



الأمانة العامة للجان الزكوية والضريبية والجمركية
General Secretariat of Zakat, Tax and Customs Committees

Compendium of Defenses Raised in Customs Disputes and the Committees' Responses for the year 2025 AD





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Compendium of Defenses Raised in Customs Disputes and the Committees' Responses for the year 2025 AD

بِسْمِ اللَّهِ الرَّحْمَنِ الرَّحِيمِ



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Introduction

Praise be to Allah, the Lord of the Worlds, and prayers and peace be upon the most honorable messengers and the Last Prophet, our Prophet Muhammad, and upon his family, companions and followers, and therefore:.

In recent time the efforts made by the courts and judicial Committees and the rulings and Decisions issued by them constitute a priceless jurisprudential and judicial wealth, and a result that should be given attention and care. Considering the commercial and industrial revolution that of Saudi Arabia is experiencing under Vision 2030, many people are facing numerous challenges in customs cases. From the perspective of social responsibility that the General Secretariat of the Zakat, Tax, and Customs Committees adopts, it has sought to establish a solid foundation and reference for committee members, taxpayers, and interested parties through the study and analysis of the "Final Decisions Issued by Customs Committees for 2025 AD, by extracting the main defenses raised before the customs committees and their stance thereon which effectively contributes to addressing customs disputes, thereby reducing the prolongation of litigation; as these documents clarify what the committees have settled on in their decisions. This will reflect on shortening the duration of litigation for concerned parties, easing the burden on the judge, and achieving the principle of transparency that the General Secretariat pursues, in addition to providing practical aspects for the relevant authorities in legal and regulatory research, especially academic and training institutions, among others.

We ask Allah, the Almighty, to make our work purely for Him, and to support our efforts and endeavors for what is good, as He is indeed a gracious benefactor.



Speech of His Excellency the Secretary General of the Zakat, Tax and Customs Committees

Praise be to Allah alone. Therefore:

Based on the vision and values of the General Secretariat of the Zakat, Tax and Customs Committees, which has undertaken the commitment to excel in resolving zakat, tax, and customs disputes, adopting innovative and effective methods, promoting transparency and neutrality, fostering cooperation among the stakeholders of the zakat, tax, and customs ecosystem, and playing an active role in enhancing the efficiency of legal adjudication—contributing thereby to the realization of the goals of Saudi Vision 2030 through the promotion of swift procedures and efficient justice and the adoption of the values of transparency and innovation—by supporting the Zakat, Tax, and Customs Committees in the prompt adjudication of pending disputes, and providing support and assistance to the Committees at all stages through the conduct of studies and research, and by serving taxpayers through clarifying the applicable laws, regulations, and judicial precedents, and regularly updating them

The General Secretariat has developed a compendium of legal defenses, particularly those raised by litigants, and has analyzed the positions adopted by the appellate and objection committees. This was done in order to build a legal reference that results in practical insights contributing to the realization of several objectives of the Secretariat, including reducing disputes and conflicts, and strengthening the position of the committees in analyzing such defenses and rationalizing the decisions issued by the committees.

In conclusion, I would like to thank the Custodian of the Two Holy Mosques King Salman bin Abdulaziz and His Royal Highness Crown Prince Mohammed bin Salman bin Abdulaziz, Prime Minister, for their unlimited care and support for judicial activities in various fields. I would also like to thank the staff of the General Secretariat for their outstanding efforts in issuing this publication, which I hope will achieve its objectives and be a qualitative addition in the legal field.

Secretary-General

Abdullah bin Abdulrahman Al-Suhaibani



Methodology

The General Secretariat has been careful to select judgments with a comprehensive nature of their subjects in order to achieve the desired benefit. In view of the importance of the characterization of the case before the adjudication and appeal committees and its impact on the reasoning and basis for the Decision, which is the result sought by the parties to the case, and because customs cases have different facts and circumstances; it was necessary to tabulate the final decisions issued by the Customs Committees to enable researchers to review the opinion of the Committees on these defenses.

Based on the role of the General Secretariat of Zakat, Tax and Customs Committees in adopting and applying the principles of continuous improvement and development in the management of Zakat, Tax and Customs disputes, with the aim of enabling the speedy resolution of these disputes, the Secretariat paid attention to identifying the customs decisions issued by the customs adjudication and appeal committees that the Secretariat considered important to analyze the defenses made by the parties to the case during their pleadings before the committees and the position of the committees on those defenses; therefore, the work required a solid plan to produce it in an easy and accessible manner, the work was divided into several stages as follows:

- The final decisions issued by the customs committees were thoroughly inventoried during 2025 AD.
- The name of the circuit issuing the decision, the number of the decision, and the date of issuance were listed.
- Keywords have been set to make it easier to search through them.
- A summary of the case which summarizes the most important parts of the case was developed.
- Listing the references that the circuit relied on when issuing the decision, with the presence of hyperlinks to those references.
- Listing the defenses of the parties in the lawsuit.
- Statement of the circuit's position on those defenses.
- The text of the circuit's decision.
- Ensuring the deletion of all data indicating the parties to the lawsuit or other parties without affecting the Decision.



- Verifying the integrity of the Decision from a linguistic and spelling perspective.
- Categorize decisions thematically as appropriate and place them under the most relevant category.

Before starting this project, it is advisable to define the defenses and their sections:

First: Definition of "Defenses" in language and terminology:

Defenses in language: The plural of the source, meaning to remove something, it is said: I pushed the thing, I push it with force.⁽¹⁾

Defense in jurisprudence: It is "a statement or equivalent made by the Defendant to counter the Claimant's claim".⁽²⁾

Defense in the Law: Procedural rights used by the judge or the defendant against the plaintiff's claim to refer it to another judicial authority, or to suspend the dispute, or to terminate it.⁽³⁾

Second: Sections of defenses:

Defenses are divided into two main categories based on their subject matter:

First: Procedural Defense: It is "what the defendant raises as an objection to the procedural actions that the plaintiff is required to undertake before and during the proceedings for them to have their effects," such as the objection to the jurisdiction of the court to which the case was brought.⁽⁴⁾

Second: Substantive defense: It is "the defense in which the defendant addresses the very right claimed," such as denying the existence of the right or claiming its expiration.⁽⁵⁾

(1) See: The Dictionary of Language Standards (2/288), Ahmad bin Faris Al-Razi.

(2) See: Ibn Abdeen's Footnote (2/457), Muin al-Hakam al-Tarabulsi (p. 129), Al-Kashif in Explaining Law of Sharia Procedures (1/29), Abdullah Muhammad Al-Khaneen.

(3) Research titled: Defenses in the Law of Sharia Procedures, Fahd bin Abdulaziz Al-Yahya, published in the Journal of the Saudi Judicial Scientific Society, the ninth issue for the year 1437 AH, (p. 16).

(4) The theory of lawsuits between Islamic law and the Civil and Commercial Procedures Law (576), Mohamed Naim Yassin.

(5) See: The previous reference.



Defenses also vary in terms of timing into two types:

The first type: Temporary defenses: They are "defenses that are time-bound and must be raised before any request or defense in the case, otherwise they will be forfeited."⁽⁶⁾

The second type: Absolute defenses: They are "defenses that may be raised at any stage of the case, not restricted by time or stage in it".⁽⁷⁾

(6) Al-Kashif in explaining the Law of Sharia Procedures (1/401).

(7) See: The previous reference (1/401).



Procedural Defenses Raised in Custom Disputes and Committees' Responses



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234451

Case No. CF-2024-234451

Keywords:

Customs - Procedural - Lack of jurisdiction

Summary:

- The importer's request to revoke the First Instance Decision No. (CTR-2024-202320) for the year 1445 AH, issued by the Third First Instance Customs Committee in Riyadh, which ruled that the Committee lacks subject-matter jurisdiction to adjudicate the case. Whereas it has been established to the Appeals Committee that the importer's argument in their appeal list claiming that the decision - subject to appeal - disregarded the referred resolution of the Minister of Finance concerning the jurisdictions of the customs committees does not establish that jurisdiction is vested in the customs committees; given that the fine in dispute was imposed in application of the provisions of the Anti-Money Laundering Law, and the jurisdiction of the customs committees is exclusively defined by the aforementioned Article and does not extend to disputes arising from the application of other laws, thereby necessitating the rejection of the appeal, which entails: upholding the first instance decision in all that it ruled.

Document

- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Article 162 of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the issued decision disregarded the Minister of Finance Resolution No. (840) dated 25/02/1441 AH concerning the jurisdictions of the customs committee. Furthermore, the Administrative Court in Riyadh had previously ruled in its judgment issued in Case No. (13327) for the year 1444 AH—between the same parties and involving the same subject matter—that jurisdiction to adjudicate the case is vested in the customs committees.

The Committee's response to the defenses:

The jurisdiction of the customs committees is exclusively limited, pursuant to the provisions of Article (162) of the Unified Customs Law, to adjudicating customs smuggling offenses and offenses treated as such, as well as violations committed against the provisions of the said Law. Consequently, the review of fine imposition decisions does not fall within the jurisdiction of the customs committees to adjudicate. Given that it has been established that the collection of the disputed fine by Customs was carried out in execution of the obligations imposed upon it by the Anti-Money Laundering Law, this conclusion is not affected by the Appellant's claim that the customs committees are obliged to adjudicate the merits of the dispute; this is because the issued fine decision is linked to the obligation imposed by the Anti-Money Laundering Law regarding the collection of the said amount, as previously detailed. Accordingly, the actions taken by Customs were based on facts raised that are unrelated to the subject matters over which the customs committees are competent to adjudicate disputes. Rather, the jurisdiction concerning claims for the refund of the amounts demanded by the Plaintiff lies before the authority designated by the Anti-Money Laundering Law, which vested it with jurisdiction over acts covered by its provisions. Consequently, the Committee concluded to rule as follows:



Decision

1. **First:** Acceptance of the appeal procedurally, from its presenter/, passport number (.....), against the initial Decision number (CTR-2024-202320), issued by the Third First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-238081

Case No. PC-2024-238081

Keywords:

Customs - Procedural – Defect in Reasoning

Summary:

The importer's request to revoke the first instance Decision No. (CTR-2024-232493) for the year 1445 AH, issued by the Third First Instance Customs Committee in Riyadh, which ruled that the petition for reconsideration is unacceptable procedurally. Whereas it has been established to the Appeals Committee that the importer's argument in their appeal list claiming that the decision - subject to appeal - violated the proper application of the law and was flawed by defective due to insufficient reasoning and whereas the proper application of the law is a duty upon the adjudicating authority even of its own accord, this necessitates the acceptance of the appeal procedurally and on the merits, which entails: revoking the first instance decision subject to appeal and remanding the case to the First Instance Customs Committee to review the petition for reconsideration.

Document

- Article (153) of the Law of Criminal Procedures, issued by Royal Decree No. (M/2) dated 22/01/1435 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that there was an error in the application of the law and adjudication, in contradiction to what is established in the case file and its documents, on the grounds that the decision subject to appeal violated the proper application of the law and was flawed by defective due to insufficient reasoning.



The Committee's response to the defenses:



It is established in the rules of litigation that the proper application of the law is a duty incumbent upon the adjudicating authority, which it shall rule upon of its own accord without the necessity of a request from the litigants. Consequently, the adjudicating authority is vested with broad discretion to evaluate the facts, accord them the appropriate characterization, and apply the proper legal qualification thereto, without being bound by the characterization given by the prosecution or its adversary. This is carried out in light of what its conviction settles upon and the status of the evidence and the presumptions inferred therefrom, relying upon them and adopting them as a basis for its judgment, as long as the relevant documents within the case file do not contradict what has been inferred and what its conscience and conviction have settled upon to resolve the dispute, provided that its inference is sound, permissible, and leading to the conclusion it reached. This is consistent with the provisions of Article (153) of the Law of Criminal Procedures, which stipulates that: "The court is not bound by the characterization stated in the statement of claim; it shall accord the act the characterization it deserves, even if it is contrary to the characterization stated in the statement of claim...". Accordingly, and after study and deliberation, the Committee unanimously decided the following:

Decision

1. **First:** Acceptance of the appeal procedurally, from its presenter, commercial registration number (.....) owned by/, national ID number (.....), against the initial Decision number (CTR-2024-232493), issued by the Third First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is accepted on the merits, by revoking the first instance Decision number (CTR-2024-232493), and remanding the case to the First Instance Customs Committee to review the petition for reconsideration, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-241621

Case No. PC-2024-241621

Keywords:

Customs - Procedural - Res judicata

Summary:

The importer's request to revoke the first instance Decision No. (ITR-2024-237459) for the year 1446 AH, issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and obligate them to pay a customs fine equivalent to the value of the shipment as an alternative to confiscation. Whereas it has been established to the Appeals Committee that the importer's argument in their appeal list—claiming that the subject matter of the case has been previously adjudicated by the Third First Instance Customs Committee in Riyadh pursuant to Decision No. (CTR-2024-211155)—is correct, this necessitates the acceptance of the appeal procedurally and on the merits, which entails: revoking the first instance decision subject to appeal due to prior adjudication.

Document

- Article (76) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the case had been previously adjudicated pursuant to the Third First Instance Customs Committee in Riyadh Decision No. (CTR-2024-211155), thereby necessitating a ruling on the dismissal of the case due to prior adjudication.



The Committee's response to the defenses:



Whereas Article (76) of the Law of Sharia Procedures stipulates that: "A plea of non-permissibility of considering the case due to prior adjudication may be raised at any stage of the proceedings, and the court shall rule upon of its own accord...". And whereas it has been established that the subject matter of the case was previously adjudicated by the Third First Instance Customs Committee in Riyadh pursuant to Decision No. (CTR-2024-211155) issued in Case No. (PC-2023-211155), the operative part of which concluded to rule: "1- Convicting/, commercial registration number (.....), in presence, of customs smuggling, pursuant to Article (142) of the Unified Customs Law. 2- Obliging it to pay a customs fine equivalent to the value of the violating items; an amount of (61,108.08) Riyals, pursuant to Article (145/4) of the Unified Customs Law. 3- Obliging it to pay the value of the violating item as an alternative to confiscation; an amount of (61,108.08) Riyals, pursuant to Article (145/5) of the same Law, bringing the total demanded amount to (122,216.16) one hundred twenty-two thousand two hundred sixteen Riyals and sixteen Halalas". Accordingly, this Committee concludes to revoke the first instance decision, and to rule anew on the dismissal of the case due to prior adjudication. Consequently, the Committee unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, from its presenter/ establishment, commercial registration number (.....) owned by/, national ID number (.....), against the initial Decision number (ITR-2024-237459), issued by the Second First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is accepted on the merits, by revoking the first instance decision, and ruling anew on the dismissal of the case due to prior adjudication, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246051

Case No. CF-2024-246051

Keywords:

Customs - Procedural - Issuance of the Decision in Absentia against the Importer

Summary:

The importer's request to revoke the first instance Decision No. (729) for the year 1441 AH, issued by the First Instance Customs Committee at Al-Batha Customs, which ruled to convict the importer of customs smuggling and obligate them to pay a customs fine. Whereas it has been established to the Appeals Committee—pursuant to the operative part of the decision—that the argument of the Appellant is correct; accordingly, the appeal must be considered an opposition challenge against a judgment in absentia, thereby requiring it to be reviewed by the judicial authority that issued the judgment in absentia. This entails: acceptance of the appeal procedurally, and remanding the opposition challenge against the judgment in absentia to the first instance Committee that issued the decision to review the merits.

Document

- Article (60) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Defenses of the Appellant (Importer)

The importer pleaded that the decision was issued in absentia against the Appellant company.



The Committee's response to the defenses:



Whereas it is established through the operative part of the first instance decision subject to appeal that it was explicitly issued in absentia against the Appellant company; accordingly, its appeal shall be considered an opposition challenge against a judgment in absentia. Whereas a challenge and objection against a judgment in absentia must be reviewed by the same judicial authority that issued the judgment in absentia, it is therefore necessary to remand the opposition challenge against the judgment in absentia to the first instance Committee that issued the decision to review its merits in light of the provisions of Article (60) of the Law of Sharia Procedures. Consequently, the Committee unanimously concluded to rule as follows:

Decision

Remanding the case to the First Instance Customs Committee, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-133

Case No. PC-2024-246716

Keywords:

Customs - Procedural - Error in the Characterization of the Incident.

Summary:

The importer's petition for reconsideration against the appellate Decision No. (CR-2023-142273), issued by the Customs Appeals Committee in Riyadh, which ruled to convict the importer of customs smuggling and obligate them to pay a customs fine amounting to (140,331) Riyals. Whereas it has been established to the Appeals Committee that the defenses submitted do not fall within the statutory cases specified for accepting a petition for reconsideration and do not affect the outcome of the decision, thereby rendering the petition groundless. This entails: the Non-acceptance of the petition for reconsideration.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded, by invoking Articles (40/41) of The rules of operation for the Customs Committees and Article (200) of the Law of Sharia Procedures, and further argued that the incident was not properly characterized, on the grounds that the incrimination was built upon suspicion and conjecture.



The Committee's response to the defenses:



Whereas it has been established to the Committee that all that is stated by the Petitioner in their petition lacks the legal basis required to review their petition for reconsideration, due to the non-applicability of any of the cases statutory prescribed under which a decision may be reviewed by way of a petition for reconsideration, as determined by the Law of Sharia Procedures in this regard. Indeed, the content of the submitted petition consists of nothing more than a substantive argument by the concerned party, based on disputing the conviction settled upon by the Committee that issued the decision and the conclusion it reached after weighing the evidence and presumptions upon which it relied to form its conscience and adjudicate the case as concluded. Whereas the matter is as stated, the Committee unanimously concluded to rule as follows:

Decision

Non-acceptance of the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-248089

Case No. PC-2025-248089

Keywords:

Customs - Procedural - Expiration of the Statutory Period for Objection

Summary:

The Authority's petition for reconsideration against the appellate Decision No. (CR-2025-245955) for the year 1446 AH, issued by the Customs Appeals Committee in Riyadh, which ruled to acquit the importer of customs smuggling, affirming the first instance decision, due to the expiration of the statutory period for appeal. Whereas it has been established to the Appeals Committee that the first instance Decision No. (CFR-2024-230666) was dated 07/11/2024 AD, while the notification of the decision of the committee that issued the decision subject to appeal was on 10/07/2024 AD, which indicates that the appeal against the decision was submitted after the expiration of the statutory period, thereby rendering the petition for reconsideration groundless and must be rejected. This entails: the Non-acceptance of the petition for reconsideration.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The Authority pleaded that the appeal was filed within the statutory period, and that the decision was incorrect and contained contradictory reasoning regarding the application of the statutory provisions.



The Committee's response to the defenses:



Whereas it is established through the case file that the Authority filed the appeal against the first instance Decision number on 07/11/2024 AD, while the notification of the decision of the committee that issued the decision subject to appeal was on 07/10/2024 AD; which indicates that the appeal against the decision was submitted after the expiration of the prescribed statutory period. Whereas the petition submitted by the Authority is, in essence, nothing more than a substantive argument addressing the conclusion reached by the first instance decision, which ruled to acquit the company of customs smuggling. Whereas the Petitioner's argument that the judgment is self-contradictory—thereby requiring its petition for reconsideration to be reviewed—is rebutted, given that the contradiction which leads to accepting the review of a decision by way of a petition for reconsideration strictly requires, for the validity of such defense, the impossibility of executing its operative part due to a contradiction among its clauses and the conclusion reached upon executing what was ruled against the adjudged party. This is not the case with the operative part of the first instance decision issued to acquit the Respondent of customs smuggling, thereby rendering its defense in this regard without any valid statutory basis. Whereas the matter is as stated, the Committee unanimously concluded to rule as follows:

Decision

Non-acceptance of the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-234451

Case No. PC-2024-234451

Keywords:

Customs - Procedural - Fraud Affecting the Decision Issued in the Case

Summary:

The importer's petition for reconsideration against the appellate Decision No. (CR-2025-243222) for the year 1446 AH, issued by the Customs Appeals Committee in Riyadh, which ruled to dismiss the appeal and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the importer's allegation in its petition regarding the occurrence of fraud influencing the judgment—without identifying the act of fraud or clarifying its impact on the decision—violates the provisions governing petitions for reconsideration; and whereas the defenses are limited to the mere allegation of fraud and do not affect the outcome of the decision, thereby rendering the petition for reconsideration groundless and must be rejected. This entails: the Non-acceptance of the petition for reconsideration.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded by invoking paragraph (1/c) of Article (200) of the Law of Sharia Procedures, asserting that the values declared in the invoices submitted to Customs are correct and correspond to the items specified in the import declaration. Furthermore, the imported items match the invoice, which demonstrates the authenticity of the invoices, their values, and the items actually imported. Additionally, the Authority



was unable to submit the requested statements that would establish the acquittal of the establishment from the allegations leveled against it.

The Committee's response to the defenses:



Whereas it is established through the submitted petition for reconsideration that the Petitioner invokes paragraph (1/c) of Article (200) of the Law of Sharia Procedures, which stipulates that: "1. Any of the litigants may petition for a reconsideration of final judgments in the following cases: c- If an act of fraud is committed by the litigant which would influence the judgment". Whereas paragraph (2/c) of Article (51) of the Implementing Regulations for Methods of Objecting to Judgments stipulates that: "c- If the challenge request is pursuant to case (c) of Article (Two Hundred) of the Law, the request must specify the act of fraud and its impact". Whereas paragraph (3) of Article (51) of the Implementing Regulations for Methods of Objecting to Judgments stipulates that: "3- If the challenge does not satisfy the provisions of paragraphs (1) and (2) of this Article, the court shall rule of its own accord upon its inadmissibility". Whereas the entirety of the defenses submitted by the Petitioner failed to specify and clarify the act of fraud and its impact on the judgment, this Committee concludes to rule on the Non-acceptance of the petition for reconsideration submitted by the Petitioner. Consequently, the Committee unanimously concluded to:

Decision

Non-acceptance of the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-248201

Case No. PC-2025-248201

Keywords:

Customs - Procedural - Failure of Notification

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2025-247381) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to dismiss the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the importer's argument—asserting that the Committee did not verify the proper statutory delivery of the notification—is incorrect, as it has been established to the Committee that the notification was served through statutory means to the registered number of the establishment's owner, and that the sent text messages (SMS) constitute a valid means of notification. Whereas the defenses submitted do not fall within the statutory cases specified for accepting a petition for reconsideration and do not affect the outcome of the decision, thereby rendering the appeal groundless and must be dismissed. This entails: affirming the first instance decision in its entirety.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

1- The importer pleaded that the Committee did not verify the proper prescribed statutory delivery of the notification to the Appellant.



2- The importer pleaded that the lawsuit arose after the deregistration of the establishment's commercial registration and the statutory termination of its owner's relationship therewith.

