



**Islamic Republic of Afghanistan  
Ministry of Finance  
Afghan Customs Department**

Internal Transit Rules of ASYCUDA, T1 form, arrival delay of goods to the Customs of Destination and the Fines

***These Rules have been regulated for the execution of the provision of articles 34, 35, 54, 63, 166 and 167 of the Customs law for the settlement of issues concerning internal transit and arrival delays of goods to the target custom house (destination).***

1. All information of the temporary declaration (T1) shall be prepared by the broker or legal representative of traders through ASYCUDA system, signed and stamped after being printed and then are submitted to the border customs office along with the required documents (invoice, exemption letter, manifest of goods, export declaration and documents for the release of goods).
2. The authenticity and inaccuracy for submitted documents including supplements shall be the responsibility of the declarant.
3. Employees of border transit custom house are obliged to examine the temporary declaration and its relevant supplements and record this document in ASYCUDA system after a brief inspection of goods and ensuring the seals. The information is submitted to the customs of destination and a copy is printed in the assigned T1 form and consigned to the declarant after being signed and stamped.
4. Any goods imported into Afghanistan through the manifest of goods provided for in article 34 of the Customs Law of Afghanistan shall be sealed by the border custom house. The information on seals shall be included in T1 form, except the goods mentioned in article 5 of this procedure.
5. ISAF, US army and other organizations whose goods are exempted from customs duties under the law and are transported in sealed containers shall not require seals. Their existing seals (if any) shall be recorded in the temporary transit declaration.

6. Duration or time limit for transfer of imported goods from border customs to customs of destination shall be determined in accordance with norms specified in the following chart. Employees of transit border customs house shall determine the time limit in the system for the transfer of goods to the custom of destination on the basis of the following chart:

(Transit Time Duration Chart)

<b>No</b>	<b>Border Custom House</b>	<b>Customs of Destination</b>	<b>Distance (KM)</b>	<b>Time Limit (day)</b>
1	Torkham	Jalalabad	76/77	3
2	Torkham	Kabul	224	6
3	Islam Qala	Herat	132	3
4	Islam Qala	Kabul	1042	10
5	Torghundi	Herat	119	3
6	Torghundi	Kabul	1212	10
7	Hairatan	Balkh	73	3
8	Hairatan	Kabul	445	6
9	Spin Boldak	Kandahar	105	3
10	Spin Boldak	Kabul	610	6
11	Ghulam Khan	Khost	35	3
12	Ghulam Khan	Kabul	200	6
13	Sherkhan Bandar	Kunduz	75	3
14	Sherkhan Bandar	Kabul	400	6
15	Aqina	Sheberghan	72	6
16	Aqina	Kabul	629	15
17	Meelk	Zaranj	25	3
18	Meelk	Kabul	947	10

7. When imported goods and vehicles are arrived later than the duration determined in article 6 of this procedure 0.1% of the duty shall be charged daily as fine. However, the maximum payable fine shall not exceed 20% of the customs price of goods.
8. In case any errors occurs in filling and preparing the T1 form after the transfer of the form through the system to the customs of destination prior to the release of goods from customs of origin, the broker or legal representative of the trader is obliged to request correction by submission of a request form. The customs, after making precise review of the document and description of goods, shall void and retain the previous T1 form and issue a new T1 form. The broker and the legal representative of trader shall be obliged to pay Afs.1000 upon receipt of the new T1 form.

