



**Al-Wakaye Al-Mesreya/ Government Bulletin – Issue No. 79 (Supplement-A)**  
**Dated April 3<sup>rd</sup>, 2024**

**Ministry of Finance**  
**Decree No. 126 of the Year 2024**

**Minister of Finance**

After thoroughly reviewing the Law on Development of Micro, Small and Medium-sized Enterprises, as promulgated by Law No. 152 of the year 2020,

The Customs Law, as promulgated by Law No. 207 of the year 2020,

***DECREES THE FOLLOWING:***



**Article - 1**

In order for the enterprises prescribed by article-28 of the aforesaid Law on Development of Micro, Small and Medium-sized Enterprises to enjoy the unified customs tax rate, at (2%) of the value, on all their imports of machines, equipment and devices as required for the establishment thereof, except for the passenger cars, the following conditions shall be met:

- 1- A certificate from the Micro, Small and Medium Enterprises Development Agency shall be presented to indicate the eligibility of these enterprises for enjoying the (2%) unified rate as regards the imported items specified in the certificate. The invoices certified by the Agency, and under the responsibility thereof, shall also be presented.
- 2- The Customs Authority shall inspect the items imported to the enterprises in terms of quantity and type, and shall check same for conformity with the content of the certificate stipulated in clause-1 of this article, the certified invoices and with the approved bills of lading in case they are imported in knocked-down condition or as partial shipments pending installation and inspection.

**Article - 2**

The items stipulated in article-28 of the aforesaid Law on Development of Micro, Small and Medium-sized Enterprises, that enjoy the unified customs tax rate, at (2%) of the value, shall not be used in other than the purpose for which such reduced customs rate is prescribed. Also,



those items shall not be disposed of via any of the ownership-transferring methods of disposal, to other than the entities enjoying the same reduced customs tax rate, before the lapse of five years as of the date of release, unless the taxes and duties due thereon are paid according to their condition and value at the time of disposal.

Violating the controls prescribed by this article shall be deemed as a customs violation, and the provisions of the aforesaid customs law shall apply thereto.

### Article - 3

This decree shall be published in Al-Wakaye Al-Mesreya/ Government Bulletin, and the entities concerned shall enforce same.

**Issued on 3/4/2024.**



**Minister of Finance  
Mohamed Maeet**