

MAWANI

Issue No. 28175/38/1

Date: 26/10/1446 AH

Attachments: None

In the name of Allah, the Most Gracious, the Most Merciful

MAWANI

SAUDI PORTS AUTHORITY

Circular No. (6) of 2025

To:

Zakat, Tax and Customs Authority

Federation of Saudi Chambers

All operating companies operating in ports

Subject: Implementing the use of pallets in the loading and stowage of containerized goods arriving at the Kingdom's ports.

Referring to the General Ports Authority's Circular No. 31 of 2021 and Circular No. 2 of 2022 regarding the implementation of the use of pallets in the loading and stowage of containerized goods arriving at the Kingdom's ports.

Within the framework of joint cooperation between the General Ports Authority and the Zakat, Tax, and Customs Authority regarding the implementation of the use of pallets in the loading and stowage of containerized goods arriving at the Kingdom's ports.

(These are flat wooden structures specifically used for loading goods), the importance of using these pallets stems from their necessity in facilitating the handling and unloading of containers, which in turn contributes to reducing the time required for cargo release. They also reduce the risks to which goods are exposed during the loading, handling, and unloading process, such as loss or damage. This is of great importance in maintaining the safety of port employees and workers, as well as enhancing the efficiency of cargo inspection and security audit procedures and other field operations conducted at ports.

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Accordingly, it has been decided to implement the following:

First: Starting June 1, 2025, the use of pallets for loading and stowing all containerized goods arriving at the Kingdom's ports will be gradually implemented over a period of one year. This will be followed by mandatory implementation.

Second: The following goods are exempt from the mandatory use of pallets for containerized goods arriving at the Kingdom's ports:

- * Dry or liquid bulk materials that are loaded directly onto their respective means of transportation, such as wheat and other grains, cement, gypsum, and petroleum products.
- * Raw materials arriving in jumbo bags weighing large amounts that are difficult to place on pallets.
- * Heavy machinery and equipment, production lines, electric generators, and machinery.
- * Metal products arriving in large rolls, coils, or flats.
- * Iron bars, large pipes, scaffolding, and the like.
- * Raw marble, stone, alabaster, and granite blocks (before manufacturing).

Third: Exemption requests for any goods that are difficult to load on pallets during shipment due to their special nature for objective reasons will be considered based on an official request from the General Authority of Ports, including a detailed description of the goods to be exempted. This request will be reviewed in coordination with the Zakat, Tax, and Customs Authority to make the appropriate decision.

Fourth: Failure to adhere to the use of pallets for goods arriving via containers at the Kingdom's ports will result in penalties and fines being imposed in accordance with the applicable laws and regulations in the Kingdom.

If the Authority declares this, To emphasize to all shipping agents the need to inform all importers and shipping lines to inform their customers of the instructions for implementing the use of pallets in the loading and stowage of all containerized goods arriving at the Kingdom's ports.

To adhere to and implement the provisions thereof.

Signed

Vice President for Organization

Yousef bin Mohammed Al-Hussan



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