

# CHAPTER 1

## GENERAL PROVISIONS

### **Article 1 (Constitutional Authority)**

This law has been enacted pursuant to Article 42 of the Constitution in order to ensure the collection of state revenues by the national customs authorities; to provide for the organization of customs; to define the scope of authority of customs officials; to provide for the supervision and the control of the movement of goods in and out of Afghanistan, and for the prevention of customs violations.

### **Article 2 (Responsible Authority)**

The Ministry of Finance is responsible for the collection of customs revenues of the state, and for enforcing the provisions of this law and any other relevant customs legislation .

### **Article 3 (Definitions)**

For the purposes of this law, the following definitions shall apply:

- 1- '*Person*' means:
  - a natural person; or -
  - a legal person,
  
- 2- "Persons established in Afghanistan" means:
  - In the case of a natural person, any person who is resident in the Afghanistan for more than 183 days per year.
  - A legal person who has a registered or a permanent business office in Afghanistan.
  
- 3- "*Customs*" means the state agency which carries out and controls custom affairs of import, export, and transit goods,

travelers and responsible person's baggage and parcel post in accordance with customs legislation.

- 4- *Customs legislation*” means this Law, and any other enforced legislation, international conventions and treaties containing customs provisions to which Afghanistan is a party and relevant rules and procedures.
- 5- *“Customs Areas”* means the areas where the customs authorities exercise their activities as well as areas where the customs authorities exercise direct and indirect control or supervision of the relevant affairs.
- 6- *‘Customs decision’ (tasmim)* means any official order (*hedayat e rasmi*) by customs authorities pertaining to the application of Customs legislation to a particular case which affects one or more specific or identifiable persons.
- 7- *‘Customs opinion’* means the decision of the Customs Arbitration Administration (*Edaara Hakamiyet e Gumruki*) taken with regard to a disputed customs case.
- 8- *‘Customs status’* means the categorization of goods as Afghan or non-Afghan goods.
- 9- *‘Afghan goods’* means goods:
  - Wholly obtained or produced in the customs territory of the State in accordance with the provisions of Article 29;
  - imported from other countries, which have been released for free circulation in the customs territory of the State;
  - Obtained or produced in the customs territory of the State, either from goods referred to in subparagraph (2) alone, or from goods referred to both in subparagraphs (1) and (2) above.

- 10- '*Non-Afghan goods*' means goods other than those referred to in subparagraph 9 of this Article.
- 11- '*Customs debt*' means a payment obligatory on a person, on account of customs duty, charges (*haq ul zamat*), dues (*awarez*), penalties (*jerima*), and any other monetary obligations (*eltezamat e puli*) that apply to specific goods or actions under customs legislation.
- 12- '*Customs Debtor*' means any person liable for the payment of a customs debt.
- 13- "*Responsible Person*" is the *declarant*, except when the [this] Law indicates otherwise.
- 14- '*Import duty*' means customs duty on the importation of goods.
- 15- '*Export duty*' means customs duty on the exportation of goods.
- 16- '*customs supervision*' means the inspection done by those authorities with a view to ensuring that customs legislation and, other provisions applicable to goods subject to customs supervision are observed, and may include measures for exercising customs control, when necessary.
- 17- '*customs control*' means executing specific actions, such as examining goods, verifying the existence and the authenticity of customs documents, examining the accounts and other records inspecting means of transport, luggage and other goods carried by or on persons, seizing goods, and reporting suspects to the judicial and justice authorities, with a view to ensuring that customs legislation and, where appropriate, other provisions applicable to goods subject to *customs supervision* are respected in the customs territory of the State.

18- “*Customs designation*” means :

- the placing of goods under a customs process,
- their entry into a free zone, free warehouse, or duty free shop.
- their destruction, or
- Their abandonment and transfer to the State.

19- ‘*Customs process*’ means the following stages (*marahel*):

- release for free circulation within the customs territory of the State;
- conditional release of goods under *customs supervision* - transit;
- customs warehousing; - inward processing;
- processing under customs control; - temporary importation;
- outward processing; - Exportation.

20- ‘*Suspensive process*’ means the following *customs processes* which entails suspension of the payment of the customs debt:

- transit;
- customs warehousing; - inward processing
- processing under customs control; - temporary importation;

21- “*Suspensive goods*” means goods placed under one or more of the *suspensive processes mentioned in section 20 of this article* . .

22- “*Favorable tariff*” means a reduction in, suspension of, or exemption from the otherwise applicable import duty stated in the Customs Tariff,

- 23- "*Customs declaration*" means the act or document whereby a person expresses, the wish to place goods under a given customs designation or process.
- 24- "*Time of acceptance of the declaration*" means the time when the customs declaration presented to customs authorities is accepted by the relevant [customs] office.
- 25- "*Declarant*" means any person who prepares and presents a customs declaration.
- 26- "*Presentation of goods at customs*" means the notification to the customs authorities, in accordance with the relevant procedures, of the arrival of goods at customs or at any other place designated or approved by the Customs authorities.
- 27- "*Release of goods*" means the act whereby the customs authorities make goods available to the *declarant* for placement or disposition under a customs designation or process.
- 28- "*Holder of authorization*" means the person to whom an authorization has been granted.
- 29- "*Customs duty*" means an amount of money assessed on imports or exports in accordance with the classification and rates stated in the Customs tariff,
- 30- "*Force majeure*" means a natural disaster, war, unexpected political and economic upheavals, or similar act beyond the control of the person affected.
- 31- "*Commercial policy measures*" means the imposition of quotas, ceilings, countervailing duties on subsidized foreign goods, anti-dumping duties, or similar provisions for advancing national (*keshwar*) commercial interests.

32- “Remission” (lit. “*Cession*” -*Wogozari*) means a decision to waive all or part of a customs debt prior to entry or after entry and before payment in accordance with article 151.

33- “*Refund*” means the repayment of part or all of a customs debt that has already been collected.

#### **Article 4 (Uniform Application of Customs law)**

- (1) Customs legislation shall apply uniformly throughout the customs territory of the state.
- (2) Customs legislation may also apply in other countries, within the framework of either international conventions or other provisions governing specific customs activities provided that they do not conflict with the laws of another country.
- (3) Customs legislation may be applied in cooperation with customs administration of other countries at joint facilities, either inside or outside of Afghanistan’s customs territory, in accordance with international agreements and conventions.

#### **Article 5 (The Customs Territory of the State)**

The Customs Territory of the State shall include the land, and water territory, and the airspace of Afghanistan.

#### **Article 6 (Customs Areas).**

- (1) Customs areas are established at border crossing points, international airports, duty free zones, customs warehouses and any other points within the Customs Territory as provided for in this Law.
- (2) Customs areas may be established, altered or abolished upon the recommendation of the Customs Administration and the approval of the Ministry of Finance.

**Article 7 (Scope of Customs Work)**

in order to secure (*taamin*) the interests of the State,  
Customs shall apply the necessary controls in accordance with  
customs legislation with respect to international  
shipments and import and export and movement of goods in the  
customs territory of the state.