



New Amendments to the Executive Regulations of the Customs Law

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Introduction

On the 29th of December 2025, the Ministry of Finance issued Decree No. 557 of 2025 (the “Decree”) regarding the amendments to the Executive Regulations of the Customs Law No. 207 for the year 2020, as amended.

This Decree was issued in the Official Gazette on the 29th of December 2025 and came into effect the following day (i.e., 30th of December 2025).

We shall delve into the key highlights of this Decree.

Formal Expansion of Risk-Based Customs Clearance Paths

The Decree has defined four customs clearance paths depending on their risk level, which are as follows:

- **The Red Path** concerns high-risk shipments. Said shipments are subject to documentary review, inspection, examination, and conformity with the prescribed ratios.
- **The Yellow Path** concerning medium risk shipments. Those shipments are not subject to any inspection; however, those are subject to documentary verification only.
- **The Blue Path** concerning low-risk shipments, where goods are only subject to post-clearance audits and review without any inspection.
- Lastly, **the Green Path** concerns very low-risk shipments which are subject to immediate release without any inspection or verification.

Broader Definition of “Risk”

A new statutory definition of “Risks” has been introduced, covering events related to passenger movement and international trade, cross-border goods, improper application of customs or other legislation, threats to state financial interests, national security, public safety, public health, and environmental and consumer protection risks.

Reinforced Digitalization and Automation

The amendments emphasize automated path determination, centralized appraisal and tariff review via logistics centers, and integration with the NAFEZA platform for regulatory approvals.

Market reaction

In light of the novelty of the Decree, there is no current market reaction. Stakeholders are expected to focus on compliance and post-clearance readiness, with any operational impact likely to emerge gradually once the amendments are implemented on grounds.