The Committee's response to the defenses:



This is because it is established, pursuant to the regulations of the General Secretariat, that the notification was served through statutory approved means to the registered number of the establishment's owner, which is the exact same number subsequently used in the petition lawsuit, and that the notification was carried out via text messages (SMS), which indicates the validity and soundness of the notification. Consequently, none of the grounds for a petition for reconsideration stipulated in Article (200) of the Law of Sharia Procedures is satisfied. As for the Appellant's defense regarding striking off the commercial registration and the loss of its statutory capacity, it is rebutted; given that the deregistration of the imported establishment's commercial registration does not exempt it from its obligations prior to the date of deregistration. Accordingly, and whereas the reasoning of the decision subject to appeal is sufficient to sustain its ruling, thereby rendering the submitted defenses ineffective against the outcome of the decision, the appeal is deemed groundless and must be dismissed. Therefore, the Committee unanimously concludes to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by , Commercial Registration No. (.....), owned by , National ID No. (.....), against the initial Decision number No. (CFR-2025-247381) issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld, and that is for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-260998

Case No. CF-2024-260998

Keywords:

Customs - Procedural - Obtaining Documents Affecting the Case

Summary:

The importer's request for a petition for reconsideration against the appellate Decision No. (CR-2024-232676) for the year 1446 AH, issued by the Customs Appeals Committee in Riyadh, which ruled to dismiss the petition for reconsideration and uphold the appellate decision in its entirety. Whereas it has been established to the Appeals Committee that the importer's reliance in its petition on the destruction certificate issued by the Ministry of Commerce contradicts what the importer acknowledged in the bond commitment of the goods, which explicitly stipulates that any destruction documents in which a Customs representative did not participate shall not be accepted, even if carried out by another government entity. Whereas the defenses do not affect the outcome of the decision, thereby rendering the petition for reconsideration groundless and must be rejected. This entails: the Non-acceptance of the petition for reconsideration.

Document

The importer pleaded by invoking the appearance of a new document, namely the destruction minutes issued by the Ministry of Commerce dated 04/12/1444 AH, given that the company was unable to obtain the destruction minutes until recently.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded by invoking Articles (40/41) of the rules of operation for the Customs Committees and Article (200) of the Law of Sharia Procedures. Furthermore, The importer pleaded that the incident was not properly characterized, considering that the incrimination was built upon suspicion and speculation.



The Committee's response to the defenses:



Whereas the Petitioner relies in its submitted petition on paragraph (1/b) of Article (200) of the Law of Sharia Procedures, which stipulates that: "1. Any of the litigants may petition for a reconsideration of final judgments in the following cases: b- If the petitioner, after the judgment, obtains conclusive documents in the lawsuit that were impossible to produce before the judgment". Whereas based on paragraph (2/b) of Article (51) of the Implementing Regulations for Methods of Objecting to Judgments, which stipulates that: "2. The challenge memorandum by way of a petition for reconsideration must include—as the case may be—the following data and attachments: b- If the challenge request is pursuant to case (b) of paragraph (1) of Article (Two Hundred) of the Law, the request must include what establishes the impossibility of producing the conclusive documents before the judgment". Whereas the Petitioner submitted a document consisting of destruction minutes issued by the Ministry of Commerce dated 04/12/1444 AH; and whereas the Petitioner failed to demonstrate what made it impossible to produce the conclusive documents before the judgment, as it merely stated in its submitted petition that it was unable to obtain the destruction minutes until recently. Whereas the Petitioner had previously acknowledged the provisions of the bond commitment of the goods, which explicitly stipulates that: "1- Customs shall not accept any documents pertaining to a destruction process in which a Customs representative did not participate, even if the destruction process was carried out by another government entity; consequently, the customs smuggling penalty mentioned above shall be applied against me. 2- No sample testing result shall be considered unless sent by Customs". Therefore, this Committee concludes to rule on the Non-acceptance of the petition for reconsideration. Consequently, the Committee unanimously concluded to rule as follows:

Decision

Non-acceptance of the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



Subjective Defenses Raised in Custom Disputes and Committees' Responses



Prohibitions



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234607

Case No. PC-2024-234607

Keywords:

Customs - Prohibited items - Narcotics

Summary:

The Authority's request to revoke the first instance Decision No. (CTR-2024-226739) for the year 1445 AH, issued by the Third First Instance Customs Committee in Riyadh, which ruled to dismiss the lawsuit for not being pleaded in the proper statutory manner. Whereas it has been established to the Appeals Committee that the Authority submitted at the appellate stage the judgment issued by the Criminal Court against the convicted person—which is related to the first instance decision subject to appeal—. Whereas it is improper to examine the merits of the lawsuit at this stage, as this would deprive the litigants of one level of litigation. This entails: revoking the first instance decision and remanding the lawsuit back to the First Instance Customs Committee to examine its merits.

Document

- Article (142-163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).

Parties Defenses:

Appellant's (Authority's) Defenses

The Authority pleaded that the Sharia judgment was attached within the lawsuit file, and that the defendant's attempt to introduce the prohibited substances constitutes an attempt to commit customs smuggling pursuant to the provisions of Article (142) of the Unified Customs Law. Furthermore, the defendant's action constitutes a criminal act pursuant to the text of Article (3) of the Law on Combating Narcotic Drugs and Psychotropic Substances.



The Committee's response to the defenses:



It is established through the narration of the facts and reasoning of the first instance decision that the issuing First Instance Committee based its reasoning on the Authority's failure to submit a copy of the Sharia judgment, which made it impossible to examine and adjudicate the lawsuit. Whereas upon the Appeals Committee's review of the electronic lawsuit file, it was found that the Authority submitted the judgment issued by the Criminal Court against the convicted person—at the appellate stage—which is related to the incident subject of the lawsuit. Whereas it is improper to examine the merits of the lawsuit at this stage, as this would deprive the litigants of one level of litigation. Therefore, this Committee concludes to revoke the first instance decision and remand the lawsuit back to the First Instance Customs Committee to examine its merits in light of the submitted documents. Whereas the matter is as stated, the Committee consequently concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by the Zakat, Tax and Customs Authority, against the initial Decision number No. (CTR-2024-226739), issued by the Third First Instance Customs Committee in Riyadh.
2. **Second:** On the merits, to revoke the first instance decision and remand the lawsuit back to the First Instance Customs Committee to examine its merits, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-240559

Case No. PC-2024-240559

Keywords:

Customs - Prohibited Items - Sex Items - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-237553) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of the offense of customs smuggling, order it to pay a customs fine amounting to (202,000) Riyals, and confiscate the violating items. Whereas it has been established to the Committee that the importer's arguments in its memorandum disputing the valuation or claiming [errors in] shipping are groundless, and that the seized items were imported under the description of "aphrodisiacs", which are considered among the items prohibited from being imported or possessed. Whereas the valuation of the seized items was determined in accordance with the provisions of Ministerial Decision No. (2597) dated 24/07/1439 AH concerning the determination of fine amounts for prohibited and restricted substances. Whereas the defenses do not affect the outcome of the decision, thereby rendering the appeal groundless and must be rejected. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the First Instance Committee did not rely on the statutory provision incriminating the introduction and circulation of the massage tools subject of this lawsuit, and that the actual value of the mentioned massage tools amounts to (4,600) Riyals only, contrary to what was stated in the seizure valuation report.

The Committee's response to the defenses:

It is established from the seizure report and shipping documents that they all uniformly state that the seized items are aphrodisiacs, which are prohibited from being imported or possessed by passengers. Furthermore, the appellant's challenge against the seizure valuation report and his claim that the value of the seized substances amounts to (4,600) Riyals only do not undermine the validity of the first instance decision's findings. This is because the valuation of the seized items subject of the lawsuit is governed by the determination of their value pursuant to the Ministerial Decision concerning the determination of fine amounts for prohibited and restricted substances No. (2597) dated 24/07/1439 AH, which assessed their value at (1,000) one thousand Riyals per type. Whereas the reasoning of the decision subject to appeal is sufficient to support its ruling, it is therefore determined that the submitted defenses do not affect the outcome of the decision, thereby rendering the appeal groundless and must be rejected. Accordingly, the Committee has unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by, National ID No. (.....), against the initial Decision number No. (CFR-2024-237553), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



Constraints



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-242184

Case No. PC-2024-242184

Keywords:

Customs - Constraints - Clothing - Smuggling - Non-compliance with specifications - No Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-239009) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to deny the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the importer's arguments in its memorandum are valid regarding the absence of material documents from the lawsuit file, and that the Authority failed to submit, within the specified deadline, the bond commitment [of the goods], the laboratory test result, and the sent notices, despite the General Secretariat's request; these are documents whose absence materially affects the subject matter of the lawsuit and prevents the importer from exercising its right of defense. Whereas it is an established legal principle that doubt is interpreted in favor of the accused, and that judgments must be based on certainty and conviction, not on doubt; accordingly, the Committee found that the first instance decision was rendered without the complete case files, which necessitates its revocation. This entails: accepting the appeal, revoking the first instance decision, and ruling to acquit the importer of the customs smuggling charge.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article (142) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the lawsuit file was devoid of any documents or papers pertaining to the decision subject to the appeal. Furthermore, the facts of the default decision, subject of the petition, did not include any real information regarding notifying the importer of the laboratory test result and the return of the shipment to customs. Additionally, the burden of proof lies with the plaintiff to establish that the establishment received the laboratory test result and the shipment return notice. The establishment also reserves the right to submit further defenses and evidence confirming that it is not guilty of customs smuggling.

Appellee's (Authority's) Defenses

The Authority pleaded that all documents are attached to the lawsuit file, and the interested party may request them from the General Secretariat of the Customs Committees. Furthermore, the establishment failed to comply with returning the disputed goods to customs; therefore, their entry into the country is prohibited, rendering the appellant's action as customs smuggling pursuant to the provisions of Article (142) of the Unified Customs Law.

The Committee's response to the defenses:

After reviewing the Unified customs law of the Gulf Cooperation Council countries, approved by Royal Decree No. (M/41) dated 03/11/1423 AH; and after reviewing the rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH, and the relevant laws and regulations.

Whereas the appellant was notified of the first instance decision on 29/08/2024 AD, and submitted the appeal against the decision on 12/09/2024 AD, this entails the acceptance of the appeal procedurally for being submitted by a person with standing within the time frame established for its execution as stipulated in Article (163) of the Unified Customs Law.

Whereas the Customs Appeals Committee has reviewed the lawsuit file and its attachments; and whereas the appellant argues that the lawsuit file is devoid of the material documents that are decisive to the subject matter of the lawsuit; and whereas the General Secretariat of the Customs Committees requested on 04/05/2025 AD from the appellee, the Zakat, Tax, and Customs Authority, to attach a copy of the bond



commitment, the laboratory test result, and the notices sent to the appellant; and whereas the appellee exhausted the period granted to it without submitting what was requested from it; accordingly, and since these papers and documents are critical to the subject matter of the lawsuit, and the appellant was not enabled to review them or present its defenses, and since doubt is interpreted in favor of the accused, and judgments must be based on certainty and conviction, not on doubt, the Committee has unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/....., Commercial Registration No. (.....), owned by/....., National ID No. (.....), against the initial Decision number No. (CFR-2024-239009), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is accepted on the merits, and revoke the first instance decision issued by the 1st First Instance Customs Committee in Riyadh, No. (CFR-2024-239009), pursuant to the grounds and merits set forth in this decision.
3. **Third:** To revoke the first instance decision issued by the First Instance Customs Committee at Al-Batha Customs, No. (707) for the year 1440 AH, and rule to acquit Establishment, Commercial Registration No. (.....), of the customs smuggling charge, pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247958

Case No. PC-2025-247958

Keywords:

Customs - Constraints - Sanitary Ware - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2025-246604) issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine equivalent to the value of the violating item, along with an confiscation substitute. Whereas it has been established to the Appeals Committee that the appellant's defenses regarding the inappropriateness of the fine calculation or the absence of similar judicial precedents do not affect the outcome of the first instance decision, given that criminal liability in smuggling offenses is established upon the fulfillment of the intent and the material elements of the crime, and defenses of good faith or ignorance are not considered. Whereas the defenses do not affect the outcome of the decision, thereby rendering the appeal groundless and must be rejected. This entails: accepting the appeal procedurally, rejecting it on the merits, and affirming the first instance decision in its entirety.

Document

- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article (144) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded against the appropriateness of calculating the fine based on the full value of the violating item, given the absence of any prior judicial precedent against the appellant for the charge brought against it in this lawsuit.

The Committee's response to the defenses:

Pursuant to the provisions of Article (144) of the Unified Customs Law, which states: "Criminal liability in a smuggling offense requires intent, and the applicable criminal provisions shall be observed in determining this liability. In particular, the following shall be held criminally liable: 1- The principal perpetrators." Furthermore, Article (154/A) of the same Law states: "A- A violation is established, and civil liability for smuggling offenses is incurred, upon the fulfillment of its material elements, and defenses of good faith or ignorance shall not be admitted...". Whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. Whereas the grounds of the decision subject to the appeal are sufficient to support its ruling, it is thereby determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. Accordingly, it is decided to accept the appeal procedurally, reject it on the merits, and affirm the first instance decision in its entirety.

Based on the foregoing, and after due deliberation, the Committee has unanimously decided as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/....., Commercial Registration No. (.....), owned by/....., National ID No. (.....), against the initial Decision number No. (CFR-2025-246604), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247058

Case No. PC-2025-247058

Keywords:

Customs - Constraints - Pesticides - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-245984) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to deny the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the appellant's defenses regarding not receiving the notification and being unable to present its defense do not affect the outcome reached by the first instance decision; given that the shipment was imported under the establishment's name, and the undertaking submitted for its temporary clearance contains its approved data, which statutorily places the responsibility of verifying the accuracy of the data and communicating regarding the shipment upon the appellant. Whereas the defenses do not affect the outcome of the decision, thereby rendering the appeal groundless and must be rejected. This entails: accepting the appeal procedurally, rejecting it on the merits, and affirming the first instance decision in its entirety.

Document

- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that it did not receive any notification regarding the hearing dates, which prevented it from presenting its defense or responding to the merits of the lawsuit. It further asserted that the contact numbers mentioned in the customs documents, minutes, and notifications submitted in the lawsuit do not belong to it. Additionally, it was not notified of the final result of the sample analysis report, nor did it receive any notification to return the shipment to customs for destruction.

The Committee's response to the defenses:

What the appellant argues that the establishment was not under its management; this is because the shipment, subject matter of the lawsuit, was imported under the establishment's name, and the undertaking submitted for its temporary clearance includes its stamp and the Chamber of Commerce's attestation. Therefore, all data contained therein and the responsibility to verify its accuracy lie with the appellant, which is statutorily responsible for everything related to the same shipment. Accordingly, and since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. Since the matter is as stated, the Committee has unanimously concluded to rule the following:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/ Establishment Branch, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CFR-2024-245984), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247751

Case No. PC-2025-247751

Keywords:

Customs - Constraints - Clothing - Smuggling - Non-compliance with specifications - Conviction

Summary:

The Authority's request to revoke the first instance Decision No. (CSR-2024-243056) for the year 1446 AH, issued by the Second First Instance Customs Committee in Riyadh, which ruled to acquit the importer of the customs smuggling charge. Whereas it has been established to the Appeals Committee—pursuant to the approved laboratory reports—that the seized items were proven non-compliant with the standard specifications in terms of fiber composition, quantitative and qualitative analysis, and visual inspection; and whereas these violations are considered material non-compliances which, upon failure to return the shipment to the customs zone, entail conviction for customs smuggling; thereby rendering the conclusion reached by the first instance decision without a sound legal or factual basis. This entails: accepting the appeal, revoking the first instance decision, ruling to convict the importer of customs smuggling, and ordering it to pay the customs fine and the confiscation substitute.

Document

- Article (142) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).



Parties Defenses:

Appellant's (Authority's) Defenses

The Authority pleaded that the first instance committee's decision was incorrect in its reasoning by exercising its discretionary power to determine the extent of harm caused by the violation—pursuant to which the report was issued by the competent authority declaring non-compliance with standard specifications—without considering that the approved specifications are merely criteria and conditions for imported goods within the State established to protect consumers. Furthermore, the legislator granted the Authority the right to destroy goods proven to be non-compliant with the approved specifications, and did not specify or differentiate between a formal or a technical violation.

The Committee's response to the defenses:

Following the analysis of the samples by the laboratory, the notification was received pursuant to Report No. (.....) concerning the ready-made garments item, which indicated the sample's non-compliance in terms of fiber content and percentage; Report No. (.....) concerning the Korean-origin fabrics item, which indicated the sample's non-compliance in terms of visual inspection and quantitative fiber analysis; Report No. (.....) concerning the caps item, which indicated the sample's non-compliance in terms of quantitative and qualitative fiber analysis; and Report No. (.....) concerning the Chinese-origin fabrics item, which indicated the sample's non-compliance in terms of visual inspection and quantitative and qualitative fiber analysis. Whereas the remarks received from the laboratory regarding the items subject matter of the shipment constitute material non-compliances which, upon failure to return the shipment bearing these characteristics to the customs zone, entail conviction for customs smuggling, due to the fulfillment of the elements of the customs smuggling crime pursuant to the provisions of the Unified Customs Law, particularly Article (142) thereof; accordingly, the Committee has unanimously concluded to rule as follows:



Decision

First: Acceptance of the appeal procedurally, submitted by [the appellant]/ the Zakat, Tax and Customs Authority, against the initial Decision number No. (CSR-2024-243056), issued by the Second First Instance Customs Committee in Riyadh.

Second: The appeal is accepted on the merits, revoke the first instance decision, and rule anew as follows:

- 1- Convicting/ Establishment, Commercial Registration No. (.....), owned by/ National ID No. (.....), of customs smuggling.
- 2- Ordering it to pay a customs fine equivalent to double the customs duty due, in the amount of SAR (9,792) (nine thousand seven hundred and ninety-two Saudi Riyals).
- 3- Ruling to pay an amount equivalent to the value of the goods as an confiscation substitute, in the amount of SAR (97,905) (ninety-seven thousand nine hundred and five Saudi Riyals); pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-12

Case No. PC-2024-240928

Keywords:

Customs - Constraints - Electrical Appliances - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-235435) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling. Whereas it has been established to the Appeals Committee that the appellant's defense regarding its lack of knowledge of the shipment or that the customs broker—whose power of attorney had been revoked—[acted without authorization, is immaterial]; given that the customs declaration was prepared under the name of its establishment, and its relationship with its agent is a contractual relationship that is not binding upon customs. Whereas the defenses do not affect the decision, the appeal is groundless and must be rejected. This entails: rejecting the appeal, and affirming the first instance decision.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the shipment does not belong to the appellant and that the consignee is Company, pursuant to the invoice, certificate of origin, packing list, and weight list. Furthermore, the first instance committee overlooked a material defense, namely the lack of knowledge regarding the



shipment. The memo added that the person who committed these criminal acts was the revoked customs broker.

The Committee's response to the defenses:



What the appellant argues that the shipment was imported for Company, and that he had no knowledge of the shipment's arrival or the issuance of the commercial registration under his name, and that the criminal acts were committed by the revoked customs broker; this is because, upon reviewing the lawsuit file, it is revealed that the customs declaration organized for the shipment, subject matter of the lawsuit, was prepared under the name of the establishment owned by the appellant. Furthermore, the relationship between the appellant and his agent is a contractual relationship to which customs is not a party, and either of them may seek recourse against the other by proving harm before the competent authorities. Accordingly, and since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. Therefore, the Committee has unanimously concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CFR-2024-235435), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to reject the appeal and the affirmation of the first instance Decision in all that it ruled.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-246414

Case No. PC-2024-246414

Keywords:

Customs - Constraints - Building Materials - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-241083) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine and an confiscation substitute of the smuggled subject matter. Whereas it has been established to the Appeals Committee that the appellant's defense regarding the violation of the circular related to samples and the failure to enable it to object is incorrect; as it is revealed from the lawsuit file that there are contact minutes and statements hearing records in which it was notified of the laboratory result, and that the seized substance is kerosene, not diesel as initially stated, with a contradiction in the operative part of the ruling that has been corrected. This entails: rejecting the appeal, and affirming paragraphs (1, 3, 4) of the first instance decision, while amending paragraph (2) of its operative part to read: ordering it to pay a customs fine equivalent to the value of the undeclared kerosene.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the decision subject to the appeal violated the Director General of Customs' Circular No. (43/553/m) dated 20/07/1433 AH, which stipulates that the competent committee must draw three samples from each shipment, whereas only one sample was sent. It further asserted that the exporter



was not enabled to obtain copies of the sample analysis despite requesting them, and it maintains the absence of criminal intent for the crime of customs smuggling

The Committee's response to the defenses:

There is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not undermined by the appellant's assertion in its memo that the decision subject to the appeal violated the Director General of Customs' Circular No. (43/553/m) dated 20/07/1433 AH on the basis that only one sample was sent. Pursuant to the referred circular, the customs office sends the second sample to the laboratory only if the concerned party objects to the result of the first sample. Although the appellant claims it was not enabled to object and was not notified of the laboratory result, a review of the lawsuit file revealed the existence of three (3) contact minutes issued by the customs office to the establishment's owner regarding (hearing its statements concerning customs violations - completion of preliminary investigation procedures), in addition to the existence of a statements hearing record in which it was notified of the laboratory result. Consequently, its defense in this regard must be dismissed. Since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. Furthermore, as the Committee noted from the laboratory result issued by Company for Laboratories, No. (.....) dated (15/11/2023), that the substance subject matter of the violation is kerosene and not diesel as stated in the first instance decision, it has decided in this decision to use the correct name of the seized substance, which is kerosene. The Appeals Committee also noted a contradiction between the operative part of the first instance decision and its grounds; whereas the grounds of the decision subject to the appeal stated: "Ordering it to pay a customs fine equivalent to the value of the undeclared diesel," Paragraph (2) of the operative part stated: "2- Ordering it to pay a customs fine equivalent to twice the customs duties subject matter of the smuggling". Upon reviewing the customs declaration, it was found that there are no customs duties on exports. Since Paragraph (3) of Article (145) of the Unified Customs Law stipulates that: "If the smuggled goods are not subject to customs taxes (duties) (exempted), the penalty shall be a fine of not less than ten percent of the value of the goods and not more than its value, and imprisonment for a period of not less than one month and not more than one year, or either of these two penalties", the Appeals Committee hereby decides to amend Paragraph (2) of the operative part to read: "(Ordering it to pay a customs fine equivalent to the value of the undeclared kerosene)".

Accordingly, the Committee has unanimously concluded to rule as follows:"



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/
Establishment, Commercial Registration No. (.....), owned by/
National ID No. (.....), against the initial Decision number No. (CFR-2024-
241083), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to reject it and the affirmation of paragraphs (1, 3, 4) of the first instance
decision, and amend paragraph (2) to read: "(Ordering it to pay a customs fine equivalent to the
value of the undeclared kerosene)"; for the reasons and grounds stated in this decision

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-264629

Case No. PC-2025-264629

Keywords:

Customs - Constraints - Inspection - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2025-246928) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine and forfeit the seized items subject matter of the smuggling. Whereas it has been established to the Appeals Committee that the proof of customs smuggling crimes is sufficiently established by the corroboration of evidence and the integration of the collective presumptions; and that the incriminated act is fulfilled by introducing the shipment without completing its clearance, rather than being merely a breach of the undertaking. This entails: dismissing the appeal and affirming the first instance decision, while determining the fine at twice the customs duties in the amount of SAR (3,878).

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer's agent argued the absence of both the material element (*actus reus*) and the mental element of the smuggling crime.

