

CHAPTER 2

Customs Administration

Article 8 (Organization)

- (1) Customs comprises the General Directorate, the Regional Directorates and their branches. All Customs shall work subordinate to and under the supervision of the General Directorate of Customs of the Ministry of Finance.
- (2) The General Director of Customs is appointed upon the recommendation of the Minister of Finance in accordance with law.
- (3) The Deputy Directors General of Customs are appointed, upon the proposal of the General Director of Customs, and confirmation of the Ministry of Finance, in accordance with the law.
- (4) The other Civil Service (momorin) and auxiliary (ajir) personnel of the Customs are employed in accordance with the procedures established by the law.

Article 9 (Service Uniforms and Conditions of Service)

- (1) Customs personnel shall wear the service uniform. In the event that service needs make it necessary to work without wearing a uniform, the customs personnel must show their Identity Cards.
- (2) Customs officers are not allowed to accept directly or indirectly, rewards in cash or kind for the customs services performed.
- (3) Customs officers are not allowed to carry on any kind of business, or advising activity, that is incompatible with the faithful performance of customs duties.

Article 10 (Movement of Goods)

Goods may cross the State border, and designated customs borders at customs warehouses, at duty free zones, in airports, and at any other facilities under customs control, only at *customs areas* staffed by customs officials.

Article 11 (Responsibilities of Customs)

- (1) Loading, unloading, movement, and transshipment of goods through specified customs borders [lines] as well as their release from a customs process, is carried out with the permission of Customs in accordance with Customs legislation.
- (2) Customs is responsible for:
 1. determining the value of goods and collecting the related customs debt.
 2. Supervising, detecting, reporting and preventing smuggling;
 3. detecting and evaluating violations of this law;
 4. participating in preparing and signing international agreements and conventions in customs matters, in accordance with customs legislation;
 5. preparing, collecting and, upon agreement of the Minister of Finance, distributing foreign trade statistical

data to the Ministry of Commerce and other public institutions;

6. supervising customs goods, throughout the entire customs territory of the state;
7. exercising customs control over customs areas,
8. maintaining customs records
9. carrying out all other activities determined in customs legislation.

- (3) In order to improve the enforcement of customs legislation, Customs, with the approval of the Minister of Finance may, subject to Article 13, sign agreements with state or non-state domestic or foreign, organizations, for exchanging information.
- (4) Customs shall establish customs verification teams to verify the conformity of the quantity and quality of the goods transported with the customs documents accompanying them at exit from border crossing points and in airports, as well as at the exit of the inland customs offices, and at the facility of importers. If the goods and transportation are in conformity with the customs documents, the customs verification team will confirm the customs documents and stamp them. If the goods and transportation are not in conformity with the customs documents, they will draw up the appropriate written report, and submit it to the relevant customs office for investigation.
- (5) Customs administrations shall assign mobile customs verification teams to verify customs compliance of transporters in the customs territory along roads. The members of the mobile teams shall examine the customs documents and the good upon presentation of their identity card and shall draw up the appropriate written report, to the relevant customs administration in accordance with the relevant procedures.
- (6) In cases of danger to health, or to the environment, Customs may, upon notice to the declarant have goods

presented to Customs destroyed or removed from the area in accordance with relevant procedures.

- (7) When Customs receive information from other public authorities working in the customs territory of the state with regard to violations of customs legislation, Customs shall submit a written report, to the relevant customs administration for further investigation (*rasidigi*).
- (8) When police authorities check vehicles that have been sealed by Customs, the vehicle shall be transferred to the nearest customs office to obtain the agreement of Customs for removal of the seal and to perform controls (*bazrasi*). In this case, the police and customs will submit a written report to Customs for investigation.

Article 12 (Providing information)

- (1) Customs authorities may provide information free of charge to requesting parties concerning the application of customs legislation in the forms prepared by the Ministry of Finance, except when it pertains to an ongoing import or export operation or would be inconsistent with the secrecy provisions of Article 13.
- (2) In case the provision of information shall involve expense, customs authorities may collect the expenses from the applicant.
- (3) The Ministry of Finance may in prepared forms, when needed require the necessary information to be supplied by relevant persons.
- (4) Information provided by persons as required in section 3 is effective when signed.

Article 13 (Confidentiality)

The following information provided to Customs is covered by the obligation of professional secrecy and Customs will not disclose

such information without permission of the person concerned and with legal authority to do so:

- 1- The valuation of a specific goods,
- 2- Details [e.g. names and addresses] of suppliers of goods, 3- The results of testing, and
- 4- Other information which is provided to Customs on a confidential basis.

Article 14 (Customs Controls Outside of Customs Offices)

Customs, when the needs of the trade so require and upon request of the person concerned, may allow customs controls to be carried out at the premises pertinent to the importer. The Director of Customs for the area, taking into account the conditions, shall establish the cost of this service and collect them from the responsible person.

Article 15 (RIGHTS AND OBLIGATIONS OF IMPORTERS AND EXPORTERS)

(1) Importers and exporters of goods shall execute the customs clearance of the relevant import and export of goods by a customs broker licensed by the Ministry of Finance.

(2) The provisions of paragraph 1 do not apply to Postal goods and goods imported by travelers pursuant to Articles 42 and 45 of this law.

Article 16 (Brokerage)

- (1) Brokerage is a non-governmental business which persons may carry out upon obtaining a license from the Ministry of Finance
- (2) The conditions for obtaining the license and the rights and obligations of the customs broker shall be regulated

by separate rules (loyaha) approved by the Ministry of Finance.

Article 17 (Taking of Decisions)

- (1) Customs may make a decision with regard to a particular customs transaction in accordance with customs legislation upon the request of the person concerned. The applicant must furnish and complete information and documents required by customs to make the decision.
- (2) Customs are obliged to take the decision mentioned in Section 1 within a maximum of 30 days and announce it to the applicant.
- (3) In case the customs decision mentioned in section 2 is detrimental to the interests of the applicant or any other [interested] party, Customs shall notify their decision in writing together with the reasons to the applicant and shall explain that the applicant has the right to object.

Article 18 (Review of Customs Decisions)

- (1) A customs decision may be reviewed upon submission of an application by the applicant. In case a decision was due to the submission of incorrect information by the applicant, review will not be permitted except in accordance with Article 186.
- (2) Customs decisions mentioned in paragraph 1 shall be enforceable and the customs debt assessed (other than penalties paid in accordance with Article 186) shall be collected and shall remain in trust (*taht amanat*) until final decision
- (3) An interested party may request a review of a disputed customs decision through any competent regional customs authority to the General Directorate of Customs, within 10 days from the day of notification of the decision by Customs. The General Directorate of Customs must issue a decision within 20 days on the outcome of the review. In the event the General Director

of Customs does not issue a decision within this time period, the request shall be presumed to have been decided in favor of the person making it.

- (4) In case of an objection to a decision made by the General Directorate of Customs or the rejection of the request by the General Directorate of customs, it may be submitted to the Customs Arbitration Administration.
- (5) An objection to a customs decision shall be made by filing a notice of objection mentioned in paragraph 4 and it shall be presented to the Customs Arbitration Administration within fifteen days of receiving a customs decision from the General Directorate of Customs, along with security for costs in the amount of 2 percent of the contested amount.