



Government of Islamic Republic of Afghanistan
Ministry of Commerce and Industries



AN INVENTORY TO
**IMPORTING
GOODS**
INTO
AFGHANISTAN

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INTRODUCTION

The Government of the Islamic Republic of Afghanistan recognizes that:

- Transparency is essential in international trade to allow commercial operators to fully understand the conditions and constraints for entering and operating in a market
- Timely and accurate trade related information must be made easily accessible and readily available to all interested persons
- Access to such information is essential to ensure predictability in the application and enforcement of these rules, as well as to promote voluntary compliance by traders with them.

Accordingly, this Inventory, prepared by the Ministry of Commerce and Industries, is intended as the official reference point to clarify documentation and fees required for all procedures related to trading across the border.

The information contained within the Inventory has been sourced from the various enactments of law, regulation and other legislative documents, and from interviews with the regulatory authorities and service agencies named below, including the:

- Ministry of Commerce and Industries - Afghanistan Central Business Registry and Directorate of Business Licensing
- Afghanistan Investment Advisory Service
- Afghanistan Chamber of Commerce and Industries
- Association of Afghanistan Freight Forwarder Companies
- Ministry of Agriculture, Irrigation and Livestock
- Ministry of Interior
- National Environmental Agency of Afghanistan
- Ministry of Public Health
- Ministry of Information and Culture
- Ministry of Counter-Narcotics
- Ministry of Communications and Information Technology
- Afghanistan National Standards Authority
- Ministry of Finance – Afghan Customs Department.

The Ministry of Commerce and Industries cannot overemphasize that, although the information in this publication is provided to promote understanding of, and compliance with, the rules and regulations for importing into Afghanistan, **the information provided here is for general purposes only**. Importers may also wish to obtain guidance from private-sector experts who specialize in importing, for example, licensed customs brokers, attorneys or consultants.

This inventory is written in question / answer format, and consists of five sections:

- What you can consider prior to importing goods into any country?
- What are your obligations for business registration or trade license or investment license for Afghanistan?
- Are the goods subject to control by the Afghan regulatory authorities?
- What are the import clearance requirements?
- What shall I do to obtain a Customs clearance for my imported goods?

The final Annex is a consolidation of the fees, duties, and taxes that may be applied during the import transaction

What can you consider prior to importing goods into any country?

This first section discusses the factors to consider before you go ahead and place your first import order. Importing stock from overseas is a lot more complex than picking up the phone, placing your order and waiting for the goods to arrive. The following are ten tips to help you decide whether the allure of cheaper prices or better products from overseas is as attractive a proposition as it might appear to be at first glance.

- Is there a local market for the goods you want to import?
- Are you legally able to import these items into Afghanistan?
- Are you aware of the costs of importing?
- Is importing actually cost-effective?
- Can you afford to import?
- Are you aware of the risks of importing?
- How will you deal with exchange rate fluctuations?
- How to choose a reliable overseas supplier?
- How will you deal with overseas suppliers?
- What are the trading terms?

Is there a local market for the goods you want to import?

If you are importing for resale, you will need to make sure there is enough demand in your local market before you start to import goods for resale. Identify your potential target customers and conduct a survey among them to get a feel for whether importing will be profitable. If there is limited demand, you could end up sitting on a pile of stock that you're not able to sell and making a loss on the deal.

If you are importing for use in manufacturing, you will need to check there is sufficient demand for the end product to warrant importing some of the stock you will need. If you plan to use imports as a substitute for local suppliers for items already in production, it would be wise to check that current levels of demand are expected to remain the same or increase. If demand decreases, you could end up tying up too much of your working capital in import stock that sits on your warehouse shelf.

Are you legally able to import these items into Afghanistan?

Before you spend time, effort, or money on further research, you should make sure you're allowed to import the goods you plan to bring into Afghanistan. There are a number of restrictions placed on items you can import. These range from outright prohibitions to restrictions on particular products or items from particular countries.

Are you aware of the costs of importing?

You will need to find out all the costs and charges you will need to pay before you place an order with an overseas company. These costs could include:

- Transport and insurance costs (depending on the trade terms you negotiate)
- Customs duties and levies
- Storage
- Finance charges
- Charges for services like the use of customs brokers or freight forwarders.

You will need to identify the correct customs clearance tariff for the goods you want to import to find out how much you will need to pay in customs and duties. You will also need to supply the country of origin of the goods and the value (excluding shipping), to calculate the correct amount payable.

Is importing actually cost effective?

Once you have an idea of the final landed cost of an item, you will be able to determine whether importing will be a cost-effective option for your business. There are a lot of additional charges. You will need to pay over and above the cost per unit from a factory overseas, and these can add up. You will want to be able to make a reasonable return on investment after all these costs have been taken into account.

It is a good idea to get your accountant, business adviser or customs broker to go through your calculations to make sure you've included all the costs you're likely to incur. You will also need to conduct market research to establish what products your competitors are selling.

Can you afford to import?

Importing is cash intensive for two reasons:

- The first is that given the high shipping or transport costs, it is more cost effective to place larger orders less often than smaller orders more often – so import orders are often large, and therefore expensive
- The second reason is that importing ties up working capital. The person you are buying from will either ask for payment upfront or ask for a letter of credit or some other payment guarantee from your bank. This means you cannot access the money or use it to run your business in between placing the order and paying for it, which can spread over a number of months for some orders.

Run a cash flow forecast to make sure you can still manage to run your business effectively while you have money tied up for import orders. Speak to your accountant, bank manager, or financial adviser to double check you haven't overlooked anything important.

Are you aware of the risks of importing?

There are more risks associated with importing than buying locally and you need to be aware of these to manage them effectively. You will need to take care to source reputable suppliers, and only place orders on terms that give you cover against non-delivery and include penalties for late delivery or for goods that are not up to standard. It also pays to source alternative suppliers so that you have an alternative or contingency, should you require it.

How will you deal with exchange rate fluctuations?

Exchange rate fluctuations are another potential risk that you could be exposed to as an importer. You are probably buying goods priced in a foreign currency, which means exchange rate fluctuation can affect the final amount. There are a few ways you can deal with this:

- Transfer the risk to the supplier by asking them to quote in Afghanistan's currency (afghani)
- Purchase forward cover to protect you from fluctuations
- Add an exchange rate risk to your margins and carry the risk yourself.

How to choose a reliable overseas supplier?

The cheapest supplier is not necessarily the best

- Will not disappear overnight with your cash
- Will deliver on time
- Will deliver the products you have specified and at the level of quality expected
- Will keep you informed if there are any problems or delays.

Ask to see a list of customers that your potential supplier supplies and contact them for references. Do a credit check on the company, and if you can, spend the money to physically visit them and inspect their premises, plant, and the quality of their output. If you're not able to arrange a site visit, at least insist on samples before placing your order.

How will you deal with overseas suppliers?

Dealing with suppliers in a foreign country often involves a steep learning curve. You might be dealing with people who do not speak the same language as you, and you will almost certainly be transacting with people with a different culture and set of values from yours. The potential for misunderstanding and miscommunication is much greater than when dealing with local suppliers.

Find out all you can about doing business in the country from which you plan to import, by talking with your local Chamber of Commerce and to people who are currently importing from, or exporting to, the country concerned.

What are the trading terms?

Before you sign an import order, you will need to understand trading terms used by importers and exporters, and you will need to be sure that both parties are using commonly accepted understandings of these terms, for example, you should negotiate the terms of trade to protect you against non-delivery, later delivery, or goods that do not pass quality control tests.

The Incoterms rules or International Commercial terms are a series of pre-defined commercial terms published by the International Chamber of Commerce (ICC) widely used in international commercial transactions to clearly communicate the tasks, costs and risks associated with the transportation and delivery of goods. The Incoterms rules are accepted by governments, legal authorities and practitioners worldwide and are intended to reduce or mitigate uncertainties arising from different interpretation of the rules in different countries.

You are able to review the Incoterms® 2010 rules at the ICC website - <http://www.iccwbo.org/products-and-services/trade-facilitation/incoterms-2010/>

What are your obligations for business registration or trade license or investment license for Afghanistan?

This second section discusses the trader's obligation for obtaining authority to operate a business, trade and invest in Afghanistan, and answers the following questions:

- Are you registered to undertake business in Afghanistan?
- Are you investing in Afghanistan?
- Will you need a specific Trade license for your intended activities?
- What are the fees for each registration or license?
- What are the essential documents required to support the application for business registration, investment or trade license?
- How can the Afghanistan Chamber of Commerce and Industries assist you in your import transaction?
- How can the Association of Afghanistan Freight Forwarders assist you in your import transaction?

Are you registered to undertake business in Afghanistan?

Every legal entity that wishes to import goods to Afghanistan, whether that entity is an individual or a business, must register with the Afghanistan Central Business Registry (ACBR).

The ACBR's objective is registering business for two purposes:

- To ensure each business is set up as a legal entity with an operating name that is unique to the business
- To gather data about the nature and operation of business for government decision-making to plan actions that support private sector development.

This registration process can be completed at either of:

- The Afghanistan Central Business Registry office within the Ministry of Commerce & Industries (MOCI), or with the
- Afghanistan Investment Support Agency (AISA), if you are intending to invest in Afghanistan.

There are four types of legal entities requiring registration:

- Sole Proprietorship, that is, a business not having a legal identity separate from the individual running it
- Partnerships
- Limited Liability Company
- Corporation.

When making an application for business registration, you will be assisted to:

- Obtain a tax identification number (TIN)
- Register your business at the Afghanistan Central Business Registry
- Publish your business information in the Official Gazette including the details of the name of the company, the name of the president and vice-president, the address/location for the company, the initial capital, the type of operation/activity
- Obtain a referral letter to any licensing agency, if required for your trading purposes.

After issuance of the license, and if there are any modifications to your business' Articles of Association or appointed Agent, or if your business is no longer operational, you shall immediately report the change or request for cancellation to the ACBR.

Are you investing in Afghanistan?

To invest in Afghanistan, there is a need to obtain both corporate registration and the Investment license issued by the Afghanistan Investment Support Agency (AISA).

Those foreign investors or companies dealing with investment-related sectors including services, consulting, logistics, and transport are also required to obtain an Investment license from the Afghanistan Investment Support Agency.

As the Afghanistan Investment Support Agency provides a one-stop shop service that incorporates the business registration procedures, when making an application for Investment, you will be assisted to:

- Obtain a tax identification number (TIN)
- Register your business at the Afghanistan Central Business Registry
- Publish your business information in the Official Gazette including the details of the name of the company, the name of the president and vice-president, the address/location for the company, the initial capital, the type of operation/activity
- Obtain a referral letter to any Ministry or licensing agency, if an activity license or permit is required for your trading purposes.

AISA reserves the right to inspect the company premises to check its equipment and activities; and an inspection report shall be compiled with a copy provided to the business, and the original report placed as a public record on file at AISA.

Will you need a specific Trade license for your intended activities?

If you wish to conduct international trade and transport transactions in Afghanistan, after you have registered your business with the ACBR, you shall also obtain a Trade license from the Directorate of Business Licensing within the Ministry of Commerce & Industries.

This Directorate administers eight business licenses:

- Local Trading Company
- Foreign Trading Company
- Mix Foreign and Local Trading Company
- Transit and Freight Forwarding Company
- Local Individual Trading License
- Foreign Individual Trading License
- Broker Service License
- Foreign Agency Trading License.

A person may conduct an import transaction whilst not holding a business license, but they shall incur an additional 1% (3% instead of 2%) fixed tax on the value of their imports. Irrespective if the person is paying the 2% or 3% tax, these payments can be claimed as credit in the calculation of the trader's annual income tax assessment.

What are the fees for each registration or license?

Table 2.1 – Fees for registering your business (by the authority of ACBR or AISA)

Entity type	Fee for initial issuance of license	Form Fee	Registration Name Fee (short passage)
Afghan legal persons	500 Afs or USD 10	750 Afs or USD 15	3 Afs per word
Sole proprietor	500 Afs or USD 10	750 Afs or USD 15	3 Afs per word
Foreign natural and legal persons	500 Afs or USD 10	750 Afs or USD 15	3 Afs per word
Agency (representative office)	500 Afs or USD 10	750 Afs or USD 15	3 Afs per word

Table 2.2 – Fees for the Investment License (issued by AISA)

Amount of Initial Capital	Classification	Initial License (valid for one year)	Renewal of License
USD 5,000 to USD 10,000	Small Size Business	Afs 2,600 or USD 50	Afs 2,600 or USD 50
USD 10,001 to USD 1,000,000	Medium size Business	Afs 18,200 or USD 350	25% of initial licensing fee
USD 1,000,001 or more	Large size Business	Afs 26,000 or USD 1,000	25% of initial licensing fee
	Irrespective of initial capital investment, the construction, logistics, and security sectors attract a fee of	USD 700	50% of initial licensing fee

Table 2.3 – Fees for the Trade License (issued by MOCI – Business Licensing Directorate)

Entity type	Initial License (valid for one year)	Renewal of License
Afghan Individual trader	Afs 7,200 or USD 140	Afs 4,700 or USD \$91
Afghan-owned trading company	Afs 12,400 or USD 241	Afs 7,200 or USD 140
Foreign Individual trader	USD 1400 + Afs 5,000 or USD 1,500	USD 400 + Afs 5,000 or USD 500
Foreign-owned trading company	USD 1900 + Afs 3,000 or USD 1,960	USD 900 + Afs 3,000 or USD 960
Mixed Afghan and Foreign owned trading company	USD 1900 + Afs 3,000 or USD 1,960	USD 900 + Afs 3,000 or USD 960
Broker Service Foreign	USD 1900 + Afs 3,000 or USD 1,960	USD 900 + Afs 3,000 or USD 960
Afghan-owned Transit and Freight Forwarding company – licensed to practice international transportation operations to and from Afghanistan	Afs 12,700 or USD 241	Afs 7,200 or USD 140
Afghan-owned company establishing a Trade and/or Transit Agency overseas	For an overseas trade or transit license: Afs 12,300 or USD 246	For an overseas trade or transit license: Afs 7,000 or USD 140

What are the essential documents required to support the application for business registration, investment or trade license?

Table 2.4 – Essential documents to support application for business registration/license

Name/Type of document	Required	Who must present?
Application form for the registration of business – in prescribed form	ACBR	All applicants
Application form for the Investment license – in prescribed form	ACBR & AISA	All applicants
Application form for the Trade License (Free format)	ACBR & Trade license	All applicants
Afghan national Identity card (Tazkera)	ACBR, AISA, & Trade License	Afghan individuals
Foreign passport	ACBR, AISA, & Trade License	Foreign individuals
Five (5) sets of passport photographs of the president	ACBR & Trade License	All applicants

and vice-president of the business, or the individual		
Afghan Company Statute – Articles of Association and Shareholder’s Agreement	ACBR & Trade License	Afghan companies
Notarized copy of foreign business license, attested by Ministry of Foreign Affairs and the Afghan Embassy in the home country of the foreign legal entity	ACBR, AISA, & Trade License	Foreign Companies only
Articles of Incorporation or Partnership Agreements (whichever is applicable) – Attested by the foreign government authority	ACBR & Trade License	All applicants
Notarized copy of the Power of attorney if you are granting authority to another person (foreign or domestic) in Afghanistan to manage your company operations on a day-to-day basis	Trade License	Foreign Companies only
Evidence of foreign tax identity and number	ACBR & Trade License	Foreign Companies only
2 sets of passport photos of the Directors or key principals	Trade License	All applicants
Referral by their Embassy to the Directorate of Business Licensing	Trade License	Foreign Companies only
A personal security clearance from their respective Embassy	ACBR & Trade License	Foreign Companies only
A letter of guarantee from a reputable Banking institution in their country	Trade License	Foreign Companies only
A certificate of no criminal record / police report from their respective country	Trade License	Foreign Companies only

How can the Afghanistan Chamber of Commerce and Industries assist you in your import transaction?

The focus of the Afghanistan Chamber of Commerce and Industries (ACCI) is the promotion of a world-class environment for doing business in Afghanistan that encourages private sector investment, entrepreneurship and lifts the community living standards.

In order to achieve its vision and implement its mission, ACCI has adopted four strategic objectives in the next five years:

- Consolidate ACCI as the premier voice of business and economic development in Afghanistan
- Win the confidence, support and participation of businesses in every sector of the economy and represent their interests in a reliable and sustainable manner, in accordance with their membership category
- Attain a level of influence to shape the enabling environment for doing business in Afghanistan, across its borders, and to nurture public and private strategic partnerships in the interest of economic growth and employment creation
- Enhance and sustain organizational, managerial, technical, and financial capacity of the chamber system by establishing clear roles and functions in its structure and operation at national, regional and provincial levels.