The Committee's response to the defenses:

Whereas the established principle is that the body reviewing the merits of the lawsuit has the right to deduce from its facts what is sufficient to rely upon to reach the conclusion it arrived at in its decision, provided that its deduction is reasonable and does not contradict the facts or what is established in the case files; as the summary is that the committee issuing the decision has scrutinized the facts of the lawsuit and comprehended them with insight and discernment, and has relied, to reach its conclusion, on valid and dependable evidence and presumptions for the results it inferred without any arbitrariness in deduction, and which do not conflict with what is reasonable and acceptable under sound legal reasoning. The decision set forth a statement of the acts and material facts constituting the material element (*actus reus*) of the customs smuggling crime, which generally manifests in non-compliance with the obligations and duties prescribed under the customs system for handling goods in customs zones to import or export goods from the State. Whereas in criminal matters—of which customs smuggling violations and offenses are deemed to be of the same nature—it is a relied-upon rule that proof therein is not bound by specific methods, nor is it necessary that the evidence relied upon by the conviction decision for smuggling be based on each piece of evidence independently being conclusive in every minor detail of the lawsuit. This is considering that the general rule in establishing such facts is that the evidence relevant thereto must be corroborative, complementing one another, and collectively forming the conviction of the body reviewing the lawsuit. Consequently, the approach of discussing each piece of evidence individually, in isolation from the rest of the documents, evidence, and presumptions, is unsustainable; rather, the standard relies on the sufficiency of the evidence and presumptions as a whole to form the conviction of that body and complete its orientation in settling its belief and reassurance. Furthermore, the incriminated act, in reality, does not consist of holding the importer accountable for breaching the undertaking obtained from him; because the act constituting the crime of customs smuggling is embodied in introducing the shipment without completing its clearance by the competent authority. The undertaking is merely a document among the shipment's papers to prepare for the commencement of its customs clearance, utilized to remind the importer to comply with the general duty—which is necessarily known to the importer—not to dispose of the shipment except after being authorized to do so. Accordingly, it is decided to reject the submitted



appeal and affirm the first instance decision, while determining the amount of the customs fine to be twice the customs duties in the amount of SAR (3,878) (three thousand eight hundred and seventy-eight Saudi Riyals). Consequently, the Committee has unanimously concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/ Establishment, Commercial Registration No. (.....), against the initial Decision number No. (CFR-2025-246928), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld, while determining the amount of the customs fine to be twice the customs duties in the amount of SAR (3,878) (three thousand eight hundred and seventy-eight Saudi Riyals); for the reasons and grounds stated in this decision

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234179

Case No. PC-2024-234179

Keywords:

Customs - Constraints - Building Materials - Smuggling - Non-compliance with specifications - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-231736) for the year 1445 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine and an amount equivalent to the value of the seized items as an confiscation substitute. Whereas it has been established to the Appeals Committee that the appellant's challenge regarding the inaccuracy of the laboratory analysis results is refuted; as all samples exceeded the statutory limit permitted by (5%), and the variance between the results of the two laboratories shall not be considered since both percentages are significantly high. Furthermore, what the appellant raised regarding the basis of calculating the value is also refuted, given that the pricing of the diesel was calculated based on the approved price after excluding the subsidy, and customs is the competent technical authority to determine the value of imported items. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that there is a contradiction in the laboratory analysis results of the samples; the report issued by (.....) Laboratory confirmed that the percentage of diesel in the sample is (64.42%), whereas the report issued by (.....) Laboratory confirmed that the percentage of diesel in the sample is (55.05%). It asserted that these results prove the variance of the samples sent to the laboratories and that they do not belong to a single importer. In addition, it argued that the customs office violated the valuation bases by estimating the value arbitrarily, and by failing to clarify which result was relied upon to determine the diesel percentage.

The Committee's response to the defenses:

there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not undermined by the appellant's challenge regarding the inaccuracy of the laboratory analysis results, considering that it is established that all samples exceeded the permitted limit of (5%) pursuant to Royal Decree No. (355/mb) dated 25/04/1429 AH. Furthermore, the variance between the two laboratory results shall not be considered because both results were significantly higher than the permitted limit, meaning that the appellant's defense in this regard must be dismissed. As for what the appellant states in its memo regarding the customs' failure to respect the valuation bases, it is refuted considering that the pricing of the diesel was calculated based on the approved price by its producing company after excluding the subsidy value. In addition, the customs authority is deemed the qualified technical administration to determine the value of the imported item, which is not affected by a mere submitted objection. Since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be dismissed. Accordingly, the Committee has concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/ Establishment, Commercial Registration No. (.....), owned by/ , National ID No. (.....), against the initial Decision number No. (CFR-2024-231736), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-233346

Case No. PC-2024-233346

Keywords:

Customs - Constraints - Commercial Fraud - Dual Origin Declaration - School Bags - No Conviction.

Summary:

The importer's request to revoke the first instance Decision No. (CTR-2024-179057) for the year 1445 AH, issued by the Third First Instance Customs Committee in Riyadh, which ruled to declare the petition for reconsideration inadmissible procedurally. Whereas it has been established to the Appeals Committee the correctness of what the importer stated in its memo regarding the error in the first instance committee's conclusion when applying Article (25) of the Unified Customs Law; as the established indication of origin is not affected by design or quality expressions, and such expressions are not deemed to alter the origin. Furthermore, the conviction report for customs smuggling lacks the correct statutory basis. This entails: accepting the appeal, and revoking the first instance decision in its entirety.

Document

- Paragraph (25) of Article (143) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).
- Article (153) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the committee issuing the decision erred in applying the law, particularly Article (25) of the Unified Customs Law concerning the indication of origin, which stipulates that imported goods shall be subject to proof of origin in accordance with the rules of origin adopted within the framework of the applicable international and regional economic organizations. It further asserted that what is agreed upon is that the imported goods must bear the declared indication of origin in a permanent, indelible manner.

The Committee's response to the defenses:

Whereas it is an established rule in litigation principles that the correct application of the law is a duty incumbent upon the body reviewing the lawsuit, which it must rule upon of its own accord without requiring a request from the litigants. Consequently, the body reviewing the lawsuit possesses broad authority to evaluate the facts, accord them their well-deserved characterization, and properly qualify them without being bound by the qualification given by the prosecution or its adversary. This is carried out in light of what settles in its conviction and the status of the evidence and the presumptions deduced therefrom, which it relies upon and adopts as a basis for its ruling, provided that the documents relevant thereto within the lawsuit file do not contradict what has been inferred and what its belief and conviction have settled upon to resolve the dispute, and that its deduction is sound, reasonable, and leads to the conclusion it arrived at. This is consistent with the provisions of Article (153) of the Law of Criminal Procedures, which stipulates that: "The court shall not be bound by the characterization stated in the lawsuit memo; it must accord the act the characterization it deserves, even if it contradicts the characterization stated in the lawsuit memo...". Whereas it has been established to the Appeals Committee that the first instance committee issuing Decision No. (54/2) of the year 1439 AH erred in its application of the law and its ruling to convict the importer of customs smuggling, through its error in applying Article (25) of the Unified Customs Law concerning the indication of origin. The said Article states that imported goods shall be subject to proof of origin in accordance with the rules of origin adopted within the framework of the applicable international and regional economic organizations, and that what is agreed upon is that imported goods must bear the declared indication of origin in a permanent, indelible manner. In the event that there are expressions relating to design or quality, the importer must prove their accuracy or be ordered to remove them. This is what the jurisprudence of the Customs Appeals Committees has settled upon, on the basis that the meaning of the expression (design or quality) is not hidden from the ordinary consumer in the presence



of a permanently and indelibly fixed indication of origin. Accordingly, the Appeals Committee concludes to accept the appeal, revoke the appealed first instance Decision No. (CTR-2024-179057) issued by the Third First Instance Customs Committee in Riyadh, and rule anew to revoke the first instance Decision No. (54/2) of the year 1439 AH issued by the Second First Instance Customs Committee in Riyadh. Consequently, the Committee has concluded to rule the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/ Company, Commercial Registration No. (.....), against the initial Decision number No. (CTR-2024-179057), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to revoke the appealed first instance Decision No. (CTR-2024-179057) issued by the Third First Instance Customs Committee in Riyadh, and rule anew to revoke the first instance Decision No. (54/2) of the year 1439 AH in its entirety; for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-233501

Case No. PC-2024-233501

Keywords:

Customs - Constraints - Commercial Fraud - Imitation Goods - Shoes and Bags - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CFR-2024-225916) for the year 1445 AH, issued by the First Customs Committee of First Instance in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine and forfeit the seized items. Whereas it has been established to the Appeals Committee that the defenses raised by the importer in its memo do not negate against it the proof of attempting to introduce counterfeit goods into the country, according to the statement of the competent authority, nor do they absolve it of its duty to comply with the requirements of the customs system. Furthermore, its defense regarding the failure to prove intent is refuted; as the evaluation of intent is a matter within the exclusive discretion of the reviewing body whenever its deduction is reasonable. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the decision subject to the appeal violated the law because it considered the passage of goods through the customs zone as smuggling, which is incorrect. It also asserted that the decision did not include proof of intent as a prerequisite for punishment, and that the accusation was not verified nor was the legal process for a trial pursued to uncover the truth, given that the customs report and all preliminary investigations were taken as a conclusive basis.

The Committee's response to the defenses:

The defenses raised by the appellant within its appeal memo do not contradict the established facts that the importer attempted to introduce counterfeit goods into the country. This is considering that the customs procedures associated with importing the shipment into the country require the importer to observe the general duty mandated by the customs law, which is manifested in compliance with all requirements of the customs system and other relevant regulations governing the clearance of the shipment. However, this was not the case for the importer, as the counterfeiting of the two trademarks (.....) and (.....) contained within the shipment was established pursuant to the statement of the Ministry of Commerce and Investment in its capacity as the competent authority. Furthermore, the appellant's defense stating that the first instance decision failed to establish intent as a prerequisite for punishment is refuted. Intent is a factual matter within the exclusive discretion of the body reviewing the lawsuit, provided that its approach in establishing it is reasonable and supported—rather than contradicted—by the circumstances of the case and the surrounding presumptions. The manifestations and indications established by that body are sufficient on their own to reveal such intention and intent, and bear witness to its existence, without requiring the body to address criminal intent explicitly and independently. Consequently, its defense in this regard constitutes, in reality, an objection and argument against the freedom and authority of the body reviewing the lawsuit in evaluating and weighing the evidence, and in adopting the presumptions it deems valid to establish its conviction, in which no flaw was found under sound legal reasoning. Accordingly, since the Appeals Committee found nothing in the submitted memo that affects the conclusion arrived at as previously set forth, it is determined to affirm the first instance decision regarding the conviction for customs smuggling, the fine, and the ordered forfeiture, while limiting them exclusively to the shoes and bags categories that were proven to be counterfeits of the two trademarks (.....) and (.....). Consequently, the Committee has concluded to rule the following:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by [the appellant]/
Establishment, Commercial Registration No. (.....), owned by/
National ID No. (.....), against the initial Decision number No. (CFR-2024-225916), issued
by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to affirm the first instance decision regarding the conviction, fine, and
forfeiture, while limiting them exclusively to the shoes and bags categories that were proven to be
counterfeits of the two trademarks (.....) and (.....);for the reasons and grounds stated
in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247636

Case No. PC-2025-247636

Keywords:

Customs - Constraints - Commercial Fraud - Imitation Goods - Men's Accessories - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CSR-2025-246084) for the year 1446 AH, issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling and order it to pay a customs fine and forfeit the seized items. Where it has been established to the Appeals Committee that the defenses raised by the importer in its memo regarding the absence of the [elements of the crime are refuted], pursuant to the provisions of Articles (144) and (154/a) of the Unified Customs Law. Furthermore, the evaluation of intent and the characterization of facts are matters within the exclusive discretion of the reviewing body whenever its deduction is reasonable. This entails: dismissing the appeal and affirming the decision.

Document

- Article (144) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).
- Article (154) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the mental element of the customs smuggling crime is not established, which thereby negates the criminal intent stipulated under Article (144) of the Unified Customs Law.

The Committee's response to the defenses:

Whereas the Customs Appeals Committee has reviewed the case file and its attachments; and whereas Article (144) of the Unified Customs Law stipulates that: "Criminal liability for the crime of smuggling requires intent, and the applicable penal provisions shall be observed in determining such liability. In particular, the following shall be held criminally liable: 1- Principal offenders..."; and whereas Paragraph (a) of Article (154) of the same Law stipulates that: :a- A violation is constituted, and civil liability arises in smuggling crimes, upon the fulfillment of their material elements. Good faith or ignorance may not be pleaded as a defense...". Accordingly, there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not undermined by the defenses submitted by the owner of the appellant establishment, which do not alter the conclusion arrived at in the decision. Since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. However, the Appeals Committee noted that the first instance decision did not specify the fine amount ruled under items (Second) and (Third). Therefore, it is determined to specify the amounts in accordance with the documents contained in the case file, as will be set forth in the operative part of this decision. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

First: Acceptance of the appeal procedurally, submitted by [the appellant]/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CSR-2025-246084), issued by the Second First Instance Customs Committee in Riyadh.

Second: To dismiss the appeal on the merits, and amend the operative part of the first instance decision to read as follows:

- 1- To convict the defendant, ... Establishment, of customs smuggling.
- 2- To order the defendant to pay a fine equivalent to 10% of the value of the smuggled speakers; amounting to (864.45) eight hundred sixty-four Saudi Riyals and forty-five Halalas.
- 3- To order the defendant to pay a fine equivalent to double the value of the smuggled pens and cufflinks; amounting to (12,375) twelve thousand three hundred seventy-five Saudi Riyals.
- 4- To forfeit the seized smuggled items.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-131

Case No. CF-2024-245931

Keywords:

Customs - Constraints - Bond commitment - Earphones - Smuggling - Conviction

Summary:

The importer's request for a petition for reconsideration against the Appellate Decision No. (CR-2023-142052) for the year 1444 AH, issued by the Customs Appeals Committee in Riyadh, which ruled to dismiss the petition for reconsideration and affirm the appellate decision in its entirety. Whereas it has been established to the Appeals Committee that what the importer stated in its memo is not based on any of the statutory cases specified for filing a petition [for reconsideration], and that the documents relied upon by the importer had been previously submitted and examined in a prior petition, which decision concluded to declare the request inadmissible. Furthermore, it became clear that there is a clerical error in the commercial registration number, which is immaterial and should merely be corrected. This entails: declaring the petition for reconsideration inadmissible and affirming the appellate decision in its entirety, while correcting the commercial registration number in accordance with what is set forth in this decision.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the Authority had submitted a defense memo containing an acknowledgment that the samples were tested and that the results confirmed their compliance, with the exception of item No. (4) representing (earphones); and that the undertaking had been closed pursuant to the committee's decision, and the goods were destroyed.

The Committee's response to the defenses:

Whereas it has become evident to the Committee that everything stated by the petitioner in its memo lacks a statement of the statutory basis required to consider its petition for reconsideration, due to the non-applicability of any of the cases stipulated by law under which a decision may be reviewed by way of a petition for reconsideration, as specified by the Law of Sharia Procedures in this regard. The content of the submitted petition involves nothing more than a substantive argument by the concerned party, based on contesting the conviction of the committee that issued the decision and the conclusion it reached after weighing the evidence and presumptions relied upon to form its belief and adjudicate the lawsuit accordingly. This is because the defenses raised by the petitioner—represented by the memo submitted by the Authority, which contains the Authority's acknowledgment that samples of the goods were tested and that the results confirmed their compliance with the exception of the (earphones) item, and that the undertaking was closed pursuant to the committee's decision, and the shipment was destroyed and the undertaking discharged—were found, upon reviewing the case file, to have been submitted by the Authority in its response to another petition for reconsideration No. (CF-2024-239969) filed against the same contested appellate decision, dated 08/09/2024 AD. According to the minutes of the hearing held on 16/10/2024 AD, the Committee's operative part concluded to declare the petition for reconsideration inadmissible. Consequently, it is evident that the documents submitted by the petitioner have already been reviewed by the Appeals Committee, which determined that they have no bearing on the lawsuit. Whereas the Appeals Committee noted the existence of a clerical error in the commercial registration number of the petitioning establishment within the recital of facts and the operative part of the contested appellate decision, where it was stated as No. (.....), while the correct number according to the documents is No. (.....); and whereas such an observation does not affect the conclusion arrived at in the decision, which necessitates correcting the establishment's commercial registration number in accordance with what is set forth in this decision. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

Non-acceptance of the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246935

Case No. PC-2025-246935

Keywords:

Customs - Constraints - Bond commitment - Mobile Phone Accessories - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CFR-2024-239536) for the year 1446 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to establish the expiration of the public penal lawsuit and forfeit the seized smuggled items. Whereas it has been established to the Appeals Committee that the first instance decision erred in imposing the forfeiture penalty based on the inclusion of the incident within the Royal Pardon. Furthermore, the shipment is not subject to forfeiture due to the lack of proof of its seizure or its presence in the possession of the importer, and the application of Paragraph (3) of Article (10) of the Implementing Regulations of the Law of Criminal Procedures was misplaced. This entails: accepting the appeal, affirming Paragraph (1) of the first instance decision, and revoking Paragraph (2) concerning the forfeiture.

Document

- Article (143) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 (03/11/1423 AH).
- Article (145) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the lawsuit is covered by the Royal Pardon No. (61877) dated 27/10/1442 AH. It further asserted that the liability rests with the Customs Authority and its employees, in their capacity as those responsible for verifying the certificates.

The Committee's response to the defenses:

It has become evident to the Appeals Committee that the first instance committee which issued the decision subject to the appeal erred in its ruling to impose the penalty provided under Paragraph (5) of Article (145) of the Unified Customs Law, given that it is established that the matter is covered by the Noble Royal Pardon. Furthermore, the shipment subject of the lawsuit is not itself subject to forfeiture. The first instance committee's application of Paragraph (3) of Article (10) of the Implementing Regulations of the Law of Criminal Procedures—which stipulates that: 3- The expiration of the public penal lawsuit shall not preclude the continuation of proceedings to forfeit items whose mere possession constitutes a violation"—was misplaced. Since it has not been established through the documents that the shipment was seized by customs, nor has its physical existence in the possession of the importer been proven so as to justify its preventive forfeiture and block it from entering the channels of commerce, the first instance committee's decision to rule for forfeiture in fulfillment of the prosecution's demands based on paragraph (5) of Article (145) of the Unified Customs Law is groundless in fact and law. This is because the application of Paragraph (5) of Article (145)—which the Public Prosecution requests to enforce against the importer—requires, as a prerequisite, the fulfillment of the smuggling crime and its attribution to the importer. Such attribution is impossible here in light of the expiration of the lawsuit against it due to the issuance of the Royal Pardon covering the facts of the case. Consequently, the Committee concludes to accept the appeal procedurally, and on the merits, to affirm Paragraph (1) of the first instance decision, and to revoke Paragraph (2) thereof concerning the forfeiture. Accordingly, and based on the foregoing, the Committee has unanimously concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/, National ID No. (.....), in his capacity as the manager of Establishment, Commercial Registration No. (.....), against the initial Decision number No. (CFR-2024-239536), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to affirm Paragraph No. (1) of the first instance decision, and to revoke Paragraph No. (2) thereof concerning the forfeiture; for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247080

Case No. PC-2025-247080

Keywords:

Customs - Constraints - Bond commitment - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CSR-2024-246312), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the defense raised by the appellant regarding the liability of the customs broker is legally untenable; as the customs broker is an agent of the owner of the goods pursuant to the authorization issued by it, and the relationship between them is a contractual relationship under which each party has the right of recourse against the other. Furthermore, it became evident to the Committee that the shipment was imported under the name of the establishment, and that the undertaking submitted for its temporary clearance is stamped and certified by the Chamber of Commerce, which places the responsibility for the correctness of the data and its consequences upon the importer. This entails: dismissing the appeal and affirming the first instance decision.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the liability in the subject matter of the lawsuit rests with the customs broker.



The Committee's response to the defenses:



Whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not undermined by the appellant's defense regarding the liability of the customs broker. The customs broker is an agent of the owner of the goods pursuant to the authorization issued by it, and the relationship between the importer and the customs broker is a contractual relationship under which each party has the right of recourse against the other. Since the shipment subject of the lawsuit was imported under the name of the establishment, and the undertaking submitted for its temporary clearance bears its stamp and the certification of the Chamber of Commerce, all the data contained therein and the responsibility for verifying its correctness rest upon the appellant. Regarding the appellant's challenge against the validity of the undertaking, it is an established rule in criminal matters—of which customs smuggling violations and crimes are a part—that evidence is not restricted to specific methods. Furthermore, it is not required that the evidence relied upon for a conviction of smuggling conclusively establishes every single detail of the case individually. Rather, the general rule in establishing such fact is that the items of evidence must be corroborative, mutually reinforcing, and collectively forming the conviction of the body reviewing the lawsuit. Consequently, arguing each piece of evidence individually and in isolation from the remaining documents, evidence, and presumptions is untenable. Instead, the standard is satisfied if the evidence and presumptions, taken as a whole, lead to forming the conviction of that body and complete the stability of its certainty and reassurance. This is because the criminalized act does not, in reality, consist of holding the importer accountable for breaching the undertaking; rather, the act constituting the crime of customs smuggling is manifested in introducing or attempting to introduce the shipment without completing its clearance by the competent authority. As for its defense regarding not being notified of the first instance lawsuit, a review of the notifications via the Hayad system for the first instance case reveals that notification of both the hearing date and the issued decision was duly served via text messages and email. Accordingly, since the grounds of the decision subject to the appeal are sufficient to support its ruling, it is determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and must be rejected. Therefore, and based on the foregoing, the Committee has unanimously concluded to rule:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CSR-2024-246312), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in what it ruled, and that is for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-239849

Case No. PC-2024-239849

Keywords:

Customs - Constraints - Bond commitment - Smuggling - No Conviction

Summary:

The importer's request to revoke the first instance decision No. (CTR-2024-238276), issued by the Third First Instance Customs Committee in Riyadh, which ruled to reject the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee—in accordance with the operative part of the decision—the correctness of what the importer stated in its memo, that the decision subject to the appeal subject of the appeal was issued in absentia against the appellant company; and whereas the first instance decision was notified on 08/07/2024 AD and the appeal was submitted on 22/07/2024 AD, the appeal was submitted within the statutory period, and it must therefore be reviewed by the judicial body that issued the judgment in absentia. This entails: accepting the appeal procedurally and referring the opposition objection against the judgment in absentia to the first instance committee that issued the decision to review its merits.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the Committee issued the decision to declare the petition inadmissible because it was not submitted within the statutory period, despite the fact that the date of knowledge of the decision was 04/06/2024 AD and the petition was submitted within the statutory period.

Appellee's (Authority's) Defenses

The Authority pleaded that it had been established to the first instance committee that the decision subject of the petition was received by the establishment on 12/12/2023 AD, and it did not file its petition until 05/06/2024 AD after approximately six months had elapsed. This was acknowledged by the appellant before the first instance committee, which renders its claims in the appeal memo regarding the date of its knowledge of the decision incorrect, as it contradicts what was previously admitted, in addition to its failure to submit any proof supporting its claim.

The Committee's response to the defenses:

After reviewing the Unified customs law of the Gulf Cooperation Council countries, approved by Royal Decree No. (M/41) dated 03/11/1423 AH; and after reviewing the rules of operation for the Zakat, Tax, and Customs Committees, issued by Royal Decree No. (25711) dated 08/04/1445 AH, and the relevant laws and regulations.

Whereas the appellant was notified of the first instance decision on 08/07/2024 AD, and filed its challenge against the decision on 22/07/2024 AD, it follows that the appeal is accepted procedurally, for being submitted by an authorized party within the prescribed statutory period in accordance with the provisions of Article (163) of the Unified Customs Law.

