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**Islamic Republic of Afghanistan  
Ministry of Finance  
Customs and Revenues**

**STANDARD OPERATING PROCEDURE NO: .... /1385**

File No: .....Dated: ...../1384.

**TRANSPORTATION OF IMPORTED CARGO BY “*BONDED CARRIERS*” FROM  
BORDER CUSTOMS STATIONS TO AN INLAND CUSTOMS HOUSE/ ICD.**

With a view to ensure safe and secure transportation of import cargo from the border Customs Station to Custom House/ICD and in order to facilitate the trade, it has been decided to implement the concept of bonded carrier. Under bonded carrier procedures, duly licensed goods transporters will be permitted to move goods from an international land border office to an inland Customs office, where clearance procedures will be completed. It is expected that with the implementation of this procedure, not only the leakage/pilferage of revenue on goods in transit will be curtailed to a large extent but also trade will be benefited as the system of transportation of cargo will get streamlined and clearance procedures simplified. The additional advantage of this system for the trade is, that each individual importer will not be required to furnish bank guarantee or security (which otherwise is 110 % of the customs debt involved on each consignment as per provision of new Customs Code) for his goods in transit to a destination in Afghanistan. The bonded carrier will be liable to pay due duty and taxes besides initiation of penal action against him, in case he fails to deliver the goods at the destined ICD/ Custom House Therefore, in pursuance of articles 75, 76, 78(4) of the new Customs Code read with articles 137(1), 138, 140 and article 142 *ibid*, the following rules/ procedure is hereby prescribed for compliance by all concerned.

**1. Definitions:**

- In these rules unless there is any thing repugnant in the subject or context:-
- (a) **Bonded**” means secured by obligation to Customs, pending the performance or fulfillment of specified deeds according to a binding contract, engagement or agreement, enforceable under legal penalty.
  - (b) **“Carrier”** means the person duly licensed by Afghan Customs for transporting goods from Border Customs Station to an inland ICD/ Custom House. The carrier is in charge of, or responsible for the operation of the means of transport.

- (c) **“Border Customs Stations”** means Customs Stations located at international borders like Torkham, Spin Boldak, Isalm Qala, Torghundi, And Khoi, Hairathan and other Customs Stations duly approved by Customs.
- (d) **“Conveyance and transport unit”** means conveyance, vehicles and transport units used by the carrier for the transportation of goods from border Customs Station to an inland Customs House/ ICD.
- (e) **“Customs transit”** means the Customs procedure under which imported goods are transported under Customs control from border Customs office to an Inland Custom House/ ICD.
- (f) **“Inland transit goods”** means goods brought at border Customs Station which are destined for an inland Custom House/ ICD.
- (g) **“Transit permission”** means the Ilm-O-khabar or ASYCUDA Transit Module, as the case may be, authorizing transit of imported goods from border Customs Station to an inland Custom House/ ICD.
- (h) **“Transit manifest”** means manifest to be prepared by the carrier in the prescribed form for submission to Customs border station and to the appropriate officer of Customs at the inland Custom House of destination. However, with the implementation of ASYCUDA, it will be the ASYCUDA Transit Module which will prevail and no separate transit manifest will be prepared.
- (i) **“Authorized representative of the carrier”** means person (s) duty authorized by the carrier for submission of documents to the Customs and for carrying out all functions relating to inland transit of goods

## 2. Specification of the transport units:

The transport units used by the carrier for carrying inland transit goods shall be properly secured, riveted, locked and sealed.

- (2) The transport units and conveyance used by the carrier shall be so constructed and equipped as to provide for the customs seals to be conveniently affixed thereon and containing no concealed space where any goods could be hidden.
- (3) The transport units shall be free from all manufacturing defects so that no goods can be removed from or introduced into the sealed portion of the transport units without leaving visible traces of tampering or breaking of the customs seal.
- (4) All goods in the transport units capable of holding any goods should be readily accessible for Customs inspection.

