reads as follows:

Article (233)

Without prejudice to the requirement that such documents shall not have been previously submitted electronically, the customs declaration for imported goods must be accompanied by the following documents:

A. A copy of the Bill of Lading, except in cases of advance customs clearance, whether processed electronically or manually.

B. A Delivery Order in cases where the Bill of Lading is issued “TO ORDER”.

C. In cases where the Bill of Lading is consigned to “various parties” (blank consignee), a declaration shall be submitted in accordance with the form issued by the Head of the Customs Authority, to be completed by the importer or his representative. The declaration shall include a commitment to settle all dues payable to the relevant authorities that deal with the Bill of Lading, and to submit a Delivery Order or its electronic equivalent, confirmed by the carrier or its shipping agent, before final release of the goods.

D. The commercial invoice detailing the imported goods. Submission of a packing list shall not be required if the invoice contains detailed package information.

E. Proof of entitlement where a claim is made for any customs exemption, customs preference, or any other cases stipulated under the Executive Regulations implementing the provisions of the Import and Export Law.

For your information and necessary implementation as of the date of issuance.

General Manager

Procedures Review Department

Mr. Yasser Mahmoud