

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**

**Subject: Sealing of containers and transport units carrying goods meant
For inland or international transit**

With a view to prevent pilferage of non duty paid goods meant for inland or international transit, the following procedure is hereby prescribed for sealing of all transport units/containers carrying goods from the Customs office of departure to the Customs office of destination. This procedure is devised so as to secure and safeguard the government revenue and also to be compliant with the international best practices pertaining to sealing of non duty paid cargo moving under transit.

1. The transport units shall assemble at the focal point at each Customs office of departure so designated by the Customs for sealing the transport units/ containers destined for Customs office of destination.
2. The container shall be sealed with unbreakable seals with progressive serial number in the presence of Custom's officer at the focal point by the Customs/sealing contractor on first come, first serve basis.
3. The open top containers and flat bed trailers shall be covered with tarpaulin in sound condition and a cable passed through eyelets so as to secure the goods to the satisfaction of the Customs and seal shall then be applied at the ends.
4. The Customs/authorized person shall issue a "sealing certificate" in triplicate indicating the date of sealing, type of seal, seal number, container and vehicle number and name of Customs office of departure and Customs office of destination.
5. The original copy of the sealing certificate shall be retained by the person authorized for sealing, the duplicate shall be collected by the concerned Customs officer after physical verification that the seal with progressive serial number has been fixed and all entries have been made in the certificate of sealing, the triplicate shall be carried by the driver of the conveyance to the Customs office of destination.
6. Upon safe arrival at the destination, the Custom's officer along with sealing contractor, if any, shall inspect the seal to verify the position of the seal.
7. In case the seal is found broken or tampered with, the matter shall be reported to the concerned in charge of the Customs office of destination as well as to the in charge Customs office of departure, for necessary action.
8. The carrier shall be responsible for the safety and security of the seal and cargo. In case of any accident or breaking of seals, the carrier shall inform the Customs/sealing contractor for necessary action.

9. Tampering of seals shall be deemed to be an offence under the provisions of law.
10. If the vehicle develops a mechanical fault en route but the seal is intact, in that situation the container may be shifted to another vehicle and the incident shall be reported to the Customs or sealing contractor on arrival at the destination.
11. The Afghan Customs Department may prescribe fee for fixing seal on the container or on transport unit which will be paid by the importer or his broker. The seal shall be affixed by the Customs or by a sealing contractor duly authorized/licensed by the Afghan Customs Department for this purpose.

Director Legislation Director General Customs Deputy Minister
& Procedures.