



## New Amendments to Egypt's Customs Executive Regulations: Enhanced Digital Controls, Expanded Guarantees, and Updated AEO Framework

*By Omar Sherif, Passant Ashraf and Fatima Tahoun*

### Introduction

As part of the ongoing digitalization reform process, the Ministry of Finance issued Decree No. 548 of 2025 (the “**Decree**”), published on 28 December 2025, amending the Executive Regulations of the Customs Law promulgated by Ministerial Decree No. 430 of 2021 (the “**Executive Regulations**”), issued in implementation of Customs Law No. 207 of 2020, as amended (“**Customs Law**”).

The Decree revises multiple provisions regulating customs procedures, the Authorized Economic Operator (“**AEO**”) program, temporary admission, warehouses and bonded warehouses, the ACID (“**ACID**”) system, customs valuation, storage periods, guarantees, and service fees.

We would like to guide you through the key highlights of the Decree as follows:

### AEO Program Enhancements

The Decree introduces revised definitions and regulatory mechanisms relating to the AEO Program, including verification procedures, periodic re-evaluation, and self-assessment models required from applicants.

In particular, the amendments establish that AEO verification and re-evaluation processes are to be conducted by a specialized committee formed under the AEO Program. The amendments also expressly introduce a formal self-assessment questionnaire to be completed by applicants based on their internal systems and operations. These tools are designed to enable the authorities to assess the level of compliance with AEO accreditation requirements on an ongoing basis.

### Expanded Forms of Customs Guarantees

The Decree expressly expands the legally accepted forms of customs guarantees to include insurance policies, alongside unconditional and irrevocable bank guarantees and governmental undertakings. This amendment provides importers and operators with additional flexibility when securing customs duties and taxes, particularly in installment and deferred-payment arrangements.

### Digital Integration and Mandatory Use of the NAFEZA Platform

The Decree introduces an explicit obligation to electronically register customs declarations via the Nafeza platform, using the electronic signature of the goods owner or its agent, once the electronic system is activated at the relevant customs site, after verification of the required data.

### Customs Warehouses and Temporary Storage

The Decree revised several provisions governing the storage of goods, including:

- Limiting the storage of goods in customs warehouses to one year, and tobacco products to two years.



- Setting the storage period in temporary customs warehouses at two months, reduced to one month for hazardous, sensitive, and perishable goods.
- Permitting, under certain conditions, the storage of goods intended for circulation and distribution within licensed temporary customs warehouses located inside ports.

#### Advance Rulings and Customs Valuation

The Decree confirms that advance customs rulings are valid for six months, on an advisory basis, and shall not be relied upon in cases involving misrepresentation, discrepancies in goods, or pending disputes.

It also introduces specific valuation treatment for goods entering free zones, economic zones, dry ports, and transit regimes, whereby declared values may be accepted for transport purposes only, pending final valuation at the customs authority at the port of final destination.

In addition, the Decree revised the fees applicable to temporarily admitted vehicles, including tourist vehicles.

#### Expanded Flexibility to Amend Shipment Data and Extend ACID Validity

The Decree permits amendment of shipment data after issuance of the ACID and prior to shipping, except for core data elements, namely the importer/owner of the goods, the foreign exporter, and the customs tariff heading data. Any permitted amendments remain subject to re-assessment under the customs risk management systems.

#### Introduction of New Customs Service Fees

The Decree adds new fee items to Annex (2) of the Executive Regulations, including fees for:

- Certified copies of customs declarations,
- Registration and updating of customs clients,
- Issuance and renewal of consolidated bill of lading licenses,
- Issuance or amendment of revolving guarantees, and
- Licensing of sales activities within customs zones.

#### Market Reaction

Given the novelty of the Decree, there has been no obvious reaction in the market. However, the amendments are expected to be viewed positively by market participants, particularly due to expanded guarantee options, increased warehousing and inspection flexibility, and clearer rules on advance rulings and valuation. While the enhanced AEO compliance framework and digital processing may increase initial administrative requirements, these measures are likely to improve and support more efficient, risk-based customs operations.