For further information, visit the ACCI website at <http://www.acci.org.af/about-us/about-acci.html>

How can the Association of Afghanistan Freight Forwarder Companies (AAFFCO) assist you in your import transaction?

The Association of Afghanistan Freight Forwarder Companies was established in 2003, and has over 480 members. AAFFCO is also an active member of the CFCFA – the CAREC Federation of Carrier and Forwarder Associations.

The main activities of the Association include:

- To support the rights of member companies
- To improve the private sector of Afghanistan
- To participate with Government in the drafting of laws relevant to the transport industry
- To share knowledge of international conferences and other meetings relating to the transport industry
- To provide education workshops of the FIATA (International Federation of Freight Forwarders Associations") standards
- To share knowledge of specific transport / transit routes within Afghanistan and with neighboring countries.

For further information, make contact with the Association by email at afco_afghan@yahoo.com

Are the goods subject to control by the Afghan regulatory authorities?

This third section discusses the goods that are either prohibited for import, require prior permission for their import from an Afghan regulatory authority, or that may require your consideration in order to meet international standards.

- Why are some imported goods controlled prior to their authorization for definitive importation?
- Which goods are prohibited for import to Afghanistan?
- What are the goods that require prior permission for their importation to Afghanistan?
- Are there standards that apply to the goods to be imported?

Why are some imported goods controlled prior to their authorization for definitive importation?

The Afghanistan Government controls the importation of certain goods for the purpose of safeguarding consumer health and well being, protecting the economic and environmental security of Afghanistan, and to preserve domestic plant and animal life.

The controls apply to all types of importations, including those made by mail, and either takes the form of:

- An absolute prohibition, which means that you are not allowed to import the goods in any circumstances, or
- A restriction, where you need to have written permission in order to import the goods, and there may be limitation of entry to certain ports; restricted routing, storage, or use; or require treatment, labeling, or processing as a condition of release.

The following information broadly outlines what goods are prohibited or restricted, where you can obtain more information about the control and, in the case of restricted goods, the details of how to apply for permission to import.

The information about prohibited and restricted goods provided on this website is a guide only. The Ministry of Commerce & Industries recommends that you exercise care with its use, and seek more detailed information to ensure that you will comply with legislative requirements before attempting to import restricted goods.

Which goods are prohibited for import to Afghanistan?

The list of prohibited goods is found in the 2012 Harmonized Tariff for Afghanistan, as well as other prohibitions that are mentioned in Presidential Decrees, and includes the following:

Table 3.1 - Prohibited imports into Afghanistan

General description of Goods
Alcoholic Drinks, as prescribed in the 2012 Harmonized Tariff for Afghanistan
Arms and Ammunition, as per Decree of the President No. 1971 "On Security Implementation Measures in Order to Prevent Terrorist Attacks" issued on 10 March 2010
Chemical Fertilizers; Ammonium Nitrate, as per Presidential Decree No. (28) Dated 21/01/2010, Islamic Republic of Afghanistan
Cotton Seeds, as prescribed in the 2012 Harmonized Tariff for Afghanistan
Live Pig and all Pig Products, as prescribed in the 2012 Harmonized Tariff for Afghanistan
Narcotic/ Drugs, as prescribed in the 2012 Harmonized Tariff for Afghanistan
Plastic Bags (Carry bags), as per Ministerial Cabinet Act No (1) Dated 28/03/2011

What are the goods that require permission for their restricted import to Afghanistan?

The restricted goods are identified in various laws and Ministerial Orders and are listed below in table 3.2. For those

licensing systems that require permission to import prior to the arrivals of the goods into Afghanistan, a fact sheet is provided that answers the following questions:

- What does the licensing system apply to?
- What is the purpose of the licensing system?
- Who has legal authority for the licensing system?
- What is the legal basis?
- Who is eligible to apply for license?
- Do quotas apply for this license?
- How to apply?
- What are the regulatory procedures?
- What are the conditions of the license?
- What are the fees?
- Are there published service standards for the licensing system?

Table 3.2 - Restricted imports into Afghanistan

General description of Goods, and the regulatory authority	The purpose of the licensing system / control, and requirements for documentary compliance and fees
Agrochemicals& Pesticides Directorate for Plant Protection and Quarantine – Ministry of Agriculture Irrigation and Livestock	<p>At the time of their importation, the goods will be taken into a customs controlled area, and after notification of importation from the Afghan Customs Department; the Plant Protection and Quarantine service shall examine and take samples of the goods.</p> <p>The Importer shall present the certificate of quality/safety issued in the country of origin, and their business or investment license for inspection.</p> <p>The Importer shall enter into an agreement with the Directorate for Plant Protection and Quarantine, in which they shall agree to the conditions for storage, transport, use etc. for the pesticides.</p> <p>If the goods are in accordance with the lists prescribed by the World Health Organization (WHO) and Food and Agricultural Organization for the United Nations (FAO), and generally in a time period of one (1) day, the Plant Protection and Quarantine service shall certify the Agreement of Conditions.</p> <p>There is no fee for the approval of the Agreement of Conditions.</p> <p>The Agreement of Conditions must be obtained prior to finalization of the Customs clearance procedures and removal of the goods from Customs control.</p>
Animal and Animal products Directorate for Animal Health – Ministry of Agriculture Irrigation and Livestock	<p>At the time of their importation, the goods will be taken into a customs controlled area, and after notification of importation from the Afghan Customs Department; the Animal Health service shall examine and/or take samples of the goods.</p> <p>The Importer shall present the certificate of quality/health issued in the country of origin, and their business or investment license for inspection.</p> <p>If the goods are in accordance with the animal health regulations, and generally in a time period of one (1) day, the Animal Health service shall issue a Veterinary Certificate.</p> <p>There is no fee for the issuance of the Veterinary Certificate.</p> <p>The Veterinary Certificate must be obtained prior to finalization of the Customs clearance procedures and removal of the goods from Customs control.</p>
Armored vehicles The Commission on Armored Vehicles and Arms - Ministry of Interior	<p>To ensure that armored vehicles are imported by the appropriate entities, and according to the nature and risk of the applicant's activities.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.1 of this inventory.</p>
Endangered species The Natural Heritage Protection Division - National Environmental Protection Agency of Afghanistan	<p>To ensure that the international trade in specimens of wild animals and plants does not threaten their survival, and especially to protect Afghanistan's wild flora and fauna from the danger of extinction.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.2 of this</p>

General description of Goods, and the regulatory authority	The purpose of the licensing system / control, and requirements for documentary compliance and fees
	inventory.
Foodstuffs (other than animal and animal products or fresh fruit and vegetables), medicines and waters Food Drug Quality Control Laboratory Department – Ministry of Public Health	<p>At the time of their importation, the goods will be taken into a customs controlled area, and after notification of importation from the Afghan Customs Department; the Quality Assurance Department shall examine and/or take samples of the goods for laboratory testing.</p> <p>The Importer shall present the Certificate of Health and the Certificate of Analysis issued in the country of origin, and their business or investment license for inspection.</p> <p>If the goods are in accordance with the public health regulations, and generally in a time period of one (1) day, the Quality Assurance service shall complete Analysis/inspection report, issue an invoice to the Importer for payment of laboratory services, and after evidence of payment is received, confirm to Afghan Customs that release of the goods may be authorized.</p> <p>The fees for laboratory service are dependent on several factors such as the number and types of analyses conducted, the number of reagents used, amount of electricity used etc. The Ministry of Public Health, in conjunction with the Food and Drug National Board, is in the process of updating the fee structure with the intention of publishing it to the Ministry of Public health website in December 2012.</p>
Fresh fruit and vegetables Directorate for Plant Protection and Quarantine - Ministry of Agriculture Irrigation and Livestock	<p>At the time of their importation, the goods will be taken into a customs controlled area, and after notification of importation from the Afghan Customs Department; the Plant Protection and Quarantine service shall examine and/or take samples of the goods.</p> <p>The Importer shall present the certificate of quality/health issued in the country of origin, and their business or investment license for inspection.</p> <p>If the goods are in accordance with the regulatory requirements, and generally in a time period of one (1) day, the Plant Protection and Quarantine service shall issue a Phytosanitary Certificate.</p> <p>There is a fee of Afs 100 for the issuance of the Phytosanitary Certificate.</p> <p>The Phytosanitary Certificate must be obtained prior to finalization of the Customs clearance procedures and removal of the goods from Customs control.</p>
Military equipment (excluding arms and ammunition) The Directorate of Counter-Terrorism - Ministry of Interior	<p>To ensure that military equipment is imported by the appropriate entities, and according to the nature and risk of the applicant's activities.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.3 of this inventory.</p>
Movies recorded in 16 mm and 35 mm positive films, DVD and VIDEO for motions picture projection The Afghan Film Department - Ministry of Information and Culture	<p>To ensure that movies for projection in cinema theatres of Afghanistan observe Afghan moral and cultural norms, and quality requirements.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.4 of this inventory.</p>
Ozone Depleting Substances The Ozone Unit - National Environmental Protection Agency	<p>To protect the ozone layer by taking precautionary measures to control equitably the total emissions of substances that deplete it, with the ultimate objective of their elimination on the basis of developments in scientific knowledge, taking into account technical and economic considerations and bearing in mind the developmental needs of Afghanistan.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.5 of this inventory.</p>
Pharmaceuticals, medical equipment, and pharmacy tools The General Directory of Pharmacy Affairs - Ministry of Public Health	<p>To protect human life and health.</p> <p>Refer to the fact sheet for this licensing system in Annex 3.6 of this inventory.</p>
Precursors and narcotic chemicals The Afghan Drug Regulatory	<p>To prevent illicit use of narcotics and chemicals used in illicit production of drugs, and import licenses are issued to facilitate medical, industrial</p>

General description of Goods, and the regulatory authority	The purpose of the licensing system / control, and requirements for documentary compliance and fees
Committee - Ministry of Counter-Narcotics	production and scientific research purposes only. Refer to the fact sheet for this licensing system in Annex 3.7 of this inventory.
Publications; Printed books, brochures, leaflets, and other printed matters The General Publishing Directorate - Ministry of Information and Culture	At the time of their importation, the goods will be taken into a customs controlled area. The Afghan Customs Department shall compile a list of the publications, describing the titles and quantities by title, and submit it to the Directorate of General Publishing. An independent committee of various government entities, within shall analyze the itemized list and select a sample for evaluation to ensure the imported publications are free of subversive material that is contrary to the faith of Islam and anti-government literature, do not contain or depict inscriptions of religious connotation, and comply with Afghan moral and cultural values. If the publications do not meet the criteria as specified in Article 22 of the Mass Media Law of 15 April 2009, the Committee shall authorize the importation. The Directorate shall formally advise the Afghan Customs Department by letter of approval, prior to finalization of the Customs clearance procedures and removal of the goods from Customs control. There is no fee for the evaluation of selected publications, neither for the letter of approval.
Seeds Directorate for Seeds - Ministry of Agriculture Irrigation and Livestock	At the time of their importation, the goods will be taken into a customs controlled area, and after notification of importation from the Afghan Customs Department; an official from the Directorate for Seeds shall examine and/or take samples of the goods. The Importer shall present the certificate of quality/health issued in the country of origin, and their business or investment license for inspection. If the goods are in accordance with the Directorate's regulations, and generally in a time period of one (1) day, the Seeds Directorate shall issue a Seeds Import Certificate. There is no fee for the issuance of the Seeds Import Certificate. The Seeds Import Certificate must be obtained prior to finalization of the Customs clearance procedures and removal of the goods from Customs control.
Telecommunications apparatus The Afghan Telecom Regulatory Agency - Ministry of Communications and Information Technology	To control telecom equipment that could be used in providing unauthorized telecom services, and is not intended to restrict the quantity or value of imports. Refer to the fact sheet for this licensing system in Annex 3.8 of this inventory.
Veterinary equipment and medicines The General Directorate for Animal Health - Ministry of Agriculture Irrigation and Livestock	To protect the health and well being of animals. Refer to the fact sheet for this licensing system in Annex 3.9 of this inventory.

Are there standards that apply to the goods to be imported?

Technical barriers to trade are unreasonable or unwarranted characteristics or specifications (such as the level of performance, packaging, quality or safety) that a product must meet before being allowed into a country. They are mainly caused by differential application of technical regulations, standards and certification systems between domestic and foreign suppliers.

The Afghanistan National Standards Authority (ANSA) is an independent authority that is enabled by the Law of Afghanistan National Standards published in Official Gazette # 1038 of 28 June 2011.

The Afghanistan National Standards Authority works toward the following objectives:

- To serve the Afghan stakeholders (government, industry and consumers) in the fields of standardization, conformity assessment, accreditation and metrology
- To improve commercial interactions, build the technical infrastructure and capacity, develop human resources, and establish closer ties amongst relevant institutions
- To encourage the private sector to participate in standardization, conformity assessment, accreditation and metrology activities to contribute to commercial interactions within Afghanistan
- To enhance implementation of international standards as well as regional and national standards and their application in business & Industry
- To improve awareness of the role and to promote the benefits of standardization and conformity assessment, accreditation and metrology amongst government, the private sector and the general public.

Currently the Afghanistan National Standards Authority has established technical committees in eight (8) fields of operations, and three (3) technical committees in building codes:

- Construction Materials
- Electro-technic
- Environmental
- Food and Agricultural Products
- Metrology Technical
- Petroleum Products
- Pharmaceuticals, Cosmetics and Chemicals
- Textiles and leather
- Structure Code
- Highway and Bridge Code
- Urban Development Code

The Afghanistan National Standards Authority has adopted 151 standards, none of which are mandatory requirements at this time, and which are listed in **Annex 3.10** to this inventory. You are recommended to make contact with the Afghanistan National Standards Authority for further information of a specific standard as necessary, and you have the right to discuss with ANSA and request a standard appropriate to your sphere of trade activity

Although Afghanistan is still in the process of becoming a WTO Member, the Afghan National Standards Authority is establishing the National Technical Barriers to Trade Enquiry and Notification Point that will provide the following information to traders:

- Any technical regulations adopted or proposed within Afghanistan
- Any conformity assessment procedures or proposed conformity assessment procedures operated within Afghanistan
- Any standards adopted or proposed within Afghanistan
- Afghanistan's participation in, the provisions and membership of, international and regional standardizing bodies and conformity assessment systems, as well as bilateral and multilateral arrangements within the scope of the Technical Barriers to Trade Agreement
- The location of notices published pursuant to the Technical Barriers to Trade Agreement

- The location of the enquiry point in charge of answering queries on standards, technical regulations and conformity assessment procedures.

When this initiative is implemented and fully operational in 2013, the easy access to the above information will enhance the trader's potential to take full advantage of the opportunities membership in the World Trade Organization will bring.

What are the Import Clearance Requirements?

This fourth section discusses the fundamentals for preparing the Customs declaration, and answers the following questions:

- Why do I need to undergo Customs clearance when I import goods?
- Who has the right to make declaration in respect of the goods I wish to import?
- What is the importer's liability when a Customs broker clears the goods?
- What is the Customs declaration?
- What is entry for temporary importation?
- What is entry for warehouse?
- What happens to goods that are not declared to an importation regime?
- What is ASYCUDA?
- What documents are required for a final Customs clearance?
- What is a commercial invoice?
- How are the goods valued?
- What information does Customs require to calculate the Customs value (CIF)?
- What is the Customs Tariff?
- What is classification?
- What rate of duty applies to my goods?
- Are there duty concessions or exemptions that apply to my goods?
- How does the exchange rate influence the value of my goods?
- Who is liable to pay duty to Customs?
- What is reasonable care?

Why do I need to undergo Customs clearance when I import goods?

The Afghan Customs Department undertakes security screening and collects revenue charges on behalf of the Afghan Government. Imported goods are subject to risk criteria and may be subject to the payment of import duty and other levies as applicable.

Customs import clearance refers to the procedure where the importer of the goods is required to lodge an automated or manual declaration covering the particulars of their imported goods, the payment of any revenue charges due and subsequent formal release of those goods by Customs.

Imported goods are not legally entered until after the shipment has arrived within the port of entry, delivery of the merchandise has been authorized by Customs, and estimated duties have been paid.

Who has the right to make declaration in respect of the goods I wish to import?

Only the owner, purchaser, or a licensed Customs broker may make a Customs declaration in respect of the imported goods. When the goods are consigned "to order," the bill of lading or air waybill, or road consignment note, properly endorsed by the consignor, may serve as evidence of the right to make entry.

Goods may be entered for consumption, entered for warehouse at the port of arrival, or they may be transported in-bond to another port of entry and entered there under the same conditions as at the port of arrival.

