

External Transit Norm in ASYCUDA System Using T2 Form for Preventing the Delay or Non-delivery of Goods in Destination Customs

This norm has been regulated in accordance with the provisions of articles 75, 76, 77, 78, 79 and 80 of Customs Law about the external transit and its approach to facilitate external transit by ASYCUDA system.

1. all the information of the temporary declaration form (T2) will be prepared by the person responsible for goods or his/her legal representative through the ASYCUDA system and it will be signed and stamped after being printed, and it will be delivered along with other required documents (Invoice or contract, bill of lading or the permit issued by the transporting company and the permit of the goods) at the transit section of the source customs.

2. The person who declares the goods will be responsible about the validity and correctness of the information delivered and that of the attached documents.

3. The employees of the transit section of the source customs are obliged to examine the temporary declaration form and its attached documents, and after this brief examination of the goods and ensuring that they are properly sealed and stamped register the temporary declaration form in the ASYCUDA system and send it to the destination customs and print a copy of it on the specified T2 form and deliver it to the person who declares the goods.

4. All the transit goods imported to Afghanistan will be sealed and stamped by the source customs and the information about the seal and stamp will be written down on the T2 form.

5. The employees of the source customs will examine the seal and stamp of the locked containers and will take necessary measures for this purpose. If the seal and stamp of the have been removed they will reconcile the goods with the documents of the customs of the country from which the goods have been exported and will prepare a report in this regard. Afterwards, they will seal and stamp the goods anew and write about is on the external transit permit.

6. Regarding the goods that are transported using open vehicles and cannot be carried in containers, endeavor should be done to seal and stamp the vehicle as much as possible, and the specifications of the goods and that of the seal and stamp should be inserted on the external transit permit.

7. The time period for the passage of transit goods from the source customs up to the destination customs will be determined by using the following table, considering the distance, type of vehicle and the seasons of the year:

Table 1 – Time Period for External Transit

S/N	Border Customs	Destination Customs	Distance in Kilometer	Time Period in Days
1	Torkham	Islam Qala	1266	11
2	Torkham	Torghondi	1436	12
3	Torkham	Hairatan	669	8
4	Torkham	Sharekhan Bander	624	8
5	Spinboldak	Islam Qala	642	7
6	Spinboldak	Torghondi	812	9
7	Spinboldak	Hairatan	1055	11
8	Spinboldak	Sharekhan Bander	1010	11
9	Islam Qala	Hairatan	1487	13
10	Islam Qala	Sharekhan Bander	1442	13
11	Islam Qala	Torghondi	251	5
12	Torghondi	Hairatan	1657	15
13	Torghondi	Sharekhan Bander	1612	15

8. if the external transit goods and the vehicle carrying them do not reach the destination customs as per the time period specified in article 7 they have to pay a fine equal to 2% of the custom duty or any amount that will be specified by the ACD for each day of delay. The payable fine should in no case exceed 40% of the value of the transit goods, however.

9. in case of any mistake in filling and preparing the T2 form, after sending the form to the destination customs through the system, and prior to the exit of transit goods from the source customs, the person responsible for transporting the goods of his/her legal representative can send a request to the custom authorities for correcting the mistakes. The employees of customs are obliged to issue a new T2 form and cancel the previous T2 form, after the exact examination of the documents and description of the goods. The responsible person or his/her legal representative has to pay 5000 Afghanis to receive the new T2 form.

10. If the goods do not arrive at the destination customs on time due unexpected incidence (Force Major), the responsible person or his legal representative has to contact the nearest customs or a mobile monitoring team before the end of the time period specified in article 7 of this norm and inform the destination customs of the issue. The mobile monitoring teams of customs are obliged to monitor and examine the goods within 24 hours after being informed of the issue and write the reasons of the incidence at the back of the T2 form clearly.

11. If the T2 form is lost in the Source Customs before the exit of the goods, the person responsible for the goods of his/her legal

representative can take the duplicate of the form from that customs by submitting a request and paying 7500 Afghanis to that dept.

