

**The Egyptian Reservations on Some
Procedures Mentioned on International Convention on The
Simplification and Harmonization of Customs Procedures
"KYOTO Convention"**

General Annex : Chapter (3) Clearance and other Customs Formalities

3.18. Transitional Standard

The Customs shall permit the lodgement of supporting documents by electronic means.

General Annex : Chapter (7) Application of Information Technology

7.4. Standard

New or revised national legislation shall provide for:

- Electronic commerce methods as an alternative to paper-based documentary requirements;
- Electronic as well as paper-based authentication methods;
- The right of the Customs to retain information for their own use and, as appropriate, to exchange such information with other Customs administrations and all other legally approved parties by means of electronic commerce techniques.

Justification for the reservation:

Lack of infrastructure necessary to enable the use of that e-commerce procedures, as well as, uncertainty about the possible problems and obstacles that may arise from their implementation.

3.32. Transitional Standard

For authorized persons who meet criteria specified by the Customs, including having an appropriate record of compliance with Customs requirements and a satisfactory system for managing their commercial records, the Customs shall provide for:

- Release of the goods on the provision of the minimum information necessary to identify the goods and permit the subsequent completion of the final Goods declaration;
- Clearance of the goods at the declarant's premises or another place authorized by the Customs; and, in addition, to the extent possible, other special procedures such as:

- Allowing a single Goods declaration for all imports or exports in a given period where goods are imported or exported frequently by the same person;
- Use of the authorized persons' commercial records to self-assess their duty and tax liability and, where appropriate, to ensure compliance with other Customs requirements;
- Allowing the lodgement of the Goods declaration by means of an entry in the records of the authorized person to be supported subsequently by a supplementary Goods declaration.

Justification for this reservation:

The Egyptian export-import law and its regulations, deal with each transaction separately. The implementation procedure requires legislative amendments, which are unfeasible at the current stage because of the political transitions in Egypt.

Chapter (5) Relief Consignments

5. Recommended Practice:

In the case of relief consignments, any economic export prohibitions or restrictions and any export duties or taxes otherwise payable should be waived.

Justification for the reservation:

The Egyptian law and its Regulations cover the importation side. Whereas, for the exportation side, this procedure depends on the economic circumstances of Egypt, which requires approval by the Minister of Industry and Foreign Trade on a case by case basis.

Chapter (2) Re-importation in The Same State

3. Standard

When circumstances so justify, re-importation in the same state shall be allowed even if the goods are re-imported by a person other than the person who exported them.

Justification for the reservation:

The Egyptian export-import law and its regulations allow the re-importation only for the same person who initially exported the concerned consignment. this procedure requires legislative amendments, which are unfeasible at the current stage.

Specific Annex Ki:

Chapter (2) Documentary Evidence of Origin

2. Recommended Practice

Documentary evidence of origin should be required only when it is necessary for the application of preferential Customs duties, of economic or trade measures adopted unilaterally or under bilateral or multilateral agreements or of measures adopted for reasons of health or public order.

Justification for the reservation:

The Egyptian law and its Regulations require the importer to present a certificate of origin for all transactions, in order to protect the national economy, guaranteeing the availability of binding controls to the origin of the goods, and the collection of tariffs which vary according to Origin.