Customs brokers are the only persons who are authorized to act as agents for importers in the transaction of their Customs business. Customs brokers are private individuals or firms licensed by Customs to prepare and file the necessary Customs entries, arrange for the payment of duties found due, take steps to effect the release of the goods in Customs custody, and otherwise represent their principals in Customs matters.

The fees charged for these services may vary according to the Customs broker and the extent of services performed.

It is prudent that you inform your Customs broker of the shipping details as given by your supplier as soon as you receive the details to avoid delays in clearing the goods. When the goods arrive ensure that your Customs broker is in the process of clearing them through Customs and quarantine.

For further information, refer to the Afghan Customs Department's procedure in force for Customs Brokers, found at <http://customs.mof.gov.af/en/page/5646>

What is the importer's liability when a Customs broker clears the goods?

Where an importer uses the service of a Broker, any declarations or actions undertaken by the broker in this process are deemed to have been made by the importer.

The importer may also be liable for any or all penalties or additional duties that are incurred by the broker in this clearance process.

What is the Customs declaration?

Afghanistan has adopted the Single Administrative Document (SAD) that enables harmonization of codification and simplification of procedures in international trade exchanges.

The lodgment at a customs office of a declaration signed by the Declarant shall indicate that the person concerned is declaring the goods in question for the Customs procedure applied for and, without prejudice to the possible application of any penal provisions, shall be equivalent to the engagement of responsibility in respect of:

- The accuracy of the information given in the declaration
- The authenticity of the documents attached, and
- The observance of the obligations inherent in the entry of the goods in question under the customs Regime/procedure concerned.

In respect of imported consignments arriving in Afghanistan, the majority of declarations are made in the IM4 - Direct Import for Home Use, used when goods are imported for commercial, business or personal purposes in Afghanistan and going directly into the commerce of Afghanistan without any time or use restrictions placed on them.

The customs declaration must be correctly completed and contains a legally binding declaration. It is important that importers understand the definitions for the terminology used on the import declaration in order to correctly complete the declaration. Explanations of the terminology for the IM4 declaration are set out in **Annex 4.1** to this inventory, and include an explanation of how to complete each field of the declaration.

Remember that in respect of the declaration, an inaccurate declaration of quality, quantity, value and origin of goods during the Customs processes is illegal, and will be prosecuted.

What is Entry For Temporary Importation?

Certain goods may be brought into Afghanistan on a temporary basis for a period of up to 12 months without the payment of duty or taxes. These goods are referred to as temporary imports.

The nature of the goods, what they will be used for while they are in Afghanistan and who is importing the goods will determine whether or not the goods will qualify for temporary admission.

There are conditions placed on temporary imports; the most important is that you export the goods within the time limits approved. If the goods are not exported within the time limit you will have to pay to the Afghan Customs Department, an amount equal to the duty and taxes that would have been payable if when you first imported the goods, the goods had not been treated as temporary imports.

Initial approval for a temporary import can only be granted for a maximum of twelve months; applications may be made to extend this period but any extensions must be approved prior to the expiry of the original approval.

What is Entry For Warehouse?

Customs warehousing can be an integral part of a trader's supply chain by enabling a variety of commercially valuable solutions in respect of product availability, time of delivery and efficiency of transportation.

Non-domestic goods may be stored in a Customs warehouse if the depositor:

- Wishes to delay paying import duty and taxes
- Does not know the ultimate destination of the imported goods
- Wants to re-export non-domestic goods
- Has difficulty at the time of import, in meeting particular conditions, such as certain import licensing requirements
- Wants to discharge to another Customs procedure without physically re-exporting the goods
- Want to use a Customs Warehouse for co-storage of goods subject to another Customs procedures, such as Inwards Processing.

If one wishes to postpone release of the goods, they may be placed in a Customs bonded warehouse and remain for a maximum period of twelve months with the agreement of the Afghan Customs Department. An extension for a further twelve months may be authorized by the Afghan Customs Department upon evidence of justifiable reason.

At any time during that period, warehoused goods may be re-exported without paying duty, or they may be withdrawn for consumption upon paying duty at the duty rate in effect on the date of withdrawal.

While the goods are in the bonded warehouse, they may, under Customs supervision, be manipulated by cleaning, sorting, repacking, or otherwise changing their condition by processes that do not amount to manufacturing. After manipulation, and within the warehousing period, the goods may be exported without the payment of duty, or they may be withdrawn for consumption upon payment of duty at the rate applicable to the goods in their manipulated condition at the time of withdrawal.

What happens to Goods that are not declared to an importation regime?

If no declaration has been filed for the goods at the port of entry, or at the port of destination for in-bond shipments, or if declaration was made and the goods have not been cleared from Customs control within 30 calendar days after their arrival, the Afghan Customs Department shall apply an 'overstay' penalty as per the following table.

Table 4.1 Overstay penalties applied by the Afghan Customs Department

Period	Fee
First 30 days	Free
First 6 months after 30 days	0.25 % of customs duty
Second 6 months	0.5 % of customs duty
Third 6 months	1.5 % of customs duty
Fourth 6 months	2.0 % of customs duty
Beyond the end of fourth 6 months	5.0 % of customs duty

What is ASYCUDA?

ASYCUDA refers to the Automated System for Customs Data software that was designed by the United Nations Conference for Trade and Development (UNCTAD) for automation of Customs processes, and that has been implemented within the Afghan Customs Department processes. The ASYCUDA system handles manifest and Customs declaration data, risk criteria and profiles, accounting procedures, and transit and suspense procedures. It takes into account the international codes and standards developed by the international Organization for Standardization (ISO), the World Customs Organization (WCO), and the United Nations.

What documents are required for a final Customs Clearance?

The import declaration must be supported by the following documentation:

- Bill of lading, airway bill, or 'Barnama' (the afghan local road waybill)
- Detailed Commercial Invoice/s
- Packing List
- Insurance certificate
- Business License
- Tax certificate
- In respect of restricted goods as discussed in part 3 of this Inventory, the appropriate laboratory/standard/health certificate, or approval to import issued by the pertinent regulatory authority
- Terminal handling receipts
- Certificate of Origin, issued in the country of origin of the goods.

This list is not exhaustive and you may be required to furnish additional documents to those listed as deemed necessary to assist the Customs to verify the declared goods. All documents required for Customs clearance are required as hard copies.

What is a commercial invoice?

A commercial invoice, signed by the seller or shipper, or his agent, is acceptable for Customs purposes if it is prepared in the manner customary for a commercial transaction involving goods of the kind covered by the invoice.

The invoice must provide the following information:

- The port of entry to which the merchandise is destined
- If merchandise is sold or agreed to be sold, the time, place, and names of buyer and seller; if consigned, the time and origin of shipment, and names of shipper and receiver
- A detailed description of the merchandise, including the name by which each item is known, the grade or quality, and the marks, numbers, and symbols under which it is sold by the seller or

manufacturer to the trade in the country of exportation, together with the marks and numbers of the packages in which the merchandise is packed

- The quantities in weights and measures
- If sold or agreed to be sold, the purchase price of each item in the currency of the sale
- If the merchandise is shipped for consignment, the value of each item in the currency in which the transactions are usually made, or, in the absence of such value, the price in such currency that the manufacturer, seller, shipper, or owner would have received, or was willing to receive, for such merchandise if sold in the ordinary course of trade and in the usual wholesale quantities in the country of exportation
- The kind of currency
- All charges upon the merchandise, itemized by name and amount including freight, insurance, commission, cases, containers, coverings, and cost of packing; and, if not included above, all charges, costs, and expenses incurred in bringing the merchandise from alongside the carrier at the port of exportation in the country of exportation and placing it alongside the carrier at the first Afghan port of entry. The cost of packing, cases, containers, and inland freight to the port of exportation need not be itemized by amount if included in the invoice price and so identified. Where the required information does not appear on the invoice as originally prepared, it shall be shown on an attachment to the invoice
- All rebates, drawbacks, and bounties, separately itemized, allowed upon the exportation of the merchandise
- The country of origin
- All goods or services furnished for the production of the merchandise not included in the invoice price
- If the merchandise on the documents is sold while in transit, the original invoice reflecting this transaction and the resale invoice or a statement of sale showing the price paid for each item by the purchaser shall be filed as part of the entry, entry summary, or withdrawal documentation
- Each invoice shall state in adequate detail what merchandise is contained in each individual package
- Each invoice shall set forth in detail, for each class or kind of merchandise, every discount from the list or other base price that has been or may be allowed in fixing each purchase price or value.

How are goods valued?

Afghanistan has adopted the WTO Valuation Agreement that primarily bases the Customs transactional value for the imported goods as being the price actually paid or payable for the goods when sold for export to the country of importation, plus, certain adjustments of costs and charges.

The declarant is responsible for using reasonable care to value imported merchandise and provide any other information necessary to enable the Customs officer to properly assess the duty and determine whether any other applicable legal requirement is met. The Customs officer is then responsible for fixing the value of the imported merchandise.

Generally, the Customs value of all merchandise exported to Afghanistan will be the transaction value for the goods. If the transaction value cannot be used, then certain secondary bases are considered. The secondary bases of value, listed in order of precedence for use, are:

- Transaction value of identical merchandise
- Transaction value of similar merchandise
- Deductive value
- Computed value, and the order of precedence of the last two values can be reversed if the importer so requests in writing at the time of filing the entry.

What information does Customs require to calculate the Customs value (CIF)?

- Name of the seller of the goods
- Name of the buyer of the goods
- Complete description of the goods
- The selling price to the purchaser of the goods
- The cost of transportation and insurance including loading, unloading and handling charges
- Other charges and expenses associated with the transportation of the imported goods until the goods have left the country of export
- The cost of packaging the goods, which may include labor and other packaging expenses
- The amount of any royalties' payable
- Particulars of other factors that may vary the selling price of goods such as discounts, rebate, compensation or other
- The amount of any selling commission and brokerage payable in respect of the goods
- The value of certain goods and services supplied by the buyer, free of charge or at reduced cost, for use in connection with the production and sale for export of the imported goods
- The value of any part of the proceeds of any subsequent resale that accrues directly or indirectly to the seller.

What is the Customs Tariff?

All goods imported into Afghanistan are subject to duty or duty-free entry in accordance with their classification under the applicable items in the 2012 Harmonized Tariff Schedule of Afghanistan.

The global "Harmonized System" includes the broad, core specifics and structure of the classifications universal to all countries on the six-digit level, with each participating country eligible to add and define the specific detail items, and to create and assign rates of duty in any required categories for all classifications.

The tariff schedule is divided into various sections and chapters dealing separately with merchandise in broad product categories.

To view and download the 2012 Harmonized Tariff for Afghanistan, visit the Afghan Customs Department website at <http://customs.mof.gov.af/en/page/1035>

What is Classification?

Classification is the two most important factors affecting dutiable status, and is initially the responsibility of an importer, Customs broker or other person preparing the declaration, and familiarity with the organization of the 2012 Harmonized Tariff Schedule of Afghanistan facilitates the classification process.

What rate of duty applies to my goods?

The rate of duty applicable is determined by the classification of the goods in the 2012 Harmonized Tariff Schedule of Afghanistan.

When goods are dutiable, ad valorem, specific, or compound rates may be assessed. An ad valorem rate, which is the type of rate most often applied, is a percentage of the CIF value of the merchandise, such as five percent ad valorem. A specific rate is a specified amount per unit of weight or other quantity, such as 5.9 cents per dozen. A compound rate is a combination of both an ad valorem rate and a specific rate, such as 0.7 cents per kilo plus 10 percent ad valorem.

If there has been a recent change in duty, the rate to be applied to the declaration is the one that was in force at the time the consignment arrived in Afghanistan.

Are there duty concessions or exemptions that apply to my goods?

Pursuant to the Customs Law of Afghanistan of 30 March 2005, the Exemptions Directorate of the Afghan Customs Department has the responsibility to manage documentation relating to the Exemption regime.

The Exemptions Directorate operates under legislation covering the following importation regimes:

- International treaties
- Humanitarian Aid
- Diplomatic Agreements / Conventions
- Relief items imported by international relief agencies
- Items provided for government funded project loans

The procedure for obtaining an exemption is as follows:

1. To apply for exemption, you shall make formal application in writing supported by the transport document and the invoices describing the goods and your entity, and the endorsed Customs MAFFINAMA form. The MAFFINAMA can be obtained from the Exemption Committee Room at the Afghan Customs Department at a cost of **Afs 500**. You shall obtain a MAFFINAMA form for each container of goods, unless the goods are described on a single bill of lading, and the goods in each container are identical. Darius, check this statement please
2. If you are an embassy, foreign mission, UN agency, International organization, ISAF or US Army, you shall make application for exemption to the Ministry of Foreign Affairs.
3. If you are another entity than those entitled above, you shall make application for exemption to the Ministry of Finance.
4. After approval by the Ministry to which the application is submitted, the approval documents are submitted to the Exemptions Directorate for registration, verification, insertion to the Afghan Customs Department database, and for the preparation of the JADWL summary form.
5. After authorization by the Technical Director, a copy of the JADWL is forwarded to the Customs border crossing office via email.
6. The Directorate of Exemptions shall return all other documentation relating to your application.
7. You or your representative shall be responsible to physically deliver the documents to the border and submit them with the import declaration to facilitate the clearance of the goods.

Are there other import fees and taxes applicable?

Afghanistan also applies fixed taxes in addition to the applicable duty rates as quoted in the 2012 Harmonized Tariff for Afghanistan.

Table 4.2 - Other Taxes on Imports

Type	Rate	Note
Tax benefiting Afghan Red Crescent Agency	2% of the value of customs duty	Applied on all imports except food items.
Fixed Tax	2% of (customs duty + customs value) or 3% of (customs duty + customs value) if the trader does not have a business license	Applied on all imports and considered an advance payment toward the trader's income tax liability.
Business Receipts Tax (BRT)	2% of (customs duty + customs value)	Cannot be claimed as credit.

Municipality Charge	1% per vehicle	
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Table 4.3 - Customs fees & charges

Name of Form	Cost of Form	Note
T-1 Form / Elm-e-Khabar	Afs 1000	Applied on all imports except food items.
Weighbridge Fee	Afs 300	For transit movements at Islam Gala (BCP)
Sealing Fee (for Transit movements)	Afs 100	For manually processed transit movements arriving at Shirkhan Bandar (BCP)
Khak Poly Fee	Afs 5,000 for a foreign registered vehicle Afs 2,500 for an afghan registered vehicle	For manually processed transit movements arriving at Shirkhan Bandar (BCP)
ACCD Form	Afs 50	
Customs Declaration Forms in ASYCUDA System	First Page Afs 100	Adding more pages with first page, increasing Afs 10 with total
Exemption Form	Afs 500	
Duty Paid Goods Transferring Form	Afs 100	
International Transit Form	USD 100	Will be replaced with T-2 with same price

How does the exchange rate influence the value of my goods?

You are required to declare the Customs value in the exchange rate as per the commercial invoice, and where the invoiced amount is not in Afghani, it will be converted to Afghani at the rate in force on the day the declaration is created within ASYCUDA.

Who is liable to pay duty to Customs?

Duty that is payable on goods imported into Afghanistan is a debt to the State and is owed to Customs by the importer of the goods.

Where importers arrange for clearance of the consignments using the service of a licensed broker, the broker normally pay the duty to Customs. If you entrust money to a broker for the payment of Customs duties and these monies are not forwarded to Customs for any reason, the importer is still liable to Customs for the debt and no consignment shall be released for consumption without the full payment of duty.

What is reasonable care?

Reasonable care is an explicit responsibility on the part of the importer. Despite its seemingly simple connotation, the term reasonable care defies easy explanation because the facts and circumstances surrounding every import transaction differ, from the experience of the importer to the nature of the imported articles. Consequently, neither Customs nor the importing community can develop a reasonable care checklist capable of covering every import transaction.

Annex 4.2 to this inventory, lists several questions that importers may find useful in avoiding compliance problems and in meeting the responsibilities of reasonable care. These questions are intended to promote compliance with Customs laws and regulations, but be aware that the list is advisory, not exhaustive. The checklist is intended as a guide and has no legal, binding or precedential effect on Customs or the importing community.

What shall I do to obtain a Customs Clearance for my imported goods?