## 3. Conditions for qualifying as a bonded carrier and its Operations.

- (1) The bonded carrier shall possess a fleet of minimum **5 registered vehicles** in his name or company or are leased by him or are authorized by him. The load capacity of each vehicle shall not be less than 20 tons. The Customs staff shall verify the registration of all vehicles including engine and chassis number used by the bonded carrier for transportation of consignments specifically the road worthiness of the vehicles and other particulars of the vehicles. Each licensed bonded carrier could use all those vehicles for the transportation of goods which are duly registered in

Afghanistan OR if not registered in Afghanistan, are registered in their respective countries but possessing valid route permits or other authorization for plying/transporting goods inside Afghanistan territory. This facility would be on reciprocal basis and the neighboring countries would be expected to extend similar facility to the Afghan transport units for loading cargo for discharging it at destination inside Afghanistan.

- (2) Bonded carrier license shall be issued by the Director General of Afghan Customs for a **period of one year** on the recommendations of constituted team of Directors of Customs comprising of Director Customs Transit, Director Customs Jalalabad and Director Customs Heart after completion of procedural formalities as prescribed under these rules. On expiry of one year, the Director General Customs may renew license of bonded carrier for another year subject to the condition that the carrier had not committed any Customs related offence and had conducted sufficient business during the preceding year.
- (3) Registration of the bonded carrier with Chamber of Commerce and Industry and Transporters/Freight forwarders Association.
- (4) The applicant shall possess clean track record and should not have been involved in Customs offences or should not have been convicted in the court of law. He should possess reasonable knowledge of Customs laws and procedures before applying for license.
- (5) The permission granted for bonded transportation would be non-transferable and shall not be allowed to be used by any sub-contractor.
- (6) The successful applicants should deposit with Afghan Customs Department a bank guarantee from a bank duly approved by the Da Afghanistan Bank, or cash deposit in Afghan currency , or a mix of such securities for **Afs 2. 0 million ( Afghanis two million)** to safeguard Customs revenue. The Director General of Customs if not satisfied with this condition alone may in view of the regular transportations of bonded cargo to inland Custom Houses/ICDs involving huge amount of duty and taxes, may subscribe the system of revolving insurance guarantee. For the sake of safety, the bank guarantee or securities so furnished by the bonded carrier shall be temporarily deposited with the Da Afghanistan Bank in the name of Afghan Customs Department under distinct account. The amount of bank guarantee or other securities shall be forfeited apart from other consequential penal action under the Customs Code and procedure prescribed therein, if the bonded carrier misuses the facilities of transportation of the imported goods.
- (7) All the Bonded Carrier license holders be required to obtain and posses Customs clearing and forwarding license.
- (8) To create a healthy competition, it will be prudent to authorize at least 3 bonded carriers at the major Customs Stations for transporting inland transit goods.

#### **4. Responsibilities of the Carriers: -**

- (1) Prior to submission of Ilm-O-Khabar or ASYCUDA transit module, as the case may be, for transportation of inland transit goods, the carrier shall satisfy himself that the actual description, quantity, quality and weight of the goods are as per declaration in the import documents. In case any misdeclaration or substitution is found at subsequent stage, the carrier shall be held responsible under the relevant provisions of law.
- (2) The carrier shall furnish to the Assistant Director Border Customs Station a revolving insurance guarantee in the prescribed form (**Appendix-1**) from an insurance company of repute covering all type of risks detrimental to the Government revenue involved in the transit of goods along with general undertaking in the prescribed form, binding themselves to transport the goods safely and securely as per this procedure. The insurance guarantee shall be issued by an insurance company which stands at the approved list of Da Afghanistan Bank.
- (3) The bonded carrier will be responsible for proper preparation and presentation of documents needed for inland transit of cargo including the type of vehicle and its chassis number and engine number which will be used for transportation of cargo. He will also prepare carrier manifest as appended.

#### **5. Goods to be transported in containers-**

In order to facilitate the bonded carriers for transporting containerized as well as below specified loose inland transit cargo to a Custom House/ ICD, the following procedure shall be observed:-

- (a) All the containerized import cargo destined for Custom House/ ICD shall be transported after seeking written permission from the appropriate Customs Officer at the Border Customs Station. The existing procedure and Ilm-O-Khabar or ASYCUDA Transit Module when implemented, as the case may be, shall be followed. The Customs at the border will inspect the seals of the shipping company as well as Customs seal affixed at the port of disembarkation. However, in case of reasonable suspicion the Customs may subject the containerized goods to examination at the border. In case the seals are found not intact, fresh Customs seals shall be affixed on the container at the border and its number is recorded in the transit documents.
- (b) The bonded carriers are also allowed to use the empty sea containers of internationally accepted standardized dimension. It will be more appropriate if the empty containers are owned by the carriers. However, the bonded carriers may obtain containers on lease basis from the renowned shipping lines for a period of at least one year. These empty containers shall be used for loading Afghan loose imported cargo for onward transportation to the destined ICD.
- (c) In case the cargo is being transported without container i.e in loose condition, it shall be ensured that it is properly covered with tarpaulin and is sealed in such a manner that nothing can be taken out of the cargo en-route.

