

## CHAPTER 6

### Origin of Goods

#### Article 29 (Production of Goods in a Country)

- (1) When goods are wholly originated or produced in a country, that country shall be known as the origin of those goods. Such goods includes:
  - 1- mineral products extracted within that country;
  - 2- vegetable products harvested therein;
  - 3- live animals born and raised therein;
  - 4- products derived from animals raised therein;
  - 5- products of hunting or fishing carried on therein;
  - 6- products of sea fishing and other products taken from the sea outside a country's territorial waters by vessels flying the flag of that country and registered or recorded therein;
  - 7- goods obtained or produced from the products referred to in subparagraph (6) on board factory ships which fly the flag of that country and are registered or recorded therein;
  - 8- products taken from the seabed or subsoil beneath the seabed outside the territorial waters provided that the country has exclusive rights to exploit that seabed or subsoil;
  - 9- waste and scrap products derived from manufacturing operations and from used articles, provided that they were collected therein and are fit only for the recovery of raw materials;
- (2) Goods, which are obtained or produced wholly from goods referred to in paragraph (1), or their derivatives at any stage of production.

**Article 30 (Production of Goods in More than one Country)**

Goods whose production involves more than one country shall be deemed to originate from the country where they underwent their last substantial processing [transformation].

**Article 31(Certificate of Origin)**

- (1) The manner of Certification of a document proving the origin of goods shall be arranged in accordance with separate procedures.
- (2) Certification of documents proving the origin of goods may be issued by the responsible authorities for the region in which the goods were produced.
- (3) in case the custom authorities have doubt with regard to a certificate of origin, such authorities may require additional proofs ensuring that the documents of origin comply with customs legislation.
- (4) The procedure referred to in paragraph (1) of this article shall provide the conditions under which a country is considered as the origin of goods which shall be applied in the following cases:
  - 1- to implement the Customs Tariff, excluding the measures referred to in Article 23(2) of this law; and
  - 2- To implement State measures restricting trade in particular goods.

**Article 32 (Preferential Origin)**

The preferential conditions for determination of the origin of goods for purposes of taking advantage measures contained in international agreements, as well

as the method of issuing certificates of preferential origin, shall be arranged in a separate procedure.

### **Article 33(Return of Goods)**

- (1) Afghan or non-Afghan goods that have been released for free circulation in the State, which, after having been exported there from, are then brought back into the customs territory of the State are referred to as “returned goods.” Returned goods which have been processed outside of Afghanistan shall be subject to the conditions of the process of outward processing.
- (2) Goods which within three years of export are returned to the customs territory of the State for purposes of release for free circulation, shall at the request of the person concerned be exempt from import duty. The General Directorate of Customs may extend this period in light of special circumstances;
- (3) When, prior to their exportation from the customs territory of the State, the returned goods had been released for free circulation at a favorable tariff because of their use for a particular purpose, exemption from duty under paragraph 1 shall be granted only if they are to be re-imported for the same purpose.
- (4) Any import duty paid on goods when they were first released for free circulation shall be credited against the amount of import duty chargeable when the same goods are returned.