



Amendments to the Executive Regulation of Egypt's Customs Law

March 2026

A large, decorative orange graphic is positioned at the bottom of the page. It consists of two overlapping parallelogram shapes. The first shape is on the left, and the second shape is on the right, overlapping the first one.

In brief

The Egyptian Minister of Finance has recently issued Decision No. 548 of 2025, amending the Executive Regulation of Customs Law No. 207 of 2020, to modernize procedures and enhance compliance.

Key changes include expanding Authorized Economic Operator (AEO) eligibility, introducing advisory (non-binding) advance inquiries, extending warehousing periods, and establishing stricter rules for hazardous and perishable goods.

The temporary vehicle release fees have increased, and ACID controls now restrict tariff amendments and enforce a six-month validity. New service fees apply for customs documentation, user registration, and licensing.

These amendments will significantly impact trade compliance and supply chain planning, affecting importers, exporters, logistics providers, and other stakeholders in customs operations.

In detail

The Egyptian Minister of Finance has recently issued Decision No. 548 of 2025, introducing key amendments to the Executive Regulation of Customs Law No. 207 of 2020. These changes aim to modernize customs procedures, enhance compliance, and streamline trade operations. The amendments address several critical areas, including AEO eligibility, advance inquiries, warehousing and storage periods, partial release procedures, hazardous goods handling, temporary release of vehicles, shipment data controls, and service fees.

These updates are expected to significantly impact trade compliance and supply chain planning for importers, exporters, logistics providers, and other stakeholders in the customs ecosystem.

Key amendments

AEO

The term “company” is replaced with “the applicant” throughout the AEO-related provisions. This amendment broadens the eligibility for AEO status to include entities beyond traditional corporate structures. Expanding AEO eligibility encourages wider participation in this trusted trader program, strengthening supply chain security and efficiency.

Advance inquiries

Previously, advance inquiries on tariff classification, international agreements, origin rules, import and export rules, and customs systems were binding for the Customs Authority.

Under the new amendment, advance inquiries are now advisory and non-binding for both the Customs Authority and the applicant, valid for six months from issuance.

Businesses should exercise caution when relying on advance inquiries for planning, as they no longer guarantee enforcement.

It should be noted that the Egyptian customs framework now provides for two types of rulings: non-binding advance inquiries, as discussed above, and binding advance rulings.

Warehousing storage period

The storage duration for goods in warehouses has been extended from nine months to one year, providing greater flexibility for importers and distributors managing long-term inventory.

Partial release of goods stored in warehouses

Partial release of goods stored in warehouses is permitted up to three times by the competent official. This limit may increase under the following conditions:

- Three additional releases, with approval from the relevant Head of Central Administration.
- Three further additional releases, with approval from the Head of the Customs Authority or his delegate.

The procedures for splitting the bill of lading must be followed. Goods stored in two different warehouses cannot be released under a single customs declaration.

This amendment offers operational flexibility but requires strict adherence to documentation protocols.

Temporary customs warehouses

A new paragraph added to Article 129 allows goods imported for circulation and distribution to be stored in temporary customs warehouses within ports, licensed by the Customs Authority, under conditions set by ministerial decision.

This measure facilitates faster distribution and reduces congestion at main customs facilities.

Hazardous, general, and perishable goods storage

Hazardous goods (including explosives, gases, flammable liquids, oxidizers, organic peroxides, toxic substances, corrosives, radioactive materials, chemicals, and detonators) may now be stored in temporary customs warehouses for one month only. General goods may be stored for two months, while perishable goods may only remain for the period allowed by their condition.

Increasing fees related to temporary release of cars

Private passenger cars belonging to Egyptians residing abroad, as well as foreigners, tourists, and transit passengers visiting temporarily, may be released for up to six months per year, provided this does not exceed the period of stay indicated on the passport.

The applicable fees for customs duty and tax suspension have increased as follows:

- \$150 (previously \$100) per car for the first three months or part thereof.
- \$225 (previously \$175) per car for the following three months or part thereof,
- \$50 per car for vehicles accompanying tourist groups, provided the release period does not exceed one month.

Shipment data and ACID

With respect to shipment data, pre-shipment amendments to the Customs Tariff Heading are no longer permitted; only subheading changes are allowed.

After ACID issuance and before shipping, shipment data may be modified except for the importer/goods owner, the foreign exporter, and the tariff heading (limited to subheading changes).

Full reassessment applies under risk management and regulatory restrictions. ACID validity is now six months from issuance date (previously from registration date).

Inspection percentage of containers

Article 256 previously stated that, in cases other than release through the green path, a minimum examination was required for any consignment, covering 5% of the number of parcels, provided that approved invoices and packing lists were submitted. For goods imported by government agencies, the examination percentage was 1%.

A new paragraph added to Article 256 allows inspection of only the specified percentage (1% or 5%) from one container if the shipment is large and homogeneous, provided X-ray results for remaining containers are negative. If the shipment includes multiple types of goods, inspection must cover all types.

Service fees

New items have been added to Annex No. (2) "Service Fees" attached to the Executive Regulations of the Customs Law, with the following provisions:

Service description	Fee applicable (EGP)
Certified copy of the customs declaration with all its attachments	250
Registration of a new user with the Customs Authority	1,000
Addition or update of each document in the user's database with the Customs Authority	100
Printing a report of a user's record with the Customs Authority	50
Issuance of the consolidated bills of lading for the first time	10,000
Renewal of the consolidated bills of lading	5,000
Issuance, increase, or reduction of circular guarantees	10,000
Issuance or renewal of licenses for activities related to selling local or foreign products cleared of taxes and duties within customs areas at ports	1,000

Key takeaways

These amendments reshape customs compliance and operational practices in Egypt's entry points. Importers, exporters, logistics providers, customs brokers, warehouse operators, duty-free retailers, and individuals acting as importers must adapt to new requirements. Entities seeking AEO status benefit from broadened eligibility. Businesses relying on advance inquiries should recalibrate expectations given their advisory nature. All parties using ACID must align master data and pre-shipment processes with tightened controls and validity periods. Users interacting with Customs Authority systems are subject to updated service fees. We recommend importers and exporters to assess how these changes impact their operations and systems and conduct an internal assessment on the cost and benefits these changes bring to their business.

Let's talk

To better understand how this development impacts your trade operations and unlock new opportunities, please contact:



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