

## **Chapter 9**

### **CUSTOMS DECLARATION**

#### **Article 53(Assigning a Customs Designation for Non-afghan Goods)**

- (1) Customs are obliged to assign a customs designation for Non-Afghan goods presented at customs in accordance with customs legislation.
- (2) Customs may, for reasons of public morality, public security, protection of environment, health and life of humans, animals or plants, the protection of national treasures possessing artistic, historic or archaeological value or the protection of industrial and commercial property and other state policies ,adopt prohibitions or restrictions in accordance with relevant legislative instruments.

#### **Article 54 (Time Period for Completing a Customs Declaration)**

- (1) The declarant is obliged to complete required customs declarations within 5 days from the date on which the summary declarations were submitted.
- (2) Where circumstances so warrant, Customs may set a shorter period or authorize an extension to the periods referred to in paragraph 1.
- (3) The temporary storage period shall be 30 days and it will terminate at any time that duties, storage and other obligations accrued under this law equal the value of the goods. In no event shall the period be extended in the absence of a complete report by the responsible customs authority to the General Directorate of Customs justifying the delay.

### **Article 55 (Declaration of the Goods for a Customs Process)**

- (1) A request to place goods under an initial customs process or for release of goods shall be made in the customs declaration.
- (2) Customs declarations must be made in accordance with the customs requirements in one of the following acceptable formats:
  - 1- In writing ; or
  - 2- By an oral declaration
  - 3- Using data-processing techniques; or
  - 4- any other act by which the person responsible for the goods expresses his wish to place goods under a Customs designation or process
- (3) The customs declaration shall be accompanied by the customs documents required in accordance with the relevant procedure governing the requested customs designation or process.

### **Article 56 (Acceptance of the Declaration)**

- (1) Declarations, which are prepared or submitted by the person responsible for goods in compliance with the conditions laid down in Article 55 shall be accepted by Customs without delay, provided that the goods to which they refer can be made available for customs inspection.
- (2) Where acceptance of a customs declaration requires the fulfillment of additional obligations by persons, such person shall sign it upon being required by Customs to do so.

### **Article 57 (Voluntary Amendment or Withdrawal of Declarations)**

- (1) The declarant may amend one or more of the particulars of the accepted declaration, in case of unintentional error, or to make a change in the customs designation or process of the goods, or to withdraw the customs declaration, provided that the amendment or withdrawal does not apply to goods other than those originally covered.

- (2) No amendment or withdrawal shall be permitted in the following circumstances:
- 1- during the period after Customs have informed the declarant that they intend to examine the goods; or,
  - 2- if Customs have established that the declaration has been prepared in violation of chapter 14 of this law.

**Article 58 (Verification of the Declaration)**

Customs may verify any customs declarations and attached documents and may require the declarants to present other documents, or examine the goods and take samples for analysis or for detailed examination.

**Article 59 (Composite Declaration)**

The declarant may file a single declaration form covering two or more types of goods. In such case the particulars

relating to each type of goods shall be deemed to constitute a separate declaration.

**Article 60 (Partial Control)**

Where only parts of the goods covered by a declaration are examined or sampled, the results of the partial examination shall be taken to apply to all the goods covered by that declaration. The declarant may request a further examination of the goods if he is not satisfied with the results obtained.

**Article 61 (Identification of the Goods)**

- (1) Customs shall for the purpose of complying with the procedure for assigning a customs designation or process for the goods included in the declaration, identify the goods when required and assure themselves.
- (2) Labeling which is affixed to goods under customs supervision for the identification of the goods, shall be removed or destroyed only by Customs, or with their permission. The person responsible for goods may remove or destroy such labeling in unforeseeable circumstances or force majeure, provided that he proves the occurrence of force majeure.

## **Article 62 (Release of Goods)**

- (1) Where the goods are placed under a customs designation or process in accordance with this law, Customs shall release the goods as soon as the particulars in the declaration have been verified to their satisfaction.
- (2) Assigning an initial customs designation, or release from any transit process of all goods covered by the same declaration shall take place at the same time.
- (3) Goods shall not be released unless a customs debt due, penalties due, and any other obligations (*eltazamat*) under this law, have been paid or security or assurances are provided.
- (4) Paragraph 3 shall not apply to amounts of the customs debt not yet due for goods in the temporary importation process.

## **Article 63 (Goods Ineligible for release)**

- (1) Goods ineligible for release shall be goods for which:
  - 1- it has not been possible to undertake or continue examination within the period prescribed for reasons attributable to the declarant; or,
  - 2- customs have not been presented the customs documents required for a requested customs process; or,
  - 3- payments due for customs duty, or security, or other arrangements, have not been made or provided within 3 days after being placed in a designation; or,
  - 4- goods are not removed from customs facilities within 10 days after their release; or
  - 5- goods have been the subject of termination of temporary storage in accordance with Article 54(3); or
  - 6- goods have been determined as being subject to prohibitions included in paragraph (2) article 53 of this law, provisions of smuggling or confiscation orders by the competent authorities referred to in this law.
- (2) Customs in accordance with the relevant procedures, shall be authorized to impose additional storage charges, seize or sell the goods referred to in paragraph (1), provided that they make prior notification to the person responsible for the goods.

## **Article 64 (Customs Amendment or Invalidation of Declarations)**

- (1) Customs may amend or invalidate the declaration after release of the goods where the designation was made on the basis of incorrect or incomplete information.
- (2) In cases where the declarant provided the information referred to in paragraph 1, incorrectly in violation of Articles 166(2) and 172, the customs shall apply the designated sanctions provided for in Articles 166 and 173 and assign a new customs designation on the basis of the correct and complete information.