9. If the delay in arrival of goods occurs under unexpected circumstances (force majeure), the importer, his legal representative or the broker is obliged to report the issue in writing to custom of destination prior to the end period determined in article 6 of this procedure. The customs mobile verification teams are obliged to examine the issue within 24 hours of reporting by the owner of goods and shall explain the cause of accident and the state of goods clearly at the back of the T1 form.
10. If the T1 form is lost at the customs of origin prior to goods exit from customs, the broker or the legal representative of the trader shall request to obtain copy of the T1 form from customs of origin against payment of a fine of Afs.1500.
11. If the T1 form is lost after the exit of goods from the customs of origin and prior to arrival at the customs of destination the issue shall be reported to customs of destination. The customs of destination shall store the goods in its warehouse or within the vicinity of the customs. The broker or the trader himself is obliged to submit an application to the customs of destination and request a copy of the document where the customs shall send an inquiry letter to the customs of origin demanding process of the copy. The custom of origin then examines the issue and prepares a copy in return for Afs.2500 payable by the broker or the trader.
12. When T1 form is lost after goods entrance to customs of destination and approval at the entrance gate and customs warehouse, a copy of T1 is printed by the transit office of customs of destination and shall be valid after Afs.1000 is paid by the broker or the trader.
13. The trader (owner of the goods) is obliged to subsequently inform the nearest mobile verification team or contact the nearest customs when the vehicle is replaced, goods or seals are damaged or any other technical excuses occur during the transfer. The mobile customs verification team shall arrive at the sight of accident within 24 hours and writes its opinion and testimony at the back of T1 form. In such circumstances fine shall not be applicable and the mobile verification team shall not be entitled to demand a fee.
14. Copy of the form should clearly state: "No transit goods carrier may travel from the customs of origin to customs of destination using this form. The form is only valid for receipt of customs debt at the customs of destination."

15. Copy of the form is stamped with red ink and is valid only at the target customs.
16. If the owner of goods requires alteration of the customs of destination after registration and submission of T1 form at the customs of destination, it shall be newly routed with payment of Afs.2000 fine and written application of T1 through ASYCUDA system operators.
17. When the information in T1 form is proved inaccurate at the custom of destination, the target customs shall inquire explanation from the custom of origin through an inquiry letter. The custom of destination shall verify the error after observing the archived documents, void the T1 form and issue a new copy of T1 form after receipt of Afs.1000 fine.
18. Transit employees of the custom of origin shall be obliged to stamp the original invoice and send it with T1 and file copy of the invoice with the T1 form prepared by the broker in the archive.
19. All the above mentioned fines shall be in addition to Afs.1000 transit fee (T1) and will be deposited to the government account under the customs fines income code.
20. When goods of several importers are loaded in one vehicle, the supplementary documents of every company are necessary and one T1 form is prepared for each company. The registration number of the vehicle is repetitively written in each T1 form.
21. Employees at the exit gate of the customs of origin with quick review of the goods, seals the registration number of the vehicle, the prepared T1 form and their verification with the recorded information in the book allow the departure of goods to the customs of destination.
22. The transit branch of customs of destination on the basis of approval, signature and confirmation of documents, goods and the vehicle by entrance gate of the target customs shall consider the T1 form valid and refers it to the duties section and should begin the customs process after ensuring the validity of the form in ASYCUDA system and the signature and stamp of transit office.
23. When the broker commits misconduct in T1 form, he is labeled with suspension in the ASYCUDA system and referred to the office of the attorney general.

24. The owner of goods, his legal representative or the broker is obliged to report non-arrival of goods for whatever reason within 7 working days after the expiry of the designated period for the arrival of goods to the customs of destination in writing. Upon negligence and after laps of the 7 days, the customs of destination in accordance with article 167 of the customs law recovers between 50 - 100 % equivalents to the value of the goods as fines in addition to custom duties from the trader.
25. The T1 form is submitted to border customs by the ASYCUDA project. The border customs are obliged to record all forms to their employees and deposit the transit fees recovered after distribution of income collection forms at the bank at the end of each working day.
26. The border customs are obliged to demand new T1 forms from ASYCUDA project upon clearance of previous T1 forms and submission of the void forms and copies of the bank receipt.
27. The border customs are obliged to consign the T1 form to the official broker or agent of the trader only and register the serial number of the T1 form with the name of consignee in the book.
28. Customs brokers, traders and their formal representatives are obliged to receive the T1 form from the authorized customs official for a transit fee of Afs.1000 only. Otherwise, the person who receives the T1 form will be held responsible upon verification of negligence.

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