

Chapter 3

Taking care of an objection

Article 19 (Arbitration)

- (1) The Customs Arbitration Administration will be established within the framework of the Ministry of Finance for the purpose of taking care of objections to the decisions of Customs.
- (2) The Arbitration Administration shall be composed of three members to be appointed upon proposal of the Minister of Finance by the Head of State.

Article 20 (Customs Opinion)

- (1) The opinion of the Customs Arbitration Administration shall be final and enforceable where the amount of customs debt in dispute is up to 50000 Afghani.
- (2) If the amount of the customs debt in dispute is greater than Afghani 50,000 the parties may in cases when dissatisfied refer the opinion to the relevant commercial Court. The order of court shall be final and enforceable.

Article 21(Finality of an opinion)

Administrative fines for smuggling agreed by the parties (*tarazi tarfin*) pursuant to Article 170 shall, in accordance with the relevant procedure, be submitted to the Customs Arbitration Administration which shall determine solely whether the settlement is consistent with Article 170.

Article 22(Method of Executions)

The manner of taking care of the objections sent to the Customs Arbitration Administration shall be regulated in a separate regulation.