(2) The following goods may be transhipped in loose condition on flat bad trailers.

- (1) heavy packages which cannot be stuffed in the container,
- (ii) heavy coils of telephone or electric cables imported by public sector importers,
- (iii) electric or telephone poles,
- (iv) boilers and heavy generators,
- (v) cranes bulldozers and vehicles,
- (vi) heavy air conditioning plants and
- (vii) Cargo of over-dimension (to be determined by Assistant Director Border Customs Station on case to case basis,

**6. Transit of imported vehicles: -**

- (1) Prior to transportation of any vehicle from Border Station to Custom House/ ICD, the carrier shall get the vehicle examined by Customs staff of the concerned Border Station and get the examination report endorsed on reverse of the transit documents.  
The examination report shall contain detailed description of each vehicle.

**7. Goods not permitted for inland transit:**

The following goods shall not be allowed for transportation to inland Custom House or Stations-

- (a) Spirits. as defined in Chapter 22 of the Harmonized Code (Customs Tariff)
- (b) Dangerous drugs.
- (c) Narcotic drugs and psychotropic substances in terms of Headings No12. 07, 13.02, 29.04, 29.22, 29.23, 29.25 to 29.27, 29.35 and 29.42 of the Harmonized Code.
- (d) Explosives.
- (e) Unauthorized/illegal arms and ammunition and parts thereof.

**8. Fixation of seal by Customs staff or authorized person:**

- (1) All transport units carrying imported goods for inland transit shall be allowed clearance from the area of delivery on sealing by Customs staff or authorized person except in case of over-dimensional cargo. A sealing fee to be prescribed by the Afghan Customs Department shall be paid by the importer for sealing the container/cargo.

- (2) The container shall be sealed with unbreakable seals with progressive serial number in the presence of designated Customs Officer at the focal points by the Customs and sealing contractor (if so appointed) on first come first serve basis. The description and seal number shall be recorded in the transit documents
- (3) In addition to the above mentioned sealing a wire seal shall be used to hold together the locking bolts of the container.
- (4) The open containers and flat bad trailers shall be covered with tarpaulin in sound condition and a cable passed though the eyelet so as to secure the goods to the satisfaction of the Customs staff and seal shall then be applied to the ends.
- (5) Upon safe arrival at the destination, the Custom Officer or the representative of sealing contractor (if any) shall inspect the seal in the presence of representative of the Customs to verify the position of the seal.
- (6) In case the seal is found broken or tampered with, the matter shall be reported to the concerned Director customs of destination with copy to the Assistant Director of Customs of the Border Customs Station for necessary action. Such container shall be de stuffed only in the presence of authorized officer of Customs of the concerned Custom House/ICD.

**9. Further safeguards for protecting revenue.**

- (1) The carrier shall ensure that goods relating to only one specific Custom House/ICD is loaded on one conveyance.
- (2) The container of such cargo shall be loaded on trucks in such a manner that their door sides shall be securely placed against the truck driver cabin.
- (3) “2x20” containers shall be loaded on a conveyance in such a manner that doors of each container face each other. In case of “40” container the door of the container should face the drivers cabin and in addition the two doors of the container may also be sealed by a single seal.
- (4) On arrival of the cargo at the Custom House/ ICD, the cargo shall be weighed at the weighbridge (if available) and in case of unjustifiable plus variation in weight up to 10 %; legal action shall be initiated against the importer.

**10. Manifest of the carrier:-**

- (1) After taking permission from the Border Customs Station, the carrier shall prepare carrier s manifest (**Appendix-11**) in quadruplicate for each transport unit.
- (2) The carrier shall forward original copy of the manifest to their office at destination for supplying it to the concerned officer of the Custom House/ICD.  
The duplicate copy of the manifest shall be retained by Customs staff posted at the border

Customs Station while allowing removal of the conveyance from the area. Triplicate copy be given to the driver of the conveyance who shall hand over the same the Custom House /ICD of destination. The carrier shall retain the quadruplicate copy for their official use.

