

Courier Imports and Exports (Clearance) Procedures

Recognizing the growing needs of the international courier companies conducting business in Afghanistan and with a view to facilitate customs clearances for goods imported or exported through couriers and in supersession of all previous procedures on the subject, the following procedures are being developed:

1. Preamble :- (1) These procedures may be called the Courier Imports and Exports (Clearance) procedures.

(2) They shall come into force on the approval of the Ministry of Finance

(3) These procedures shall apply to DHL, FedEx and TNT and other companies who apply for the provision of these services.

2. Application: - (1) This Procedures shall apply for assessment and clearance of goods carried by the Authorized Couriers on incoming or outgoing flights on behalf of a consignee or consignor for a commercial consideration.

(2) This procedures shall not apply to –

- a) the goods imported or exported from the airports other than the customs airports at Kabul, Herat and Kandhar;
- b) the goods where the weight of the individual package exceeds 50 kgs;
- c) the goods which require specific conditions to be fulfilled or testing of samples for importation under any other law for the time being in force or any rule or procedures made thereunder.
- d) consignments having a value of less than 5000 Afghanis.
- e) goods which are prohibited for import or export under any law for the time being in force.
- f) Precious metals like gold, silver and diamonds.
- g) All sorts of narcotics and psychotropic substances as per Table (1) to (4) of the Anti Narcotics law.
- h) Arms and ammunitions.
- i) Antiques.
- j) Obscene book, pamphlet, paper, drawing, painting, representation, figure, photograph, film, article, video or audio recording, CDs or recording on any other media.

3. Definitions: - The following words (expressions) are defined as following:

(1) "Authorized Courier" in relation to import or export goods means a person engaged in the international transportation of the goods on express door to door delivery basis and is registered in this behalf by the Directorate General of Customs, Kabul.

(2) "documents" include any message, information or data recorded on paper, cards or photographs and of no commercial value which is for the time being not liable to any customs duty or subject to any prohibition or restriction on their export out of or import into Afghanistan.

(3) "samples" means any bona fide commercial samples and prototypes of goods supplied free of charge of a value not exceeding 15000 Afghanis for exports or 5000 Afghanis for imports which are

for the time being not subject to any prohibition or restriction on their export out of or import into Afghanistan.

(4) "free gifts" means any bona fide gifts of articles for personal use of a value not exceeding 15000 for a consignment in case of export goods and 10000 Afghanis for each consignment in case of import goods which are not subject to any prohibition or restriction on their export out of or import into Afghanistan.

(5) The words used and not defined in these procedures but defined in the Customs Code, shall have the meanings respectively assigned to them in that Act.

4. Packaging of goods to be imported or exported by courier: - (1) For the purposes of These procedures, the import or export goods shall be packed separately in identifiable courier company bags, with appropriate labels, in the following categories, namely: -

- (a) documents;
- (b) samples and free gifts;
- (c) dutiable or commercial goods;
- (d) exempted goods;

(2) Each package of import or export goods shall bear a declaration from the sender regarding the contents of the package and the value thereof.

5. Clearance of import goods: - In case of import of goods through courier, the following procedures shall be followed namely:-

(1) The Authorized Courier or the authorized agent of Courier Service shall file the manifest in accordance with the *Presentation of Manifest rules*, immediately on arrival of the import goods at the airport by aircraft with the proper officer as authorized by the Director of Customs at the international airport.

(a) The Courier bags containing the imported goods shall not be dealt with in any manner except as may be directed by the Afghan Customs Department.

(b) No person shall open any packages of imported goods brought by the authorized courier or his agent.

(2) The Authorized Courier shall make entry of goods imported by him by presenting to the proper officer the customs declaration (Afghan Customs Clearance Document-ACCD) along with the supporting documents as prescribed under the Customs Code or regulations and procedures made thereunder.

Provided that the Authorized Courier, or with the concurrence of the Authorized Courier, the consignee or a Customs Broker on behalf of the consignee, may file the declaration in the form prescribed in the rules for clearance of any of the imported goods.