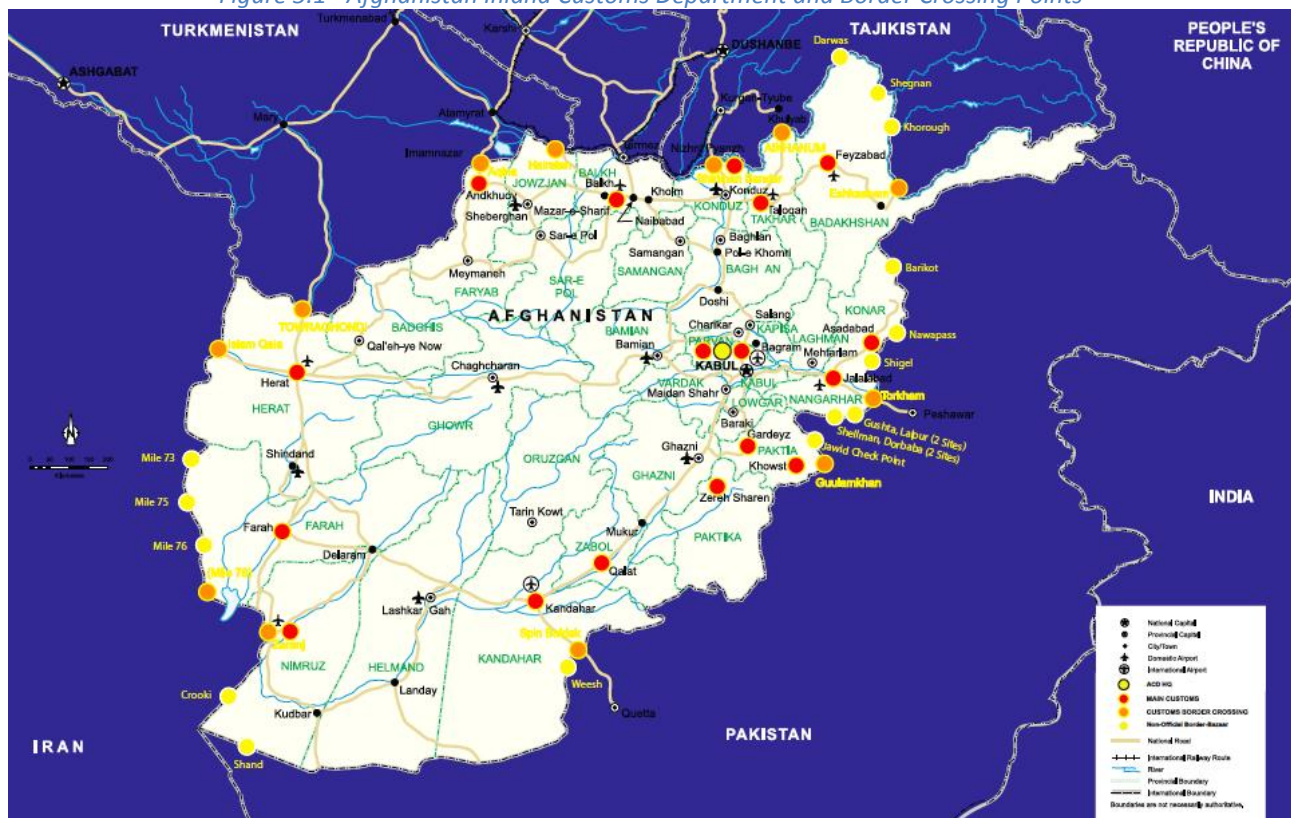
This fifth section describes the activity required of the Trader or his/her representative to obtain a Customs clearance for the imported goods, according to the various customs ports of entry, inland clearance depots and border crossing points.

- What are the points of entry for goods to arrive in Afghanistan?
- What is the Border Management model?
- What activity is required of the trader or his/her to obtain a Customs clearance for the imported goods?

What are the points of entry for goods to arrive in Afghanistan?

Afghanistan has three (3) international airports at which goods may be imported. In addition, Afghanistan has 12 international border crossing points with its neighboring countries: three with Iran, three with Pakistan, three with Tajikistan, one with Uzbekistan and two with Turkmenistan. The main Border Crossing Points are Torkham (with Pakistan), Hairatan (with Uzbekistan) and Islam Qala (with Iran).

Figure 5.1 - Afghanistan Inland Customs Department and Border Crossing Points



What is the Border Management Model?

From March 2011, Afghanistan began implementing a Border Management Model for Border Crossing Points according to international best practices. The principle of the Border Management Model is the joint management of the border activities between the Ministry of Labor and the Ministry of Finance. The Afghan Border Police continues to be the primary agency in control of immigration and national security, with the Afghan Customs Department as the primary agency in the control of international trade. As at August 2012, the Border Management Model has been entirely or partly introduced at four Border Crossing Points; Hairatan, Islam Qala, Shirkhan Bandar and Zaranj.

What activity is required of the trader or his/her representative to obtain a Customs clearance for the imported goods?

Annex 5.1 to this inventory, describes the activities of the trader or his representative in the Customs Clearance process at the border crossing point, the inland clearance depot and the international airport of entry.

Annex 3.1 - Licensing System for the Importation of Armored Vehicles

What does the licensing system apply to?

Armored vehicles from all countries of origin; classified in HS Chapter 87.03.

What is the purpose of the licensing system?

To ensure that armored vehicles are imported by the appropriate entities according to the nature and risk of their activities.

Who has legal authority for the licensing system?

The Ministry of Interior; specifically the Commission on Armored Vehicles and Arms.

What is the legal basis?

- The Police Law of 22 September 2005.
- Decree of the President No. 3212 "On Security Implementation Measures in Order to Prevent Terrorist Attacks" issued on 10 March 2010.
- Procedure of Import and Use of Armored Vehicles for Military and Security Purposes, issued by the Ministry of Interior, of 4 May 2011.
- Minister Order No. 1721 of 25 September 2012, prohibits the issuance of a permit for the importation of armored vehicle to an applicant other than government administrations and diplomatic agencies.

Who is eligible to apply for license?

Only legal entities holding business license from Ministry of Commerce & Industries are eligible to apply for licenses.

Do quotas apply for this license?

No.

How to apply for license?

An application may be made once the vehicle is shipped from the country of export, and either in advance of, or after, the vehicle's arrival into Afghanistan.

An application shall be made in free form and contain information in respect of:

- Name of the applicant
- The applicant's business registration information
- Information of the applicant's activities
- Details of the vehicle, including - Model and make of vehicle, chassis and engine number, and body color.

An application shall be supported by:

- A copy of the bill of lading, or airway bill, and
- A copy of the receipt of payment for the purchase of the vehicle.

An application shall be submitted to the Ministry of Foreign Affairs.

What are the regulatory procedures?

1. The Ministry of Foreign Affairs shall analyze the application, shall attach a letter confirming the applicant's activities, and shall forward the application and letter to the Ministry of interior.
2. The Commission on Armored Vehicles and Arms shall analyze the application and any additional information provided by the Ministry of Foreign Affairs, and determine if the nature of the applicant's activities match the criteria for approval.
3. If the application is approved, the Commission shall issue the Armored Vehicle Operating License to the applicant.
4. The license holder shall submit the Armored Vehicle Operating License with the Customs declaration made in respect of the importation of the vehicle.
5. If the Commission deems that the applicant's activities do not maintain the requirement for an armored vehicle, the application shall be refused, and the reasons shall be given to the applicant in writing.

What are the conditions of the license?

- The license is valid for the single import clearance of the vehicle or vehicles as described on the Customs declaration.
- There is no penalty for the non-utilization of a license or a portion of a license.
- Licenses are not transferable between importers.
- If the Importer no longer requires the vehicle/s for the purposes stated in the application, the Importer may only dispose of the vehicle/s by transferring them to be the property of the Ministry of interior.

What are the fees?

A fee of **USD 600** for foreign nationals/entities, or **USD 400** for afghan nationals/entities, is charged for the issuance of an Armored Vehicle Operating license.

Are there published service standards for the licensing system?

The Commission has not established service standards for the processing of the application and the issuance of the license; generally, the application is processed within seven (7) to ten (10) days.

Annex 3.2 - Licensing System for the Importation of Endangered Species

What does the licensing system apply to?

Endangered species listed under the Appendices II and III of the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) 1985, whether they are traded as life specimens, furs coats or dried herbs, and irrespective of country of origin, require permit for their importation.

Endangered species listed in Appendix I of CITES, which includes all species threatened with extinction which are or may be affected by trade, and irrespective of country of origin, are prohibited.

What is the purpose of the licensing system?

To ensure that the international trade in specimens of wild animals and plants does not threaten their survival, and especially to protect Afghanistan's wild flora and fauna from the danger of extinction.

Who has legal authority for the licensing system?

The National Environmental Protection Agency has the legal authority for the system, and permits for importation are issued in conjunction with the Quarantine Services of the Ministry of Agriculture Irrigation and Livestock, and the Afghanistan Wildlife Executive Committee.

What is the legal basis?

The Environmental Law of Afghanistan of 25 January 2007, and Appendices I, II and III of the Convention on International Trade in Endangered Species of Wild Fauna and Flora 1985.

Who is eligible to apply for license?

Only legal entities holding business license from Ministry of Commerce & Industries are eligible to apply for licenses.

Do quotas apply for this license?

No.

How to apply?

An application shall be made in free form and contain information in respect of:

- Name of the applicant
- Full address and contact information
- Country of origin and country export of goods
- Description and quantity of products being imported

An application shall be supported by:

- A copy of the Business license from the Ministry of Commerce & Industries
- For importation of any specimen of a species included in Appendix III of CITES, except in circumstances referred to below, the prior presentation of a certificate of origin and, where the import is from a State which has included that species in Appendix III, an export permit
- For importation of any specimen of a species included in Appendix II of CITES, either an export permit or a re-export certificate, and in the case of re-export, a certificate granted by the Management Authority of the State of re-export that the specimen was processed in that State or is being re-exported shall be accepted by the State of import as evidence that the provisions of the CITES Convention have been complied with in respect of the specimen concerned.

An application shall be submitted to the National Environmental Protection Agency prior to, or at the time of, the importation of the listed item.

What are the regulatory procedures?

1. The National Environmental Protection Agency shall analyze the application, and issue a letter for referral to the Ministry of Agriculture Irrigation and Livestock (Quarantine Services), who shall evaluate the biosecurity risk, and advise of treatment if necessary, and recommend for approval or refusal of the application.

2. The National Environmental Protection Agency shall refer the application to the Afghanistan Wildlife Executive Committee, who shall categorize the specified animal/bird/plant/organism according to the CITES protocols and Afghanistan-specific lists, and recommend for approval or refusal of the application.
3. If the application is approved, the National Environmental Protection Agency shall issue a CITES permit/certificate.
4. The license holder shall submit the CITES permit/certificate with the Customs declaration made in respect of the importation of the endangered species.
5. Upon their importation, the endangered species shall be subject to the veterinary and plant quarantine controls as mandated by the Ministry of Agriculture Irrigation and Livestock (Quarantine Services).
6. If the National Environmental Protection Agency refuses the application for permit, the reasons shall be given to the applicant in writing.
7. The unsuccessful applicant may, within 30 days of the decision, appeal to the Director-General of the National Environmental Protection Agency. If the appellant is not satisfied with the Director-General's decision, they may appeal to the commercial courts of Afghanistan under the Civil Procedure Code.

What are the conditions of the license?

- The period of validity for a permit is 6 months. If a period of validity is expired before actual importation, importers can submit a letter to a Management Committee for CITES under the National Environmental Protection Agency requesting an extension of the term of validity of a permit, and the permit may be extended up to one year.
- A separate permit or certificate must be required for each consignment of wild fauna or flora specimens.
- Each permit or certificate must contain the title of the Convention, the name and any identifying stamp of the Management Authority granting it and a control number assigned by the same.
- There is no penalty established for the non-utilization of a permit or a portion of a permit.
- Permits are not transferable between importers.

What are the fees?

No deposit or advanced payment or fee is charged for the issuance of a permit for the importation of Endangered Species.

Are there published service standards for the licensing system?

The National Environmental Protection Agency has not established service standards for the processing of the application and the issuance of the license; generally, the license is issued within one (1) day.

Annex 3.3 - Licensing System for the Importation of Military Equipment (excluding arms and ammunition)

What does the licensing system apply to?

Military equipment that is imported by entities other than military organizations. All arms and ammunition are prohibited for import by commercial entities, and are only able to be imported by the Ministries of Defense, Interior, and Intelligence.

What is the purpose of the licensing system?

To ensure that military equipment is imported by the appropriate entities according to the nature and risk of their activities.

Who has legal authority for the licensing system?

The Ministry of Interior; specifically the Directorate of Counter-Terrorism.

What is the legal basis?

Decree of the President No. 1971 "On Security Implementation Measures in Order to Prevent Terrorist Attacks" issued on 10 March 2010.

Who is eligible to apply for license?

Only legal entities holding a business license issued by the Ministry of Commerce & Industries, or a foreign investment license issued by the Afghanistan Investment Advisory Service, are eligible to apply for permit to import.

Do quotas apply for this license?

No.

How to apply for license?

An application shall be made prior to the importation of the goods into Afghanistan.

An application shall be made in free form and contain information in respect of:

- Name of the applicant
- The company logo
- The applicant's business license or foreign investment license information
- Information of the applicant's activities
- Type, category and quantity for each specific item
- Country of origin and country of export for each item
- Purpose of the goods
- Intention for re-exportation, or sale, or surrender to a regulatory authority at the completion of purpose for the item

An application shall be supported by a copy of the receipt of payment for the purchase of the goods.

An application shall be submitted to the Minister of Interior.

What are the regulatory procedures?

1. The Minister of Interior shall analyze the application, and shall forward the application to the Director of Counter-Terrorism.
2. The Director of Counter-Terrorism shall review the application and forward it to the Commission on Issuance of Permits.
3. The Commission shall review the application and confirm if the applicant is registered for the purpose of using the products described in the application.
4. If the applicant is appropriately registered, the Commission shall issue the Permit to Import to the applicant.
5. The license holder shall submit the Permit to Import with the Customs declaration made in respect of the importation of the goods.
6. If the Commission deems that the applicant's activities do not maintain the requirement for the listed items, the application shall be refused, and the reasons shall be given to the applicant in writing.

What are the conditions of the license?

- The license is valid for the single import clearance of the items as described in the application and on the Customs declaration.
- There is no penalty for the non-utilization of a license or a portion of a permit to import.
- Permits to import are not transferable between importers.

What are the fees?

No deposit or advanced payment or fee is charged for the issuance of a Permit to Import these items.

Are there published service standards for the licensing system?

The Commission has not established service standards for the processing of the application and the issuance of the license; generally, the application is processed within ten (10) days.

Annex 3.4 - Licensing System for the Importation of Movies

What does the licensing system apply to?

Movies recorded in 16 mm and 35 mm positive films, DVD and VIDEO for motions picture projection in Afghanistan.

What is the purpose of the licensing system?

Imports of movies for projection in cinemas are subject to an annual import license that is a signed contract with the Afghan Film Department indicating:

- The total number of movies allocated to be imported within the fiscal year, further indicating the number of movies by each country of production
- Their obligation to observe Afghan moral and cultural norms, and quality requirements.

Who has legal authority for the licensing system?

The Afghan Film Department, under the direction of the Ministry of Information and Culture.

What is the legal basis?

Regulation on Import and Show of Films and Monitoring of Cinema, with Amendments through Presidential Decree, 8 November 1988.

Who is eligible to apply for license?

All persons holding Business license obtained from Ministry of Commerce & Industries or Investment license from the Afghan Investment Support Agency, and that are cinema owners, are eligible to apply for permit.

Do quotas apply for this license?

Quotas are allocated per applicant on a calendar year basis. The maximum amount allocated to each importer is determined on a case-by-case basis, and depends on the request of the applicant and number of cinemas theatres it owns.

How to apply?

An application may be made any time before the beginning of the calendar year, and applications can also be made anytime during the year, for importation to be made during that calendar year.

An application shall be made in free form and contain information in respect of:

- Name of the applicant
- Full address and contact information
- Number of movies requested for importation, broken down by country of production.

An application shall be supported by a Business License issued by the Ministry of Commerce & Industries or an Investment license issued by the Afghan Investment Support Agency.

An application shall be submitted the Ministry of Information and Culture.

What are the regulatory procedures?

1. The Ministry of Information and Culture shall register the application, and apply a visa/signature on the application approving it for processing by the Afghan Film Department.
2. The Afghan Film Department shall process the application, determine the annual quote according to the applicant's criteria, and issue the license.
3. Upon actual importation of the movies, the Afghan Customs Department shall issue a letter to the Ministry of Information and Culture requesting confirmation that the imported movies comply with the conditions of the license.
4. The license holder shall present the letter, together with invoice to the Afghan Film Department.
5. The Afghan Film Department's Evaluation Board shall review each movie for its compliance with the Afghan moral and cultural norms.
6. If the movie is deemed to be compliant, the Afghan Film Department shall issue a letter of approval to the license holder.