12. If the form is lost after the exit of the goods from the source customs but before reaching to the destination customs along the way, the matter should be immediately reported to the destination customs, the destination customs will store the goods at its warehouse or in the customs compass. The person responsible for the goods has to ask for the duplicate of the form by submitting a request to the destination customs. The destination customs will order the issuance of the duplicate of the form by submitting a request to the source custom house, which will issue a copy of the form after making enquiry about the issue and receiving 15000 Afghanis

13. if the form is lost after the dispatch of the goods to the destination customs and the attest of the officials of the gate for the incoming goods of that dept, the copy of the form will be issued by the transit of the destination customs transit section after the payment of 5000 Afghanis, as the price for reprinting the T2 form. Then the print and the new form will be considered valid

14. The person responsible for the good is obliged to inform the nearest mobile monitoring team or customs about vehicle change, loss of goods, removal of seal and stamp or other technical problems that may take place as soon as possible. The officials of the mobile monitoring team should reach the place of the incidence within 24 hours and write down their observation and ideas at the back of the T2 form. In this case the goods will not be subjected to any fine/charges for the delay. The officials of the mobile monitoring team do not have the right to ask for any fee.

15. On the copy/replica of the T2 form that is issued by the source customs after the arrival of the goods at the destination customs it should be clearly stated that no vehicles can transport the transit goods from the source customs to the destination customs using this form. It is just valid for the approval of the customs' officials and other transit obligations in destination customs.

16. The replica of T2 form of external transit will be stamped in red and it is valid in destination customs only.

17. If the person responsible for the goods demands to change the destination customs after the registration and sending of the T2 to the destination customs, this change will be done only after obtaining the agreement of the destination customs and the payment of 10000 Afghanis for new clearance and written request for this purpose provided there is no legal barriers for the change.

18 when the goods contained in external transit are returned after being out from the destination Custom House:

- 1) If the responsible person for goods has the intention to transport the goods to the source country, he/she should observe all the rules and regulations of the transit.
- 2) If the responsible person is intended to transport the returned good to Afghanistan, the employees of the Customs are obliged to observe all the rules and regulations of related to the import of goods.

19. If in the destination customs it is proved that the information inserted in T2 form is incorrect the destination customs will make inquiry about it from the Source Customs. By referring to the document dispatched to the archive, the destination customs will specify the errors and correct it. It will cancel the first T2 form and issue a new T2 form for it, after receiving 10000 Afghanis as the price for the new form.

20. the officials of the destination customs transit section has the responsibility to stamp the original invoice or contract and attach and send it along with T2 form and keep a copy of it attached with T2 in the archive section.

21. All the amounts included in this norm, in addition to the 5000 Afghanis fee for transit will be taken in cash and will be transferred to the government account in the code related to customs revenues.

22. If the goods of more than one transit are carried by the same vehicle, the delivery of the attached related documents are necessary every transiting convoy and for each one of them a T2 for will be prepared and the number of the vehicle will be written on it.

23. the officials of the gate for the outgoing goods in destination customs, after a quick looking at the goods, stamp and seal, the number plate of the vehicle, will match the prepared T2 form with the goods and will permit the goods to be taken out and transferred to the destination customs, after registering it in the related book.

24. The external transit section of the Source Customs will consider the T2 form valid, as it has been attested, signed and documents and the goods of the vehicle verified at the gate for incoming goods, and after signing and stamping it will issue the permit to exit the goods.

25. If the T2 form is forfeited by the commission worker, his/her permit will become suspended in ASYCUDA system and he/she will be introduced to Office of the Attorney General for inquiry.

26. in case their goods are not dispatched by any reason within the period inserted in article 7 of this norm, the responsible person for the goods or his/her legal representative is obliged to inform the destination customs formally, otherwise the goods will be considered as smuggled goods.

27 The T2 form will be delivered to the Source Customs by ASYCUDA office. The Source Customs are obliged to issue all the forms to its employees formally. The collected revenues of the external transit should be transferred to the bank at the end of each working day.

28. The Source Customs are obliged to ask the Asycuda office for new T2 forms, after the clearance of the previous T2 forms and showing the cancelled form and copy of bank invoices.

29. The Source Customs have the obligation to submit the T2 forms just to the person responsible for the transit goods and register the serial number of the forms and their names in the related book.

30. The person responsible for the transit goods and also the formal commission worker are obliged to receive the T2 form only from the assigned customs officer against 5000 Afghanis external transit fee. In case of violation, only the person to whom the T2 forms have been issued will be held responsible.

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