

Chapter 4

Customs tariff and Valuation of Goods

Article 23 (The Customs Tariff)

- (1) The customs tariff is a document enacted in accordance with this law which determines the import and export duty of goods based on their classification.
- (2) The Customs Tariff shall be approved by the Minister of Finance upon the recommendation of the General Director of Customs.
- (3) No treaty, international agreement, law (other than this law), regulation or other legislative document shall affect the Customs Tariff, unless the change is implemented through an amendment or annex to the Tariff.
- (4) The General Directorate of Customs is responsible for carrying out the tariff classification of goods concerning description and coding in accordance with the Harmonized System of the World Customs Organization and for assessing any corresponding duty under the Customs Tariff.

Article 24 (Valuation of Goods)

- (1) The customs value of goods for the purpose of collecting customs debts shall be determined by relevant customs authorities in accordance with a separate regulation to this law.
- (2) In order to combat false valuation of certain goods with suspicious values, their minimum value shall be determined by General Directorate of Customs in accordance with the relevant procedures.
- (3) A list of the goods mentioned above and specific values assigned to them shall be published.

Article 25 (Exchange Rate)

- (1) The value of goods according to customs legislation shall be computed in Afghan currency.
When the value of goods is expressed in foreign currency and there is need to determine customs value, the value of goods shall be determined in accordance with the Da Afghanistan Bank exchange rate.

- (2) The exchange rate shall be the rate announced by The Afghanistan Bank on the last working day of the month and shall be valid for a period starting from the 6th day of every month and ending on the 6th day of the following month.

- (3) Whenever the exchange rate published by the Da Afghanistan Bank differs by 5% or more from the rate announced in accordance with paragraph (2) of this article, a new rate will be provided and it shall be effective from the second working day following its announcement and notification to Customs as the rate effective for the rest of that period.

Article 26 (Perishable Goods)

The customs value for perishable goods, at the request of the declarant, shall be determined by the Director of Customs of the area [*mahal*] in accordance with customs legislation, without applying the valuation criteria established for other goods