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Ministry of Finance  
Customs and Revenue**

**Force Majeure Procedure for Presentation of Goods**

**Policy**

The policy for ACD has been drawn up to enforce “article 36” of customs code and getting familiarity to know how the customs deal with the owner of goods in force majeure circumstances, and finally providing facilitations for the owner of goods involved in this sort of situations.

**Definition**

“**Force majeure**” : means a natural disaster, war, unexpected political and economic upheavals or similar act beyond the control of the person affected.

“**Presentation of goods at customs**” : means the notification to the customs authorities of the arrival of goods at customs or at any other place designated or approved by the customs authorities.

“**Natural disasters**” : means incidents like flood, earthquake, serious rain and snowfall, serious hot weather, thunder and lightning, storm and so on.

“**Economic and political upheavals**” : means incidents like strike, coup d'etat, turmoil, starvation and all the happenings which happen without expectation and is beyond the will of a person, obstacle to the movement of goods and presentation of goods at the customs.

“**Inland customs**” : means any customs situated inside the country.

**Authorities**

**Customs code**

Article 36 (Transportation obstacles to presentation of goods) :

- 1- When by reason of unforeseeable circumstances or force majeure, the owner of goods can't transfer the goods to the location specified by the ACD, the owner of goods are obliged to inform the customs authority of the situation.
2. When 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.
3. 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.
4. 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 .

### **Purposes & Scope**

- 1- The main goal of the procedure is to direct all owners of goods who have been involved in such a force majeure.
- 2- The procedure is for import, export, inland transit and out of the country transit.
- 3- Force majeure procedure for presentation of goods is a precise and world wide accepted system in order to access the duties of goods that can't be presented naturally to the customs.
- 4- Regarding the accurate execution of the procedure, necessary training should be fulfilled for the customs mobile team, traffic Police and all customs, specifically inland customs.

### **Procedure**

1. In case of force majeure, as was defined earlier, the owner of goods or any freight forwarder, which transport the goods, must present documents indicating force majeure at customs.
2. When the owner of goods involved in any kind of force majeure, is obliged to inform the nearest customs office and Customs mobile team of the situation, and if there isn't any one of them, should inform the traffic police.
3. Where the goods have been demolished completely, after informing the customs the owner of goods doesn't have any responsibility to the customs.
4. Where the goods are completely demolished, the owner of goods has to inform the customs officials of the precise location of goods by phone or letter.

5. Where the customs officials are reported about goods stopped due to the force majeure, the customs should be present at the scene and do as following:

**a)** A report should be provided by the customs officials in three copies, describing the quantity of goods, precise time of happening of incident, origin of loading, destination, specifications of truck and the driver.

**b)** First copy to origin customs (in case of foreign transit to Border Entry Customs).  
And second copy to destination customs (in case of foreign transit to Border Exit Customs).

And the third copy kept as record with owner of goods or freight forwarder.

**c)** Where the goods are loadable, a new truck will be loaded and sealed by the customs officials and transferred to the destination, and this has to be done under supervision of customs officials.

**d)** Where the goods aren't loadable (i.e. unpacked goods), they should be examined at the same location.

6. Where the owner of goods avoid informing about the exact location of goods due to force majeure, it is regarded as smuggling and the delinquent will be dealt with accordance with the ( article 172 ) of customs code.

7. The customs officials have to register the whole situation related to the force majeure.

8. In force majeure, the aircrafts that are enforced to enter or land temporarily in the scope of customs in the state, the captain has to prepare report included type of aircraft, country of origin of flight, reason for emergency landing, and etc. for the airport customs.

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