

د افغانستان اسلامي جمهور

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جمهوری اسلامی افغانستان

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

**PROCEDURE REGARDING FILING OF MANIFEST OF GOODS AND AMENDMENTS IN THE MANIFEST.**

In compliance with Article 34(4) of the Customs Code and with a view to streamline and simplify the processes regarding filing of Manifest of Goods, Supplementary Manifest and Amendments in Manifest, following procedure is hereby prescribed for information and compliance by the Customs staff, importers and customs brokers and all others concerned:

**ARTICLE 34 (4):** A “Manifest of Goods” shall contain information regarding nationality, flag, and crew of the means of transport, as well as the information necessary for the identification of the cargo as provided for in a separate procedure.

**A: FILING OF MANIFEST OF GOODS.**

- i) Customs will provide the carriers with a designated location at each Customs House (ICD) to submit paper cargo declaration.
- ii) The Director Customs will designate the Customs personnel for receiving copy of carrier manifest. Carriers have to contact the designated Customs personnel or a designated office to assist them.
- iii) The designated Official / Officer receiving the manifest shall immediately enter its particulars in the prescribed register and will allot a serial number to the manifest. In addition he will also enter details of each manifest in his computer.
- iv) The driver or in-charge of vehicle shall present goods manifest which shall contain information as per Annex-A. Filing of electronic manifest is permissible when both Customs and traders get equipped with such facility. The party that provides the cargo declaration information to Custom is responsible for ensuring that the information is accurate. If repeated violations occur, Customs may assess penalties against the authorized person making declaration.

v) Vague and evasive description of goods in the manifest should be avoided. Like the term “general cargo”, “chemicals” and “foodstuffs” are not acceptable. The manifest should contain sufficiently precise cargo description for example “computer hard drives” (as opposed to “electronics”); and “automobiles brakes” and “glass windshields for automobiles” (as opposed to “auto parts”). As for chemicals although a formula is not necessary for chemical compound the chemical name is required.

**B: AMENDMENTS IN THE MANIFEST.**

i) The request for filing of supplementary manifest and request for amendments in the manifest shall be made to the concerned Director Customs. Such requests shall be supported by relevant documents and shall be entertained by Customs only if the party has paid the prescribed fee for amendment.

ii) The requests for minor amendments like marks and numbers, container number typographic errors shall have to be in accordance with the examination report endorsed on the reverse of the ACCD.

iii) Major amendments such as change in consignee’s name, address, destination, weight and number of packages etc., shall be entertained only if the same are substantiated with the supporting documents to establish genuineness of the requests.

vi) The amendment for general cargo sheet to the baggage sheet shall be allowed by the concerned Director Customs after satisfying himself that the case is genuine.

v) All the accepted amendments and supplementary manifests shall also be fed into the computer against the relevant goods manifest. Amendments given by the party without the approval of Director Customs shall have no legal authority.

vi) In due course of time when the process of automation and implementation of ASYCUDA is complete, the Afghan Customs Department shall make arrangements to depict on the ACD website all goods manifest filed with Customs in the country.

vii) Each Custom House shall conduct post clearance audit once a month for verifying that the goods mentioned in manifests filed during the month are duly accounted for.

viii) Any violation of this procedure shall be deemed to be contravention of relevant provisions of the Customs Code.

Director Legislation  
& Procedures.

Director General Customs

Deputy Minister

**GOODS MANIFEST NUMBER.....**

**ANNEX-- A**

**Carrier name ..... Nationality..... Vehicle registration number.....  
Date.....**

Index No	Description of Goods	Place/Port of Shipment	Gross Weight	Packages		Size & No. of Container	Importer Name	Exporter Name	Bill of lading number
				Number	Unit				
1									
2									
3									
4									
5									
6									