(3) The authorized courier shall present all the imported goods brought by it to the proper officer for examination and assessment thereof. The goods shall be inspected in the presence of the importer, Authorized Carrier or his Authorized Agent.

(4) The amount of customs debt is payable in cash immediately as per the prevalent practice however the goods imported by international courier companies are authorized for immediate release under security to the satisfaction of the Director of Customs Airport that the amount of customs duty involved is not more than the amount of security furnished at the time of registration. In case the assessed customs duty exceeds the amount of security furnished the goods may be released on furnishing of an undertaking in duplicate on the prescribed format (appended to this procedures) signed by the Authorized Carrier or his authorized agent duly approved by the Director of Customs in writing.

Provided that a copy of the undertaking would be duly forwarded to the verification department of the related customs house for information and record by the Directorate of Customs Airport.

Provided further that all outstanding customs duty shall be paid by the Authorized Carrier on the last working day of each month failing which the Directorate General of Customs reserves the right to withhold further clearances.

5) Any imported goods which are not taken clearance, shall be detained by the Customs and shall be disposed of after issuing a notice to the Authorized Courier after the expiry of a period of thirty days of the arrival of the said goods.

6) For the purpose of these procedures, the value of goods will be exclusive of freight and insurance for samples and free gifts. For goods valued at 5000 or above Afghanis, however both freight and insurance will be added for realization of customs duty.

6. Exempted goods: - All imported goods on which exemption is claimed by the consignee are to be accompanied by the exemption certificate issued by the Afghan Customs Department in compliance with relevant regulations and procedures. No exempted goods may be released without prior approval of the customs authorities.

7. Clearance of export goods: -In case of export of goods through courier the following procedures shall be followed namely:-

(1) The Authorized Courier shall file the statement before departure of any flight containing such export goods with the proper officer as authorized by the Director of Customs at the international airport and present the goods for customs controls and inspections at customs airport.

(2) Customs Control: (a) The courier bags shall be sealed and stamped after customs inspections and controls have been performed and shall be taken under escort to the departing aircraft.

(b) The courier bags containing the export goods shall not be dealt with after presentation of documents to the proper officer in any manner except as may be directed by the Director of Customs.

(c) No person shall, except with the permission of proper customs officer, open any package of export goods to be taken on board a flight or across the international border by any other mode of transport.

(3) The Authorized Courier or his authorized agent shall make entry of goods for export in the ACCD form as per prescribed procedure;

(4) The Authorized Courier or its authorized agent shall present the export goods to the proper officer for inspection, examination and assessment thereof.

Any export goods brought into customs area for export purpose and have not been exported within ten days of arrival of such goods into such area can be allowed to stay for another 10 days by the permission of the Director of Customs. For the delay of each day between the entry of goods into the warehouse and customs clearance beyond the time stipulated above the authorized carrier shall pay 5 percentage of the actual value of the goods as the penalty. In case the period of time exceeds 20 days the authorized carrier is bound to make the clearances and take the goods out of the customs area.

8. Registration of Authorized Courier: -Every person intending to operate as an Authorized Courier shall apply, in writing to the Afghan Customs Department.

9. Condition to be fulfilled by the applicant: -The person applying for registration as an Authorized Courier shall fulfill the following requirements:

- (1) He shall disclose to the satisfaction of the Director General of Customs that he is financially viable.
- (2) He shall produce to the Director General a certificate issued by a scheduled bank or such other proof acceptable to the Afghan Customs Department
- (3) He shall proof possession of assets of a value not less than 500,000 Afghanis.
- (4) The above condition shall be waived off in case of renowned international courier companies.

10. Scrutiny of application: -On receipt of application the Director General of Customs, may make enquiries for verification of the particulars set out in the application under clause 9 and also such other enquiries as the Director General may deem necessary for such registration including enquiries about the identity, bonafides and reputation of the applicant.

11. Registration: - (1) If the Director General of Customs is satisfied that the applicant fulfils the requirements of the registration as per clause (8) and (10), the said applicant may be so registered as an Authorized Courier.

