

## Chapter 5

### FAVOURABLE TARIFF

#### Article 27 (Cases for Granting Favourable Tarrifs)

- (1) A favorable tariff shall be granted as provided in customs legislation in accordance with Article 23(3), and in the cases referred to in paragraph 2.
- (2) The following imported goods shall be exempted from paying customs duty:
  - 1- Goods imported by officials of the State during official travels not in excess of Afghani 100,000 as provided by the Customs Tariff.
  - 2- Office materials and equipment of political representatives and international agencies, intended to be used in residences and offices of representatives of foreign countries in Afghanistan, after confirmation of permission to do so by competent authorities.
  - 3- Items intended for personal use by foreigners working in Afghanistan according to the terms and conditions of their contract.
  - 4- Permitted books, gazettes, magazines and newspapers.
  - 5- Goods provided for government projects funded by loans or imported into the country by or for public and private foreign and International relief and development agencies approved by the government.
  - 6- Personal effects used by Afghan delegations or Afghan international workers and their family members while abroad.
  - 7- Travelers' personal goods in accordance with the Customs Tariff.
  - 8- Commercial samples and advertising gifts.
  - 9- Post parcels valued at Afghani 5000 or less.
  - 10- honorary decorations or awards;

- 11- samples sent to organizations protecting copyrights or industrial or commercial patent rights;
- 12- Used movable property belonging to natural persons, who transfers their normal place of residence from another country to the State, as provided in the Customs Tariff;
- 13- a consignment of less than Afghani 1000 value;
- 14- Pure-bred breeding animals and insects and laboratory animals; biological or chemical substances needed for scientific researches;
- 15- therapeutic substances of human origin and blood grouping and tissue typing reagents,;
- 16- substances for the quality control of medicinal products;
- 17- Fuels, lubricants and equipments carried with and necessary for the normal functioning of transport vehicles in accordance with the relevant procedure.
- 18- Other goods may be included as exempted goods upon recommendation of Minister of Finance and approval of Council of Ministers as required.

#### **Article 28 (Request for a Favourable Tariff)**

- (1) To obtain the benefits of a favorable tariff a *declarant* may present a request before or after completion of the customs process.
- (2) If a favorable tariff is restricted to a certain volume of imports, it ceases to be valid in the following conditions: 1- quotas, when the stipulated limit on the volume of imports is reached;  
2- Tariff ceilings, according to specific provisions in the law.
- (3) The manner, and the conditions on which a favorable tariff is granted, any quantitative or value-based limits on imported goods or benefits based on their origin, nature, or end-use, shall be determined in a separate procedure.