

## **Chapter7**

### **Presentation of Goods at Customs**

#### **Article 34 (Entry and Exit of Goods)**

- (1) The time of entry or exit is considered to take place when goods, cross the State border to enter or leave the customs territory of the State.
- (2) The driver of a commercial means of transport entering or leaving the customs territory of the State, must submit to the customs a manifest of the goods carried on the means of transport before:
  - 1- the captain of an aircraft or vessel, when the goods can be removed from the aircraft or vessel; or
  - 2- any other means of transport, when the vehicle enters into the customs territory of the State.
- (3) A Manifest of Goods need not contain details about the goods of travelers who are themselves required to make a declaration under Article 45.
- (4) A “Manifest of Goods” shall contain information regarding the nationality, flag, and crew of the means of transport, as well as all the information necessary for the identification of the cargo, as provided for in a separate procedure.
- (5) Goods brought into the customs territory of the State shall, at the time of their entry, be subject to customs supervision and control by the customs. Such goods shall not be moved without the permission of the customs.

- (6) Goods shall remain under customs control and supervision until determination of their final customs designation.

### **Article 35 (Place for Presentation of Goods)**

The General Directorate of Customs shall specify a place for *Presentation of goods and their transfer to customs*. The time for completing any transfer of imported goods from the border customs sites to the approved place, and the routes permitted therefore, shall be provided in a separate procedures.

### **Article 36 (Transportation Obstacles to Presentation of Goods)**

- (1) When, by reason of unforeseeable circumstances or *force majeure*, the owner of goods can not transfer the goods to the location specified in Article 35, the owner of goods shall be obliged to inform the customs authority of the situation. Where the unforeseeable circumstances or *force majeure* do not result in total loss of the goods, such person is also obliged to inform the Customs of the precise location of the goods.
- (2) When by reason of unforeseeable circumstances or *force majeure*, an aircraft is forced to enter or land temporarily in the customs territory of the State, the captain of his representative, shall be obliged to report the situation immediately to Customs.
- (3) Customs shall be obliged to take the measures necessary to enable the customs supervision of goods mentioned in this Article, ensuring that they are subsequently conveyed to a customs office or other designated places .

**Article 37 (Presentation of Air Shipments at the Airport of Final Destination)**

- (1) When goods are brought into the customs territory of the State from another country by air, and are consigned under cover of a single transport document by the same mode of transport to another airport in Afghanistan, they shall be presented at customs, without delay, at the airport where they are unloaded.
- (2) Specific provisions regarding customs control, supervision and other customs executions at the time of entry and exit for goods from the customs territory of the State are laid down in a separate procedure.

**Article 38 (Presenting Manifests to Customs)**

- (1) Aircrafts carrying imported or exported goods fly in air corridors (*dahlez hawai*) designated, in accordance with the Law of Civil Aviation, and must land and take off only from international airports approved for international flights.
- (2) The captain of an aircraft carrying goods and destined to leave Afghanistan, must present customs officer the customs declaration or manifest of goods on board to be exported from the customs territory of the State. Customs must verify that the goods so indicated in the manifest of declaration correspond to those on board the aircraft.

**Article 39 (Customs Supervision on Aircraft )**

- (1) Aircraft, flight crew and cabin crew, travelers, crew luggage, traveler baggage, and transported goods, except

as provided in Article 37(1), are subject to customs supervision at the first airport of arrival in Afghanistan.

- (2) An airport authorized for international traffic in accordance with Civil Aviation Law, is subject to customs supervision.
- (3) The Captain of an aircraft must, as soon as the aircraft lands at an authorized airport, submit to the customs office a manifest of all goods carried on the aircraft, except for goods mentioned in Article 34(3).
- (4) The provisions of paragraphs (1), (2) and (3) of this article, shall also be applicable whenever an aircraft is departing to a destination outside the country.

#### **Article 40 (Exemption from Obligations to Present a Manifest)**

The following shall not present a manifest to the customs :

- 1- aircraft flying from one airport to another in Afghanistan unless they have any stops at an airport outside Afghanistan or transport goods subject to the customs control and supervision;
- 2- private aircraft for personal use which is not carrying goods subject to customs control and supervision

#### **Article 41 (Aircraft's Forced Landing)**

If, in cases of emergency or *force majeure*, an aircraft has to land at an airport not authorized for receiving international air traffic, the captain of the aircraft must, immediately after landing and stopping, inform the nearest customs authority, which shall place the aircraft, cabin, flight crew, travelers and goods under customs supervision.