(2) The registration granted under sub-clause (1) shall be valid for a period of three years, but may be renewed from time to time in accordance with the procedure provided in clause 12 (3).

(3) Afghan Customs Department may, on application made fifteen days before the expiry of the validity of the registration under clause 11(2) renew the registration for a period of three years if the performance of the Authorized Courier is found to be satisfactory with reference to the absence of any complaints of misconduct including non-compliance of any of the obligations specified in clause 14.

12. Execution of bond and furnishing of security: -The Afghan Customs Department shall require the applicant to enter into a bond in such form with a security of 200,000 Afghanis in cash or in the form of postal security or bank guarantee in the name of the Afghan Customs Department for complying with the provisions of the Customs Code, and the rules and procedures made

thereunder. The condition of the said bond shall also be that the applicant shall agree to pay the customs debt, if any, not levied or short levied, with interest if applicable under the provisions of Article 156 of the Customs Code on any goods taken clearance by the Authorized Courier if in the opinion of the Director General of Customs the same cannot be recovered from the importer or the exporter.

Provided that a special account will be opened in a scheduled bank in the name of the Afghan Customs Department, to hold the amount specified above.

12. The Authorized Courier, who has been granted a registration under clause 11, would be entitled to apply for and to be granted registration in any other international airports in Afghanistan. In this case the Authorized Courier is not required to furnish another bond and security.

13. Obligations of Authorized Courier:- The activities of the authorized carrier are as follow:

1. obtain an authorization, from each of the consignees of the import goods for whom such courier has imported such goods or consigners of such export goods which such courier proposes to export, to the effect that the Authorized Courier may act as agent of such consignee or consigner, as the case may be for clearance of such import or export goods by the proper officer;
2. advise his client to comply with the provisions of the Customs Code and regulations and procedures made thereunder and in case of non-compliance thereof shall bring the matter to the notice of the Director General of Customs.
3. exercise due diligence to ascertain the correctness and completeness of any information which he submits to the proper officer with reference to any work related to the clearance of import goods or of export goods;
4. provide appropriate information regarding the consignments to his clients. as per Clause (13) sub-clause (3) of this procedure,
5. provide appropriate information about the consignments to the valuation officer as per Clause (13) sub-clause(3) and (4).
6. not attempt to influence the conduct of any officer of Customs in any matter pending before such officer or his subordinates by the use of threat, false accusation, duress or offer of any special inducement or promise of advantage or by this bestowing of any gift or favor or other thing or value;
7. The authorized carrier shall maintain records and accounts in such form and manner as may be directed from time to time by Director of Customs or Director General of Customs and submit them for inspection to the Director of Customs or an officer authorized by him, wherever required.

14. Deregistration: - (1) The Director General of Customs may revoke the registration of an Authorized Courier and also order forfeiture of security on any of the following grounds namely:-

- (a) Failure of the Authorized Courier to comply with any of the conditions provided under clause (12) and (13).
- (b) failure of the Authorized Courier to comply with any of the provisions of these procedures;
- (c) misconduct on the part of Authorized Courier which in the opinion of the Director General renders him unfit to transact any business in the Customs Station.

Provided that no such revocation shall be made unless a notice has been issued to the Authorized

Courier informing him of the grounds on which it is proposed to revoke the registration and he is given an opportunity of making a representation in writing and a further opportunity of being heard in the matter, if so desired.

Provided further that, in case the Director General of Customs considers that any of such grounds against an Authorized courier shall not be established prima facie without an inquiry in the matter, he may conduct the inquiry to determine the ground and in the meanwhile pending the completion of such inquiry, may suspend the registration of the Authorized Courier. If no ground is established against the Authorized Courier, the registration so suspended shall be restored.

(d) The Authorized Courier may apply for deregistration if it does not wish to continue its business any further. The Authorized Carrier will be deregistered on the approval of the Director General of Customs subsequent to an audit of the records carried certifying that no customs debts are outstanding against the Authorized Carrier.