After reviewing the case file and its contents, and considering the defenses submitted by the parties; and whereas upon reviewing the petition memo submitted by the appellant before the first instance committee, it is found that the appellant stated its reliance on Paragraph (F) of Article (200) of the Law of Sharia Procedures, which stipulates that: "1- Any of the litigants has the right to petition for reconsideration of final



judgments in the following cases: F- If the judgment was issued in absentia". Whereas Article (201) of the Law of Sharia Procedures stipulates that: "The period for petitioning for reconsideration is thirty days, commencing from the day on which the petitioner's knowledge of the forgery of documents is established, or the judgment of perjury is rendered, or the documents provided for under Paragraph (B) of Article (200) of this Law appear, or fraud is discovered. The period in the cases provided for under Paragraphs (D, E, F, G) of Article (200) of this Law shall commence from the time the judgment is notified, and the period for Paragraph (2) of Article (200) of this Law shall commence from the date of knowledge of the judgment". Whereas according to the appellant's statement, it was notified of the decision subject to the appeal on 04/06/2024 AD, and a review of the case file revealed no evidence to contradict its assertion; and since it submitted the petition on 05/06/2024 AD, it becomes evident that the basis upon which the first instance committee grounded its decision has collapsed. Consequently, this Committee must revoke the first instance decision and remand the case back to the First Instance Customs Committee to consider it anew. Accordingly, the Committee has concluded to rule:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, Civil Registration No. (.....), against the initial Decision number No. (CTR-2024-238276), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to revoke the first instance decision and remand the case back to the First Instance Customs Committee to consider it anew; pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246951

Case No. CF-2025-246951

Keywords:

Customs - Constraints - Bond commitment - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-243127), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to dismiss the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the appellant bases its petition on Paragraph (2/200) of the Law of Sharia Procedures, on the grounds that the judgment was executed against its commercial registration instead of the commercial registration of the importing establishment's owner. However, the issue raised by the appellant does not relate to the judgment itself, but rather to the manner of executing the decision, which falls outside the scope of a petition for reconsideration and does not constitute a statutory ground for its acceptance. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that Decision No. (AC-2022-104324) dated 14/08/2023 AD was issued in person convicting the importer, ... Establishment, Commercial Registration No. (.....), owned by, a Saudi national holding National ID No. (.....), of customs smuggling. However, enforcement proceedings of the decision were initiated against the appellant based on Commercial Registration No. (.....) belonging to the company, rather than the civil registration of the female importer who owns Establishment, and who actually committed the act for which the adjudicated fine was imposed. Furthermore, the appellant received a notification to pay the fine on 28/08/2024 AD on his personal mobile number in his capacity as the owner of Commercial Registration No. (.....), whereas the fine should have been issued against the female owner of the establishment."

The Committee's response to the defenses:

Upon the Customs Appeals Committee's review of the case file, including all the enclosed papers and documents; and whereas it is established from the petition for reconsideration and the appeal memo submitted that the appellant relies on Paragraph (2/200) of the Law of Sharia Procedures, which stipulates that: "2- Anyone who considers a judgment to be a binding precedent against them, and who was not joined or did not intervene in the lawsuit, has the right to petition for reconsideration of final judgments". Whereas the objection submitted by the appellant stated that Decision No. (AC-2022-104324) dated 14/08/2023 AD was issued in person convicting the importer, ... Establishment, Commercial Registration No. (.....), owned by/, a Saudi national holding National ID No. (.....), of customs smuggling. However, enforcement proceedings of the decision were initiated against the appellant based on the civil registration of the female importer who owns Establishment, and who actually committed the act for which the adjudicated fine was imposed. Furthermore, the appellant received a notification to pay the fine on 28/08/2024 AD on his personal mobile number in his capacity as the owner of Commercial Registration No. (.....), whereas the fine should have been issued against the female owner of the establishment. Whereas the matter brought forward by the appellant company concerns its objection to the manner of executing the decision and not to the decision itself; and



whereas the defenses it submitted do not affect the outcome of the decision subject to the appeal, the Committee has unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/, Commercial Registration No. (.....), against the initial Decision number No. (CFR-2024-243127), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247081

Case No. PC-2025-247081

Keywords:

Customs - Constraints - Bond commitment - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CSR-2024-246361), issued by the Second First Instance Customs Committee in Riyadh, which ruled to dismiss the petition for reconsideration. Whereas it has been established to the Appeals Committee that the appellant's arguments regarding the liability of the customs broker do not exempt it from liability, as the responsibility for the correctness of the data rests upon the appellant. Since smuggling crimes are established through the corroboration and mutual reinforcement of evidence rather than arguing each piece of evidence individually, and given that the notification via the Hayad system is duly established, the appellant's defenses do not affect the validity of the decision. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the bond commitment is forged, given that the Customs Authority has initiated various lawsuits using the exact same copy of the bond commitment.



The Committee's response to the defenses:

Whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not undermined by the appellant's argument regarding the liability of the customs broker; as the customs broker acts as an agent to the owner of the goods pursuant to the authorization issued by the latter. Whereas the relationship between the importer and the customs broker is a contractual relationship between themselves, whereby each has the right of recourse against the other. Since the shipment subject of the lawsuit was imported under the name of the establishment, and the undertaking submitted for its temporary release bears its stamp and the attestation of the Chamber of Commerce, all data included therein and the responsibility for verifying its authenticity rest upon the appellant. Regarding the appellant's challenge to the authenticity of the undertaking; whereas it is an established rule in criminal matters—of which customs smuggling offenses and violations are deemed to be of the same nature—that evidence is not bound by specific methods of proof. Furthermore, it is not necessary that the evidence relied upon in a smuggling conviction decision be conclusively definitive on each and every minor detail of the case, given that the general rule in proving such facts is that the evidence must be corroborative and mutually reinforcing, where each part complements the other to collectively form the conviction of the reviewing authority for the appeal. Consequently, it is improper to argue each piece of evidence individually and in isolation from the remaining documents, evidence, and presumptions. Rather, the standard relies on the sufficiency of the evidence and presumptions in their entirety to lead to the formation of the body's conviction, the fulfillment of its determination, and the settling of its conscience. Moreover, the criminalized act in question is not, in fact, holding the importer accountable for violating the undertaking executed against it; because the act constituting the crime of customs smuggling is manifested in the introduction or attempted introduction of the shipment without completing its final customs clearance from the competent authority. Regarding its defense of not being notified of the first instance lawsuit, a review of the notifications via the Hayad system for the first instance case reveals that notification of both the hearing date and the decision was duly served via text messages and email. Since the grounds of the decision subject to the appeal under appeal are sufficient to support its judgment, it must be determined that the submitted defenses do not affect the outcome of the decision, rendering the appeal groundless and meritless, and thus must be dismissed. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CSR-2024-246361), issued by the Second First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-5

Case No. PC-2024-233435

Keywords:

Customs - Constraints - Bond commitment - Eyeglasses - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CTR-2024-147848), issued by the Third First Instance Customs Committee in Riyadh, which ruled to convict the importer in person of customs smuggling, and ordered it to pay a customs fine as well as the value of the violating item as an alternative to confiscation. Whereas it has been established to the Appeals Committee that the appellant's argument regarding the lack of jurisdiction of the Food Control Laboratory to issue reports on the grounds that the imported items are devices, is groundless and does not serve as a valid justification for disposing of the shipment. Furthermore, it has been established to the Committee that the Customs Authority notified the importer to return the shipment to the customs yard within seven days pursuant to letter No. (.....); and the appellant failed to submit anything to challenge the validity of the procedures or the testing result. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that upon reviewing the decision of the Third First Instance Customs Committee—subject of the appeal—it becomes evident that it was issued in violation of the provisions of the Unified Customs Law, other laws, and observed instructions. The Committee based its judgment on the existence



of a bond commitment of the shipment, relying solely on what was stated in the lawsuit memo, which contradicts the facts; as the case file contains no bond commitment of the goods relating to the shipment for which the decision of the Customs Committee—subject of the appeal—was issued. This is supported by the fact that a review of the documents attached to the case file reveals the presence of two different undertakings with varying formats, both of which are completely blank and devoid of any data or information pertaining to the shipment, thereby rendering them mere pieces of paper that entail no legal effects. Furthermore, the imported shipment consists of tools and devices for testing and assembling eyeglasses, as indicated in the import declaration, which were imported for the establishment's personal use in conducting its commercial activity and are not intended for sale to third parties. Moreover, since the lawsuit memo and the Third First Instance Customs Committee indicate that the imported items are medical devices, whereas both reports were issued by the Food Control Laboratory at Al-Batha port, both reports are deemed issued by an incompetent body lacking jurisdiction; because medical devices fall under the jurisdiction of the Medical Devices Control Laboratory.

The Committee's response to the defenses:

Upon reviewing the case file, its enclosed papers, and the decision of the first instance committee, and considering the defenses submitted by the parties; Whereas the appellant challenges the decision on the grounds that the lawsuit memo and the Third First Instance Customs Committee indicate that the imported items are devices, whereas both reports were issued by the Food Control Laboratory at Al-Batha port, meaning that both reports were issued by an incompetent body lacking jurisdiction because medical devices fall under the jurisdiction of the Medical Devices Control Laboratory; yet, the appellant's argument regarding the lack of jurisdiction of the Food Control Laboratory and that the jurisdiction rests with the Medical Devices Control Laboratory is groundless. Furthermore, the appellant's defense does not justify its disposal of the shipment subject of the lawsuit. Whereas it appears from the case file that the Customs Authority notified the importer pursuant to letter No. (.....) to return the shipment to the customs yard within seven days from its date, in accordance with the undertaking signed by the importer; and since the appellant failed to submit anything that would challenge the validity of the customs procedures or their concluded outcome, the Committee concludes to dismiss the appeal and affirm the first instance decision in its entirety. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CTR-2024-147848), issued by the Third First Instance Customs Committee in Riyadh.
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247996

Case No. PC-2025-247996

Keywords:

Customs - Constraints - Product Violation - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CFR-2025-246683), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to reject the petition for reconsideration and affirm the first instance decision in its entirety. Whereas it has been established to the Appeals Committee that the appellant relies on Paragraphs (B/1), (D/1), and (F/1) of Article (200); yet it failed to submit any conclusive documents that were impossible to produce before the judgment was rendered, nor did it satisfy the requirements of Paragraph (2/B) and Paragraph (3) of Article (51) of the Implementing Regulations. Furthermore, its defense that the judgment awarded more than what was requested is groundless, as the value of the item was calculated in accordance with the customs declaration submitted by the appellant, which contained a single, indivisible item. It has also been established to the Committee that the notification procedures via the Hayad system, email, and text messages were valid and correct. This entails: dismissing the appeal and affirming the first instance decision in its entirety."

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article (26) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (56) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



- Paragraph (6) of Article (31) of the Implementing Regulations of the Customs law issued by Ministerial Decision No. (2748) dated 25/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that fraud had occurred and that the Authority had influenced the judgment, given that it failed to clarify to the Committee that the violation pertained only to a part of the shipment, which should entail the revocation of the decision and the acquittal of the company of the charges leveled against it.

The Committee's response to the defenses:

It is established to the Committee that the appellant relies, in submitting its petition, on Paragraphs (1/B), (1/D), and (1/F) of Article (200) of the Law of Sharia Procedures, which stipulates that: "1. Any of the litigants may petition for a reconsideration of final judgments in the following cases: B- If the petitioner, after the judgment, obtains conclusive documents in the lawsuit that were impossible to produce before the judgment; D- If the judgment awards something not requested by the litigants or awards more than what they requested; F- If the judgment was rendered in absentia". Whereas an objection based on Paragraph (B) is conditional upon submitting the conclusive documents subject of the dispute, which would affect the course of the judgment, and whereas the appellant failed to submit such documents; and whereas Paragraph (2/B) and Paragraph (3) of Article (51) of the Implementing Regulations for Methods of Objecting to Judgments stipulate that: '2. The objection memo by petition for reconsideration must include—as the case may be—the following data and attachments: B- If the objection request is pursuant to Article (200) of the Law, the request must include proof that it was impossible to produce the conclusive documents before the judgment. 3. If the objection does not satisfy the requirements set forth in Paragraphs (1) and (2) of this Article, the court shall, of its own accord, rule it inadmissible". Whereas an objection based on Paragraph (D) is conditional upon the request including a statement of the judgment that was rendered without being requested by the litigants, or that which was awarded in excess of what the litigants requested; and whereas the appellant argues that the violation pertained only to a part of the shipment and not to the entire shipment; however, the value of the item was determined in accordance with the value



declared by the appellant in the customs declaration for the violating item, which it declared as a single item only and subjected to the same tariff heading. This is in accordance with the definition of a customs declaration set forth in Paragraph (26) of Article (2) of the Unified Customs Law, which stipulates that it is: "The goods declaration, admission, or statement submitted by the owner of the goods or their legal representative, which includes detailing the distinguishing elements and quantities of the declared goods in accordance with the provisions of this Law:. Therefore, the appellant is held responsible for what was declared in the customs declaration. Furthermore, according to the appellee's reply, the random sample sent for analysis represents the entirety of the item declared in the declaration and is indivisible. Regarding the appellant's reliance on Paragraph (F); whereas a review of the notifications via the Hayad system for the first instance case reveals that notification of both the hearing date and the issued decision was duly served via email and text messages. Since the matter is as stated, the Committee has unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/ Company, Commercial Registration No. (.....), against the initial Decision number No. (CFR-2025-246683), issued by the 1st First Instance Customs Committee in Riyadh
2. **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247146

Case No. PC-2025-24714

Keywords:

Customs - Constraints - Tobacco - Smuggling - Partial Conviction

Summary:

The importer's request to revoke the first instance decision No. (CSR-2024-244465), issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer in person of customs smuggling, and ordered it to pay a customs fine, confiscated the seized contraband subject of smuggling, and confiscated the means of transport designated for that purpose. Whereas it has been established to the Appeals Committee that the penalty of confiscating the means of transport is conditional upon proving its use in smuggling through creating secret compartments or modifications, which has not been established, thereby requiring the revocation of Paragraph (Third). Furthermore, it became apparent to the Committee that the fine stipulated in Paragraph (Second) was unspecified; and upon referencing the value assessment report, it became clear that its amount is 344 Riyals. This entails: amending the decision within the limits of the foregoing, and affirming it in all other respects.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the means of transport was neither prepared nor equipped for smuggling, as it contained no cuts or secret compartments. Furthermore, the seized items were not found hidden underneath the car, but were rather placed on the ground under the vehicle and were not concealed.

The Committee's response to the defenses:

Whereas the imposition of this penalty is strictly conditional upon the extent to which the means of transport itself was utilized to smuggle the seized materials, such as creating secret compartments or pockets inside the means of transport to be used for smuggling purposes. Accordingly, and since it has not been proven that any modifications were made to the means of transport in the manner described above, Paragraph (Third) of the operative part of the decision subject to the appeal under appeal must be revoked. Furthermore, the Appeals Committee noted that the amount awarded as a customs fine under Paragraph (Second) of the operative part of the decision subject to the appeal was unspecified; whereas a review of the case files and the value assessment report prepared by the Zakat, Tax and Customs Authority reveals that the amount of the adjudged fine is (344) three hundred and forty-four Saudi Riyals. Pursuant to the foregoing, and after due deliberation, the Committee has unanimously concluded to rule as follows:

Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/, National ID No. (.....), against the initial Decision number No. (CSR-2024-244465), issued by the Second First Instance Customs Committee in Riyadh.
2. **Second:** On the merits, to affirm the first instance decision in its conclusions under Paragraphs (1, 2, 4, and 5), and to revoke Paragraph (3) thereof; pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-240195

Case No. PC-2024-240195

Keywords:

Customs - Constraints - Molasses - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance decision No. (CFR-2024-233996), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer in person of customs smuggling, ordered it to pay a customs fine, confiscated the seized contraband subject of smuggling, and confiscated the means of transport, or ordered the payment of its value as an alternative to confiscation in the event that confiscation is impossible. Whereas it has become apparent to the Appeals Committee that the appellant's connection to the seized items subject of the lawsuit has not been proven, and furthermore, its ownership of the means of transport—which is designated for passenger transport—has not been established, the Committee concludes to rule that the appellant is not convicted of customs smuggling due to the insufficiency of evidence. However, this does not preclude the confiscation of the seized items subject of the lawsuit, given that they were not introduced through regulatory and lawful channels. This entails: affirming the first instance decision in its conclusions under Paragraph No. (3) relating to the confiscation of the seized items, and revoking all other remaining paragraphs.

Document

- Article (153) of the Law of Criminal Procedures issued by Royal Decree No. (M/2) dated 22/01/1435 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The appellant's attorney argued that the defendant is merely a driver working in public transport (passenger transport), and that the presence of contraband inside the vehicle does not necessarily mean that his client smuggled it.

The Committee's response to the defenses:

It is established in the rules of litigation that the correct application of the law is a duty imposed upon the reviewing authority for the appeal, which it must enforce of its own accord without the necessity of a request from the litigants. Consequently, the reviewing authority for the appeal holds broad discretion in evaluating the facts, conferring upon them the appropriate legal characterization, and properly qualifying them, without being bound by the characterization offered by the prosecution or the adversary. This is guided by the court's conviction and the status of the evidence and the inferences deduced therefrom, which form the basis of its judgment, provided that the relevant papers within the case file do not contradict what has been inferred and firmly established in its conviction to resolve the dispute, and that its deduction is sound, reasonable, and leads logically to the concluded outcome. This is consistent with Article (153) of the Law of Criminal Procedures, which stipulates that: "The court shall not be bound by the characterization specified in the lawsuit memo. It shall give the act the characterization it deserves, even if it differs from that specified in the lawsuit memo...". Whereas it has become apparent to the Appeals Committee, after reviewing the case file and the decision subject to the appeal under appeal, that the appellant's connection to the seized items subject of the lawsuit has not been proven, and furthermore, its ownership of the means of transport (the bus)—which is designated for passenger transport—has not been established, the Committee concludes to rule that the appellant is not convicted of customs smuggling due to the insufficiency of evidence. However, this does not preclude the confiscation of the seized items subject of the lawsuit, given that they were not introduced through regulatory and lawful channels. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

1. **First:** Acceptance of the appeal procedurally, submitted by/, Passport No. (.....), against the initial Decision number No. (CFR-2024-233996), issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** On the merits, to affirm the first instance decision in its conclusions under Paragraph No. (3) relating to the confiscation of the seized items, and to revoke its conclusions under Paragraphs (1, 2, and 4); pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247471

Case No. PC-2025-247471

Keywords:

Customs - Constraints - Tobacco - Smuggling - Partial Conviction

Summary:

The importer's request to revoke the first instance decision No. (CSR-2025-245923), issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling, ordered it to pay a customs fine, confiscated the seized contraband subject of smuggling, and confiscated the means of transport used, prepared, and equipped for smuggling. Whereas it has been established to the Appeals Committee that the first instance committee based the fine on Paragraph (7) of Article (145) without providing a statement regarding recidivism, which requires amending the fine to twice the customs duties applicable to the seized items. It has also been established that the means of transport was not equipped for smuggling, given that the seized items were found inside the vehicle's seats; therefore, it is decided to revoke its confiscation. Furthermore, the Committee detected a clerical error in the defendant's name that necessitates correction without affecting the concluded outcome. This entails: affirming the confiscation of the seized items, amending the fine, revoking the confiscation of the means of transport, and correcting the name.

Document

- Article (145) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the decision had ruled in violation of the provisions of Article (145) of the Unified Customs Law.

The Committee's response to the defenses:

Upon reviewing the case file and its attachments, and considering the defenses submitted by the appellant; and based on paragraph (1) of Article (145) of the Unified Customs Law, which stipulates that: "1- If the smuggled goods are subject to high customs taxes (duties), the penalty shall be a fine of not less than twice the customs duties due and not exceeding twice the value of the goods, and imprisonment for a period of not less than one month and not exceeding one year, or either of these two penalties"; and based on paragraph (6) of Article (145) of the same Law, which stipulates that: "6- Confiscation of the means of transport, tools, and materials used in smuggling, with the exception of public means of transport such as ships, aircraft, trains, and public vehicles, unless they have been prepared or rented for this purpose, or ordering the payment of an equivalent amount to their value when they are not seized". Whereas it has become apparent to the Appeals Committee that the first instance committee that issued the decision subject to the appeal under appeal based Paragraph (Second) of its decision on Paragraph (7) of Article (145) of the Unified Customs Law without providing details regarding recidivism; therefore, the Committee decides to amend Paragraph (Second) to read: "To order the defendant to pay a fine equivalent to twice the customs duties applicable to the seized items". Regarding Paragraph (Third), in which the first instance committee ruled to confiscate the means of transport; the Appeals Committee found no evidence indicating that the means of transport was equipped for customs smuggling, but rather the contraband was placed on the second row of seats of the vehicle, according to the statements submitted by the prosecution represented by the Public Prosecution. Consequently, the Committee concludes to revoke Paragraph (Third) of the operative part of the contested first instance decision under appeal. Furthermore, the Appeals Committee noted a clerical error in the statement of the defendant's name within the recitation of facts and the operative part of the contested first instance decision under appeal, where it was stated as (.....), whereas the correct name according to the resident ID document—attached within the case file—is (.....). Since such an observation does not alter the concluded outcome of the decision, it necessitates correction. Since the matter is as stated, the Committee has unanimously concluded to rule as follows:



Decision

First: Acceptance of the appeal procedurally, submitted by/, Passport No. (.....), against the initial Decision number No. (CSR-2025-245923), issued by the Second First Instance Customs Committee in Riyadh.

Second: Acceptance of the appeal on its merits, and rule as follows:

- 1- To amend Paragraph (Second) of the operative part of the first instance decision to read: "To order the defendant/ (Passport No.) to pay a fine equivalent to twice the customs duties applicable to the seized items, amounting to an amount of (800) eight hundred Riyals".
- 2- To revoke Paragraph (Third) of the operative part of the first instance decision; pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-239096

Case No. PC-2024-239096

Keywords:

Customs - Constraints - Smuggling - No Conviction

Summary:

The importer's request to revoke the decision of the 1st First Instance Customs Committee in Riyadh No. (CFR-2024-149173), which ruled that the objection was procedurally inadmissible for missing the statutory deadline. Whereas it has been established to the Appeals Committee that the first instance committee did not state the grounds upon which the judgment of missing the statutory deadline was based, nor did it specify the dates that influenced this outcome, which renders its decision lacking the necessary reasoning. This entails: revoking the first instance decision, and remanding the case back to the first instance committee to consider it anew.

Document

- Article (12) of The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that all means of notification stipulated in Article (12) of the rules of operation for the Committees had not been exhausted, and that he was not contacted by telephone, nor did he receive any notice or alert from the customs broker's office regarding the violation or the lawsuit.



