

IMPORTING HOUSEHOLD GOODS AND PERSONAL EFFECTS

DUTY-FREE ENTRY IS GENERALLY NOT PERMITTED

- Duty-free entry is granted for the following circumstances:
 - Diplomatic missions with release documents issued by the Ministry of Foreign Affairs.
 - Expatriates employed in the government sector or a government's contractor may temporarily import household goods, personal effects and vehicles dutyfree, granted that these items are reexported and a letter of guarantee is provided.
 - Expatriates employed in the private sector may temporarily import household goods and personal effects, granted that these items are re-exported and a bank letter of guarantee is provided. Note that only electrical appliances with serial numbers engraved on them will be permitted under a bank guarantee. Appliances with serial numbers on stickers will not be covered.
 - Returning Egyptian Citizens who are re-importing household goods & personal effects previously exported. The 126KM Form issued upon exportation must be submitted to customs authorities. Note about 126KM Form: Alexandria Customs (sea shipments) issues the form for electrical and non-electrical items; Cairo Airport Customs only accepts the form for electrical appliances that have serial and model numbers engraved on the items.

- Note: A <u>Work Visa/Permit for at</u> <u>least 3 months</u> from Egyptian authorities must be issued <u>prior</u> <u>to the shipment's arrival</u> in Egypt for duty-free temporary importation privileges.
- Consumable items (foodstuff, detergents, cosmetics, tissues, etc.) are dutiable, even under temporary importation.

SHIPMENTS ENTERING WITH DUTIES/TAXES APPLICABLE:

- All imports are subject to a 2% statistical tax, a 10% development tax and a variety of other taxes. Duty is applied to the value. Tax is a percentage of the value and duties. The following are approximate percentages for household goods/ personal effects:
 - Electrical appliances: 45% duty; 10% taxes
 - Furniture: 40% duty; 10% tax
 - Computers: 5% duty; 10% tax
 - Books: 5% duty; 10% tax
 - Used clothes: no duty / tax applied
 - New clothes: US\$10.00 250.00 per item
 - Consumables: 40% duty; 10% tax
- Tax exemption will be granted for old personal effects (more than 6 months old). Invoice is needed.
- There is a 3000% duty and 100% tax on alcohol, so it is not recommended to include it in shipments.
- Tobacco, food and cosmetics are also subject to taxes, except for diplomatic shipments.
- The shipper must be present before arrival of the shipment.

RE-EXPORTATION OF HOUSEHOLD GOODS & PERSONAL EFFECTS

SHIPMENTS ENTERING WITH DUTIES/TAXES APPLICABLE (CONTINUED):

- Importation of goods must occur within 6 months from date of shipper's arrival in Egypt.
- Include a user's manual or a full descriptive brochure for technical devices.

REQUIRED DOCUMENTS:

- ✓ Valid passport
- A Work Permit or Non-Tourist Visa for 3 month and a letter verifying that the work permit is in process.
- International immunization certificate
- An original Bill of Lading or Air Waybill consigned to the shipper (name on passport), C/O employer in Egypt (if applicable).
- A detailed inventory list, including details of all electrical items in English.
- Authorization letters for customs

If importing under the government umbrella, the following additional documents are required:

- Import letter of exemption addressed to the Customs Director
- Three authorized letters endorsed by governmental umbrella, addressed to: Alex. Customs Director, Shipping Agency & Bonded Warehouse.

If importing under bank letter of guarantee, the following additional documents are required:

- Company's request to clear the shipment under the bank letter of guarantee.
- Three authorized letter endorsed by the bank and addressed to: Alex.
 Customs Director, Shipping Agency & Bonded Warehouse.

If shipper is importing goods with payment of duties, the following additional document is required:

 Power of attorney (Shar El Akari) or authorization letter stamped by the bank.

DOCUMENTS REQUIRED FOR DIPLOMATS:

- 3 copies of a legalized releasing commitment letter from the local embassy or diplomatic mission
- Egyptian Ministry of Foreign Affairs (M.F.A.) form code 4KM.
- ✓ Authorization letter from embassy
- Original Passport
- Copy of Diplomatic ID
- Endorsed, original Bill of Lading
- Detailed, valued, dated and signed inventory in English.
- Packing List stamped by M.F.A. do not mention alcohol, tobacco or food.
- ✓ Work/ Resident permit

DOCUMENTS REQUIRED FOR USAID SHIPMENTS:

 Customs releasing commitment letter on the consignee company letterhead, Egyptian sponsor releasing commitment letter and USAID local office letter.

RE-EXPORTATION OF ITEMS IMPORTED ON A TEMPORARY ADMISSION:

- If importing under the government umbrella, then a re-exportation letter should be provided by the same authority that provided the importation letter.
- If importing with a bank letter of guarantee, then the shipper's employer must provide a letter stating that the shipper has completed his/her employment and is returning to his/her country of origin. This letter should also request the refund of customs after reexportation.

RE-EXPORTATION OF HOUSEHOLD GOODS & PERSONAL EFFECTS; PROHIBITED AND RESTRICTED ITEMS

RE-EXPORTATION OF ITEMS IMPORTED ON A TEMPORARY ADMISSION (CONTINUED):

 IMPORTANT NOTE: if items that were originally imported are missing from a re-exportation shipment, the shipper must pay duties, even if the items are broken.