7. If the movie is deemed to be non-compliant in part, the Afghan Film Department shall cut the non-compliant scene/s from the movie, and issue a letter of approval to the license holder with explanation for the deletion.
8. The license holder shall submit the letter of approval to the Afghan Customs Department for completion of the clearance procedures.
9. If the movie is deemed to be non-compliant in entirety, the Afghan Film Department shall refuse the importation of the movie, and issue a letter to the license holder with explanation for the refusal. The license holder can appeal the refusal for license to import, or refusal of the importation of a specific movie, to an Appeals Review Board of the Ministry of Information. If the appellant is not satisfied with the Appeal Board's decision, they may appeal to the commercial courts of Afghanistan under the Civil Procedure Code.

What are the conditions of the license?

- The license is valid for the calendar year only.
- There is no penalty for the non-utilization of a license or a portion of a license.
- Licenses are not transferable between importers.
- Upon actual importation, movies can be rejected or edited on the grounds of lack of compliance with Afghan moral and cultural values.

What are the fees?

Review of the application for allocation of quotas is conducted free of charge. At the time of their importation, a fee is charged by the Afghan Film Department for the review of movies, in accordance with the criteria as specified in the following table, and irrespective of the movie's country of manufacture/origin:

Criteria	Fee
Feature film (full length)	Afs 3,000
Video serial (2 hour length)	Afs 1,500
Video serial (longer than 2 hours)	Prorated based on Afs 1,500 for 2 hours
Each comic (fiction) film in CD, DVD and other cassette for first program	Afs 1,500
Evaluation/screening of cinema film	Afs 500
Evaluation/screening of comic (fiction) film in CD, DVD and other cassette	Afs 10
Evaluation/screening of those CD, DVD and other cassette that are not cinema comic film	Afs 10
Evaluation/screening of all other CD, DVD or cassette and family video, image of any association activity, clip, religious ceremony, that were sent out of Afghanistan by person or by association	Afs 10

Are there published service standards for the licensing system?

The Afghan Film Department's licensing section has not established service standards for the processing of the application and the issuance of the license; generally, the license is issued within one and two weeks of submission of the application.

Annex 3.5 - Licensing System for the Importation of Ozone Depleting Substances

What does the licensing system apply to?

The following substances, containing ozone-depleting substances, are prohibited for production in, import into, and export from Afghanistan:

- (Hallons-1211-1301-2402)
- CFC of Air conditions
- CFC gas in the compressors of the old fridges and air conditions
- Compressors having CFCs gases, and
- Excluding any controlled substance or mixture, which is in a manufactured product other than a container used for the transportation or storage of that substance

Halogenated Derivatives of hydrocarbons are subject to import permit until the first quarter end of 2013, at which time these ozone-depleting substances will also be prohibited for production, import and export. The restricted substances are listed by formula, trade name and chemical name in Table 1 to this fact sheet.

What is the purpose of the licensing system?

To protect the ozone layer by taking precautionary measures to control equitably the total emissions of substances that deplete it, with the ultimate objective of their elimination on the basis of developments in scientific knowledge, taking into account technical and economic considerations and bearing in mind the developmental needs of Afghanistan.

Who has legal authority for the licensing system?

The Ozone Unit of the National Environmental Protection Agency has responsibility for registration, and issuance of the import permit.

What is the legal basis?

In 2004 Afghanistan acceded to the Vienna Convention for the Protection of the Ozone Layer and the Montreal Protocol (22 September 1988), and the Montreal Protocol on Substances that Deplete the Ozone Layer (1 January 1989) including the London Amendment (10 August 1992), the Copenhagen Amendment (14 June 1994), the Montreal Amendment (10 November 1999), and the Beijing Amendment (25 February 2002). In addition, the regulation "On Controlling Materials Destructive to the Ozone Layer" 6 August 2006 applies.

Who is eligible to apply for license?

All persons holding business license obtained from the Ministry of Commerce & Industries or investment license obtained from the Afghan Investment Support Agency are eligible to apply for registration and import permit.

Do quotas apply for this license?

Currently the ozone unit of the National Environmental Protection Agency is monitoring the quantities of production, import and exports of ozone depleting substances, and will only implement specific quotas in 2013 with an aim to decrease imports of HCFCs by 10 per cent in year 2015.

How to apply?

This licensing system has three characteristics:

1. An application for Trade license for the production, import and exports of ODS shall be made to the Ministry of Commerce, and approved with the approval of the Ozone Unit.
2. An application for Regulation Certificate for the production, import and export of ODS, in the form prescribed in Table 2 to this document, and shall be made to the Ozone Unit prior to the importation of goods.
3. An application for Permit to Import ODS, in the form prescribed in Table 3 to this document, shall be made to the Ozone Unit. The application shall be supported by:
 - The Trade license issued by the Ministry of Commerce and Industries
 - The Registration Certificate issued by the Ozone Unit
 - Invoice/s and packing list/s specifying each of the controlled substances.

What are the regulatory procedures?

1. If the applications for registration or permit to import are to be refused, the Ozone Unit shall give the applicant the reasons for refusal in writing.
2. The unsuccessful applicant may within 30 days of the decision, appeal to the Director-General of the National Environmental Protection Agency. If the appellant is not satisfied with the Director-General's decision, they may appeal to the commercial courts of Afghanistan under the Civil Procedure Code.
3. If the permit to import is approved, the Importer shall submit the approved import permit with the Customs declaration made in respect of the importation of the ozone depleting substances.
4. The Importer is obliged to ensure the packaging of the imported product is marked with the HS code and chemical name for the substance contained therein.

What are the conditions of the license?

- The Ozone Unit permit registration is valid for one year and can be extended on an annual basis.
- In order to monitor the projected quantities of the ozone depleting substances, the National Environmental Protection Agency requires that permit holders of the production, import and export of the ozone depleting substances submit their detailed report of sales to the Ozone unit of the National Environmental Protection Agency.
- The import permit issued by the Ozone Unit is valid for the specific shipment.
- A permit may be cancelled if the permit holder does not comply with the Regulation "On Controlling Materials Destructive to the Ozone Layer", and shall be disbarred from application for permit or certification for a further three years.

What are the fees?

Neither the Ozone Unit, nor the Ministry of Commerce & Industries, charge fees for the processing of applications and issuance of permits.

Are there published service standards for the licensing system?

The Ozone Unit has not established service standards for the processing of the application for registration, nor for the Permit to Import.

Annex 3.6 - Licensing System for the Importation of Pharmaceuticals, medical equipment and pharmacy tools

What does the licensing system apply to?

Imports of medicines and medical equipment, irrespective of their country of origin, are permitted only if they are registered in the National Licensed Drugs List of December 2007, that can be found on the Ministry of Public Health website at <http://moph.gov.af/Content/Media/Documents/Afghanistan-National-Licensed-Drug-List-December-2007612011134110242.pdf>

Import of medicines and medical equipment, which are not in the legal medicine list, may be allowed in special cases by proposal of the General Directory of Pharmacy Affairs, and approval of the National Medicine and Food Board.

What is the purpose of the licensing system?

This licensing system is intended to protect human life and health.

Who has legal authority for the licensing system?

The Ministry of Public Health has legal authority for this licensing system, and specifically, the General Directory of Pharmacy Affairs.

What is the legal basis?

This licensing system is enabled by the Law "On Medicine", of 04 November 2008, the Regulation No. 39 "On Production and Import of Medicines and Pharmaceuticals" of 19 February 2007, and the Regulation No. 916 "Pharmaceuticals Activity" of dated 8 January 2007.

Who is eligible to apply for license?

All persons holding either a business license obtained from the Ministry of Commerce & Industries or investment license obtained from the Afghan Investment Support Agency, and an activity license for engaging in the import of medicines obtained from the General Directory of Pharmacy Affairs, are eligible to apply for a permit to import medicines.

Do quotas apply for this license?

No.

How to apply?

An application may be made prior to the importation of the goods.

An application shall be made in free form and contain information in respect of the name, full address and contact information for the applicant.

An application shall be supported by a copy of the pro forma statement, containing the following information:

- Name and address details of the selling company
- Name of the buyer of the goods
- Description, quantity, price and expiry date of each specific medicine or medical equipment
- Method of payment
- Type of packaging
- The required duration validity of the pro forma license.

An application shall be submitted to the General Directory of Pharmacy Affairs.

What are the regulatory procedures?

1. The General Directory of Pharmaceutical Affairs confirms if the applicant is registered as a licensed pharmaceutical trading and producing company.
2. The pro forma is referred to the Experts Board of the General Directory of Pharmacy Affairs for their review and approval. (The Experts Board is comprised of officials from the General Directory of Pharmacy Affairs and faculty members of the University of Kabul).
3. If the Experts Board approves the application, the General Directory of Pharmacy Affairs shall issue the pro forma statement to the applicant. The pro forma statement will list the conditions that must be met in respect of the goods. An invoice requiring payment for services shall also be provided to the applicant.

4. The applicant shall sign the conditions of the pro forma statement, pay the invoice at the Da Afghanistan Bank and return with both documents to the General Directory of Pharmacy Affairs.
5. The General Directory of Pharmacy Affairs shall verify if payment is valid and the statement is signed by the appropriate person, and shall issue the permit to import.
6. At actual importation of the medicines and equipment and their subsequent delivery to the Customs Clearance facilities:
 - a. The Importer shall present the Import Permit to the Afghan Customs Department
 - b. The Afghan Customs Department shall write to the General Directory of Pharmacy Affairs informing of the arrival of the medicines
 - c. An expert panel or a professional representative of the Directory, already assigned to the Customs House, shall quarantines the shipment, shall take samples of the medicines, and shall transfer the samples to the Pharmacy Affairs Laboratory Department for testing
 - d. When the quality of the medicines is confirmed, the General Directory of Pharmacy Affairs shall issue the Importer with an import permit, allowing them to be taken from the Customs House.
 - e. If the General Directory of Pharmacy Affairs confirms that the imported goods are not the same type, or the same quality as that declared within the original application or the commercial invoice, the goods shall be seized and disposed of by the General Directory of Pharmacy Affairs.
7. If the Experts Board recommend for a refusal of the application for import permit, the reasons shall be given to the applicant in writing. Refusal for issuance of a license can be appealed to commercial courts under the Civil Procedure Code.

What are the conditions of the license?

- The pro forma statement refers to conditions that must be agreed to by the applicant and they include:
 - Writing of imported medicine in generic name and writing its commercial name under the generic name in parenthesis
 - Writing of each item of medicine included in Pro-form in a clear and easy-to-read manner
 - Mention of price included in Pro-form and according to packaging method
 - Marking of validity duration of Pro-form a
 - Marking of expiration date of medicine or medical Appliances in the Pro-forma
 - Marking of transportation date from the origin [location] in Pro-forma
 - Concurrent dispatch of quality control documents for each no. of package or batch
 - Explanation of price payment conditions and transport of batches
 - If necessary, ingredients for formulation should also be provided attached to Pro-form.
- The Permit to Import relates to a specific import shipment.
- There is no penalty established for the non-utilization of a permit or a portion of a permit.
- Import permits are not transferable between importers.

What are the fees?

The Ministry of Public Health charges a service fee for issuing the Pro Forma Statement, that is **0.075 per cent of the value of the import consignment medicines.**

Are there published service standards for the licensing system?

The Ministry of Public Health does not publish service standards; there is no procedure for granting permits immediately upon request; generally the process of obtaining permit for import of medicines registered in the Legal Medicines list can take between three (3) to fifteen (15) days.

Annex 3.7 - Licensing System for the Importation of Precursors and Narcotic Chemicals

What does the licensing system apply to?

This licensing system applies to the following categories of plants and substances originating in and imported from all countries:

- Strictly Controlled Plants and Substances with a medical use, listed in Table 3.7.1 to this fact sheet.
- Controlled Plants and Substances with medical uses, listed in Table 3.7.2 to this fact sheet.
- Substances frequently used in the manufacture of Narcotic Drugs and Psychotropic Substances (Chemical Precursors), listed in Table 3.7.3 to this fact sheet.

Table 3.7.4 lists the **Drugs of abuse with no medical use** that are prohibited for import to Afghanistan.

What is the purpose of the licensing system?

The licensing system is intended to prevent illicit use of narcotics and chemicals used in illicit production of drugs, and import licenses are issued to facilitate medical, industrial production and scientific research purposes only.

The International Narcotics Control Board maintains an international control system, including information about allocated quotas. Exports from foreign country are allowed only on the basis of import permits issued by the Drug Regulatory Committee. Once the consignment has entered the national territory or when the period stipulated in the import authorization has expired, the Drug Regulatory Committee sends the export authorization to the Government of the exporting country, with an endorsement specifying the quantity of each regulated drug actually imported.

Who has legal authority for the licensing system?

The Afghan Drug Regulatory Committee that is composed of members from the Ministry of Counter-Narcotics, the Ministry of Public Health, the Ministry of Finance and the Ministry of Interior, and that also includes specialists of pharmaceutical and mental health.

What is the legal basis?

The Law “On Counter Narcotics” of 17 December 2005, which reflects provisions of relevant United Nations conventions on drugs:

- The Single Convention on Narcotic Drugs of 1961
- The Convention on Psychotropic Substances of 1971
- The United Nations Convention against Illicit Traffic in Narcotic Drugs and Psychotropic Substances of 1988.

The four attachments to the “On Counter Narcotics” Law specify the list of substances to be controlled as described in Tables 3.7.1 to 3.7.4 of this document. Please be mindful that the lists are subject to inclusion, deletion and amendment taking into account changes made by the United Nations Commission on Narcotic Drugs.

The Drug Regulatory Committee has issued the following statements relating to import procedures:

- Procedure for Issuing of Import Permits for Drugs, Preparations and Precursors and their Combinations for Legal Users, 2008
- Procedure for Regulating and Control of Precursors, 24 June 2009
- Guidelines for Stocking and Maintenance of Drugs, Preparations and Precursors, 5 June 2005.

Who is eligible to apply for license?

To be eligible to apply for quotas to import narcotics and precursors for scientific research and industrial production purposes, an applicant must hold a business license obtained from the Ministry of Commerce & Industries.

To be eligible to apply for quotas to import narcotics and precursors for medical purposes, an applicant must also hold a license to engage in the importing of medicines, obtained from the Ministry of Commerce & Industries.

Do quotas apply for this license?

No.

How to apply for license?

An application may be made from 1 August for an intended import on or after 1 January of the following year.

An application shall be made in free form and contain information in respect of:

- The name and address of the importer or exporter

- The names and addresses of any consignee, if known
- The international non-proprietary name of each substance or, failing this, the name of the substance in the tables of the international conventions
- The pharmaceutical form and characteristics of each substance and, in the case of a preparation, its trade name
- The quantity of each substance and preparation involved in the operation
- The period during which the operation is to take place
- Explanation of the need and purpose of importation.

An application shall be supported by:

- Business License issued by the Ministry of Commerce & Industries
- License for the right to engage in importing of medicines (with respect to imports for medical purposes) issued by the General Directory of Pharmaceutical Affairs.

An application shall be submitted according to the purpose you intend for the specific drug:

- If the drug or precursor is to be used in digging and mining, submit the application to the Ministry of Mining
- If the drug or precursor is to be used in industry, submit the application to the Ministry of Commerce & Industries
- If the drug or precursor is to be used in laboratory and scientific research, submit the application to the Ministry of Higher Education
- If the drug or precursor is to be used for medical health reasons, submit the application to the General Directory of Pharmaceutical Affairs.

What are the regulatory procedures?

1. The Drug Regulatory Committee reviews requests for quotas from each of the respective ministries – Public Health, Mining, Commerce & Industries and Higher Education - and submits the final list for approval to the International Narcotics Control Board.
2. If no objection or comments are received from the International Narcotics Control Board, the Drug Regulatory Committee in conjunction with the ministries shall determine the quarterly breakdown of the allocated annual quotas.
3. The Drug Regulatory Committee reviews the requested quotas on the basis of past performance, projected demand, and reputation of the applicant, and may only authorize an importation of a substance listed in Tables 1, 2 and 3, if they are intended for use to meet legitimate medical, scientific, and industrial needs. Applicants have a right to attend the review meeting of DRC and to provide explanations and justifications for its application.
4. The Quarterly Quota Form issued by the Drug Regulatory Committee to the applicant serves as a license to import.
5. If the Drug Regulatory Committee deems the requested amounts are not justified on the basis of past performance or actual needs, they may decrease requested amounts; or if the Committee deems that the applicant's activities do not maintain the requirement for import quotas, the application shall be refused, and the reasons shall be given to the applicant in writing.
6. Refusal for issuance of a license can be appealed to commercial courts under the Civil Procedure Code.
7. Upon receipt of the license, the license holder shall indicate the quarter in which he plans to import the goods.
8. Upon actual importation of drugs and preparations specified within the quotas allocated by the Ministry of Public Health, the Importer shall obtain pro-forma from the Ministry, and submit it and the Quarterly Quota Form to the Afghan Customs Department.
9. Upon actual importation of all other drugs, preparations and precursors specified within the quotas allocated by the other Ministries, the Importer shall present the Quarterly Quota Form to the Afghan Customs Department.