The Committee's response to the defenses:

Upon reviewing the case file, its included papers, and the defenses submitted by the parties; Whereas it is established that the decision subject to the appeal under appeal ruled that the objection was procedurally inadmissible on the grounds of missing the statutory deadline for its submission; and whereas it is established through the recitation of facts and the grounds of the decision subject to the appeal under appeal that the first instance committee did not clarify in its decision how it reached this conclusion, given its failure to specify the relevant dates demonstrating that the submission occurred after the expiry of the statutory deadline. Consequently, it is decided to revoke the first instance decision, and to remand the case back to the first instance customs committee to consider it anew. Accordingly, the Committee has concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CFR-2024-149173), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to revoke the first instance decision, and to remand the case back to the first instance customs committee to consider it anew; pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234433

Case No. PC-2024-234433

Keywords:

Affirming a Procedural Decision

Summary:

The importer's request to revoke the decision of the Third First Instance Customs Committee in Riyadh No. (CTR-2024-150937), which ruled that the objection was procedurally inadmissible for missing the statutory deadline. Whereas it has been established to the Appeals Committee that, according to the importer's statements in its memo, it was notified of the in absentia on 21/12/2023 AD, while it filed the objection on 18/02/2024 AD, which demonstrates that the statutory deadline for filing an opposition has expired. This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (39) of The rules of operation for the Zakat, Tax, and Customs Committees issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer's defenses include, in summary, that immediately upon becoming aware on 14/12/2023 AD, he corresponded with the General Secretariat of the Zakat, Tax and Customs Committees to request an update of his data so that he could review, access, and object to the violations and lawsuits. This serves as evidence of his lack of knowledge regarding all violations and decisions issued against him.



The Committee's response to the defenses:



Upon reviewing the case file, its included papers, and the decision subject to the appeal under appeal, and considering the defenses submitted by the parties; Whereas Paragraph (2) of Article (39) of the rules of operation for the Zakat, Tax, and Customs Committees stipulates that: "2- Any person against whom a in absentia is issued may file an opposition against the decision with the circuit that issued it within (thirty) days from the date of being notified of the decision..."; and whereas it is established by virtue of the recitation of facts and the grounds of the decision subject to the appeal under appeal that the objector's agent stated in his response before the first instance committee that the date he was notified of the default decision was on 21/12/2023 AD, while he did not file the objection until on 18/02/2024 AD, which demonstrates that the statutory deadline for filing an opposition against the default decision has expired; Whereas the reviewing authority for the appeal shall not be blamed for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained; therefore, it must be determined that the submitted defenses have no bearing on the outcome of the decision, rendering the appeal without supporting grounds and must be dismissed. Accordingly, the Customs Appeals Committee has concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/, National ID No. (.....), against the initial Decision number No. (CTR-2024-150937), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-261886

Case No. PC-2025-261886

Keywords:

Customs - Constraints - Tobacco - Smuggling - Partial Conviction

Summary:

The importer's request to revoke the decision of the Second First Instance Customs Committee in Riyadh No. (CSR-2024-240448), which ruled to convict the importer of customs smuggling, order him to pay a customs fine, confiscate the seized items subject to smuggling, and confiscate the means of transport. Whereas it has been established to the Appeals Committee that the appellant's claims regarding his lack of connection to the shipment are groundless since it was imported under his name, which renders his defenses without effect; whereas it has also been established that the means of transport was not equipped for smuggling as the seized items were placed inside a separate external body, it is therefore decided to revoke its confiscation. Furthermore, the Committee noted a clerical error in the defendant's name that necessitates correction, and it has been established that the determined fine amounts to (292,560) Riyals. This entails: affirming the confiscation of the seized items, establishing the amount of the fine, revoking the confiscation of the means of transport, and correcting the name.

Document

- Article (145) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the seized items did not belong to him and that he knew nothing about them, as he was merely a transporter of the wooden doors inside which the cigarettes were discovered, which negates the criminal intent to commit the offense. The appellant emphasizes that the incident was orchestrated between the actual supplier of the goods and the person who requested the doors inside Saudi Arabia, who disappeared and turned off his mobile phone as soon as the smuggled cigarettes were seized, whereas the actual supplier of the goods confessed that he is the one responsible for the incident.

The Committee's response to the defenses:

Regarding the appellant's claim of lack of connection to the shipment; a review of the import declaration subject of the case reveals that the shipment was imported under the name of the appellant's establishment. Consequently, it must be determined that the submitted defenses have no bearing on the outcome of the decision with respect to the referred-to paragraphs, rendering the appeal without supporting grounds and must be dismissed. As for Paragraph (Third) set forth in the operative part of the decision subject to the appeal under appeal concerning the confiscation of the means of transport, and based on paragraph (6) of Article (145) of the Unified Customs Law, which stipulates: "The confiscation of the means of transport, tools, and materials used in smuggling, excluding public means of transport such as ships, aircraft, trains, and public vehicles, unless they have been prepared or rented for this purpose, or a judgment ordering the payment of an amount equivalent to their value if they are not seized"; and whereas determining the confiscation of the means of transport is directly contingent upon the extent to which the vehicle itself was used to smuggle the seized items—such as constructing hidden compartments or pockets within the vehicle to be used for smuggling based on that; and since it is established by the case papers that the seized items were found inside an external body separate from the vehicle (wooden doors for household/office use), it is therefore decided to revoke Paragraph (Third) of the operative part of the decision subject to the appeal under appeal concerning the confiscation of the means of transport. Furthermore, the Appeals Committee noted a clerical error in the decision subject to the appeal under appeal, which stated that the defendant is '..... (ID No.)', whereas the correct name is '....., National ID No. (.....), and Residency Permit No. (.....)', which necessitates correction accordingly. The Appeals Committee also noted the failure to determine the specific amount of the customs fine ordered under Paragraph (Second) of the operative part of the decision subject to the



appeal; upon reviewing the case file and the valuation assessment report, it is established that the ordered fine amounts to (292,560) two hundred ninety-two thousand five hundred sixty Saudi Riyals. Based on the foregoing, and after due deliberation, the Committee has unanimously concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by/ Establishment, Commercial Registration No. (.....), owned by/ Bahraini ID No. (.....), and Residency Permit No. (.....), against the initial Decision number No. (CSR-2024-240448), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to affirm the first instance decision in its rulings under paragraphs (First, Second, Fourth, and Fifth), and to revoke paragraph (Third) concerning the confiscation of the vehicle.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-267951

Case No. PC-2025-267951

Keywords:

Customs - Constraints - Tobacco - Smuggling - Partial Conviction

Summary:

The Public Prosecution's request to revoke the first instance Decision No. (CSR-2025-264865), issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling, order him to pay a customs fine, and confiscate the seized items subject to smuggling. Whereas it has been established to the Appeals Committee that the claims put forward by the Public Prosecution in its memo—requesting a harsher penalty by imprisoning the defendant and ordering the payment of an amount equivalent to the vehicle's value—lack statutory grounds, as imprisonment is a custodial penalty that lacks an objective justification to warrant it, and it has not been proven that the means of transport was equipped or modified for smuggling; therefore, both requests must be disregarded. This entails: affirming the first instance decision in its entirety.

Document

- Article (145) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated (03/11/1423 AH).
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Defenses of the Appellant (Public Prosecution)

It argued that the smuggled quantity is significantly large, which contradicts the defendant's defense claiming it was for personal use, as such a quantity requires a long stay to be consumed as he claims.

The Committee's response to the defenses:

Upon the Customs Appeals Committee's review of the case file, the conclusions of the first instance decision, the penalties ordered against the defendant, and the appeal submitted by the Public Prosecution—through which it requests a ruling in accordance with the demands set forth in the public lawsuit memorandum, namely, sentencing the defendant to imprisonment based on paragraph (1) of Article (145) of the Unified Customs Law; Whereas imprisonment is a custodial penalty whose effects extend to others, the Appeals Committee shall consequently disregard the Public Prosecution's request due to the absence of objective grounds required to examine and investigate its demand to imprison the defendant. As for the Public Prosecution's request to order the payment of an amount equivalent to the value of the vehicle used in smuggling—amounting to (82,300) eighty-two thousand three hundred Riyals—concerning the facts of the smuggling offense committed by the defendant; the statutory criteria for determining such a ruling is directly contingent upon the extent to which the means of transport itself was used to smuggle the seized items, such as constructing hidden compartments or pockets within the vehicle to be used for smuggling based on that. Since it has not been proven that any modifications were made to the means of transport, the Committee concludes to disregard the Public Prosecution's request for lack of valid statutory grounds as previously clarified. Therefore, the reviewing authority for the appeal shall not be blamed for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not affected by the appellate arguments submitted by the Public Prosecution; and since the grounds of the decision subject to the appeal under appeal are sufficient to support its ruling, it must be determined that the submitted defenses have no bearing on the outcome of the decision, rendering the appeal without supporting grounds and must be dismissed. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the Public Prosecution, against the initial Decision number No. (CSR-2025-264865), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-132

Case No. PC-2024-245956

Keywords:

Customs - Constraints - Smuggling - No Conviction

Summary:

The Zakat, Tax and Customs Authority's petition for reconsideration of the decision No. (CR-2024-227691), issued by the Customs Appeals Committee in Riyadh, which ruled to revoke the first instance decision. Whereas it has been established to the Appeals Committee that the claims set forth in the petition memorandum lack the accepted statutory basis for entertaining a petition for reconsideration, as it does not fall under any of the legally prescribed cases, and the arguments contained in the memorandum are limited to a substantive dispute that does not constitute a valid ground for appeal; whereas it has also been revealed to the Committee that the lawsuit memorandum lacked its submission date, and the Committee disregarded the letter addressed to the Governor because a claim that interrupts the statute of limitations must be brought directly against the importer; This entails: affirming the decision in its entirety.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's (Authority's) Defenses

The Authority pleaded that the Committee was also incorrect in accepting the registration date of the lawsuit in the Hayad system, without taking into account that this lawsuit is among those whose files were previously sent for archiving at the General Secretariat for the purpose of registering the lawsuit before the



committees. Furthermore, the case file contains sufficient presumptions indicating that the request to initiate the lawsuit was in the year 1439 AH.

The Committee's response to the defenses:

The Committee has revealed that all claims put forward by the petitioner in its memorandum lack the statement of the statutory basis required to entertain its petition for reconsideration, due to the non-applicability of any of the legally prescribed cases under which a decision may be reviewed by way of a petition for reconsideration, as specified by the Law of Sharia Procedures in this regard. The content of the submitted petition involves nothing further than a substantive dispute by the concerned party, based on contesting the decision-making Committee's established conviction and the conclusion it reached after weighing the evidence and presumptions upon which it relied to form its conviction and adjudicate the case accordingly. Furthermore, the Authority's claim regarding the existence of presumptions that the lawsuit was initiated in the year 1439 AH cannot be relied upon in light of the established fact that the lawsuit memorandum lacked its submission date, let alone that the registration of the lawsuit before the first instance committee took place on 25/08/1443 AH. Also, the letter relied upon by the Authority, which was addressed to His Excellency the Governor by the Director General of Al-Batha Customs, does not constitute a claim that interrupts the statute of limitations, as a claim must be brought directly against the importer. Since the matter is as described, the Committee has unanimously concluded to rule as follows:

Decision

To dismiss the petition for reconsideration.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-116

Case No. PC-2024-245692

Keywords:

Customs - Constraints - Bond commitment - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-240634), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to dismiss the petition for reconsideration. Whereas it has been established to the Appeals Committee that the importer's allegations in his memorandum regarding the forgery of documents were unsubstantiated by any reliable evidence; whereas it has also been revealed to the Committee that the importer's reliance on Paragraph (G/1) of Article (200) of the Law of Sharia Procedures lacked any statement identifying his representative or the grounds for the invalidity of such representation, and that the raised issue constitutes nothing more than a clerical error in the name without affecting the shipment's data; This entails: the absence of statutory grounds for the submitted defenses, and affirming the first instance decision in its entirety.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article (158) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that he had no knowledge of the shipment subject of the case, did not recognize it, and alleged the forgery of the bond commitment.



The Committee's response to the defenses:



As to the appellant's defense alleging the forgery of the submitted documents, and pursuant to Article (158) of the Unified Customs Law, which stipulates: "Owners of goods, employers, and carriers of goods shall be liable for the actions of their employees and all personnel working in their interest, in respect of duties and taxes collected by the customs administration, as well as fines and confiscations prescribed under this Law resulting from such actions"; and since the customs broker is deemed an affiliate of the owner of the goods by virtue of the authorization issued by the latter; and whereas the relationship between the importer and the customs broker is a contractual relationship between themselves, whereby each has the right of recourse against the other; and whereas the shipment subject of the case was imported under the name of the establishment, and the undertaking submitted for its temporary clearance bears its stamp and the attestation of the Al-Ahsa Chamber, all data contained therein and the responsibility to verify its validity rest upon the appellant. Furthermore, the reviewing authority for the appeal shall not be blamed for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This conclusion is not affected by the appellant's defense based on Paragraph (1/G) of Article (200) of the Law of Sharia Procedures, which stipulates: "1. Any of the litigants may petition for a reconsideration of final judgments in the following cases: G- If the judgment was rendered against a person who was not properly represented in the lawsuit,' given that an objection based on Paragraph (G) is contingent upon identifying the representative in the lawsuit, and the grounds for the invalidity of representation as being on a different establishment. Upon reviewing the decision subject of the petition, it is revealed that there is merely a clerical error in writing the name of the establishment, whereas the substance of the decision, the declaration under which the importation took place, the determination of the type of violation, and the shipment are correct. Since the petition lacked the condition required for its acceptance, and since the grounds of the decision subject to the appeal under appeal are sufficient to support its ruling, it must be determined that the submitted defenses have no bearing on the outcome of the decision, rendering the appeal without supporting grounds and must be dismissed. Accordingly, the Committee has unanimously concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by its presenter/ ,
Commercial Registration No. (.....) owned by/ , National ID No.
(.....), against the initial decision number No. (CFR-2024-240634), issued by the 1st First
Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled,
for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-62

Case No. PC-2024-242201

Keywords:

Customs - Constraints - Smuggling - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-239106), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to dismiss the petition for reconsideration because it was submitted by a party lacking capacity. Whereas it has been established to the Appeals Committee that the importer's reliance on Paragraph (G/1) of Article (200) of the Law of Sharia Procedures lacked any statement identifying the proper representative or the grounds for the invalidity of such representation, which constitutes an essential condition for the acceptance of the petition; whereas it has also been revealed to the Committee that the importer acknowledged his responsibility for the shipment in the statement hearing minutes at Jeddah Islamic Port Customs, expressing his willingness to bear the fine, without presenting any defense before the first instance committee regarding his capacity in the lawsuit; Therefore, the statutory grounds for his defenses are precluded. This entails: affirming the first instance decision in its entirety.

Document

- Article (200) of the Law of Sharia Procedures, issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's (Importer's) Defenses

The appellant argued that the shipment subject of the case is unrelated to the trademark stipulated in the lawsuit memorandum.

The Committee's response to the defenses:

Upon the Customs Appeals Committee's review of the case file and the documents and papers contained therein; it is established from the submitted petition memorandum that the petitioner relies on Paragraph (1/G) of Article (200) of the Law of Sharia Procedures, which stipulates: "1. Any of the litigants may petition for a reconsideration of final judgments in the following cases: A- If the judgment was based on documents that were subsequently found to be forged, or based on testimony that a competent authority ruled—after the judgment—to be perjured. B- If the petitioner obtained, after the judgment, conclusive documents in the case that he was unable to produce before the judgment. C- If the litigant committed fraud that would affect the judgment. D- If the judgment awarded something not requested by the litigants or more than what they requested. E- If the judgment's operative part is self-contradictory. F- If the judgment was rendered in absentia. G- If the judgment was rendered against a person who was not properly represented in the lawsuit. 2. Any person against whom the judgment constitutes *res judicata*, and who was not joined or did not intervene in the lawsuit, may petition for a reconsideration of final judgments". Whereas upon reviewing the defenses submitted by the appellant, it has been revealed to the Committee that he objects to the dismissal of the petition he submitted before the first instance customs committee, which was based on Paragraph (G) of Article (200) of the Law of Sharia Procedures; and since an objection based on Paragraph (G) is contingent upon identifying the proper representative in the lawsuit and the grounds for the invalidity of representation; and whereas it is established that the petitioner acknowledged his responsibility for the shipment pursuant to the (statement hearing minutes at the Investigation Office of Jeddah Islamic Port Customs), and further added that he was willing to bear the customs fine; and by reference to the file of the lawsuit filed before the first instance customs committee, no defense was raised by him regarding his capacity in the first instance lawsuit, pursuant to the session minutes and the decision issued in the lawsuit registered under No. (PC-2022-96555). Since the matter is as described, the Committee has unanimously concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the appellant/ , National ID No. (.....), against the initial Decision number No. (CFR-2024-239106), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246465

Case No. PC-2024-246465

Keywords:

Customs - Constraints - Smuggling - Diesel - Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CSR-2024-239956), issued by the Second First Instance Customs Committee in Riyadh, which ruled to convict the importer of customs smuggling, order him to pay a customs fine, and confiscate the seized items subject of smuggling. Whereas it has been established to the Appeals Committee that the appellant had exported the shipment subject of the dispute, and the laboratory results revealed that both samples contained high percentages of diesel, reaching (75.5%) and (67.86%), while the statutory limit does not exceed (5%); and the Committee deemed that the variance in percentages does not affect the judgment as it resulted from storage factors and the characteristics of petroleum products; This entails: affirming the first instance decision in its entirety.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the evidence relied upon by the appellee is inconclusive, given that high-quality laboratories produce identical results, and if they do not match, the variance is almost negligible.



The Committee's response to the defenses:



Upon the Customs Appeals Committee's review of the case file and its attachments; and whereas according to the submitted appeal memorandum and the attached customs declaration, it has been revealed to the Committee that the appellant had exported the shipment subject of the dispute under export declaration No. (.....) dated 07/08/1444 AH; whereas testing the first sample revealed that it contained a percentage of (75.5%) of diesel, while the result of the second sample was (67.86%); Whereas Paragraph (Third) of the Circular of the Director General of Saudi Customs No. (553/43/M) dated 20/07/1433 AH stipulates that: "The competent committee shall draw three samples from each shipment, such that one sample is sent to the laboratory in containers designated for this purpose under confidential numbers, accompanied by the approved form for providing technical information on shipments, and two samples shall be kept at customs after being sealed until the result is received. If the result shows that the sample contains subsidized petroleum materials and the concerned party objects to the result, one of the two kept samples shall be sent to another laboratory. If the testing confirms the validity of the first result, the incident shall be referred to the Legal Department; however, if the two results contradict, the third sample shall be analyzed to outweigh one of them, and the necessary action shall be completed in light thereof..."; Whereas the percentages contained within the laboratory report are deemed high, given that the permissible limit is (5%), as the benchmark for a violation in the laboratory result is exceeding (5%) regardless of whether the results are varied. The resulting variance usually occurs due to the difference in the percentage of aromatic substance and certain compounds, namely (nitrogen oxide) and (sulfur), which are affected by storage and temperature factors. Such variance is disregarded since the excess is significantly higher than the permissible limit by a large margin. Furthermore, the reviewing authority for the appeal shall not be blamed for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. Since the grounds of the decision subject to the appeal under appeal are sufficient to support its ruling, it must be determined that the submitted defenses have no bearing on the outcome of the decision, rendering the appeal without supporting grounds and must be dismissed. Since the matter is as described, the Committee has unanimously concluded to rule as follows:



Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the appellant/ , National ID No. (.....), owner of Establishment, Commercial Registration No. (.....), against the initial Decision number No. (CSR-2024-239956), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to reject it for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-246280

Case No. CF-2024-246280

Keywords:

Customs - Constraints — No Conviction

Summary:

The importer's request to revoke the first instance Decision No. (CFR-2024-238835), issued by the 1st First Instance Customs Committee in Riyadh, which ruled that the lawsuit is procedurally inadmissible. Whereas it has been established to the Appeals Committee that the first instance committee did not state in the grounds of its decision any indication that it had verified the existence of an express or implied acceptance of the settlement by the appellant, in the absence of any document proving his review of or consent to it, which constitutes a deficiency affecting the validity of the decision; This entails: remanding the lawsuit to the first instance customs committee for consideration in light thereof.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the contested first instance decision under appeal lacked sufficient reasoning clarifying the statutory grounds upon which the decision was based, given that the deficiency in reasoning contradicts the established judicial principles requiring that judgments must be reasoned sufficiently and in detail.



The Committee's response to the defenses:



Upon reviewing the case file, the papers contained therein, and the decision of the first instance committee; and whereas the Customs Appeals Committee noted that the first instance committee, which rendered the decision under appeal, did not clarify in the grounds of its decision how it concluded that the settlement was accepted and deemed final; as the committee that rendered the decision did not verify the existence of an express or implied acceptance by the appellant, in the absence of any document indicating that the appellant reviewed this settlement so as to express his acceptance or rejection thereof; Accordingly, the Committee concludes to remand the lawsuit to the first instance customs committee in light thereof. Therefore, the Committee has unanimously concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the appellant/ , National ID No. (.....), against the initial Decision number No. (CFR-2024-238835), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, to revoke the first instance decision and remand the lawsuit to the first instance customs committee to be considered anew; pursuant to the grounds and merits set forth in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-233077

Case No. PC-2024-233077

Keywords:

Customs - Constraints - Smuggling - Medical Cream - Conviction

Summary:

The Public Prosecution's request for reconsideration of the first instance Decision No. (1840) for the year 1443 AH, issued by the 1st First Instance Customs Committee in Riyadh, which ruled to convict the importer, order him to pay a customs fine, and confiscate the seized items subject of the case. Whereas it has been established to the Appeals Committee that the body adjudicating the case holds the discretionary power to assess the appropriate penalty in line with the circumstances and merits of the case and the behavior of the perpetrator of the criminal act, and that the Prosecution's request was devoid of any demonstration of an error in the application of the law and was limited to requesting a harsher penalty without providing reasoning; This entails: dismissing the appeal and affirming the first instance decision in its entirety.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Prosecution's) Defenses

The Public Prosecution argued and requested a reconsideration of the decision, and to sentence the defendant to a penalty that is proportionate to the gravity of the violation he committed, so as to achieve deterrence against committing the violation again.



The Committee's response to the defenses:

It has been revealed to the Customs Appeals Committee that the sole objective of the Public Prosecution's request in its appeal was to seek a reconsideration of the decision subject to the appeal under appeal, in order to sentence the defendant to a penalty proportionate to the gravity of the violation he committed, so as to achieve personal deterrence against committing this violation again, and general deterrence to prevent others from committing similar violations. Whereas the body adjudicating the case holds full discretionary power to assess the penalty it deems consistent with the circumstances and merits of the case and the behavior of the perpetrator of the criminal act; and since the Prosecution did not demonstrate the existence of any error in the application of the law in this regard, and its request was limited to merely requesting a harsher penalty, this entails that the Appeals Committee shall disregard the Public Prosecution's request due to its lack of substantive grounds necessary to examine and investigate the Prosecution's request to review the adjudged penalty. Since the matter is as described, the Committee has concluded to rule as follows:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the appellant/ the Public Prosecution, against the initial Decision number No. (1840) for the year 1443 AH, dated 24/08/1443 AH, issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-233561

Case No. PC-2024-233561

Keywords:

Customs - Constraints - Smuggling — No Conviction

Summary:

The importer's request to revoke First Instance Decision No. (CTR-2024-222595) , issued by the Third First Instance Customs Committee in Riyadh , which ruled to accept the petition for reconsideration procedurally and reject it on the merits. Where it has been established to the Appeals Committee that the authority to assess the legal characterization of facts falls within the jurisdiction of the body hearing the case pursuant to Article (153) of the Law of Criminal Procedures. Furthermore, it has become evident that the Customs' letter concerning the disappearance of the shipment was based on presumption and did not definitively attribute the act to the importer , which is insufficient to establish the certainty required to impute the crime of customs smuggling to him. Consequently, this entails accepting the appeal and annulment of the initial Decision in all that it ruled.

