

Chapter 12

Customs designations

Article 134 (Destruction or Abandonment)

- (1) A destruction or abandonment designation shall be made as described in the relevant procedures. The declarant, or other person responsible for the goods, must provide a customs declaration requesting the relevant designation.
- (2) The destruction or abandonment designation shall be denied if it entails an expense for the State.

Article 135 (Destruction of Goods)

- (1) The destruction designation shall be carried out by prior notification to Customs. The notification shall state with specificity the goods to be destroyed, the time, the place, the means of destruction, and the reason for destruction.
- (2) Customs may supervise the destruction process and require presentation by the person responsible for the goods of related customs documents and a copy of the notification provided in Paragraph 1.
- (3) Any waste or scrap resulting from such destruction shall retain the status of non-Afghan goods and shall remain under customs control until such time as it is released to another customs designation or process.

Article 136(Proceeds From Abandoned Goods)

Proceeds from the sale of transfer [disposal] of goods designated as abandoned to the state shall be deposited to the relevant account in accordance with the procedure for payment of customs debts. The Director General of Customs may provide for transfer of abandoned goods to a state institution or administrations when the cost of disposal does not merit the relevant expenses.