REQUIRED DOCUMENTS:

- Re-exportation letter from employer or governmental agency that supplied a letter to request importation of goods into Egypt on a temporary basis. Letter must list the date employment ends and the date of re-exportation.
- Incoming Customs Shehada (Certificate) number & date – original and copy
- Authorization letter for customs for reexportation

DOCUMENTS REQUIRED FOR RE-EXPORTATION OF ITEMS NOT ADMITED ON A TEMPORARY BASIS:

- ✓ Passport
- Ticket
- Letter from shipper's employer stating the shipper's final date of employment and the date the shipper intends to reexport his/her items.

DOCUMENTS REQUIRED FOR RE-EXPORTATION OF DIPLOMATIC SHIPMENT:

- Re-exportation letter from M.F.A. stating date that accredited time ends
- ✓ Packing list from M.F.A.
- Authorization letter

PROHIBITED ITEMS:

- Firearms are prohibited unless prior arrangements and approvals are obtained.
- Weapons, daggers, crossbows and swords
- Persian rugs

- Cotton plants
- Drugs & narcotics
- Pornographic and subversive literature and films
- Anti-Islamic religious material is strictly forbidden.
- Telephones
- Seeds
- Gold and silver, except for tableware

RESTRICTED/DUTIBLE ITEMS:

- Books and paintings are subject to inspection by the Ministry of Culture prior to clearance.
- New clothing items will be assessed a very high flat tax per item. Clothing items must be obviously used to avoid this tax.
- Videotapes, computer discs, cassettes, records, CDs, printers, copiers, scanners, and satellite receivers will be inspected by the Censorship Department prior to clearance. These items may be confiscated if deemed inappropriate for religious, political, etc. reasons. A copy of the manual for printers, scanners, copiers & satellite receivers should be sent in advance with shipping documents.
- Printers and scanners must be approved by the Ministry of Interior.
- Satellite receivers must be approved by the Ministry of Telecommunications.
- * Plants, foodstuffs, cosmetics, medications and soap are restricted.

* **Note:** Plants, foodstuffs, cosmetics, medications, soap and vehicles should be itemized on the inventory.

IMPORTING PETS, FIREARMS & MOTOR VEHICLES

IMPORTATION OF DOGS AND CATS:

- Pets are allowed entry, however, dogs are not well accepted and it is advised that they not be imported. Cats are more acceptable.
- There are no quarantine restrictions for pets.

REQUIRED DOCUMENTS:

- Rabies, health & vaccination certificates from a veterinarian. Certificates must be authorized within 14 days of arrival.
- Original passport of owner

IMPORTATION OF FIREARMS:

- Importation of firearms requires an import permit.
- Gun permits should be reissued annually.
- Before leaving, you must obtain permission from the local police to export the guns.

REQUIRED DOCUMENTS:

- Import permit
- Four passport photos
- Make, model, serial number and description of each weapon.

IMPORTATION OF MOTOR VEHICLES:

- Only diplomats and expatriates working under the Egyptian government umbrella are allowed to import a motor vehicle duty-free. Re-exportation must be guaranteed.
- If duty-free entry is not permitted, duties are 140% of the value and taxes are assessed at 45% of the value and duties.
- Vehicles over 5 years old with fourwheel drive require advance Egyptian government exemption prior to shipping.
- All vehicles should have a catalyst converter for models manufactured after 1998.

- For importers with B1 visa status, a vehicle may be imported tax-free for a period of 6 months, provided the vehicle type is listed in the Customs Book (provide a copy of the car license and purchase invoice). The importer must put up a refundable bank guarantee equal to the value of the taxes set by the customs authorities. After 6 months, the car must be exported before the year end otherwise taxes will be due in full.
- The owner must be present for release.

REQUIRED DOCUMENTS:

- Original registration card
- Certificate of origin
- Certificate of manufacturing date (not more than 1 year old).
- ✓ Non-sale certificate
- Original invoice
- ✓ Original car license (registration)
- Local valid insurance certificate
- Original Bill of Lading or Air Waybill. The original Bill of Lading must state the vehicle's make, model, plate number, chassis number, motor number, year of manufacture and weight.
- ✓ Original passport
- ✓ Certificate of change of residence.
- ✓ Stamped B1 visa

ACKNOWLEDGMENTS:

- Quick Cargo 2003
- Bakma Cargo, 2002
- Express International Company, Customs Information, <u>http://www.expressintl.com.eq</u>, 2000.
- Seabird Services, 1999.
- Global Silverhawk, 1999.
- Freight Systems INT'L, Inc., 1999.
- AGS Africa, 1998.

The information presented herein his based on customs data available at the time of printing and is frequently subject to change without notice. It is the responsibility of the owner or importer of the household goods to comply with the current customs restrictions, regulations, and duties of the country to which the goods are imported. We strongly advice customers to contact the consulate or embassy of the destination country for the most current information on customs regulations, restrictions and duties for importing household goods, personal effects and vehicles.