



# Egypt Issues Comprehensive Regulation on Advance Rulings for Customs Classification and Origin Determination

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## In brief

The Minister of Finance has recently issued Decision No. 549 of 2025 regarding the regulation of advance rulings as stipulated in the Trade Facilitation Agreement within the framework of the World Trade Organization, to which the Arab Republic of Egypt acceded pursuant to Presidential Decree No. 149 of 2017.

Egypt has taken a significant step toward aligning its customs administration with international best practices under the WTO Trade Facilitation Agreement. The new advance rulings system provides importers with greater predictability and certainty regarding customs treatment before goods arrive at the border, enabling effective cost projections and supply chain planning.

## In detail

The Minister of Finance has recently issued Decision No. 549 of 2025 regarding the regulation of advance rulings ("Advance Rulings Regulation") as stipulated in the Trade Facilitation Agreement within the framework of the World Trade Organization, to which the Arab Republic of Egypt acceded pursuant to Presidential Decree No. 149 of 2017.

### Advance ruling definition

The Advance Rulings Regulation defines, in Article 1, an advance ruling as "a written decision issued by the Advance Inquiry Department of the Customs Authority (the "Advance Inquiry Department") to the applicant before importing the goods covered by the request. It includes determination of the treatment that the Customs Authority will apply to the goods upon their importation in terms of tariff classification and rules of origin."

### Eligibility and request submission

As per Article 2, any person concerned who is planning to conduct a future transaction involving the importation of goods may submit a request to the Advance Inquiry Department to clarify the treatment that will be applied to the goods upon importation, with respect to the tariff classification of the goods and rules of origin. A separate request shall be submitted for each product or origin.

### Request requirements

According to Article 3, the request shall include the following information supported by documents:

- **Information about the person concerned and the applicant:** This includes the name of the person concerned (the natural or legal person who will deal with the Customs Authority in the process) or their representative (the natural person who submits the application), address or the address of the place of business, legal nature, and email address.
- **Information about the future transaction:** This includes the type of goods subject to the transaction, their quantity, weight, volume, origin, etc.
- **Classification of goods:** This requires a full description, including the basic materials composing them, and the submission of test results, samples, photographs, designs, brochures, or other documentation that may be relevant for the classification. Information regarding the primary use of the goods, their commercial, common, or technical names, and any data or technical documents that assist in determining the correct classification of the goods, shall also be provided. The applicant may refer to the proposed customs heading for the goods subject to the application according to the customs tariff schedule, including the legal basis for this classification in accordance with the General Rules for Interpretation of the Harmonized System.
- **Determination of rules of origin:** This requires a detailed description according to the facts relevant to the future transaction, including description of the material(s) used, the country where each material was manufactured or assembled, the manufacturing processes performed thereon, the applicable customs tariff provisions, and information on the value added to the material(s) used. It shall be specified whether the advance ruling is requested for preferential or non-preferential purposes.

## **Request requirements (cont'd)**

- **Confidential data:** Any data that the applicant requests to be treated as confidential, with specification of the reasons and justification therefore.

## **Timeline**

The Advance Inquiry Department shall determine within three (3) business days whether the provided information is sufficient or if additional information is needed, as per Article 4. If not sufficient, the applicant has thirty (30) days to submit additional required information, with the possibility of a 30-day extension for justified reasons.

## **Advance ruling issuance fee**

An advance ruling issuance fee of EGP 5,000 shall be paid within five (5) business days from the date of the confirmation of receipt notification issued by the Customs Authority.

## **Grounds for nullity**

As per Article 6, the Advance Ruling request shall be deemed null and void in the following cases:

- Submission of inaccurate information to the Advance Inquiry Department.
- If the subject of the request is a transaction for which a customs declaration has already been submitted.
- If the subject of the request is a transaction for the person concerned regarding the same goods that is under review by the Customs Authority, or for which a decision has been issued by the Customs Authority, or by one of the courts.
- If the subject of the request concerns goods or a similar transaction subject to administrative review proceedings by the Customs Authority or other entities, or subject to judicial litigation.
- Failure to submit the additional required information within the prescribed period.
- Failure to pay the advance ruling issuance fee within the specified period.
- Withdrawal of the request by the applicant before the advance ruling is issued.

## **Issuance of the advance ruling**

The Advance Inquiry Department shall issue the advance ruling within sixty (60) days from the issuance date of the receipt notification confirming that the information and documents submitted by the applicant are sufficient.

The advance ruling shall include the following:

- The name of the person concerned, and the name of their representative, if any;
- Information about the goods for which the advance ruling was issued;
- Reference to the applicable law and decisions in this regard;
- The grounds for the customs classification in cases of classification, and the applicable rule in accordance with the General Rules for Interpretation of the Harmonized System;
- The grounds for determining the origin of the goods subject to the advance ruling; and the date of issuance of the advance ruling.

The Advance Inquiry Department shall notify the applicant of the advance ruling via the email address provided in the application within five (5) business days from the date of its issuance.

## Binding effect and validity period

According to Article 8, the advance ruling shall be legally binding for the Customs Authority and the person concerned from the date of its issuance until the expiration of its validity period, as follows:

- One (1) year from the date of issuance of the ruling if it was issued regarding the classification of goods; and
- Three (3) years from the date of issuance of the ruling if it was issued regarding the determination of origin.

However, the Customs Authority may cancel the advance ruling during its validity period if it becomes apparent that it was issued based on incomplete, inaccurate, false, or misleading information.

The effect of the advance ruling is limited to the person concerned to whom the ruling was issued, after the competent customs office verifies that all the information contained in the ruling corresponds to the actual transaction presented to the customs office.

## Grievance procedure

The person concerned may file a grievance against the advance ruling or its cancellation within fifteen (15) days of notification. The Grievance Committee must decide on the grievance within thirty (30) days from the grievance submission date.

## Publication of advance rulings

The principles included in the issued advance rulings will be published in periodic bulletins on the Customs Authority's website (with confidential data withheld), as per Article 12.

This provision enhances transparency in customs administration by allowing other importers to review how the Customs Authority has treated similar goods and anticipate the likely customs treatment for their own products. The publication of rulings also promotes consistency in decision-making and may reduce the need for businesses to file their own applications if similar products have already been ruled upon.

## Key takeaways

The binding nature of the advance rulings -one year for classification and three years for origin determinations- provides businesses with greater certainty and predictability for their import operations. Companies engaged in regular importing activities, particularly those dealing with complex goods or seeking to benefit from preferential origin treatment under trade agreements, should consider incorporating advance ruling applications into their trade compliance strategies.

## Let's talk

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



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# Thank you

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