#### **Article 42 (Customs Declaration for Postal Goods)**

- (1) All postal goods containing consignments for commercial purposes as well as postal goods containing consignments of an aggregate value, for each consignment exceeding the threshold value of Afghani 5000, or other value as may be provided in the relevant procedures, are subject to a customs declaration.
- (2) Postal goods shall be accepted and delivered between a foreign post office and the State's Post office under customs supervision. In case of regular consignments by small package freight shippers, the General Directorate of Customs may authorize immediate release of goods under a security and subsequent submission of an appropriate declaration covering, all goods imported within a fixed period of time as provided by the Procedure.
- (3) Postal shipments shall remain under customs supervision while customs requirements are completed in the post office. The Postal and Parcel Directorate of Customs shall designate post offices where the customs requirements may be completed.

#### **Article 43 (Exemption from Declaration)**

The following postal consignments do not require a declaration:

- 1- postcards and letters containing personal messages only;
- 2- printed matters not liable for import duty;
- 3- all other consignments sent by letter or parcel post, which have no commercial value.

#### **Article 44 (Export Postal Shipments)**

Pursuant to export provisions of this Law and international regulations, the Directorate of Customs may prescribe restrictions and special conditions on postal shipments sent abroad.

#### **Article 45 (Customs Control of Travelers Luggage)**

- (1) When entering or leaving Afghanistan, travelers are obliged to declare goods in their possession to Customs, and show them upon request.
- (2) Customs authority may inspect the goods for the purpose of verifying the declaration referred to in paragraph 1 with the goods.
- (3) Goods carried by diplomatic couriers, and certified in writing by their relevant agencies shall not be subject to the provisions of Articles 42 to 44.

#### **Article 46 ( Presentation of Goods at the Determined Location to Customs)**

Goods which arrive at the place for *Presentation of goods at customs* shall be presented, without delay, except for delay due to no fault of the person presenting the goods. Any person who makes a presentation of goods at customs shall provide within the time limit prescribed any required declaration, documents, or information, and shall provide all necessary assistance as may be requested by the customs .

#### **Article 47 (Goods Verification and Taking of Samples)**

- (1) During presentation of goods at customs, an officer of the Customs may take a sample of the goods, to assign them a tariff classification, or customs designation. The taking of samples may also be made at the request of the owner of goods or his agent.

- (2) The importer, exporter or their agent shall be entitled to be present when samples are taken, and are obliged to be present when instructed by customs authority;
- (3) The sample shall be examined in a place designated and during the hours prescribed by the General Directorate of Customs; where the samples are not destroyed during the examination, they will be returned to the owner or his agent, otherwise the Customs shall not be liable for the payment of compensation.
- (4) The owner or agent responsible for the goods shall be responsible to pay the cost of transferring to the examination sites, unpacking, weighing, repacking and any other operation involved in the sampling and examination process.

#### **Article 48 (Submission of a Summary Declaration)**

- (1) The owner of goods or his agent shall submit a summary declaration within one hour after the *presentation of goods at customs* in accordance with the relevant procedure. The customs may allow an additional period for submitting the declaration, until the first working day following the day of presentation of goods at customs.
- (2) Customs shall be obliged to retain the summary declaration. Goods entered in the summary declaration will be placed in temporary storage pending the presentation of a completed declaration.
- (3) If a completed customs declaration has been submitted prior to the expiry of the period referred to in paragraph I of this Article, the owner of the goods or his representative shall not be obliged to submit a summary declaration.
- (4) The owner of the goods or his representative and travelers shall not be required to file a summary

declaration for goods described in Article 42.2 of this law, unless this would jeopardize customs supervision of the goods.

**Article 49 (Unloading and Transshipping at Designated Sites)**

- (1) Goods shall be unloaded or transshipped from the means of transport carrying them at designated places with the permission of Customs, except where there is imminent danger necessitating the immediate unloading of all or part of the goods. In the latter case, the owner of goods or his agent shall immediately inform Customs.
- (2) Customs may at any time require goods to be unloaded and unpacked in order to inspect the goods and their means of transport. The person who introduced the goods or his agent shall be entitled to be present while the goods are examined.
- (3) Customs are obliged to notify their intention to proceed with the examination to the person responsible or his agent. If within two hours there is no reply, Customs may proceed with the examination of goods in their absence.