Amendments to Customs Procedures Controls and Bonded Zone Rules

ZATCA Governor Decision No. (13-99-1448) dated 03/01/1448H (18 June 2026)

June 2026

In brief

The Governor of the Zakat, Tax and Customs Authority ("ZATCA"), through Decision No. (13-99-1448) dated 03/01/1448H (18 June 2026), has approved amendments to the Controls Regulating Customs Procedures and the Rules of Bonded Zones in Saudi Arabia. The decision was published in Umm Al-Qura Gazette on 11/01/1448H (26 June 2026) and entered into force on the date of its publication.

The official decision is available here. The amended Controls Regulating Customs Procedures are available here, and the amended Rules of Bonded Zones are available here.

The amendments cover two key regulatory instruments: the Controls Regulating Customs Procedures, originally issued under Administrative Decision No. (28624) dated 23/05/1445H (7 December 2023), and the Rules of Bonded Zones, originally issued under Administrative Decision No. (28918) dated 25/05/1445H (9 December 2023).

The amendments address two core regulatory areas. First, the updated Customs Procedures Controls cover customs declarations, clearance formalities, customs inspection, release procedures, and the treatment of goods under customs control. Second, the amended Bonded Zone Rules cover goods admission, storage, handling, inventory management, transfer, re-export, and release from licensed customs-controlled zones.

Overall, these changes reflect Saudi Arabia's continued efforts to modernize its customs regulatory framework in line with evolving trade flows, logistics operations, and bonded zone operating models. The updated framework is designed to enhance procedural governance, strengthen customs supervision and inventory reconciliation controls, streamline declaration and clearance workflows, and improve compliance oversight and coordination between ZATCA, licensed bonded zone operators, customs brokers, importers, exporters, and logistics service providers.

In detail

The following provides a detailed overview of the introduced amendments:

- **Controls Regulating Customs Procedures** - The amendments update several provisions of the customs procedures controls, including Article 1, which introduces a definition for bonded zones as areas where goods may be deposited under customs duty and tax suspension, and updates the definition of free markets to include VAT suspension. Under Article 3, the amendments expand import documentation requirements, allow ZATCA to accept postal declaration forms CN22 and CN23 as customs declarations for ordinary mail, and allow ZATCA to request additional supporting documents based on risk criteria. Article 4 updates the electronic archiving requirements for customs documents, while Article 10 revises the rules for cancelling customs declarations that have not been completed.

- The amendments also update Article 13 by adding an exception to the prohibition on splitting consignments where goods are imported from or exported to duty-suspended zones. Article 19 adds rules relating to traveller declarations, while Article 21 revises the process for requesting inspection and sampling of goods before submitting the customs declaration. In addition, Article 25 updates the rules for transferring goods under duty suspension, Articles 26 and 27 revise transit procedures and transit documentation requirements, and Article 39 updates the conditions for deferred collection of customs duties, including subsequent customs declarations for eligible goods imported from duty-suspended zones.

- **Rules of Bonded Zones** - The amendments update the regulatory framework governing bonded zone operations, including Article 1, which introduces new activity definitions covering storage and handling, e-commerce, maintenance, simple assembly operations, mixing and blending, and the approved admission/removal form. Article 4 clarifies the financial consideration for customs services in bonded zones, while Article 5 refines the licence categories and permitted activities, including bonded zone licences and bonded tank zone licences. Article 6 updates the licence application requirements, including property ownership or lease evidence and the bank guarantee requirement where violations are identified.

- The amendments also update Article 7 by refining the application review process and the operational requirements for final approval. Article 9 updates the operational specifications for bonded zones, including customs-controlled gates, designated areas for customs procedures, and areas for detained goods. Article 10 clarifies access rights for relevant government officials, while Article 11 introduces the approved admission/removal form and requires ZATCA to issue procedural guidance for goods admission and removal. Article 12 introduces storage period rules, including a general maximum storage period of five years, subject to reductions or extensions by ZATCA depending on the nature of the goods.

- Further updates include Article 13, which revises rules on movement and disposal of goods within bonded zones, and Article 15, which updates the treatment of restricted goods and the approvals required from competent authorities. Article 16 clarifies that certain activities must not change the customs tariff classification of goods, while Article 17 updates the permitted procedures, including transshipment container storage and use of materials within the zone for preservation, value-added activities, maintenance, and related operations. Article 18 introduces rules for consumption inside bonded zones, including customs duty and tax treatment for consumed goods. Article 19 updates bonded tank rules, including transfers of liquid petroleum, petrochemical, and bulk products. Article 20 strengthens operator obligations relating to inventory reporting, cooperation with ZATCA inspections, removal of damaged or unusable goods, and compliance with applicable regulations, procedures, requirements, and guides. Article 21 updates ZATCA's powers, including staffing arrangements and inspection visits to verify operator compliance and inventory variances.

Key takeaways

The amendments introduce targeted updates to the Controls Regulating Customs Procedures and the Rules of Bonded Zones, enhancing customs governance and clarifying procedural requirements.

Key changes include updates to customs declarations, import documentation, transit procedures, deferred customs duty collection, and bonded zone operations, while strengthening ZATCA's oversight and compliance requirements for regulated parties.

From a business perspective, companies involved in import, export, customs brokerage, logistics, warehousing, or bonded zone operations should reassess their customs operating model, declaration workflows, document retention processes, inventory controls, and compliance monitoring framework.

How can we help

We can support you in assessing how these amendments may impact your business, including reviewing your customs operating model, assessing bonded zone activities, identifying documentation and systems requirements, evaluating inventory and compliance controls, and advising on customs declaration, clearance, transit, storage, re-export, and duty suspension implications.

In addition, our team can provide liaison and coordination support with ZATCA on implementation matters, assist with updating internal policies and procedural manuals to align with the new amendments, conduct risk assessments and gap analyses against the updated regulatory requirements, and offer ongoing regulatory monitoring and compliance health checks to help ensure sustained alignment with the evolving customs framework.

For a deeper discussion of how this issue might affect your business, please contact:

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