Document

- Article 153 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. M/41 dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses



The importer pleaded that the Customs did not present evidence proving that the reason for the disappearance of the shipment is attributed to the importer; furthermore, it based its accusation on mere suspicion and potential interest, which is invalid and impermissible under both statutory law and Sharia.



The Committee's response to the defenses:



It is established in the rules of litigation that applying the law correctly is an obligation on the authority examining the case, and it must do so on its own without the need for a request from the parties. Therefore, the authority examining the case has broad discretion in assessing the facts and giving them the appropriate description and correct classification without being bound by the classification of the prosecution or its opponent, in light of what it is convinced of and the state of the evidence and the inferences drawn from it, relying on it and using it as a basis for its ruling, as long as the documents related to it within the case file do not contradict what has been inferred and established in its conviction and belief to resolve the dispute, and that its inference is sound, reasonable, and leads to the result it has reached. This is in accordance with what is stated in Article (153) of the Law of Criminal Procedures, which stipulates that “the court is not bound by the description contained in the indictment and must give the act the description it deserves, even if it contradicts the description in the indictment”, and whereas it was established from the letter of the Customs Director regarding the disappearance of the shipment inside the warehouse that it did not definitively assert that the cause of the disappearance is attributed to the importer; furthermore, the aforementioned letter was based on suspicion (suspicion of customs smuggling), which fails to achieve the certainty that the importer removed the shipment prior to the completion of its customs procedures, a matter which collectively leads to the non-establishment of attributing the criminal act to the importer. And since decisions must be based on certainty, not speculation and conjecture, accordingly, the committee decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from the appellant/..... establishment, Commercial registration number (.....), owned by/, National ID number. (.....), against the initial Decision number No. (CTR-2024-222595) issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision subject to appeal, and ruling that the importer's conviction of the crime of customs smuggling is not established, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2024-232644

Case No. PC-2024-232644

Keywords:

Customs - Constraints - Smuggling - Conviction

Summary:

The appellant's request to annulment of the initial Decision No. (CFR-2024-170726), issued by the 1st First Instance Customs Committee in Riyadh , which convicted the appellant and obligated him to pay a customs fine and confiscate the seized items subject of the case. And where it has been established to the Appeals Committee the invalidity of what the appellant raised in his statement that the seized items are personal luggage and gifts; since the customs exemption established for personal luggage and gifts requires - pursuant to Article (19) of the Implementing Regulations of the Unified Customs law - that they be of a personal nature, in non-commercial quantities, and their value does not exceed three thousand riyals, which are conditions not met in the seized items subject of the lawsuit. This means; rejecting the appeal and upholding the first instance decision in all that it ruled.

Document:

- Article 103 of the Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 19 of the Implementing Regulations of the Customs law issued by Ministerial Decision No. (2748) dated (25/11/1423 AH).

Parties Defenses:

Appellant's Defenses

- The appellant argued that the decision subject to appeal violated the provisions of Article (103) of the Unified Customs Law, under which personal luggage and gifts in the possession of travelers are exempted, as the seized items are personal belongings intended for gifting and do not reach the threshold of commercial quantities.



The Committee's response to the defenses:



After reviewing the case file and the documents contained therein, and having considered the defenses submitted by the appellant, and whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. Furthermore, the appellant's claim that the seized items consist of gifts and personal luggage does not detract from this; as benefiting from the customs duty exemption regarding personal luggage and gifts brought by travelers is conditional upon satisfying a number of requirements, including that they be of a personal nature, in non-commercial quantities, and that their value does not exceed three thousand Saudi Riyals, which was not met in the seized items subject of the case. This is in accordance with Article (19) of the Implementing Regulations of the Unified Customs Law, which stipulates that: '1- Personal luggage and gifts brought by travelers, the value of which does not exceed (3000) three thousand Saudi Riyals or its equivalent in the currencies of the other Council States, shall be exempted from customs taxes (duties). 2- To benefit from the exemption, the following is required: a- The luggage and gifts must be of a personal nature and in non-commercial quantities.' Since the reasons for the first instance decision are sufficient to support its ruling, it is necessary to state that the defenses presented do not affect the outcome of the decision, which makes the appeal unsupported and necessitates its rejection. Accordingly, the Appeals Committee decided the following:

Decision:

- 1- **First:** Acceptance of the lawsuit procedurally from the appellant/, National ID number (.....), against the initial Decision number No. (CTR-2024-170726) issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-232819

Case No. PC-2024-232819

Keywords:

Customs - Constraints - Smuggling – No Conviction

Summary:

The importer's request to annulment of the initial Decision No. (CFR-2022-150026), issued by the 1st First Instance Customs Committee in Riyadh, which ruled that the appeal was inadmissible for being filed after the expiry of the statutory period. Whereas it has become evident to the Appeals Committee that Decision No. (1/1798) for the year 1442 AH was issued in absentia against the establishment, and that the first instance committee rejected its objection procedurally without stating the date of notification, which constitutes a material deficiency in the validity of the reasoning. This entails: annulment of the initial Decision and remanding the case to the first instance customs committee for consideration.

Document:

- Article 60 of The Law of Sharia Procedures issued by Royal Decree No. (M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the decision subject to appeal was devoid of the notification date of the in absentia decision and the date of filing the objection for the purpose of calculating the statutory period accordingly; which renders it flawed by a deficiency in reasoning.

The Committee's response to the defenses:

After reviewing the case file and the documents contained therein, and having considered the defenses submitted by the parties, and whereas it has been established that Decision No. (1/1798) for the year 1442



AH, issued by the 1st First Instance Customs Committee in Riyadh, was rendered in absentia against the importing establishment, and whereas the establishment filed an objection to the decision before the same committee in accordance with the provisions of Article (60) of the Law of Sharia Procedures, and whereas the 1st First Instance Customs Committee concluded by issuing its decision—subject to appeal—ruling that the objection is inadmissible procedurally for the expiry of the statutory period without indicating in its reasoning the date of notification of the importing establishment of the contested in absentia decision, nor the date of expiration of the statutory period for objection; it is therefore decided to annulment of the initial Decision and remand the case to the first instance customs committee for reconsideration. Accordingly, the Customs Appeals Committee decided the following:

Decision

1. **First:** Acceptance of the appeal procedurally from the appellant/..... establishment, Commercial registration number (.....), owned by/, National ID number. (.....), against the initial Decision number No. (CTR-2022-150026) issued by the 1st First Instance Customs Committee in Riyadh.
2. **Second:** On the merits, the cancellation of the first instance decision, and remand the case to the first instance customs committee for reconsideration, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-242447

Case No. PC-2024-242447

Keywords:

Customs - Constraints - Smuggling - Fabrics - Conviction

Summary:

The importer is requesting the cancellation of the first instance decision No. (CTR-2024-232578), issued by the 1st First Instance Customs Committee in Riyadh, which ruled that the case is inadmissible. Whereas it has become evident to the Appeals Committee that the appellant's argument that the ruling of inadmissibility does not terminate the litigation due to the shipment being in the possession of Customs, does not affect the outcome of the decision; as he may submit his request directly to the competent authority. This entails: rejecting the appeal and upholding the first instance decision in all that it ruled.

Document:

- Article 126 of The Law of Sharia Procedures issued by Royal Decree (No. M/1) dated 22/01/1435 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that there is no basis for the ruling of inadmissibility after the request for evidence, given that the First Instance Committee had requested the prosecution to provide its evidence for the case and to attach a technical opinion from the Tariff Department regarding the correct tariff heading for these items; however, it failed to provide what was requested. The committee should have instead resolved the dispute by issuing a decision to dismiss the case and release the defendant from it, in accordance with the provisions of Article (126) of the Law of Sharia Procedures. Emphasizing that the ruling of inadmissibility does not terminate the litigation, as the shipment has been seized by Customs since the date of its arrival.



Consequently, the ruling of inadmissibility leads to the continued seizure of the shipment and the aggravation of damages.

The Committee's response to the defenses:



After reviewing the case file and the documents contained therein, and having considered the defenses submitted by the appellant, and whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. Furthermore, the appellant's argument that the ruling of inadmissibility does not terminate the litigation, given that the shipment is still seized by Customs, does not detract from this; as he may submit his request to Customs. It is therefore necessary to conclude that the submitted defenses do not affect the outcome of the decision in those aspects, rendering the appeal unsupported and necessitating its rejection. Accordingly, the Appeals Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/.... National ID number (...), against the initial Decision number (CTR-2024-232578) issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246657

Case No. PC-2024-246657

Keywords:

Customs - Constraints - Smuggling - Non-compliance with specifications – Conviction

Summary:

The importer is requesting the reconsideration of the first instance decision No. (CFR-2024-242830) issued by the Second First Instance Customs Committee in Riyadh, which ruled to accept the objection procedurally and reject it on the merits, upholding the first instance decision in all that it ruled. Whereas it has been established to the Appeals Committee that the appellant's argument regarding the non-establishment of the shipment's violation is refuted by the laboratory result indicating non-compliance. It also became evident to the Committee that the material error in the name of the establishment does not affect the substance of the decision and is limited to correction. This entails: rejecting the appeal while correcting the name in the operative part of the decision.

Document:

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the consignment's non-compliance with the specifications was not established, and that the fundamental principle is the presumption of soundness.

The Committee's response to the defenses:

There is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections



raised against it anything that deserves a response beyond what those Grounds contained. Furthermore, the appellant's argument that the shipment's non-compliance with the specifications was not proven, and that the defendant did not provide evidence of the crime of customs smuggling being committed by the establishment, does not detract from this; as a review of the case file revealed the existence of Laboratory Result No. (.....) dated 11/07/2013 AD, which shows the non-compliance of the item subject of the lawsuit in terms of the pH level. Since the reasons for the decision subject to appeal are sufficient to support its ruling, it is necessary to state that the defenses presented do not affect the outcome of the decision, which makes the appeal unsupported and necessitates its rejection. Whereas the Appeals Committee noted a material error in the name of the establishment within the facts and the operative part of the decision subject to appeal, stating that it is named (..... establishment), while the correct name according to the documents is (..... establishment), and since such an observation does not alter the result reached by the decision, it is required to correct the name of the establishment within this decision as will be stated in the operative part. Accordingly, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from the appellant/..... establishment, Commercial registration number (.....), owned by/, National ID number. (.....), against the initial Decision number No. (CSR-2024-242830) issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234314

Case No. PC-2024-234314

Keywords:

Customs - Constraints - Conviction

Summary:

The importer's request of the reconsideration of the first instance decision No. (CTR-2024-158791), issued by the Third First Instance Customs Committee in Riyadh, which ruled that the case submitted by the importer is inadmissible and that the decision issued against him is final. Whereas it has been established to the Appeals Committee that the appellant's argument regarding the inability to open the session link and his correspondence with the Secretariat is unsupported by evidence, as the case file is devoid of any proof of the alleged email. It also became evident to the Committee that the first instance decision ruled that the case is inadmissible, contrary to the provisions of Paragraph (3) of Article (60) of the Law of Sharia Procedures regarding the forfeiture of the objector's right upon his absence from the first session. This entails: rejecting the appeal while amending the operative part of the decision to state the forfeiture of his right to object and considering the judgment final..

Document:

- Article 60 of The Law of Sharia Procedures issued by Royal Decree No. (M/1) dated 22/01/1435 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that he was unable to attend the session due to technical difficulties in opening the session link, confirming that he had communicated with the Secretariat, which directed him to send an



email regarding this matter, which he subsequently did. Furthermore, the postponement of the case's sessions several times led him to believe that the session was also postponed.

The Committee's response to the defenses:



Furthermore, the appellant's argument in his statement regarding the inability to open the session link, his communication with the Secretariat, and its direction to him to send an email in this regard, does not detract from this; as upon reviewing the case file, the Committee did not find anything proving that he sent the aforementioned email. It is therefore necessary to conclude that the submitted defenses do not affect the outcome of the decision, rendering the appeal unsupported and necessitating its rejection. However, the Appeals Committee noted that the first instance decision concluded in its operative part by ruling to 'dismiss the case,' whereas Paragraph (3) of Article (Sixty) of the Law of Sharia Procedures stipulates that: 'If the objector or his agent is absent from the first session for considering the objection, the court shall, of its own accord, rule that his right to object has been forfeited, and its judgment shall be considered final.' Consequently, this Committee has decided to amend the operative part of the decision to be 'the forfeiture of his right to object, and considering the decision issued against him as final.' Accordingly, the Committee concluded to report the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from the appellant/..... establishment, Commercial registration number (.....), owned by/, National ID number. (.....), against the initial Decision number No. (CTR-2024-158791) issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld, with its operative part amended to state: 'the forfeiture of his right to object, and considering the decision issued against him as final,' for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CSR-2025-247107

Case No. PC-2025-247107

Keywords:

Customs - Constraints - Smuggling – Tobacco – Conviction.

Summary:

The petitioner is requesting the reconsideration of the first instance decision No. (CTR-2024-183119), issued by the Third First Instance Customs Committee in Riyadh, which ruled to convict the petitioner of customs smuggling, impose a customs fine upon him, and confiscate the seized items subject to smuggling. Whereas the First Instance Committee—reviewing the petition—has established that the arguments presented by the petitioner in his statement do not affect the outcome of the decision, due to the failure to submit evidence proving the fulfillment of any of the grounds for a petition for reconsideration prescribed by law, and the lack of proof of any violation of the procedures of Article (39) of the Rules of Procedure for Committees governing the notification procedures and objection to in absentia decisions. This entails: rejecting the petition and upholding the first instance decision in all that it ruled.

Document:

- Article 200 of The Law of Sharia Procedures issued by Royal Decree No. (M/1) dated 22/01/1435 AH..
- Article 57 of the Implementing Regulations for Methods of Objecting to Judgments, issued by the Minister of Justice's Decision No. (512) dated 5/1/1445 AH.

Parties Defenses:

Reconsideration Petitioner's Defenses

The petitioner for reconsideration argued that the Public Prosecution's response in the indictment, which relied on evidence and circumstantial proof to substantiate the charge in Paragraph (1) through the defendant's admission before the apprehension authority Border Guard of possessing the seized items, is



factually incorrect. The petitioner asserts that he did not make any such admission. This can be verified by referring to Paragraph (1) of the case file, which lacks any signature from the defendant whatsoever.

The Committee's response to the defenses:

Whereas the petitioner argues that the admissions referred to were incorrect, and that there is no signature from him on them, it is established that the defendant (petitioner) was arrested in person by the competent authorities, namely (the official patrols affiliated with the Task Force), his statement was fully recorded, and he provided his fingerprints thereon. As fingerprints play a crucial role in criminal investigations to confirm or refute the identity of the defendant, and pursuant to Article (57) of the Implementing Regulations on Methods of Objecting to Judgments, which stipulates: 'If the court accepts the petition for reconsideration, it must state the grounds for acceptance by specifying the condition upon which the acceptance of the petition was based, and the availability of its conditions stipulated in the Law and the Regulations, and this shall be recorded in the minutes.' And pursuant to Article (39) of the Rules of Operation for the Zakat, Tax and Customs Committees, which stipulates: "1- If it is impossible to notify the person against whom an in absentia decision is issued within (thirty) days from the date of its issuance, an announcement shall be published in the Official Gazette or any local newspaper, and the announcement shall include notice of the issuance of the decision and that he has the right to object to the decision before the department that issued it, within (thirty) days from the date of the announcement. 2- The person against whom an in absentia decision is issued shall have the right to object to the decision before the department that issued it within (thirty) days from the date of being notified of the decision. The objection request shall be submitted via a memorandum in accordance with the procedures prescribed for filing a case, provided that the memorandum includes the number of the decision objected to, its date, and the grounds for the objection. 3- If the person against whom an in absentia decision is issued does not object to the decision—within the period stipulated in Paragraph (2) of this Article—the decision shall be considered enforceable. If he appears within this period and requests the suspension of the execution of the decision, the department that issued the decision shall issue a decision to suspend the execution and grant him a period not exceeding (thirty) days to prepare his defenses and responses. If he does not submit them within this period, the department shall issue a decision to enforce its previous decision. If he submits his defenses and responses within the period assigned to him, the department shall consider what he has submitted; if it finds grounds warranting a reconsideration of its decision, it shall do so; otherwise, it shall issue a decision to enforce its previous decision. In all cases, the person against whom an in absentia decision is issued shall have the right to appeal the decision in accordance with the provisions governing that".

Whereas, upon examining and investigating what was presented by the petitioner, it became evident that there was nothing to affect the soundness of the conclusion reached by the decision subject to the petition;



it is therefore decided, on the merits, to reject the submitted petition and to enforce the decision issued by the Third First Instance Customs Committee in Riyadh No. (CSR-2024-183119).

For these reasons, and after deliberation, the Committee unanimously decided the following:

Decision:

- 1- Acceptance of the appeal submitted by/ (National ID Number) procedurally.
- 2- On the merits, it is rejected, and the decision issued by the Third First Instance Customs Committee in Riyadh No. (CSR-2024-183119) is to be enforced.

May Allah's blessings and peace be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CSR-2025-262860

Case No. PC-2025-262860

Keywords:

Customs - Constraints - Smuggling - Tobacco - Conviction

Summary:

The Public Prosecution requested the establishment of the defendant's conviction for customs smuggling. Whereas the First Instance Committee—reviewing the case—has established, based on the seizure report and the case documents, that the elements of the crime of customs smuggling are complete in accordance with Articles (142), (144), and (145) of the Unified Customs Law. It also became evident that there is no basis for applying the penalty of imprisonment in light of the circumstances of the case. It was further established that the defendant was properly notified in accordance with due process, and that their absence does not preclude the decision from being considered as issued in their presence. This entails: convicting the defendant, obligating them to pay a customs fine as per the operative part of the decision, and confiscating the seized items subject to smuggling.

Document:

- Article 142 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 144 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 145 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 20 of the Rules of Operation for the Zakat, Tax and Customs Committees, issued by Royal Decree No. (25711) dated 08/04/1445 AH.



Parties Defenses:

Appellant's (Public Prosecution) Defenses

The plaintiff pleaded for the establishment of the defendant's conviction for customs smuggling, and for the imposition of the penalty stipulated in Paragraph (1) of Article (145) of the Unified Customs Law, with the application of Paragraph (7) of the same Article due to the defendant's three prior convictions, in addition to the confiscation of the seized items.

The Committee's response to the defenses:

It has become evident to the Committee that the defendant was found in possession of (180) packs of cigarettes. Accordingly, Seizure Report No. (.....) dated 23/08/1446 AH was prepared.

Pursuant to Article (142) of the Unified Customs Law, which stipulates that: 'Smuggling is the entry or attempted entry of goods into the country, or their removal or attempted removal therefrom, in a manner contrary to the applicable legislation, without payment of customs duties in whole or in part, or contrary to the provisions of prohibition or restriction set forth in this Law and other regulations and laws.' Furthermore, Article (144) of the same Law stipulates that: 'The following shall be considered criminally liable in particular: 1- Principal perpetrators. 2- Accomplices. 3- Interveners and instigators. 4- Possessors of smuggled materials. 5- Owners of means of transport used in smuggling... 6- Owners or tenants of premises and places where smuggled materials are stored...' Whereas Paragraph (1) of Article (145) of the Unified Customs Law stipulates that: 'Smuggling and its equivalent, and any attempt thereof, shall be punished as follows: 1- If the smuggled goods are subject to high customs duties, the penalty shall be a fine of not less than twice the customs duties due and not exceeding twice the value of the goods, and imprisonment for a period of not less than one month and not more than one year, or one of these two penalties.' Furthermore, based on Paragraph (5) of Article (145) of the same Law, which stipulates: 'Confiscation of the goods subject of smuggling, or a judgment for the equivalent of their value if they are not seized.' Whereas Paragraph (7) of Article (145) of the same Law stipulates that: 'In case of recidivism, the penalty may be doubled.'

Based on the foregoing, and as it has been established to the Committee, pursuant to the seizure report subject of the case, that the defendant was found in possession of (180) packs of cigarettes, the defendant's attempt to introduce the seized items constitutes customs smuggling. It is therefore decided to convict the defendant of customs smuggling, obligate her to pay a fine of (2,880) two thousand eight hundred and eighty Riyals—equivalent to four times the customs duties for the seized items—and order the confiscation of the seized items.



Regarding the penalty of imprisonment stipulated in Paragraph (1) of Article (145) of the Unified Customs Law, and as imprisonment is a liberty-depriving penalty whose effects extend to third parties, the Committee has concluded that the penalty imposed on the defendant is sufficient, and hereby dismisses all other requests.

Regarding the failure of the defendant or their representative to attend the hearing for the consideration of the case despite being duly notified, and whereas Article (20) of the Rules of Operation for the Zakat, Tax and Customs Committees stipulates that: 'If the defendant, their agent, or their representative is notified of the statement of claim or the hearing date—pursuant to Article (Twelve)—or if they, their agent, or their legal representative deposits a memorandum of defense and does not attend, or if they, their agent, or their representative attends any session and thereafter is absent, the decision issued against them shall be considered as issued in their presence.' As the defendant did not provide an excuse justifying their absence from the Committee's hearing, and as the Committee deems the lawsuit ripe for adjudication based on the available case file, it concludes to issue its decision on the lawsuit under consideration as an adverse judgment against the defendant.

For these reasons, and after deliberation, the Committee unanimously decided the following:

Decision

- 1- **First:** Convicting the defendant, ..., holder of Egyptian passport No. (.....), of customs smuggling.
- 2- **Second:** Obligating the defendant to pay a fine of (2,880) two thousand eight hundred and eighty Riyals, equivalent to four times the customs duties of the seized items.
- 3- **Third:** Confiscating the seized items subject of smuggling.
- 4- **Fourth:** Dismissing all other claims.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CSR-2025-247107

Case No. PC-2025-247107

Keywords:

Customs - Constraints - Bond commitment - Non-compliance with specifications - No Conviction

Summary:

The importer requests to annul the decision of the 1st First Instance Customs Committee in Riyadh No. (CFR-2023-124051), which convicted the importer of customs smuggling. Whereas the Appeals Committee has established that the statement from the Ministry of Commerce regarding the shipment for which the import declaration subject of the case was prepared did not contain any conclusive or definitive evidence that the imported samples were counterfeit or adulterated. This entails: annulling the first instance decision in its entirety.

Document

- Article 153 of The Law of Criminal Procedures, issued by Royal Decree No. (M/2) dated 22/01/1435 AH.
- Article 38 of The Gulf Cooperation Council Trademarks Law, issued by Royal Decree No. (M/51) dated 26/07/1435 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the laboratory report did not explicitly state that the sample was counterfeit or infringing on intellectual property rights; rather, it merely indicated that the sample bore a registered trademark.



The Committee's response to the defenses:



Whereas, upon the Customs Appeals Committee's review of what was included in the statement of the Ministry of Commerce regarding the shipment for which the import declaration subject of the case was prepared, it did not include anything that confirms and asserts that the imported samples are counterfeit or adulterated, but rather the Ministry's observation regarding them was that they bear registered trademarks; and since what governs dealing with goods that bear registered trademarks is Article (38) of the Gulf Trademark Law approved by Royal Decree No. (M/51) dated 26/07/1435 AH, it is decided by this Committee to annul the First Instance Decision in all that it ruled.

