

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 Summary Declaration (Article 48).**

A situation may arise when the owner of goods may not be in a position to file a complete declaration at the time of presentation of goods at customs. Similarly, timely payment of customs duty by the owner of goods is mandatory under the provisions of Customs Code. Therefore, with a view to facilitate the trade and in order to ensure timely payment of customs duty, the following procedure with regard to filing of summary declaration under Article 48 of the Customs Code is prescribed for compliance by all concerned. This procedure shall not be applicable to goods under international or inland transit because for transit goods, the owner or his agent is required to file ASYCUDA transit module.

**A. Filing summary declaration:**

- 1) The owner of goods or his agent shall submit a summary declaration (Annexure-A) within one hour after the presentation of goods at customs. The summary declaration shall be in duplicate. Original copy of the declaration shall be submitted to customs, duplicate copy shall be retained by the owner or his agent. Both customs and the owner/agent shall retain summary declaration till such time complete declaration (SAD) is filed.
- 2) The customs may allow an additional period for submitting summary declaration, until the first working day following the day for presentation of goods at customs.
- 3) However, filing of summary declaration shall not be required, in case the owner or his agent file a complete declaration within one hour of the presentation of goods at customs.
- 4) Goods entered in the summary declaration will be placed in the approved "temporary storage" pending the presentation of a completed declaration.
- 5) No summary declaration shall be filed for goods described in Article 42 (2).
- 6) If the Director General Customs is so satisfied, he may substitute Annexure-A with the ASYCUDA transit module (T-1) as a format for summary declaration at destination.

**B. Time for filing of complete declaration and payment of customs duty:**

1. The owner or his agent is obliged to file required complete customs declaration within 5 days from the date on which summary declaration was submitted.
2. However, the Director Customs where the circumstances so warrant, set a shorter period or authorize an extension to the period referred in paragraph B (1) above.
3. As the goods under summary declaration shall be stored in approved temporary storage, therefore the owner or his agent and customs shall be required to fulfill the conditions prescribed in Article 50 and Article 51.
4. The temporary storage period shall be 30 days maximum and it will terminate at any time after duties and other obligations are paid.
5. The customs if so decide may ask the owner or his agent to deposit security / guarantee during temporary storage of goods.

Director Legislation  
& Procedures

Director General Customs

Deputy Minister

**SUMMARY DECLARATION (Article 48)****(ANNEX-A)**  
COPY NUMBER .....

1. EXPORTERS/ CONSIGNOR NAME AND ADDRESS		2. DECLARATION TYPE	3. CUSTOMS OFFICE OF DEPARTURE (CODE)	
4. IMPORTER/ CONSIGNEE NAME AND ADDRESS		5. DECLARANT (OTHER THAN IMPORTER/ EXPORTER) NAME AND ADDRESS		
6. DOCUMENTS ATTACHED INVOICE BILL OF LADING PACKING LIST	7. PORT OF LOADING	8. TRANSPORT TYPE		9. REGISTRATION NUMBER OF TRANSPORT
10. CONTAINER NUMBER	11. SEAL NUMBER AND MARKS OF IDENTIFICATION.	12. PORT OF DISCHARGE		13. CUSTOMS OFFICE OF DESTINATION (CODE)
14. COUNTRY OF EXPORT.	15. NUMBER OF PACKAGES	16. TYPE OF PACKAGES		17. GROSS WT (MT)/ KGS
22. COUNTRY OF ORIGIN OF GOODS.	20. GENERAL DESCRIPTION OF GOODS			18. NET WT (MT)/ KGS
23. UNIT VALUE				19. VOLUME OF GOODS
24. TOTAL VALUE				21. HS CODE
27. MISCELLANEOUS				25. NAME AND DESIGNATION OF CUSTOMS OFFICIAL AND HIS SIGNATURE ACCEPTING SUMMARY DECLARATION.