What are the conditions of the license?

- The import permit shall specify whether the import is to be effected in a single consignment or may be effected in more than one consignment, and shall establish the time in which the import of all consignments must be effected. Such times are established based on the request of the applicant, but shall not be longer than the period of validity of an activity license giving a right for engaging in importing.
- Import permits issued by the Drug Regulatory Committee are valid for six months from the date of issue.
- The license holder may apply for extension of the permit for the following quarter, however, permits cannot be extended beyond the current year for which the quota was allocated.
- If the quota specified within the import permit is not used for actual imports without a reasonable justification, the Drug Regulatory Committee may refuse allocation of quotas for the next period.

- Quotas can be transferred between importers with the approval from the Drug Regulatory Committee and the approving Ministry, although quotas through the Ministry of Public Health can only be transferred to other importers who hold license for engaging in importing of medicines.
- Import of the regulated drugs tabled in Tables 3.7.1 to 3.7.3 shall be conducted through those customs offices determined by the Drug Regulatory Committee.
- Importers are obliged to keep records of sales and stocks and report them regularly to the Ministry of Counter Narcotics. Any person, private enterprise, or state enterprise holding, for professional purposes, any plants, substances and preparations tabled in Tables 3.7.1 to 3.7.3, is required to keep them under regulations established by the Drug Regulatory Committee, so as to prevent theft or any other form of diversion.

What are the fees?

For the review of request for quota allocation, neither the ministries nor the Drug Regulatory Committee charge fees. The Ministry of Public Health charges **0.075 per cent of the value of the import consignment** for issuance of the copy of the pro-forma upon importation.

Are there published service standards for the licensing system?

- The Ministry of Public Health reviews requests for allocation of quotas within thirty (30) days.
- Other line ministries process applications for allocation of quotas within thirty (30) to forty-five (45) days and then submit the requested amount of quotas to the Drug Regulatory Committee.
- The Drug Regulatory Committee reviews and submits overall amount of quotas to the International Narcotics Control Board before the end of the month of July each year.

Table 3.7.1 - Strictly Controlled Plants and Substances with a Medical Use

1	Alfentanil	21	Glutethimide	41	Opium
2	Alphaprodine	22	Hydrocodone	42	Oxycodone
3	Amfetamine	23	Hydromorphone	43	Oxymorphone
4	Amobarbital	24	Isomethadone	44	Pethidine
5	Anilidrine	25	Levamphetamine	45	Pethidine, intermediate A
6	Bezitramide	26	Levomethamphetamine	46	Pethidine, intermediate B
7	Coca, (leaf)	27	Levomethorphan ¹	47	Pethidine, intermediate C
8	Cocaine	28	Levorphanol	48	Phenazocine
9	Codeine	29	Thebaine	49	Phencyclidine
10	Codoxime	30	Metamphetamine	50	Phenmetrazine
11	Delta-9-tetrahydrocannabinol	31	Metazocine	51	Piminodine
12	Dexamphetamine	32	Methadone	52	Racemate de metamfetamine
13	Dextropropoxyphene	33	Methadone intermediate	53	Racemethorphan
14	Dihydrocodeine	34	Methylphenidate	54	Racemorphan
15	Dihydromorphone	35	Metopon	55	Remifentanil
16	Diphenoxylate	36	Moramide, intermediaire du	56	Secobarbital
17	Dronabinol	37	Morphine	57	Sufentanil
18	Ecgonine	38	Nicodicodine	58	Zipeprol
19	Ethylmorphine	39	Norcodeine		
20	Fentanyl	40	N-oxymorphone		

Table 3.7.2 - Controlled Plants and Substances with a Medical Use

1	Acetyldihydrocodeine	26	Ethchlorvynol	51	Nicodicodine
2	Allobarbital	27	Ethinamate	52	Nicodicodine
3	Alprazolam	28	Ethylmorphine	53	Nimetazepam
4	Amfepramone	29	Fencamfamine	54	Nitrazepam
5	Barbital	30	Fenproporex	55	Norcodeine
6	Benzfetamine	31	Fludiazepam	56	Nordazepam
7	Bromazepam	32	Flunitrazepam	57	Oxazepam

8	Brotizolam	33	Flurazepam	58	Oxazolam
9	Buprenorphine	34	GHB	59	Pemoline
10	Butalbital	35	Halazepam	60	Pentazocine
11	Butobarbital	36	Haloxazolam	61	Pentobarbital
12	Camazepam	37	Ketazolam	62	Phendimetrazine
13	Cathine	38	Lefetamine	63	Phenobarbital
14	Chlordiazepoxide	39	Loflazepate Ethyl	64	Phentermine
15	Clobazam	40	Loprazolam	65	Pholcodine
16	Clonazepam	41	Lorazepam	66	Pinazepam
17	Clorazepate	42	Lormetazepam	67	Pipradrol
18	Clotiazepam	43	Mazindol	68	Prazepam
19	Cloxazolam	44	Medazepam	69	Pyrovalerone
20	Codeine	45	Mefenorex	70	Secbutabarbital
21	Cyclobarbital	46	Meprobamate	71	Temazepam
22	Delorazepam	47	Mesocarbe	72	Tetrazepam
23	Diazepam	48	Methylpheno-barbital	73	Triazolam
24	Dihydrocodeine	49	Methypylone	74	Vinylbital
25	Estazolam	50	Midazolam	75	Zolpidem

Table 3.7.3 - Substances Frequently Used in the Manufacture of Narcotic Drugs and Psychotropic Substances (Chemical Precursors)

1	Acid N-acetylanthranilic	9	Norephedrine	17	Acid chlorhydric
2	Acid lysergic	10	Potassium Permanganate	18	Acid phenylacetic
3	Anhydride acetic	11	Phenyl-1 propanone-2	19	Acid sulfuric
4	Ephedrine	12	Piperonal	20	Methylethylcetone
5	Ergometrine	13	Pseudoephedrine	21	Piperidine
6	Ergotamine	14	Safrole	22	Toluene
7	Isosafrole	15	Acetone	23	Ethyl ether
8	Methylenedioxy	16	Acid anthranilic		

Table 3.7.4 - Drug of Abuse with no medical use, prohibited for import to Afghanistan

1	(+)-LYSERGIDE	38	Dimethylthiambutene	75	Nicocodine
2	2C-B	39	Dipipanone	76	Nicomorphine
3	3-methylfentanyl	40	DMA	77	Noracymethadol
4	3-methylthiofentanyl	41	DMHP	78	Norlevorphanol
5	4-MTA	42	DMT	79	Normethadone
6	Acetorphine	43	DOET	80	Normorphine
7	Acetyl-alpha-methylfentanyl	44	Drotebanol	81	Norpipanone
8	Acetyldihydrocodeine	45	Ethylmethylthiambutene	82	Para-fluorofentanyl
9	Acetylmethadol	46	Eticyclidine	83	Parahexyl
10	Allylprodine	47	Etilamfetamine	84	PEPAP
11	Alphameprodine	48	Etonitazene	85	Phenadoxone
12	Alphamethadol	49	Etorphine	86	Phenampromide
13	Alpha-methylfentanyl	50	Etoxeridine	87	Phenomorphone
14	Alpha-methylthiofentanyl	51	Etryptamine	88	Phenoperidine
15	Aminorex	52	Fenetylline	89	Pholcodine
16	Benzethidine	53	Furethidine	90	Piritramide
17	Benzylmorphine	54	Heroin	91	PMA
18	Betacetylmethadol	55	Hydromorphenol	92	Poppy seeds
19	Bêta-hydroxyfentanyl	56	Hydroxypethidine	93	Poppy straw
20	Bêta-hydroxy-methylfentanyl	57	Ketobemidone	94	Proheptazine
21	Betameprodine	58	Levomoramide	95	Properidine
22	Betamethadol	59	Levophenacilmorphane	96	Propiram

23	Betaprodine	60	MDE, N-ethyl MDA	97	Psilocine, psilotsin
24	Brolamfetamine	61	MDMA	98	Psilocybine
25	Butyrate de dioxaphetyl	62	Mecloqualone	99	Racemoramide
26	Cannabis	63	Mescaline	100	Rolicyclidine
27	Cathinone	64	Methaqualone	101	STP, DOM
28	Clonitazene	65	Methcathinone	102	Tenamfetamine
29	Concentrate of poppy straw	66	Methyl-4 aminorex	103	Tenocyclidine
30	Desomorphine	67	Methyldesorphine	104	Tetrahydrocannabinol
31	DET	68	Methyldihydromorphine	105	Thebaine
32	Dextromoramide	69	MMDA	106	Thiofentanyl
33	Diampromide	70	Morpheridine	107	Tilidine
34	Diethylthiambutene	71	Morphine methobromide	108	TMA
35	Difenoxine	72	MPPP	109	Trimeperidine
36	Dimenoxadol	73	Myrophine		
37	Dimepheptanol	74	N-hydroxy MDA		

Annex 3.8 - Licensing System for the Importation of Telecommunications Apparatus

What does the licensing system apply to?

All imported telecommunications equipment.

What is the purpose of the licensing system?

The purpose of this licensing system is to control telecom equipment that could be used in providing unauthorized telecom services, and is not intended to restrict the quantity or value of imports.

Who has legal authority for the licensing system?

The Afghan Telecom Regulatory Agency, within the Ministry of Communication and Information Technology.

What is the legal basis?

The import license is based on the Law "For Regulating Telecommunication Services" of 28 September 2010. The Afghan Telecom Regulatory Agency designates the products for which an import license is required. In addition, the Afghan Telecom Regulatory Agency has adopted the "Import Procedures of Telecommunications Equipment's for Telecom and Internet Companies" of 8 June 2007.

Who is eligible to apply for license?

All persons, firms and institutions are eligible to apply for a permit to import telecom equipment to Afghanistan if they are the:

- Holder of a license for mobile phone services (only types of equipment needed for providing mobile phone services according to their license)
- Holder of a license for internet service provider (only types of equipment needed for providing internet service according to their license)
- Holder of a license for Telecom Technology Solution Provider
- Importer and Seller License holder.

Do quotas apply for this license?

No.

How to apply?

An application shall be made in free form and contain information in respect of:

- Name of the applicant
- Full address and contact information
- Copy of the company Chief Executive Officer or Deputy's ID card
- Copy of the ASIA or Ministry of Commerce business license
- Bank statement
- Description of the equipment and quantities
- Business in line with the required information of the Legal Affairs and Licensing Department.

An application shall be submitted to the Legal Affairs and Licensing Department of the Afghan Telecom Regulatory Agency prior to the importation of the goods.

What are the regulatory procedures?

1. For registration of the license, the relevant section of the Afghan Telecom Regulatory Agency shall issue a tariff notice that the applicant shall pay at the Da Afghanistan Bank.
2. The business plan is evaluated by the designated committee of the Afghan Telecom Regulatory Agency, and a recommendation for approval/refusal of license is made to the Afghan Telecom Regulatory Agency Board.
3. After approval of the Afghan Telecom Regulatory Agency Board, the company is obliged to pay the annual license fee as well as the annual regulatory fee in order to obtain the license.
4. If the application is to be refused, the reasons for refusal shall be given to the applicant in writing.
5. The applicant can appeal the partial or total refusal for license to import to the Commission for Settling Financial Disputes established under the Da Afghanistan Bank Law. An appeal must be registered with the Commission for

Settling Financial Disputes and a copy must be sent to the Afghan Telecom Regulatory Agency within thirty days from the date that the decision is made. If the appellant is not satisfied with the Commission's decision, they may appeal to the commercial courts of Afghanistan under the Civil Procedure Code.

6. Upon arrival of the goods, the Afghan Customs Department shall issue a letter to notify the Afghan Telecom Regulatory Agency and shall provide the following documents:
 - Full list of import equipment's (Delivery Notes)
 - Documents of Freight forwarders (Way Bill)
 - Invoice of the selling company and import equipment's takes place into the country.
7. The Afghan Telecom Regulatory Agency shall attend the office of the Afghan Customs Department, shall inspect the goods, and shall confirm the right to import through applying the official stamp and signature on the customs documents.

What are the conditions of the license?

- The Solution Provider license is valid for one year and is renewable.
- A confirmation visa is applied for each individual import shipment.
- There is no penalty for the non-utilization of a license or a portion of a license.
- Licenses are not transferable between importers.

What are the fees?

A fee of **USD 11,110** is payable for an Importer and Seller license upon first application. In addition, an administration fee of **USD 11,110** is charged. For renewal of the license only an administrative fee is charged. Any other Importer who does not hold an Importer and Seller License shall pay the following fees for import permit upon arrival of the goods depending on the invoice price of the shipment:

Cost of the shipment	Amount of the Fee
USD 1 to USD 10,000	USD 40
USD 10,001 to USD 100,000	USD 100
USD 100,001 to USD 1,000,000	USD 300
Above USD 1,000,000	USD 500

Are there published service standards for the licensing system?

The decision of the Afghan Telecom Regulatory Agency is sent to the applicant within five (5) working days.

Annex 3.9 - Licensing System for the Importation of Veterinary Equipment & Medicines

What does the licensing system apply to?

A permit to import is required for the following goods, irrespective of their country of origin:

- Animal Medicines, as classified in HS Chapters 300230, 300510, 300590, 300670
- Animal Sperms, as classified in HS Chapter 300660
- Animal Vaccines, as classified in HS Chapters 300210, 300220
- Veterinary equipment, as classified in HS Chapter 902221

What is the purpose of the licensing system?

The system enables the General Directorate for Animal Health to:

- Know about the qualification and suitability of applicants
- Require information about the indication, efficiency and safety of the chosen products
- Assure the quality of the above-mentioned products before their importation to Afghanistan
- Reduce possible risks to, and improve, the animal health of Afghanistan.

Who has legal authority for the licensing system?

The General Directorate for Animal Health (GDAH) of the Ministry for Agriculture, Irrigation and Livestock (MAIL).

What is the legal basis?

The Law of “Veterinary Services” of 17 November 1999.

Who is eligible to apply for license?

Any qualified and reliable person or company (having proper employee in the field of veterinary science or Pharmacology, required structure and facility), with valid business license from the Ministry of Commerce & Industries or Investment license obtained from the Afghanistan Investment Support Agency.

Do quotas apply for this license?

No.

How to apply?

An application shall be made in the prescribed form “Import Permit Approval for each consignment of Veterinary Drugs/Vaccines and boill. Materials”.

An application shall be supported by:

- A copy of the Business license or the Investment license depend upon intention of applicants
- Specifically for **Animal Medicines**, a medical analysis certificate, and a sample
- Specifically for **Vaccines**, a World Health Organization certificate, and a sample
- Presentation of the qualification of the in-house charged qualified person for Veterinary Drugs
- Confirmation of the construction, cool rooms, and transportation through air-conditioned cars
- Written confirmation, that he/she knows about his responsibility for quality and the requirement of this directorate
- A signed Statement of Conditions containing annual commitments that:
 - Medicines and vital veterinary materials to be imported, shall be produced by reputable and well-known companies
 - Packaging should be done by the production company
 - The expiry date of the items should not be less than two thirds (2/3) of the total expiry date of the product
 - If the imported medicines and veterinary materials are found to be dangerous for health, or packaged in other country then the country of production, depend on the risk the applicant company may get a timely limitation of their activity, or totally lose their right for importation of such goods or even submitted to the court for legal actions
 - The applicant cannot re-export imported items
 - The Importer shall indicate the areas within Afghanistan where the imported goods will be stored and distributed

- If the Directorate of Animal Health deems it necessary, up to three representative of the directorate could visit and inspect a production company, at the expense of the Importer
- The Directorate of Animal Health will monitor the storage and distribution of vaccines and other medicines within Afghanistan.

An application shall be submitted to the General Directorate for Animal Health prior to the person/entity starting their business activities including exportation, importation, and distribution etc.

What are the regulatory procedures?