Decision:

- 1- **First:** Acceptance of the appeal procedurally from/....., Commercial registration number (.....), owned by/, National ID number. (.....), against the initial Decision number No. (CFR-2023-124051) issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the cancellation of the first instance decision in all that it ruled, and that for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



Customs duties



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-246100

Case No. AC-2024-246100

Keywords:

Customs - Customs duties - Collection of Claim for Refund - Importer's Entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CFR-2024-239107), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to accept the case procedurally and reject it on the merits. And whereas it has been established to the Appeals Committee from the case file and the correspondence contained therein that the competent authority has clarified the correct customs heading for the product and the basis for calculating the applicable duties, thereby removing the existing contradiction in its description. Furthermore, it became clear to the committee that the appellant's request is based on the refund of excess duties in accordance with the approved statutory classification. The implication of this is: the annulment of the first instance decision and ruling to refund the due duties according to the correct heading.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded that the customs declaration was referred for inspection, and customs duties were imposed under an incorrect heading.



The Committee's response to the defenses:



After the Appeals Committee reviewed the case file and the papers and documents contained therein, and the first instance committee's decision, and the statements and memoranda submitted by the parties to the lawsuit; and whereas it became clear that the appellant company had submitted a request to the Zakat, Tax and Customs Authority to study the imported product and inform it of its correct customs heading after it became apparent that there was a contradiction in the Authority's position regarding it, as previously stated; and whereas the appellant company received the Authority's response on 05/11/2024 via email stating the following: (The competent department advised the following: «The registered heading in the declaration 10%, the requested heading 190532000000 5%, the taxpayer is directed to amend and claim through refund»); and since the appellant company amended its claim from a total refund of customs duties in accordance with the (EFTA) agreement to a request for a refund of excess customs duties above the 5% rate in accordance with what it was advised by the Authority regarding the correct customs heading for the imported product, which necessitates for the Appeals Committee the annulment of the first instance decision, and ruling to refund the excess customs duties above the (5%) rate in the amount of (27,483.09) twenty-seven thousand four hundred and eighty-three riyals and nine halalas. Accordingly, the committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/..... Company, Commercial registration number (.....), against the initial Decision number No. (CFR-2024-239107) issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision, and ruling to refund the excess customs duties above the (5%) rate in the amount of (27,483.09) twenty-seven thousand four hundred and eighty-three riyals and nine halalas.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247675

Case No. AC-2025-247675

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's entitlement

Summary:

The importer's request to annulment of the initial Decision No. (CSR-2025-243778), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the importer's lawsuit, regarding its objection to the defendant's refusal to refund the disputed customs duties. And whereas it has been established to the Appeals Committee, after reviewing the case file and the correspondence, documents, and the importer's letters of commitment contained therein to notify customs of the re-exportation procedures. The implication of this is: acceptance of the appeal, the annulment of the first instance decision, correction of the material error in the importing company's name, and ruling to refund the claimed customs duties.

Document

- Article (163) of the Unified Customs Law of the Gulf Cooperation Council States issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article (16/5) of the Implementing Regulations of the Customs Law, issued by Ministerial Resolution No. (2748) dated 25/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the first instance committee's conclusion to reject the case based on Article (16/5) of the Implementing Regulations of the Unified Customs Law is found to be inapplicable to the incident subject of the case, because the reason for re-exportation was based on a directive from the Saudi Standards, Metrology and Quality Organization, and that the delays incurred in re-exporting the goods subject of the



case are attributable to the defendant despite the correspondence that took place with its internal departments.

The Committee's response to the defenses:



The dispute in the current case is based on the importing company's claim for a refund of the customs duties subject of the case, due to the re-exportation of the shipment subject of the violation under re-export declaration No. (.....) dated 11/06/2014. Whereas the appellee relies on the provisions of Paragraph (5) of Article (16) of the Implementing Regulations of the Unified Customs Law, which stipulated that: '..., customs duties (taxes) shall be refunded, in whole or in part, for foreign goods re-exported outside the GCC states in accordance with the following controls: 5- The foreign goods must be re-exported within one calendar year from the date of payment of the customs duties (taxes) thereon upon their first importation from outside the Council states.' Whereas the importer did not contest the appellee's plea regarding the failure to comply with the provisions of Article (16/5) and acknowledges that the aforementioned period has elapsed. Whereas the importer argues that it had corresponded with customs because the shipment is considered restricted goods, which prevented it from re-exporting due to the lack of clearance, and accordingly attached a copy of the company's correspondence with customs via a letter dated 1435 AH. Whereas, upon auditing the attached documents, it is established that the importer has attached letters proving its commitment to notify customs of the re-exportation procedures pursuant to the attached correspondence, as the letters contained details regarding the goods which the appellee did not contest the validity of what was stated in its letters and defenses. Whereas the importing company has complied with the necessary customs procedures, the Committee concludes to accept the appellant's request for a refund of the customs duties related to customs declaration No. (.....) dated 11/06/2014. Whereas the Customs Appeals Committee noted a material error in the name of the importing company and its commercial registration in the decisions previously issued regarding the incident subject of the lawsuit, whereas it appeared in the name of (Company....., CR No.), and the correct name according to the import declaration and the re-export declaration linked to the shipment subject of the dispute is (Company..... (Company.....), CR No.). Whereas such an observation does not change the result reached by the decision, which necessitates its correction, and whereas the matter is as stated, the Committee unanimously decided the following:



Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ Company.....
(Company.....), commercial registration number (.....), against the initial Decision number No. (CSR-2025-243778), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision, and ruling to accept the appellant's request for a refund of the customs duties related to customs declaration No. (.....) dated 11/06/2014, in the amount of (168,026.52) one hundred and sixty-eight thousand and twenty-six riyals and fifty-two halalas, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-238978

Case No. AC-2024-238978

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2024-231098), issued by the Third First Instance Customs Committee in Riyadh, which ruled to dismiss the case for being insufficiently pleaded. And whereas it has been established to the Appeals Committee that the characterization of the facts and assigning their statutory ruling are matters within the jurisdiction of the reviewing authority for the appeal in accordance with Article (153) of the Law of Criminal Procedures, and after reviewing the case file and the documents it contained, it became clear that the taxpayer's lawsuit was initially based on a request for a refund of customs duties, which makes it a properly pleaded case that requires consideration on the merits by the first instance committee. The implication of this is: acceptance of the appeal, the annulment of the first instance decision, and remanding the case to the first instance customs committee for adjudication on the merits.

Document

- Article (153) of the Law of Criminal Procedures issued by Royal Decree No. (M/2) dated 22/01/1435 AH.

Parties Defenses:

Plaintiff's ("Importer's") Defenses

The importer pleaded that the first instance decision did not address the merits of the case or investigate the reason for not applying the exemption decision issued to the company by the Ministry of Industry and Mineral Resources, and contented itself with procedural grounds that the statement of claim had already fulfilled.



The Committee's response to the defenses:



It is established in the rules of litigation that the correct application of the law is a duty upon the reviewing authority for the appeal, which it shall perform *ex officio* without the need for a request from the litigants. Consequently, the reviewing authority for the appeal possesses broad authority in assessing the facts, assigning them their due description, and providing their proper legal characterization, without being bound by the characterization provided by the prosecution or its adversary. This is in light of its established conviction, the status of the evidence and the indications inferred therefrom, and relying upon them as a basis for its ruling, provided that the relevant documents in the case file do not contradict what it has extracted and upon which it has based its belief and conviction to settle the dispute, and provided that its deduction is sound, plausible, and leads to the result it has reached. This is in accordance with Article (153) of the Law of Criminal Procedures, which stipulated that: 'The court shall not be bound by the description contained in the statement of claim, and it must give the act the description it deserves, even if it differs from the description contained in the statement of claim...'. Whereas the Appeals Committee, upon reviewing the case file and its attachments, and examining the reasons contained in the first instance decision subject to appeal, and whereas it has been established to the Appeals Committee that the taxpayer's filing of its lawsuit was based on a request for a refund of customs duties, which makes the case properly pleaded and requires consideration on the merits by the first instance committee that issued the decision subject to appeal; and whereas the matter is as stated, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ Company.....
(Company.....), commercial registration number (.....), against the initial Decision number No. (CTR-2024-231098), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision, and remanding the lawsuit to the First Instance Customs Committee for consideration on the merits, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-239089

Case No. PC-2024-239089

Keywords:

Customs - Customs duties - Collection - Claim for refund - Vehicles - Importer's entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2024-231968), issued by the Third First Instance Customs Committee in Riyadh, which ruled to reject the plaintiff's objection to the decision of the Zakat, Tax and Customs Authority to refuse the request for refund of duties. And whereas it has been established to the Appeals Committee, upon reviewing the case file, that the attached invoice is consistent with what the importer stated. And whereas the provision of Article (1), Paragraph (7/b) of the Implementing Regulations of the Unified Customs Law, which prohibits the rejection of valuation information submitted by the importer, has been taken into account, in addition to the fulfillment of the exception for new vehicles not exceeding a distance of (1,000) km. Accordingly, the Committee has established that the conditions for the exception have been met and the documents are valid. The implication of this is: acceptance of the appeal, the annulment of the first instance decision, and remanding the case to the First Instance Customs Committee for consideration on the merits.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 1 of The Executive Regulation of Customs Law issued by Ministerial Resolution No. (2748) dated 25/11/1423 AH.

Parties Defenses:

Appellant's (Importer's) Defenses

The importer pleaded against the validity of the Committee's reliance in its decision on the premise that Customs had amended the valuation based on the invoices submitted by the plaintiff.



The Committee's response to the defenses:



Upon the Customs Appeals Committee's review of the case file and its attachments, and upon the Committee's review of the attached invoice, it was found to include a detailed statement consistent with what the importer submitted in its case. Whereas the appellee (the Authority) delved into claiming the invalidity of the documents submitted by the importer and the impossibility of determining the vehicle's value without denying or challenging the validity of what was stated in the purchase invoice attached to the case file. Accordingly, and pursuant to Article (1), Paragraph (7/b) of the Implementing Regulations of the Unified Customs Law, which stipulated that: 'Customs may not reject the information provided by the importer, buyer, or producer regarding the valuation of the goods'; and as the controls for the importation of vehicles for individuals stipulated that: 'The provisions of this decision shall not apply to new vehicles if they are (not compliant with energy efficiency) provided that the distance traveled by the vehicle does not exceed 1,000 kilometers, and that they are models of the current or previous calendar year.' Whereas the Committee has established the validity of the attached invoice, and in view of the exception provided for in the controls for the importation of vehicles for individuals, which required that the distance traveled does not exceed (1,000) kilometers, the Committee unanimously concluded to report the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/....., National ID number (.....), against the initial Decision number No. (CTR-2024-231968), issued by the Third First Instance Customs Committee in Riyadh
- 2- **Second:** On the merits, the annulment of the first instance decision, and ruling to obligate the Authority to re-calculate the customs duties based on the invoices submitted by the importer, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-243481

Case No. PC-2024-243481

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CSR-2024-237126), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the plaintiff's objection to the decision of the Zakat, Tax and Customs Authority subject of the case. Whereas it has been established to the Appeals Committee that the discrepancy in the commercial registration number between the industrial license and the customs declaration is considered a material discrepancy in accordance with the regulating circulars, and the interpretation of the exemption may not be expanded, as it is an exception that is applied within its narrow scope. It was also found that the exemption decision No. (8044) is effective as of 23/01/2024 AD, while the date of the declaration subject of the case is prior to that, which negates the applicability of the exemption to it. Accordingly, the appellant's argument is deemed invalid due to the failure to fulfill the statutory requirements for the exemption and the necessary conformity. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the exemption decision No. (8044) applies to the shipment belonging to the parent company, on the grounds that the parent commercial registration (the company) and the subsidiary commercial registration (the factory) fall under one unified identifier number (.....) with the Authority. Furthermore, the discrepancy between the parent and subsidiary commercial registration



numbers is considered a minor formal discrepancy, given that the subsidiary registration is an integral part of the parent registration and not an independent entity.

The Committee's response to the defenses:



Upon the Customs Appeals Committee's review of the case file and its attachments, and whereas the appellant's defenses were limited to the claim that the subsidiary registration subject of the exemption is an integral part of the main commercial registration and that what applies to the subsidiary applies to the main, by examining the exemption decision and the relevant circulars, we find that Circular No. (M/193/63) has exhaustively specified the discrepancies considered formal, such as mentioning the word 'factory' instead of 'company', in which case the exemption is granted. It also stated that a discrepancy not limited to the mentioned word is considered a material discrepancy, and the exemption is not granted. The circular explicitly emphasized that the competent authority must verify that the commercial registration number stated on the industrial license matches the commercial registration number under which the importation was made, and stated that 'this must be strictly adhered to.' Accordingly, the clear and explicit text, which considers a discrepancy in the commercial registration number a material discrepancy for which no exemption is granted, must not be interpreted broadly. This is not undermined by the appellant's argument regarding the lack of independence of the subsidiary registration from the main registration, as the duty exemption decision is an exception to the general rule and applies only to what it was issued for. Furthermore, Circular No. (M/63/325) stipulated that the exemption requires sorting the items according to the invoice and that the information and customs data must match the exemption decision exactly. Moreover, upon the Committee's review of the decision the appellant requests to apply, which is Decision No. (8044), it is evident that the date of the exemption was explicitly stated as effective from 23/01/2024 AD to 22/01/2027 AD, whereas the date of the declaration subject of the lawsuit is 15/03/1445 AH, corresponding to 30/09/2023 AD, which clarifies that the exemption decision does not apply as it was issued at a date subsequent to the date of the declaration subject of the case. This result is not undermined by the appellant's mention that both the main and subsidiary registrations fall under one unified identifier number, because the unified identifier is a statement for Zakat purposes and has no relation to customs procedures and exemptions. Accordingly, the Committee has established the validity of the Authority's procedure in collecting the customs duties and refusing the refund request subject of the case. The Committee unanimously decided the following:



Decision

- 1- **First:** Acceptance of the appeal procedurally, from its presenter/ company ..., commercial registration number (...), against the initial Decision number (CSR-2024-237126) issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247298

Case No. PC-2024-247298

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's entitlement.

Summary:

The Authority's request to annulment of the initial Decision No. (CSR-2024-239429), issued by the Second First Instance Customs Committee in Riyadh, which ruled to accept the importer's objection to the Zakat, Tax and Customs Authority's decision to refuse the request for refund of duties. Whereas it has been established to the Appeals Committee that the Authority's reliance on Article (5) of the Rules of Operation for Customs Committees is unfounded, as that article relates to grievance against the Authority's decisions prior to the filing of the case, which is not applicable to the case under consideration. It was also found that the nature of the case is a claim for the refund of customs duties, which is governed solely by the provision of Article (174) of the Unified Customs Law. Accordingly, the plea submitted by the Authority is not based on a valid legal ground. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 5 of the Rules of Operation for the Zakat, Tax and Customs Committees, issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's ("Authority's")

The Authority pleaded that it notified the taxpayer of the rejection of its objection on 26/11/2023 AD, whereas the date of filing the case before the Customs Committees was 09/07/2024 AD, exceeding a period of approximately more than (10) months. Therefore, the Authority's decision has become final and immune



to challenge by force of law, in accordance with the provisions of Article (6) of the Rules of Operation for the Zakat, Tax and Customs Committees.

Appellee's ("Importer's") Defenses

The importer pleaded that during the period between the rejection notification and the filing of the case, a grievance request was submitted to the Authority after it refused the refund, which remained under processing without a response. Furthermore, the company submitted a request to file a case with the Committee, which was rejected because it was not submitted by a lawyer. Subsequently, the case was submitted, based on which the request for a refund of duties was accepted. The company's agent also argues for its entitlement to a refund of the customs duties, as it has fulfilled all the necessary and statutory requirements.

The Committee's response to the defenses:

It is not objectionable for the appellate reviewing authority for the appeal to adopt the reasoning of the decision under appeal without addition, whenever it finds that such reasoning is sufficient and renders the presentation of anything new unnecessary. This is because upholding it based on its own reasoning implies that the body did not find in the challenges directed against it anything deserving a response beyond what was already contained in those reasons. This is not undermined by the Authority's plea relying on Article (5) of the Rules of Operation for Customs Committees, as what is stated in that article requires grieving to the Authority against its issued decisions prior to their filing before the Customs Committees, which is a matter that cannot be contemplated in this case; because the essence of this case is a claim for the refund of duties, which is governed in this case by the provisions of Article (174) of the Unified Customs Law. Accordingly, and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal. The Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally, submitted by the Zakat, Tax and Customs Authority, against the initial Decision number No. (CSR-2024-239429), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247818

Case No. PC-2025-247818

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CFR-2025-243656), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to accept the appeal procedurally and reject the importer's case regarding its objection to the imposition of storage fees on the goods. Whereas it has been established to the Appeals Committee that the appellant's defenses were limited to disputing the Tariff Department's reliance on the grounds of lack of impartiality, while it was established to the Committee that the Department is the technical body exclusively authorized to determine customs headings. Since the appellant's objection does not constitute an effective argument and is merely an unsubstantiated challenge, and in accordance with Principle (16) which establishes the validity of the classification issued by Customs, what it has submitted does not change the result. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 107 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's")

The importer pleaded that the Committee's statement in the reasoning of its decision that the vessel is goods is incorrect. The vessel is a research vessel and not goods; it is a means of transport, similar to vessels in general. Had it been goods, customs duties would have been imposed upon it, which did not occur.



Furthermore, storage fees are not due on vessels, but rather on imported or exported goods left in customs yards, as stipulated by Article (107) of the Unified Customs Law.

The Committee's response to the defenses:



Upon reviewing the case file and its contents, and the first instance decision subject to appeal, and whereas the appellant requests the annulment of the Duba Port Customs decision to collect storage fees and to compel it to pay attorney fees; whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained; whereas the appellant did not present anything new regarding the merits of the case, and this is not undermined by the appellant's plea that the vessel does not carry goods and therefore customs duties do not apply to it; because the Authority relied in its decision on the Unified Customs Law and its Implementing Regulations, and the Law of Port Services Fees and Charges according to the circular notified to the Customs No. 30/11/M dated 23/01/1440 AH regarding the calculation of storage fees, supplementing Circular No. 308/11/M dated 18/07/1439 AH, as the fees sought to be refunded are fees collected in exchange for a service provided by the port in application of the Law of Port Services Fees and Charges, and are collected for the benefit of the Saudi Ports Authority (MAWANI). Whereas the general rule is that fees are due unless exempted by an explicit provision, the Committee must dismiss the appeal on the merits and uphold the first instance decision in all that it ruled.

Based on the foregoing, and after deliberation, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ establishment ..., commercial registration number (.....), against the initial Decision number (CFR-2025-243656), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-240102

Case No. AC-2025-240102

Keywords:

Customs - Customs duties - Collection - Customs duties differences - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2024-136711), issued by the Third First Instance Customs Committee in Riyadh, which ruled to accept the case procedurally and affirmed the soundness of the Zakat, Tax and Customs Authority's procedure in collecting the duties. Whereas it has been established to the Appeals Committee that what the appellant stated in its statement of claim regarding Customs' failure to observe the valuation bases is refuted, considering that the pricing of diesel was at a value of (2.8 Saudi Riyals) per liter, which is the pricing approved by the producing company after excluding the subsidy value. Furthermore, Customs is considered the qualified technical administration to determine the value of the imported item, which is not affected by a mere unsubstantiated objection. The implication of this is: upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that by corresponding with the Ministry of Commerce, which in turn addressed the Restrictions Department at the Authority and confirmed the validity of the customs headings, the imported goods were classified based on the Ministry of Commerce's statement. Furthermore, The importer pleaded that the first instance decision was issued based on a statement from a non-impartial entity that is a litigant in the lawsuit.



The Committee's response to the defenses:



After reviewing the Committee's decision and the memorandums submitted by the parties, and whereas the appellant's defenses are limited to its dissatisfaction with the reliance on the General Administration of Customs Tariff, on the grounds that it made the classification according to the statement of the Ministry of Commerce, and that the Administration is a non-impartial entity; and considering what the appellee (the Authority) submitted regarding the statement of the General Administration of Customs Tariff classifying the imported items; and whereas, given that the (General Administration of Customs Tariff) is the sole technical body competent to determine customs headings, which represents the Kingdom in the meetings of the Harmonized System Technical Committee at the World Customs Organization that issued the internationally applied Harmonized System codes and classification; and in accordance with Principle No. (16) extracted from the decisions of the appeals committees, which stipulated that: 'Customs is considered the qualified technical administration to determine the imported item, and therefore, the classification is not affected by a mere unsubstantiated objection thereto and a request for expertise from another entity'; accordingly, the Committee concludes to determine that the defenses submitted by the appellant do not affect the outcome of the decision, especially since they did not, in their entirety, depart from what was previously raised before the committee that issued the decision, which undertook to respond to them within the detailing of the reasoning of the decision under appeal. Therefore, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ factory ..., commercial registration number (.....), against the initial Decision number (CTR-2024-136711), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247694

Case No. AC-2025-247694

Keywords:

Customs - Customs duties - Collection - Claim for refund - Importer's entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CSR-2025-246251), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the importer's case filed against the Zakat, Tax and Customs Authority. Whereas it has been established to the Appeals Committee that the customs tariff heading stated in the exemption decision matched the heading declared in the customs declaration, and that the discrepancy was limited to the commercial description and not the heading number, which achieves the statutory purpose of conformity in accordance with the regulating circulars and controls. Furthermore, the commercial name on the invoice is not relied upon against the description of the heading stated in the approved customs tariff, as long as the customs heading number matches, which is the basis for determining the statutory category. The implication of this is: the annulment of the first instance decision, and ruling the appellant's entitlement to a refund of the duties subject of the claim.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the heading number in the customs declaration, the ministerial exemption, and the invoice is identical, and that the descriptions stated in the customs declaration, the invoice, and the exemption are merely descriptions clarifying the machine's operation only, and the occurring discrepancy may be due to an error in translation, data transfer, or otherwise.



The Committee's response to the defenses:



Upon reviewing the case file and its contents, and considering the defenses presented by the appellant company; whereas, upon reviewing the case file, it is evident that the customs tariff heading stated in the exemption decision matched the tariff heading declared in the customs declaration subject of the lawsuit, and the discrepancy appears only in the description. Consequently, since the customs tariff heading is identical, this indicates the validity of the appellant's declaration of the actual import, as the objective is for the Harmonized System code of the customs tariff heading to be a single identical number for its customs duty rate. As for the method of description, it was similar in meaning though different from the precise description, and this does not negate the appellant's entitlement to a refund of the customs duties subject of the case, considering that all information is identical. This is because the entry in the customs declaration is made based on the tariff heading, and the accompanying description is the description of the heading, and the heading entered in the declaration is the one encompassing the item subject of the dispute. Furthermore, the conformity required under Circular No. (M/63/325) dated 26/07/1439 AH is effectively achieved through conformity in the customs heading, not through the literal conformity of the name, since the name entered in the invoice is the commercial name used by the exporting establishment, whereas the description in the declaration is the description of the heading according to the integrated customs tariff page. Whereas the Authority agrees with the appellant's defense regarding the conformity of the customs heading, and its dispute is limited to the product's description and name; accordingly, the Committee concludes to determine the annulment of the first instance decision, and ruling for the refund of the customs duties related to customs declaration No. (.....) dated 21/05/1443 AH. Whereas the matter is as stated, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CSR-2025-246251), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision, and ruling for the appellant's refund of the customs duties related to customs declaration No. (.....), dated 21/05/1443 AH, amounting to (198,866.28) one hundred ninety-eight thousand eight hundred sixty-six Riyals and twenty-eight Halalas, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-235965

Case No. CF-2025-235965

Keywords:

Customs - Customs duties - Collection - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2024-204989), issued by the Third First Instance Customs Committee in Riyadh, which ruled to accept the case procedurally and affirmed the soundness of the Zakat, Tax and Customs Authority's procedure in claiming customs duty differentials. Whereas it has been established to the Appeals Committee that the importer's statement in its statement of claim regarding the lack of jurisdiction of the entity issuing the valuation is immaterial; since it is established that the basis of the claim arises from a violation of Article (26) of the Unified Customs Law by failing to declare the actual price, without the appellant submitting what proves otherwise or what supports the addition of the costs subject of the dispute. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 26 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the documents were not presented to the competent departments within the Authority (the Valuation Department) by the Audit Department or the First Instance Committee to confirm the validity of the submitted invoices and the shipping type.



