

Chapter 16

Miscellaneous

ARTICLE191 (Assisting Customs Administrations)

- (1) Policing agencies in the Ministry of the Interior and other civil (*mulki*) and military institutions, are obliged to assist the customs in all aspects in its enforcement of this law and other customs legislation.
- (2) Any person is bound to assist in the pursuit of persons accused of smuggling and in the seizure of smuggled goods, if those responsible for preventing smuggling seek help from that person.
- (3) Any person can inform the appropriate authorities if they have knowledge of an attempt or act of smuggling. In this case, the identity of person shall be kept confidential by customs officials.

Article 192 (Presentation of Annual Customs Report)

The Minsitry of Finance is obliged to prepare and present an Annual Report to the Council of Ministers. The report should include:

- 1- Annual operating budgets
- 2- The number of employees and their grades
- 3- Revenues collected by customs
- 4- Revenues forgone through evasion from payments or forgeries for getting duty relief.
- 5- Activities delegated to and from other agencies.
- 6- Other operating information that has impacted the work of Customs

Article 193 (Preferential Provisions)

If any provisions from this law are in conflict with the provisions of any other legislation, the provisions of this law shall prevail.

Article 194 (Date of Enforcement)

- 1- Article 194 of this law shall be effective from the date of its endorsement (Tausheh) [by the Head of State] and shall be published in the Official Gazette. From the effective date of this law, the Customs Code published on 28 Saur 1361 (Official Gazette Number 508) and the Regulations Organizing Customs Affairs published on 15/1/1367 (Official Gazette 663) amendments or any other contrary provisions shall be nullified.