1. An official of the General Directorate for Animal Health receives the completed application form.
2. The General Directorate of Animal Health review and consider the application with the requisite supporting documents, and after its approval, shall issue the permit to the applicant.
3. Specifically for **Veterinary Equipment**, a permit shall be issued automatically.
4. Specifically for **Animal Medicines** and **Vaccines** and **Sperms**, the Veterinary Department shall determine if physical inspection, sampling and testing procedures are to be conducted.
5. The General Directorate of Animal Health shall issue the permit to the successful applicant if the goods are compliant with the expiry date requirement, if there is no danger to health caused by damaged packaging, and if the special transportation and storage requirements are met.
6. The Importer shall submit the permit with the Customs declaration made in respect of the importation of the goods.
7. In respect of the clearance for **Animal Medicines, Vaccines** and **Sperms**;
 - a. At the time of importation of the goods, the Importer shall request permission from the General Directorate of Animal Health to remove the items from the Customs House.
 - b. The General Directorate of Animal Health shall give the Importer an order to deliver to the Department of Prophylaxis and Treatment to obtain samples of the imported medicines in order to check their quality.
 - c. If the tests confirm that the imported medicines are of good quality, the Directorate of Animal Health shall issue a letter to the Ministry of Finance and the Afghan Customs Department authorizing for the Importer to remove the goods from Customs control.
8. If there are technical and scientific reasons for doing so, the Directorate of Animal Health shall advise the unsuccessful applicant in writing of the reasons for refusal. The applicant can appeal the refusal for permit to the Minister of Agriculture, Irrigation and Livestock.

What are the conditions of the license?

- The permit is valid for a one-year period, and may be used to facilitate more than one import transaction. At every import transaction, the permit and the proof of the required qualifications shall be presented to facilitate the customs clearance process.
- There is no penalty for the non-utilization of a license or a portion of a license.
- Licenses are not transferable between importers.

What are the fees?

Currently there is no fee for the permit to import these goods, but prospectively for compensation of the generated costs, the General Directorate of Animal Health is in the process of determining an adequate fee.

Are there published service standards for the licensing system?

The General Directorate for Animal Health has not established service standards for the renewal of the license; generally, the application is processed in one (1) day.

Annex 3.10 – List of standards adopted by the Afghanistan National Standards Authority

STD Ref.	Name of Standard	Title of Technical Committee
AS 124	Specification Portland Cement	Construction Materials
AS 135	None load bearing concrete masonry	Construction Materials
AS 177	Clay brick specification and test method	Construction Materials
AS 191	Steel for the reinforcement of concrete – Part 1: Plain bars	Construction Materials
AS 192	Steel for the reinforcement of concrete – Part 2: Ribbed bars	Construction Materials
AS 110	Power cables with extruded insulation and their accessories for rated voltages from 1 kV (Um = 1,2 kV) up to 30 kV (Um = 36 kV) Part 2: Cables for rated voltages from 6 kV (Um = 7,2 kV) up to 30 kV (Um = 36 kV)	Electro-technical
AS 111	Hard-drawn Aluminum wire for overhead line conductors	Electro-technical
AS 112	Zinc - coated steel wires for stranded conductors	Electro-technical
AS 113	Round wire concentric lay overhead electrical standard conductors	Electro-technical
AS 114	Guide to the selection of high-voltage cables	Electro-technical
AS 115	Insulation co-ordination - Part 1: Definitions, principles and rules	Electro-technical
AS 116	Insulation coordination for equipment within low-voltage systems - Part 1: Principles, requirements and tests	Electro-technical
AS 117	Characteristics of indoor and outdoor post insulators for systems with nominal voltages greater than 1000 V	Electro-technical
AS 118	Insulators for overhead lines with a nominal voltage above 1000 V - Ceramic or glass insulator units for air conditioning systems - Characteristics of insulator units of the cap and pin type	Electro-technical
AS 119	Insulators for overhead lines with a nominal voltage above 1 000 V part 1: ceramic or glass insulator units for air conditioning systems - Definitions, test method and acceptance criteria	Electro-technical
AS 120	Insulators for overhead lines with a nominal voltage above 1 000 V - Ceramic insulators for air conditioning systems - Characteristics of insulator units of the long rod type	Electro-technical
AS 121	Protection against electric shock - common aspects for installation and equipment	Electro-technical
AS 227	Thermal evaluation and designation	Electro-technical
AS 228	Aluminum magnesium silicon alloy wire for overhead line conductors	Electro-technical
AS 229	Insulated Bushings for Alternating Voltages above 1000 v	Electro-technical
AS 230	Aluminum magnesium silicon alloy wire for overhead line conductors	Electro-technical
AS 231	Test on Indoor and Outdoor Post Insulators of Ceramic Material or Glass for Systems with Nominal Voltages Greater than 1000 v	Electro-technical
AS 232	Polyvinyl Chloride Insulated Cables of Rated Voltages up to and including 450/750V - Part 1: General requirements	Electro-technical
AS 233	Polyvinyl Chloride Insulated Cables of Rated Voltages up to and including 450/750V - Part6: Lift cables and cables for flexible connections	Electro-technical
AS 234	Conductors of Insulated Cables	Electro-technical
AS 251	Electricity Metering Glossary of Terms	Electro-technical
AS 252	Electricity Metering Data Exchange for Meter Reading, tariff and Load control - Part 21: Direct local data exchange	Electro-technical
AS 269	Cable	Electro-technical
AS 109	Air Quality	Environmental
AS 131	In use vehicle emission standards	Environmental
AS 199	Emission Standard for Industries	Environmental
AS 200	Quality of water resources	Environmental
AS 102	Raisins	Food and Agricultural Products
AS 103	Wheat and drum wheat	Food and Agricultural Products

STD Ref.	Name of Standard	Title of Technical Committee
AS 104	Fats and edible oils	Food and Agricultural Products
AS 105	Wheat flour	Food and Agricultural Products
AS 133	Milk powders and cream powder	Food and Agricultural Products
AS 153	General standard for bottled/package drinking waters (Other than natural mineral waters)	Food and Agricultural Products
AS 163	Animal and vegetable fats and oils - determination of acid value and acidity	Food and Agricultural Products
AS 164	Animal and vegetable fats and oils -determination of saponification value	Food and Agricultural Products
AS 165	Animal and vegetable fats and oils - determination of lead by direct graphite furnace atomic absorption spectroscopy	Food and Agricultural Products
AS 166	Animal and vegetable fats and oils - determination of copper, iron and nickel contents- Graphite furnace atomic absorption method	Food and Agricultural Products
AS 167	Animal and vegetable fats and oils- determination of insoluble impurities content	Food and Agricultural Products
AS 168	Animal and vegetables fats and oils determination of moisture and volatile matter content	Food and Agricultural Products
AS 169	Animal and vegetable fats and oils - determination of peroxide value- Iodometric (visual) endpoint determination	Food and Agricultural Products
AS 170	Cereals - Determination of bulk density called mass per hectoliter Part 3 - Routine Method	Food and Agricultural Products
AS 171	Wheat (Triticum aestivum L) specification	Food and Agricultural Products
AS 172	Pulses - Determination of impurities, size foreign odors, insects and species and variety - test methods	Food and Agricultural Products
AS 173	Cereals, pulses and by-products - determination of ash yield by incineration	Food and Agricultural Products
AS 174	Milled cereal products - Determination of fat acidity	Food and Agricultural Products
AS 175	Cereals and pulses - Determination of the nitrogen content and calculation of the crude protein content	Food and Agricultural Products
AS 179	Standards for table grapes	Food and Agricultural Products
AS 190	Standard for sugars	Food and Agricultural Products
AS 265	Standard for chocolate and chocolate products	Food and Agricultural Products
AS 266	Codex standard for apples	Food and Agricultural Products
AS 276	Codex standard for butter	Food and Agricultural Products
AS 122	Cylindrical knob type weights (1g to 10kg)	Metrology
AS 130	Iron Weights parallel piped	Metrology
AS 132	Bringer Balance	Metrology
AS 176	Beam scale	Metrology
AS 182	Gas Cylinder - Transportable refillable welded steel cylinder for liquefied petroleum gas (LPG) - Design, construction and testing	Metrology
AS 268	Pressure cooker	Metrology
AS 274	Specification for commercial metric capacity measures	Metrology
AS 101	Specification for Liquefied Petroleum Gases	Petroleum Products
AS 107	Specification for Aviation Turbine Fuels	Petroleum Products
AS 125	Standard Specification for road tar	Petroleum Products
AS 128	Specification for Penetration-Graded Asphalt Cement for Use in Pavement Construction	Petroleum Products
AS 134	Classification and specification for Automotive Service Greases	Petroleum Products
AS 138	Test Methods for Cone Penetration of Lubricating Grease1	Petroleum Products
AS 139	Test Method for Dropping Point of Lubricating Grease1	Petroleum Products
AS 140	Test Method for Determining the Water Washout Characteristics of Lubricating Greases1	Petroleum Products
AS 141	Test Method for Oil Separation from Lubricating Grease During Storage1	Petroleum Products

STD Ref.	Name of Standard	Title of Technical Committee
AS 142	Test Method for Determining Corrosion Preventive Properties of Lubricating Greases ¹	Petroleum Products
AS 143	Test Method for Dropping Point of Lubricating Grease Over Wide Temperature Range ¹	Petroleum Products
AS 144	Test Method for Wear Preventive Characteristics of Lubricating Grease (Four-Ball Method)	Petroleum Products
AS 145	Test Method for Measurement of Extreme-Pressure Properties of Lubricating Grease (Four-Ball Method)	Petroleum Products
AS 146	Practice for utilization of Test Data to Determine Conformance with Specifications	Petroleum Products
AS 147	Test Method for Life Performance of Automotive Wheel Bearing Grease	Petroleum Products
AS 148	Test Method for Fretting Wear Protection by Lubricating Greases	Petroleum Products
AS 149	Test Method for Elastomer Compatibility of Lubricating Greases and Fluids ¹	Petroleum Products
AS 150	Test Method for Determining the Leakage Tendencies of Automotive Wheel Bearing Grease Under Accelerated Conditions ¹	Petroleum Products
AS 152	Test Method for Low-Temperature Torque of Grease-Lubricated Wheel Bearing	Petroleum Products
AS 154	Specification for Asphalt Used in Damp-proofing and Waterproofing	Petroleum Products
AS 155	Test Method for Penetration of Bituminous Materials ¹	Petroleum Products
AS 156	Test Method for Softening Point of Bitumen (Ring-and-Ball Apparatus)	Petroleum Products
AS 157	Test Method for Flash and fire points by Cleveland open cup tester ¹	Petroleum Products
AS 158	Test Method for Ductility of Bituminous Materials ¹	Petroleum Products
AS 159	Practice for Sampling Bituminous Materials ¹	Petroleum Products
AS 160	Test Method for Solubility of Asphalt Materials in Trichloroethylene ¹	Petroleum Products
AS 161	Test Method for Softening Point of Asphalt and Pitch (Mettler Cup-and-Ball Method)	Petroleum Products
AS 187	Specification for Cutback Asphalt (Medium – Curing Type)	Petroleum Products
AS 188	Specification for Cutback Asphalt (Slow – Curing Type)	Petroleum Products
AS 189	Specification for Chemically Modified Asphalt Cement for Use in Pavement Construction	Petroleum Products
AS 194	Standard Specification for Cutback Asphalt (Rapid – Curing Type)	Petroleum Products
AS 198	Practice for Manual Sampling of Petroleum and Petroleum Products	Petroleum Products
AS 201	Test Method for Residue of Specified Penetration	Petroleum Products
AS 202	Test Method for Flash and Fire Points by Cleveland Open Cup Tester	Petroleum Products
AS 203	Test Method for Ductility of Bituminous Materials	Petroleum Products
AS 204	Test Method for Solubility of Asphalt Materials in Trichloroethylene	Petroleum Products
AS 205	Practice for Sampling Bituminous Materials	Petroleum Products
AS 206	Manual of Petroleum Measurement Standards (MPMS), Chapter 10.5	Petroleum Products
AS 207	Test Method for Distillation of Cut-Back Asphaltic (Bituminous) Products	Petroleum Products
AS 208	Test Method for Kinematic Viscosity of Asphalts (Bitumens)	Petroleum Products
AS 209	Test Method for Penetration of Bituminous Materials	Petroleum Products
AS 210	Test Method for Flash Point of Cutback Asphalt with Tag Open-Cup Apparatus	Petroleum Products
AS 211	Test Method for Softening Point of Bitumen (Ring-and-Ball Apparatus)	Petroleum Products
AS 212	Test Method for Softening Point of Bitumen (Ring-and-Ball Apparatus)	Petroleum Products
AS 213	Guide for Sampling and Testing Volatile Solvents and Chemical Intermediates for Use in Paint and Related Coatings and Material	Petroleum Products

STD Ref.	Name of Standard	Title of Technical Committee
AS 214	Practice for Collection and Preparation of Coke Samples for Laboratory Analysis	Petroleum Products
AS 215	Test Method for Vapor Pressure of Petroleum Products (Reid Method)	Petroleum Products
AS 216	Test Method for Oxidation Stability of Gasoline (Induction Period Method)	Petroleum Products
AS 217	Test Method for Oxidation Stability of Aviation Fuels (Potential Residue Method)	Petroleum Products
AS 218	Test Methods for Quantitative Extraction of Bitumen From Bituminous Paving Mixtures	Petroleum Products
AS 219	Practice for Aviation Fuel Sample Containers for Tests Affected by Trace Contamination	Petroleum Products
AS 220	Test Method for Recovery of Asphalt From Solution by Abson Method	Petroleum Products
AS 221	Practice for Sampling and Handling of Fuels for Volatility Measurement	Petroleum Products
AS 222	Practice for Mixing and Handling of Liquid Samples of Petroleum and Petroleum Products	Petroleum Products
AS 223	Practices for Sampling Electrical Insulating Liquids	Petroleum Products
AS 224	Specification for Gas Turbine Fuel Oils	Petroleum Products
AS 225	Specification for Gas Turbine Fuel Oils	Petroleum Products
AS 226	Guide for Generation and Dissipation of Static Electricity in Petroleum Fuel Systems	Petroleum Products
AS 275	Practice for road vehicles specification of -non- petroleum base brake fluids for hydraulic systems	Petroleum Products
AS 126	Liquid Toilet Soap-Specification	Pharmaceuticals and Cosmetics
AS 127	Soaps-Determination of Chloride content Titrimetric method	Pharmaceuticals and Cosmetics
AS 129	Hair Shampoo-Specification and Test methods	Pharmaceuticals and Cosmetics
AS 137	Toothpaste-Specification and Test methods	Pharmaceuticals and Cosmetics
AS 151	Cosmetics Products-Classification	Pharmaceuticals and Cosmetics
AS 162	Surface active agents - Analysis of soaps - Determination of free caustic alkali	Pharmaceuticals and Cosmetics
AS 184	Standard Terminology Relating to Process Analytical Technology in the Pharmaceutical Industry	Pharmaceuticals and Cosmetics
AS 185	Soaps - Determination of content of ethanol-insoluble matter	Pharmaceuticals and Cosmetics
AS 186	Cosmetics products- determination of heavy metals test method	Pharmaceuticals and Cosmetics
AS 196	Determination of total alkali content and total fatty matter content	Pharmaceuticals and Cosmetics
AS 197	Analysis of Soaps – Determination of unsaponifiable, unsaponified and unsaponified saponifiable matter	Pharmaceuticals and Cosmetics
AS 270	Guide for Disposal Laboratory Chemical and Samples	Pharmaceuticals and Cosmetics
AS 271	Specification for Rubber Examination Gloves	Pharmaceuticals and Cosmetics
AS 272	Specification for Rubber Surgical Gloves	Pharmaceuticals and Cosmetics
AS 273	Specification for poly (vinyl chloride) Gloves for Medical Application	Pharmaceuticals and Cosmetics
AS 106	Specification for Warp of cotton Yarns in carpets	Textile
AS 108	Specifications for cotton sewing thread 3rd revision	Textile
AS 123	Specifications of warp cotton yarns blankets	Textile
AS 136	Specification of voile fabrics	Textile
AS 178	Guidance and explanatory labels for fabric	Textile
AS 180	Classification and definitions of sheep and goat raw skin defects	Textile
AS 181	Method of salt curing of sheep and goat skins	Textile
AS 183	Specifications for natural casing	Textile
AS 193	Specifications for Karakul skin	Textile
AS 195	Specification for Hand Woven Woollen Carpets	Textile

STD Ref.	Name of Standard	Title of Technical Committee
AS 262	Color fastness to acid chlorination of wool sodium dichloroisocyanurate	Textile
AS 264	Test for color fastness - part color fastness to mechanical washing test	Textile
AS 267	Textile floor covering -methods for determination of mass	Textile
AS 278	Hand-knotted carpets sampling and selection of areas of test	Textile