The Committee's response to the defenses:



Whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This is not undermined by the appellant's defense that the valuation of the imported shipments did not come from a competent department within the Authority, since the basis of the dispute lies in the calculation of customs duty differentials as a result of violating Article (26) of the Unified Customs Law by failing to declare the price due and paid. Whereas the appellant did not present convincing justifications and did not submit what proves the addition of those costs to the transaction value, and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal. Therefore, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CTR-2024-204989), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-243375

Case No. AC-2025-243375

Keywords:

Customs - Customs duties - Collection - Claim for customs duties differences - Importer's non-entitlement.

Summary:

The Authority's request to annulment of the initial Decision No. (CFR-2024-235263), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to accept the case procedurally, and on the merits, to annul the defendant's procedure. Whereas it has been established to the Appeals Committee from the shipping documents and invoices the existence of a foreign intermediary in the transaction, due to the involvement of companies based in a free zone and another Swiss company that intervened in handling the shipment, which constitutes a breach of the exemption conditions. The appellee failed to present what proves direct contracting without intermediaries or what clarifies the capacity of the intervening companies. The implication of this is: acceptance of the appeal, the annulment of the first instance decision in all that it ruled, and upholding the Authority's procedure.

Document

- Article 88 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 6 of the Rules of Operation for the Zakat, Tax and Customs Committees, issued by Royal Decree No. (25711) dated 08/04/1445 AH.

Parties Defenses:

Appellant's ("Authority's") Defenses

The Authority pleaded that Company is a company based in the United Arab Emirates - Free Zone - Umm Al Quwain, which is confirmed by the invoices submitted by the taxpayer that clearly show the existence of free zone coding. This confirms that (Company) is treated as a foreign intermediary due to its presence in the free zone. Furthermore, it was established to the Authority, after



auditing the documents attached to the customs declarations for the shipments imported by the establishment, that there is intermediation by foreign parties in the import operations, which results in its ineligibility for the exemption based on the Agreement to Facilitate and Develop Trade Exchange. The Authority also argues that, along with attaching all documents to the customs declarations subject to the collection decision, which the Authority established the existence of intermediation therein after their examination, it had notified the taxpayer of the rejection of its objection on 26/11/2023 AD, whereas the date of filing the case before the Customs Committees was 09/07/2024 AD, exceeding a period of approximately more than (10) months. Therefore, the Authority's decision has become final and immune to challenge by force of law, in accordance with what is stipulated in Article (6) of the Rules of Operation for the Zakat, Tax and Customs Committees.

The Committee's response to the defenses:



Whereas, upon the Customs Appeals Committee's review of the case file and its attachments; and whereas, by examining the shipping documents other than the invoice, it is evident that the imported materials were manufactured by Company in the Arab Republic of Egypt, and the transfer of funds was made to Company (.....) in the UAE, and as it is also evident that (Company) is based in a free zone in the United Arab Emirates, which clarifies the existence of a foreign intermediary, considering that companies located in free zones are treated as foreign countries in accordance with what is stated in Article (88) of the Unified Customs Law. Whereas, upon reviewing the invoices, it is evident that a Swiss Company (.....) is the seller to the importer, where it is evident that there is a foreign intermediary described in the invoice as the deliverer of the shipment; which demonstrates a breach of the exemption conditions in accordance with Article (17) of the Agreement to Facilitate and Develop Trade Among Arab States, because, according to what is clarified in the shipping documents, the transaction was not concluded with the supplier directly, but rather through the involvement of foreign intermediaries in the sale process. This is not undermined by the appellee's defense; since the withholding of the exemption by the Authority was due to the existence of an intermediary from a free zone, in addition to the fact that the appellee failed to clarify the relationship of Company (.....) in the transaction and what its capacity is, such as delivering the shipment directly to the Kingdom of Saudi Arabia. Accordingly, it has been established to the Committee the existence of intermediation between the Swiss company and the appellee. Whereas the matter is as stated, the Committee unanimously decided the following:



Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ Zakat, Tax and Customs Authority, against the initial Decision number (CFR-2024-235263), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision in all that it ruled, and upholding the Authority's procedure, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-243421

Case No. AC-2025-243421

Keywords:

Customs - Customs duties - Collection - Claim for refund - Storage fees - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CFR-2024-231583), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to reject the importer's case regarding its objection to the refusal of the request for refund of the customs duties subject of the case. Whereas it has been established to the Appeals Committee that the appellant's statement in its statement of claim, that the demurrage fees are considered supporting services covered by the exemption decision, is immaterial; since it is established that the Minister of Finance's Decision No. (455/1441) dated 15/10/1441 AH was limited to the State bearing taxes, customs duties, and income tax without including demurrage fees, which are fees due for a period exceeding the storage of the shipment and are not considered supporting services. Furthermore, the exemption is an exception to the general rule and its interpretation may not be expanded. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the decision violates the law, and that demurrage fees are inextricably linked to customs duties—existing and ceasing to exist with them—with no room for separation between the two. Furthermore, the exemption encompasses all supporting services, customs duties, and any associated services, demurrage fees, or otherwise.



The Committee's response to the defenses:



Whereas, upon the Customs Appeals Committee's review of the case file and its attachments; and whereas the appeal submitted by the appellant was based on the ground that demurrage fees are considered part of the supporting services stated in the exemption decision, since the Minister of Finance's Decision No. (455/1441) dated 15/10/1441 AH explicitly specified that the State shall bear taxes, customs duties, and income tax, and did not address demurrage fees; and demurrage fees cannot be considered supporting services because demurrage fees are imposed in calculation of the period exceeded by the importer for storing the shipment in warehouses; and whereas the exemption is an exception to the general rule, it should be applied solely to what it was issued for, which necessitates not expanding the interpretation of the clear and explicit text; accordingly, there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained; and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal. Therefore, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CFR-2024-231583), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-247372

Case No. AC-2025-247372

Keywords:

Customs - Customs duties - Cancellation of customs duties differences - Foodstuffs - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CSR-2024-240661), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the importer's case regarding its objection to the collection decision subject of the case. Whereas it has been established to the Appeals Committee that the statement of the General Administration of Restrictions and Tariff is considered the competent technical reference for classification, and that what it concluded is based on the approved technical explanations from the competent expertise body. Unsubstantiated objections or requests for expertise from another entity are not relied upon due to their lack of effect on the soundness of the classification. The implication of this is: upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the decision under appeal relied on the statement of the Customs Tariff Department, considering its statement the decisive factor in the case, whereas it is a department belonging to the defendant. Furthermore, the Committee overlooked the essential defenses submitted, as it is mandatory in all cases for the court to explicitly address the essential defense in the reasoning of its judgment.



The Committee's response to the defenses:



Whereas, upon reviewing the statement of the General Administration of Restrictions and Tariff, which studied the items in accordance with the law and classification rules, and based on the technical explanations of the import provided by the Authority, which is the competent expertise body for classifying items, as it is the qualified technical administration to determine the imported item; therefore, the classification is not affected by a mere unsubstantiated objection thereto and a request for expertise from another entity. Accordingly, there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This is not undermined by the defenses submitted by the appellant company, which do not change the outcome reached by the decision; and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal. Therefore, the Committee unanimously concluded to report the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CSR-2024-240661), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CAR-2025-246971

Case No. AC-2025-246971

Keywords:

Customs - Customs duties - Collection - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CSR-2024-242836), issued by the Second First Instance Customs Committee in Riyadh, which ruled to reject the importer's case filed against the Zakat, Tax and Customs Authority. Whereas it has been established to the Appeals Committee that the appellant's defense, regarding the conformity of the declared values with the documents, and the first instance committee's error in relying on a sample of the documents, is immaterial; since Article (147/A) of the Unified Customs Law authorized the Authority the right to audit taxpayers' records without any obligation to examine specific documents determined by the appellant. Furthermore, the failure to submit the supplier's account statement and the certificate of conformity justifies the differentials subject of the collection decision. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 147 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the First Instance Committee relied on a limited sample of the submitted documents and did not verify all documents. Furthermore, the appellant was not granted sufficient



opportunity to submit the missing documents or to justify the circumstances related thereto. Additionally, the Authority did not provide proof that the assessed duties are inconsistent with the submitted documents.

The Committee's response to the defenses:



Whereas, upon the Customs Appeals Committee's review of the case file and its attachments; and whereas the basis of the present dispute rests on the appellant company's objection to the collection decision subject of the case No. (.....) for the year 1444 AH; and whereas the appellant pleads the invalidity of the collection decision on the grounds that it is based on non-statutory bases, considering that the value declared in the customs declarations corresponds with the documents and invoices, and that the first instance committee relied on a limited sample of the submitted documents and did not verify all documents; and whereas the plea made by the appellant company's attorney, regarding the first instance committee's reliance on a sample of the documents, is refuted, considering that Paragraph (A) of Article (147) of the Unified Customs Law authorized the Authority to audit taxpayers' records, and the appellant has no right to request the examination of specific documents of its own choice, or to direct the examination of declarations from another specific period; and whereas the first instance committee indicated in the reasoning of its decision the plaintiff's failure to submit the supplier's account statement (.....) and the certificate of conformity (.....) and did not justify the cause of the differentials subject of the collection decision; accordingly, there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained; and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal. Therefore, the Committee unanimously decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CSR-2024-242836), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-234437

Case No. AC-2024-234437

Keywords:

Customs - Customs duties - Collection - Importer's entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2024-171054), issued by the Third First Instance Customs Committee in Riyadh, which ruled affirming the soundness of the Zakat, Tax and Customs Authority's procedure in claiming the customs duty differentials indicated in the collection decision subject of the lawsuit. Whereas it has been established to the Appeals Committee that what the importer stated regarding the existence of a valid reason for recusal is established, due to the proven participation of the circuit member in issuing the first instance decision while the field audit notice was directed by the exact same official, which falls under the cases of disqualification stated in Article (94) of the Law of Sharia Procedures. Furthermore, the nullity established in Article (95) is realized due to the presence of one of those cases. Accordingly, the adoption of the first instance decision has been vitiated by an impediment to the validity of hearing the case. The implication of this is: acceptance of the appeal, the annulment of the first instance decision, and remanding the lawsuit to the First Instance Committee to be heard anew.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 44 of the Rules of Operation for the Zakat, Tax and Customs Committees, issued by Royal Decree No. (25711) dated 08/04/1445 AH.
- Articles 94 – 95 of The Law of Sharia Procedures issued by Royal Decree No. (M/1) dated 22/01/1435 AH.



Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the first instance decision is null due to the participation of one of the Committee members in their previous official capacity and expressing an opinion therein..

The Committee's response to the defenses:

Upon reviewing the case file and its contents, and considering the defenses submitted by the parties; and whereas it became evident upon reviewing the case file that the decision under appeal was issued by the third First Instance Committee in Riyadh, with the membership of Mr. (.....), as it also became evident that the field audit notice directed to the importer regarding the collection decision subject of the case was from Mr. (.....) in his capacity as the Director of the General Administration of Customs Audit; and whereas, based on Article (44) of the Rules of Operation for the Zakat, Tax and Customs Committees, which stipulated that: "The request for recusal and disqualification of a circuit member is subject to the provisions stated in the Law of Sharia Procedures, the Law of Criminal Procedures, and the Law of Procedure before the Board of Grievances, as applicable and in accordance with the nature of the lawsuit..."; and upon reviewing Article (94) of the Law of Sharia Procedures, which stipulates that: "A judge shall be precluded from hearing and examining a case, even if no litigant requests so, in the following cases: (e) If he had issued a legal opinion, pleaded on behalf of one of the litigants in the case, or wrote regarding it, even if that was prior to his engagement in the judiciary, or if he had previously heard it as a judge, expert, or arbitrator, or had given testimony therein, or had undertaken any of the investigation procedures therein"; as Article (95) of the Law of Sharia Procedures also stipulated the nullity of the judge's action or judgment in the cases set forth in Article (94) of the same Law, even if done with the agreement of the litigants; whereas the matter is as stated, the Appeals Committee decided the following:

Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ establishment ..., commercial registration number (.....), against the initial Decision number (CTR-2024-171054), issued by the Third First Instance Customs Committee in Riyadh.
- 2- **Second:** On the merits, the annulment of the first instance decision, and remanding the case to the First Instance Customs Committee to be heard anew, for the reasons and grounds stated in this decision.



May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.

The Customs Appeals Committee in Riyadh

Decision No. CR-2025-244279

Case No. CF-2025-244279

Keywords:

Customs - Customs duties - Collection - Customs duties differences - Vehicles - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CFR-2024-233471), issued by the 1st First Instance Customs Committee in Riyadh, which ruled to reject the importer's case regarding its objection to the customs collection decision subject of the case. Whereas it has been established to the Appeals Committee that what the importer stated in its statement of claim, regarding its reliance for years on the customs heading it applies, and that a previous directive from customs or two previous studies of the import support its position, is immaterial; since it was not proven that the submitted document was issued by the competent authority, nor was it proven that two studies were issued with different results. Furthermore, the statement issued by the Restrictions Administration confirmed that item (8701) applies to the import subject of the dispute, in accordance with the Customs Organization's explanatory notes related to road tractors. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.

Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that for more than (12) years, the company has been importing this type of (tractor heads) and subjecting them to item (870422990001) at a duty rate of 12%, and has not faced any issue



except in import declarations No. (.....) and No. (.....), after customs subjected them to item No. (870121000000) at a duty rate of 15%.

The Committee's response to the defenses:



Whereas, upon the Customs Appeals Committee's review of the case file and its attachments, it became evident that the collection decision is based on two grounds, namely: (failure to add shipping costs to the transaction value - selecting an incorrect customs tariff heading). Whereas what the appellant objects to is the differentials related to its failure to comply with applying the applicable customs tariff heading for twenty (20) customs declarations, resulting in differentials amounting to (1,709,634.33) Riyals. Whereas there is no reproach against the reviewing authority for the appeal for adopting the Grounds of the decision subject to the appeal without addition whenever it sees in these Grounds what suffices to avoid presenting anything new; because in upholding it, based on its Grounds, it indicates that it did not find in the objections raised against it anything that deserves a response beyond what those Grounds contained. This is not undermined by the appellant's defense that it has been importing the items subject of the dispute for years under the heading it applied based on a directive from customs after filing a request to determine the correct heading; since, upon reviewing the document attached to prove the validity of such defense, it did not appear that the mentioned document contained anything indicating it was issued by customs, the Authority, or the Tariff and Restrictions Administration. Furthermore, the soundness of what the first instance decision concluded is not undermined by the appellant's defense that the import was studied twice, since the study is ongoing to determine the correct applicable heading, and there is no proof that the two studies were issued with different results. As for the appellant's defense that item No. (8701) at a duty rate of 15% does not apply to the import because the import is designated for transporting goods, whereas this heading only includes tractors whose function is pulling and pushing; it is refuted, considering that the statement provided by the Restrictions Administration included that the Customs Organization's explanatory notes stipulated that: 'Road tractors mean motorized vehicles designed to tow or pull semi-trailers for long distances, and road tractors and semi-trailers together form a combination known by many names, such as: articulated trucks, tractor-trailers, etc.' Therefore, the specification of the mentioned heading is what applies to the import subject of the dispute, contrary to what the appellant states that the heading is only designated for tractors whose function is pulling and pushing, as the heading includes other items, including a motorized vehicle designed to tow or pull semi-trailers for long distances or what is called articulated trucks, and they can be driven on streets with their full load. Accordingly, the Committee finds that the specifications mentioned in the statement include the import subject of the dispute; and since the reasoning of the decision under appeal is sufficient to support its ruling, it is necessary to determine that the defenses presented do not affect the outcome of the decision, rendering the appeal unsupported by any evidence and necessitating its dismissal.



Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CFR-2024-233471), issued by the 1st First Instance Customs Committee in Riyadh.
- 2- **Second:** To reject the appeal on the merits, for the grounds and considerations stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.



The Customs Appeals Committee in Riyadh

Decision No. CR-2025-232815

Case No. AC-2025-232815

Keywords:

Customs - Customs duties - Collection - Customs duties differences - Fabrics - Importer's non-entitlement.

Summary:

The importer's request to annulment of the initial Decision No. (CTR-2023-139490), issued by the Third First Instance Customs Committee in Riyadh, which ruled to accept the objection procedurally and reject it on the merits, and ruled affirming the soundness of the Authority's procedure in claiming the collection of the customs duty differences after excluding the differences of the declaration subject of the case and amending the due amount, as stated in the decision which is referred to in order to avoid repetition. Whereas it has been established to the Appeals Committee that what the importer stated regarding three import declarations for which no decision was issued by the Tariff Committee is immaterial; since the first instance decision had excluded the differentials of declaration (.....) due to the non-conformity of the used heading, which reduced the due differentials to (299,963) Riyals. It also became evident that the Tariff Committee's decisions related to the two declarations (.....) and (.....) were submitted unclear despite the request to submit them clearly, and the appellant did not submit any document supporting its defense. The implication of this is: dismissal of the appeal and upholding the first instance decision in all that it ruled.

Document

- Article 57 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 147 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 163 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.
- Article 176 of The Unified Customs Law of the Gulf Cooperation Council issued by Royal Decree No. (M/41) dated 03/11/1423 AH.



Parties Defenses:

Appellant's ("Importer's") Defenses

The importer pleaded that the declarations with numbers (.....), (.....), and (.....) have not been decided upon, and no decision has been issued by the Tariff and Studies Committee regarding them. Therefore, there is no justification for issuing the collection decision before they are decided upon. The appellant asserts that it continues to import from most of the companies and factories that were included in the import declarations subject of the decision.

The Committee's response to the defenses:

Upon reviewing the case file and its contents, what the first instance decision under appeal concluded, and the defenses submitted by the parties to the case; and whereas it became evident to the Appeals Committee, after studying the case, that the dispute between the company and the Zakat, Tax and Customs Authority lies in the appellant's objection to the first instance committee's decision regarding the collection decision No. (.....) for the year 1440 AH, which resulted in the imposition of customs duty differentials on the appellant company amounting to a total of (327,190) three hundred twenty-seven thousand one hundred ninety Riyals, due to the company's non-compliance with customs procedures related to classification, as the company selected customs item No. (540769000000) at a duty rate of 5%, whereas the import is subject to customs item No. (55121900003) at a duty rate of 12%.

Whereas Article (147) of the Unified Customs Law stipulated that: 'A - The Director General may issue the necessary decisions to collect customs taxes (duties), other fees, and established customs fines which the taxpayer failed to pay. B - Collection decisions may be objected to before the Administration within fifteen days from the date of notification; however, this shall not suspend execution unless a security is provided for the claimed amounts by means of a bank or cash guarantee.' As Article (57) of the Unified Customs Law also stipulated that: 'Customs taxes (duties) shall be collected in accordance with the contents of the customs declaration, and if the inspection result reveals a difference between it and what is stated in the customs declaration, these customs taxes (duties) shall be collected on the basis of this result, without prejudice to the rights of Customs.' And whereas Article (176) of the same Law stipulated that: 'Without prejudice to other laws and regulations in force in the State, the statute of limitations regarding the Customs Administration, if no prosecution has been initiated concerning them, shall be as follows: 2- Five years for the following cases, unless a claim has been made concerning them: C- For the collection of customs taxes-duties and other fees that were not collected due to an error by the Customs Department, starting from the date of registering the customs declaration.



Based on the foregoing, and whereas the Authority audited the import declarations and records of the appellant company and found a classification error, where it was declared in the submitted documents that the consignment consists of (fabrics) subjected by the importer to customs item No. (540769000000) at a duty rate of 5%, corresponding to the description (other dyed ribbons); and whereas by examining the invoices and technical explanations, it became evident to the Authority that the actual import must be subject to the correct tariff heading, which is item No. (551219000003) at a duty rate of 12%, in accordance with the Authority's Tariff and Studies Committee decision No. (.....) dated 04/07/1437 AH, which states that the imported item consists of (woven men's fabrics of 100% polyester subject to customs item No. 551219000003 at a duty rate of 12%). This is not undermined by the appellant's defense that some import declarations were subjected by the Authority to a rate of 12% and others to 10% and that this was not adjusted in calculating the payable customs duty differentials; since it is established by the schedule of declarations subject to collection duties that the Authority is claiming the payment of the customs duty difference between what was declared during the final clearance—which is item No. (540769000000) at a rate of 5%—and the correct heading corresponding to the actual import—which is item No. (551219000003) at a rate of 12%. This demonstrates that the Authority did not subject any declaration to a **10%** duty rate, and that what was stated in the tariff decision was merely an explanation of the main and sub-headings and the difference between them. Furthermore, the soundness of what the first instance decision concluded is not undermined by the appellant's statement that there are three import declarations numbered (.....), (.....), and (.....) for which no decision was issued by the Tariff Committee and which were not decided upon, while those consignments were calculated within the collection decision. It is established, according to what the first instance decision under appeal concluded, that the differences related to customs declaration No. (.....) at a duty rate of 12% were excluded due to the discrepancy of the used heading from the heading mentioned in the Tariff Committee's decision No. (3662) dated 05/06/1441 AH and No. (3625) dated 24/08/1440 AH issued for items identical to this item, making the total payable differentials (299,963) two hundred ninety-nine thousand nine hundred sixty-three Riyals instead of (327,190) three hundred twenty-seven thousand one hundred ninety Riyals. As regarding the two import declarations (.....) and (.....), and whereas the Tariff Committee's decisions No. (3662) dated 05/06/1441 AH and No. (3625) dated 24/08/1440 AH attached to the case file appeared to be unclear—making it impossible to examine them to verify the validity of the appellant's defense—and whereas a request was directed to the parties of the lawsuit to submit the referred decisions clearly to know whether those declarations were among those subjected to the collection duty differentials or not; and whereas those documents supporting the appellant's claim were not submitted, which necessitates the dismissal of the submitted appeal and upholding the first instance decision in all that it ruled. Accordingly, the Appeals Committee concluded to report the following:



Decision

- 1- **First:** Acceptance of the appeal procedurally from its presenter/ company ..., commercial registration number (.....), against the initial Decision number (CSR-2024-242836), issued by the Second First Instance Customs Committee in Riyadh.
- 2- **Second:** The appeal is rejected on the merits, and the initial decision is upheld in all that it ruled, for the reasons and grounds stated in this decision.

May Allah's peace and blessings be upon our Prophet Muhammad and upon his family and companions.