- (3) On next day from the date of clearance of goods from the Border Station, the carrier shall submit ICD wise consolidated manifest (**Appendix-111**) of consignments to the appropriate Customs Officer of the Border Station, who shall enter the particulars in computer for subsequent scrutiny. The carrier shall get this consolidated manifest cleared within twenty days from the Border Station certifying that all the consignments covered under the manifest of that period have safely and securely reached and delivered at the concerned Custom House /ICD.
- (4) The Custom Border Station shall carry out the job of manifest clearance in the computer on daily basis and provide to the concerned Assistant Director with a list of consignments which have not been delivered at the relevant Custom House/ICD within twenty days.
- (5) No further permission shall be allowed to a carrier till a certificate from Custom House/ICD of destination is produced for receipt of earlier consignments transported twenty days ago.

**NOTE:** Carrier manifest will not be required at Customs Station where ASYCUDA Transit Module is in operation.

#### **11. Checking of conveyance en route:**

- An officer of Customs may on reasonable suspicion regarding substitution of good by tampering seal while the conveyance is en route, check that the rivets locks, seals and labels of the transport units are intact. Report of such re-checking shall invariably be sent to the concerned Director of Customs.

#### **12. Break down or accident en route:**

- (1) In case of any tampering or pilferage or theft or damage caused en route, the carrier shall immediately inform the concerned Assistant Director Custom for necessary order. The carrier shall be responsible for the duties and taxes involved and value diminished as a result of such damage notwithstanding any other action which may be taken under the law and this procedure.
- (2) The carrier shall bear all expenses incurred on re-stuffing or repacking of bonded goods damaged or stolen.
- (3) In case the transport unit sustains a mechanical failure or meets with an accident, the carrier shall approach to the nearest officer in charge of Customs Station for witnessing the shifting of goods in other transport units. The carrier shall shift the goods or container in the other transport unit in the presence of the officer authorized by the said office. The officer in charge shall issue a certificate to this effect to be produced by the carrier at the destination. However, the presence of Customs would not be required for witnessing the loading of container to another vehicle if the seals of the container are found intact.



Or our successor shall pay to the concerned Director customs; the demanded amount within 15 days from the date such demand is raised by the Director of Customs. Failing which compensation at the rate of 20% per annum shall be paid – ipso – from the date when the actual demand is made by the Director of Customs.

This guarantee shall remain in force till the above mentioned liabilities of the carrier are completely discharged to the entire satisfaction of the concerned Director of customs

This Revolving Insurance Guarantee is in accordance with the Standing Operating Procedure No.....dated .....issued by the Director General of Customs.

**Appendix. 11**  
**CARRIER MANIFEST**

No. -----

Date. -----

Ilm-O-Khabar NO... -----, DATE-----Customs House/ICD-----  
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Consignee name	Consignee address	Carrier name and license NO
Marks and No.	Container No.	Vehicle No.
Tare Weight of Conveyance	Gross Weight (MT)	Net Weight (MT)
Shipping company Seal Number	Customs Seal No.	Quantity
Description of Goods	Nature of Packing (Pallets. Packages. Cartons. Cases. Bags. Bales. Sheets. Pieces)	
Name/Telephone Number of Customs broker	Name & telephone No. of Customs broker at ICD	
Certified that the Details on this Document are correct(carrier signature)	Certified that the above mentioned goods have been sealed and Transshipped in my presence( Name and signature of Customs Officer at the border	Certified that the above mentioned goods have been received by Customs on-----with seal intact (Name and signature of Customs Office at

	station )	destination)
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**Appendix 111**

**CONSOLIDATED “CARRIER MANIFEST” FOR GOODS TRANSITTED FROM BORDER CUSTOMS STATIONS.**

It is hereby declared that the following imported goods/containers have been cleared from border Customs station for transportation and safely delivered to Custom House/ICD (destination) on-----with seals:-

Ilm-O-Khabar. NO. & DATE	CARRIER MANIFEST NO& DATE	DUE DATE OF RECEIPT AT ICD	NAME OF IMPORTER
1	2	3	4

1  
2  
3

DESCRIPTION OF GOODS	QUANTITY	ACTUAL DATE OF RECEIPT AT ICD
5	6	7

1  
2  
3

Signature & Stamp

of the Carrier

