

د افغانستان اسلامي جمهور

د مالي وزارت



جمهوری اسلامی افغانستان

وزارت مالیه

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

Procedure for Importation of Postal Goods

Policy:

This ACD policy has been laid down for implementation of article 42 paragraph (2) of Customs law, and for the purpose of identification of scale of exemption of imported goods by post, and finally for payment of customs duties of postal parcels which are imported to the post offices:

Definition:

Postal Services Office

Postal Services office is a public or a private office which is authorized by the government of Afghanistan to have international postal services in accordance with the Union Regulations.

Postal consignments

Postal parcels are those items which are distributed, exchanged and accepted by post accordance with Afghanistan or international (World Post Union) postal code.

World Post Union

World Post Union is an organization which was established by Mada Bron in 1374 and has continued its activity as one of the United Nation Agencies from 1968.

Postal consignments (marasilaat)

Postal consignment (marasilaat) is letters, post cards, printed matters, small packages of commercial samples, cassettes, recorded discs and so on.

Postal Parcels

Postal parcels are those postal packages whose (except letters and post cards) weights are until 20 kgs by land and until 10 kgs by air and imported to the country.

Absence checking

Absence checking means that the imported Postal parcels checked without the presence of the owner of the packages.

Presence checking

Presence checking means that the imported postal packages checked in the presence of the owner of postal package.

Authorities

Customs Law

Article 42 (postal goods declaration)

- (1) The posts which include commercial consignments and the other goods which the total price of each item is more than Afgs. 5000 or the other items referred to in the related regulation, subject to customs declaration.
- (2) Postal activities among foreign and domestic post offices take place under the supervision of customs official. The ACD may issue the approval of urgent release of small consignments against security and presenting of the declaration which include the whole imported goods within a definite time, for the procedure.
- (3) Postal consignments, when customs process, are under customs supervision. The post customs office selects the parcels which under customs execution.

Article 43 (exemption form Declaration)

The following postal consignments don't require declaration:

- 1- Post cards and letters which only contain personal messages.
- 2- Printed items don't comprise customs duty.
- 3- The rest of the consignments that don't have commercial value and sent by post.

Purpose & Scope

The imported consignments are imported for three purposes by post:

- 1- As gifts and souvenirs.
- 2- As a sample of goods.
- 3- Catalogue and brochure

- Where the consignment is as a gift for actual person and the price of each unit is Afs.5000 In the case the consignment doesn't have commercial purposes and legal obstacles; it is released with the exemption of customs duty.
- Where the consignment is as a sample, and has been imported for production, search and training purpose, and the customs officials have identified that it is not for sale, in this case, the consignment is released with the exemption of customs duty.
- Where the consignment contains catalogue and brochure, and is related to commercial goods, in this case, released with the exemption of customs duty.

Procedure

- 1- The imported parcels packed without the presence of owner of the parcel and checked at the presence of representative of post office, with the attention to the nature of the goods, if the goods are new (clothes) and they are not commercial and the price of each consignment is not more than Afs. 5000, the parcel released without customs duty and handed over to post office official to submit to the owner.
- 2- The parcels with the price of Afs. 5000, and the parcels which need more checking are packed in the presence of the owner and checked in the presence of post office representative. After specifying customs duty, declaration and payment, the parcel or parcels released from the customs.

Note:

Any kind of deduction and damage to the parcels and their contents and in case of not being handed over on time to the owner, the post office is responsible and the related customs doesn't have any responsibility.

- 3- The owner of parcel to whom a letter has been sent by post office earlier, comes to the customs office with his or her national identity card in person. The persons, who are as representatives of the owner and come for releasing of the parcel, should have proxy or reference letter from the owner of the parcels with themselves.
- 4- Imported postal consignment from foreign countries included in customs duty and kept under the customs supervision in the warehouses of post office.
- 5- In case the consignment included in paying customs duty, recorded in a special office and after specification of customs duty and receiving it, the consignment is released.

- 6- Where the consignment is suspicious to customs, the customs official may open the consignment at the presence of the post officer and write the issue with the signature on it and put it on the consignment.
- 7- Wherever the post office owns no warehouse for keeping postal consignment, the related customs provide a location for the post office and it is regarded as a warehouse.
- 8- Where the consignment is recognized ineligible for release, and it isn't smuggled, the consignment will be sent back to the country of origin.
- 9- Where, the imported consignment by post, recognized as a smuggled consignment, it will be dealt with in accordance with the article 173 of customs law.
- 10- Maximum time for the release of postal consignments from the date of receiving of a letter from the post office (paragraph 3 of this procedure) will be 10 days and this period will only be extended for more 10 days by the ACD, otherwise the imported postal consignment will be confiscated.

The process of release of imported packages

The price of goods more
than Afs. 5000

the price of goods less
than Afs. 5000