Annex 4.1 - Explanation of SAD fields for an IM4 Import Declaration

Field No.	Field Label	Action	Description and/or Use
1	Declaration	Mandatory	To identify which Customs regime the particular SAD belongs to. A declaration model number is entered on the SAD form in this field. For all import declarations this model is IM with a number identifying which procedure the import belongs to i.e. 4 for home consumption, 7 for warehouse.
2	Exporter code, name and address	Mandatory	For import declarations, this field requires the input of the full name and address of the overseas exporter (supplier) of the goods to Afghanistan.
3	Pages	System populated	Total number of pages in this declaration, including the front page and any continuation pages, i.e. two, three, as required.
4	Lists	Not required	
5	Items	Mandatory	Total number of items on the declaration.
6	Total number of packages	Mandatory	The Declarant must state the total number of packages for the whole of the declaration (i.e. the sum of all packages in all line items). For bulk cargo you may enter 1 (for example 57,000 tons of wheat transported in wagons)
7	Declarant reference number	Mandatory	This is the internal sequence number used by declarant (i.e. job number).
8	Consignee code, name and address	Mandatory	For import declarations the consignee is the importer in Afghanistan. You must enter the Importer TIN code and the full name and address of person importing goods into Afghanistan.
9	Person responsible for financial settlement	Optional	Insert the code and name of the person/company who is responsible for making the payments of the taxes
10	Count. Last Consign.	Mandatory	Country of Last Consignment –This is the country code where the goods were last loaded onto the ship / aircraft / Rail / Road transport
11	Free Field	Not required	
12	Value Details	System populated	The system will enter automatically the sum of insurance, freight and other costs when the Delivery terms are FOB.
13	C.A.P.	Not required	
14	Declarant / Representative code, name and address	Mandatory	The declarant is the person or organization declaring the goods to Customs. For regular importers, who declare and clear their own goods, then that company's code and full name and address must be entered.
15 (a)	C.E. Code	Mandatory	Country of Export Code. You must enter here the country code (not the name of the country) from which the goods were exported.
16	Country of origin	Mandatory	You must enter the full name of the Country of Origin.
17	Country of destination	Not required	Not required for import declarations.
18	Ident. & nat. of active means of transport at arrival / departure	Mandatory	Identity & nationality of active means of transport at arrival. This field has 2 parts.
19	Container flag	Optional	Nature of container where the particular goods declared was packed in: 0 = LCL (less than full container load or loose cargo) 1 = F.C.L. (full container load)
20	Delivery terms	Mandatory	In this field you must enter the code describing the terms of delivery specified in the sale contract between the buyer and the seller of the declared goods. i.e. CIF, FOB, CFR, etc.
21	Ident. & nat. of active means of transport at	Not required	Identification/registration and nationality of craft

Field No.	Field Label	Action	Description and/or Use
	border		
22	Cur & total amount invoice	Mandatory	Currency and total amount invoice. This field has 2 parts. In the first field (small box) you must enter the code for the currency nominated in the invoice. In the second part (longer box) you must enter the total amount in foreign currency (unconverted), as stated in the invoice.
23	Exchange rate	System populated	
24	Reserved field	Not required	
25	Mode trsp. At border	Mandatory	You must enter the code for the mode of entry of goods: 3 = Road freight 4 = Air freight 5 = Rail
26	Inland mode of transport	Not required	
27	Place of discharge	Not required	
28	Financial and banking data Bank code, etc.	Mandatory	You must enter the code for the bank branch
29	Office of entry	Mandatory	You must enter the Customs office code, where the particular goods are being declared
30	Location of goods	Mandatory	You must enter the appropriate CODE for the place where the goods being declared are stored prior to clearance i.e. transit sheds or Internal Container Depot (ICD).
31	Packages and description of goods	Mandatory	The entry in this field must include: the shipping marks and numbers the number of packages for this item the code for the type of packages (e.g. Sacks, cartons) Container identification numbers (up to 4 containers) Note: If more than 4 containers, attach a list of containers and input the statement "See Attached List", and in field 44 input code 103, for "List" Commercial description of the goods, as per invoice
32	Item number	Mandatory	This is the consecutive item number included in this declaration, i.e. item 1, item 2, item 3 etc.
33	Commodity code	Mandatory	Commodity code of the goods declared for the item according to the harmonized system of 8 digits.
34	C.O. Code	Mandatory	You must enter here the country code where the particular goods declared were originally made.
35	Gr. Mass kg	Mandatory	Gross mass in kilograms. You must enter here the gross mass of the goods declared on that item
36	Prefer.	Optional	You must enter the appropriate Preference Code, if your are claiming a reduction of duty rate based on agreements made between Afghanistan and other countries
37	Procedure	Mandatory	There are 2 fields in this box. In the first you must enter the procedure code used to identify the customs regime under which goods are being moved to and from, i.e. procedure 4000 represents direct import for home use, 4071 import for home use from bonded warehouse. The second field is optional and is an additional procedure code, which is used if the declarant is requesting special concessional treatment for the commodity. i.e. tariff concessions.
38	Net mass kg	Mandatory	Enter the net mass of the goods declared.
39	Reserved field	Not required	

Field No.	Field Label	Action	Description and/or Use
40	Bill of Transport / Previous Document	Optional	This field has 2 parts separated by a stroke / In the 1st part you may enter the Bill of Lading / Airway Bill No. or Railway consignment note. In the 2nd part you may enter the previous document reference.
41	Supplementary units	Mandatory	This field must be completed when the tariff item you are using requires quantities other than gross mass to be recorded, i.e. liters, number, dozen, pair, etc.
42	Item price	System populated	Enter here the (line) price of the particular commodity in foreign currency as declared in field 22.
43	VM code-	Not required	
44	Add info Docs/ produ Certif & aut.	Optional	This field is being used to enter the code of any additional documents, certificates or authorizations (other than the Invoice and BL / AWB) which are required for the clearance of a particular goods i.e. quarantine items, health certificates, etc.
45	Adjustment	Not required	
46	Statistical Value	Mandatory	This value is the price of the goods as adjusted by the cost elements to value the goods at the landed CIF level.
47	Calculation of taxes	Mandatory	For taxes based on quantity and not value, enter the quantity used for the tax calculation, i.e. if taxed by weight, enter the net mass (from field 38), or for liquids taxed per liter, enter the supplementary units in liters. Type - Enter in this column the type of taxes applicable under the Afghanistan law, i.e. Import Duty, Excise Duty, VAT, Withholding tax and Import License Commission. Tax base - The statistical value is entered in this column. The type of taxes is calculated against this value to arrive at the amount payable. Rate - Enter in this column the tax rate from the customs tariff. This is either the rate against the commodity code, or a special rate as a result of a concession. Amount - Enter here the total amount payable after assessment of the rates of taxes for the item MP - Not required
48	Deferred payment	Optional	Enter the prepayment or credit account numbers from which the goods are paid if no other means of payment are used e.g. cash.
49	Identification of warehouse / period	Mandatory for IM7 only	In case of an IM7 - enter the warehouse code. In the second part of the field, enter the period (as the number of days) that the goods are approved for storage in that warehouse.
46 A	Value details	Mandatory	This field has space to enter details of other charges that are relevant to the calculation of the Customs value of the goods at the total invoice or declaration level, i.e. if the sale between buyer and seller, (the invoice price), is at the FOB level, the other expenses and charges to bring the goods to Afghanistan must be added. Sea or air freight expenses, insurance, other freight or handling charges, local unloading charges, are added to the value of the goods at the correct 'place' or level – CIF landed. The total adjustment to the invoice price is added to proportionally to each declaration item, in cases where the declaration covers more than one item. This proportion allocation of dutiable charges and expenses is included in the calculated statistical value at Field 46.
54	Declarant Signature	Mandatory	Name, date and signature of declarant / representative.
B	Accounting Details	Mandatory	Mode of Payment Method of payment for duty fees, i.e. Cash

Annex 4.2 - Establishing if you have taken “Reasonable Care” in respect of the imported goods

General

1. If you have not retained a Customs consultant to assist you in complying with Customs requirements, do you have access to the Customs Regulations, the 2012 Harmonized Tariff Schedule of Afghanistan and/or the relevant Customs Fast Fact Sheets?
2. Has a responsible, knowledgeable individual within your organization reviewed your Customs documentation to assure that it is full, complete and accurate? If the documentation was prepared outside your organization, do you have a reliable method to assure that you receive copies of the information submitted to Customs, that it is reviewed for accuracy, and that Customs is apprised of needed corrections in a timely fashion?
3. If you use an expert to help you comply with Customs requirements, have you discussed your importations in advance with that person, and have you provided him or her with complete, accurate information about the import transaction(s)?

Merchandise Description & Tariff Classification

4. Do you know what you ordered, where it was made, and what it is made of?
5. Have you provided a complete, accurate description of your merchandise to Customs?
6. Have you provided Customs with the correct tariff classification of your merchandise?
7. Where merchandise description or tariff classification information is not immediately available, have you established a reliable procedure for obtaining it and providing it to Customs?
8. Have you participated in a Customs classification of your merchandise in order to get it properly described and classified?
9. Have you consulted the tariff schedules to help you properly describe and classify the merchandise?
10. Have you consulted with a Customs consultant to assist in the description and/or classification of the merchandise?
11. Is the nature of your merchandise such that a laboratory analysis or other specialized procedure is advised for proper description and classification?
12. Have you developed reliable procedures to maintain and produce the required declaration documentation and supporting information?

Valuation

13. Do you know the “price actually paid or payable” for your merchandise? Do you know the terms of sale? Whether there will be rebates, tie-ins, indirect costs, and additional payments? Whether “assists” were provided or commissions or royalties paid? Are amounts actual or estimated? Are you and the supplier “related parties”?
14. Have you provided Customs with a proper declared value for your merchandise?
15. Have you consulted the Customs valuation laws and regulations to assist you in valuing merchandise?
16. If you purchased the merchandise from a “related” seller, have you reported that fact upon the SAD? Have you assured that the value reported to Customs meets one of the “related party” tests?
17. Have you assured that all legally required costs or payments associated with the imported merchandise (assists, commissions, indirect payments or rebates, royalties, etc.) have been reported to Customs?
18. If you are declaring a value based upon a transaction in which you were/are not the buyer, have you substantiated that the transaction is a bona fide “sale at arm’s length” and that the merchandise was clearly destined to Afghanistan at the time of sale?
19. Have you produced the required SAD documentation and supporting information?

Country of Origin/Marking/Quota

20. Have you ascertained the correct country of origin for the imported merchandise?
21. Have you reported the correct country of origin on Customs declaration documents?
22. Have you assured that the merchandise is properly marked upon entry with the correct country of origin (if required)?
23. Have you consulted with a Customs expert regarding the correct country-of-origin/ proper marking of your merchandise?
24. Have you apprised your foreign supplier of Customs country-of-origin marking requirements prior to importation of your merchandise?
25. Do you know who makes your goods from raw materials to finished goods, how they are made, and where they

are made?

26. Can you produce all SAD documentation and supporting information, including certificates of origin, if Customs requires you to do so?

Miscellaneous

27. Have you assured that your merchandise complies with other agencies' requirements and obtained licenses or permits, if required, from them?
28. Have you assured the Customs that you have the right to make entry under the Customs Regulations?
29. Have you filed the correct type of Customs declaration?

Annex 5.1 - Trader activity in the Customs Clearance process for imported goods

<p align="center">Border Crossing Point (using ASYCUDA) <i>Arrival into Afghanistan and the approval of the Transit movement</i> <i>Aqina - Hairatan - Islam Qala – Spin Boldak - Torkham - Towraghondi - Zaranj</i></p>	
1.	The driver/truck/cargo unit shall present to the Afghan Border Police for completion of the immigration and national security checks.
2.	The driver/truck/cargo unit shall present at the Border Clearance Port, in order for Customs to register the arrival and seals, and weight of the truck/cargo if the site has a weighbridge, and thereafter shall move to the assigned parking area.
3.	The driver shall present the CMR and the weighbridge report to a Freight Forwarder.
4.	The Freight Forwarder shall complete a Pre-Declaration Form detailing the goods and submit it to the Customs Verification department. At some Border Crossing Points (Hairatan, Torghondi, Islam Qala, Agina and Shirkhan Bandar, and in respect of Pakistani trucks entering the country, the goods are required to be discharged from the foreign vehicle to an afghan-registered vehicle to continue the inland journey.
5.	The Broker shall prepare the T1 declaration in ASYCUDA using the details of the CMR (at the borders with Iran only), the Barnama and the Pre-Declaration Form.
6.	The Broker shall place a security of 110% of the customs value of the goods to facilitate the transit form the Border Crossing Point to the Inland Clearance Depot.
7.	The Broker shall submit the printed (white) T1 form to the Customs Cashier and shall pay the T1 fee.
8.	The Broker shall lodge the printed (white) T1 form, a blank (green) T1 form, the payment receipt and the supporting documents with the Customs Transit Office.
9.	If the Customs determine an examination of the goods is required, the Broker shall attend the examination.
10.	After the Customs has registered and endorsed the (green) T1 form, ordered the Inland Clearance Depot destination, and advised of any special conditions for the transit route and schedule, the Broker shall receive the endorsed T1 and documents.
11.	The driver/truck/cargo unit shall present at the Exit Gate with the endorsed T1 and documents.
<p align="center">Border Crossing Point (without ASYCUDA) <i>Arrival into Afghanistan and the approval of the Transit movement</i> <i>Ghulam Khan - Aie Khanom - Mile 73 - Ishkashim</i></p>	
1.	The driver/truck/cargo unit shall present to the Afghan Border Police for completion of the immigration and national security checks.
2.	The driver/truck/cargo unit shall present at the Border Clearance Port, and shall present the manifest, bills of lading, Customs Export Declaration from the port of departure and invoices, for registration by Customs. The driver shall receive an invoice for the 'Khak Poly' fee, and thereafter shall move to the assigned parking area.
3.	The driver shall pay the 'Khak Poly' fee to Customs, and shall present all documents, invoices and payment receipts to the Broker.
4.	The Broker shall prepare the Elm-e-Khabar form according to the details on the supporting documentation, and shall submit all to the Customs Transit office.
5.	The Broker shall place a security of 110% of the customs value of the goods to facilitate the transit form the Border Crossing Point to the Inland Clearance Depot.
6.	After Customs has verified the Elm-e-Khabar form and container seals, the Broker shall pay the fees at the De Afghanistan Bank.
7.	The Broker shall present the payment receipt to the Customs Transit office that shall endorse the supporting documentation.
8.	The Broker shall present the Elm-e-Khabar form and the endorsed documents to the Customs Registration office where they shall be registered, numbered and endorsed.
9.	The Broker shall submit the endorsed documents to the driver.
10.	The driver/truck/cargo unit shall present at the Exit Gate with the endorsed Elm-e-Khabar form and documents.
<p align="center">Inland Clearance Depot <i>Acquittal of the Transit movement</i> <i>Andkhuor - Asadabad - Balkh - Farah - Feyzabad - Gardeyz - Herat - Jalalabad - Kabul - Kandahar - Khowst - Qalat - Shirkhan Bandar - Talogan - Talogan - Zaranj - Zereh Sharen</i></p>	
1.	The driver/truck/cargo unit shall present at the Inland Clearance Depot, in order for Customs to check the seals and register the arrival, and thereafter shall move to the assigned warehouse.
2.	The Broker shall attend the warehouse to collect the documentation from the driver and shall witness the

unloading of the cargo.
3. The Broker shall prepare the IM4 declaration in ASYCUDA.
4. The Broker shall print, sign and stamp the IM4 declaration, and lodge it and the supporting documents to the Customs Reception.
5. The Broker shall respond to any Customs query if the declaration is subject to a documentary verification.
6. The Broker shall attend the Customs examination of the goods if such intervention is required.
7. When Customs issues the assessment notice, the Broker shall make payment of the customs duties and fees at the DA Bank.
8. The Broker shall submit the signed stamped payment receipt to the Customs Release.
9. The Broker shall receive the endorsed Release Order and arranges for transport to remove the goods.
10. The Broker shall present the endorsed Release Order to the Warehouse, and shall witness the removal of the goods for delivery to the importer/consignee.
11. The Broker shall present copies of the endorsed Release Order to the Customs of the originating Border crossing Point to claim refund of the security.
Direct Port of Entry <i>Arrival into Afghanistan and first-port-clearance</i> <i>Kabul Airport – Khandahar Airport – Mazar-e-Sharif Airport - Hairatan Rail Customs Post</i>
1. The Broker shall obtain the air waybill from the freight forwarder.
2. The Broker shall prepare the IM4 declaration in ASYCUDA from information and documents provided by the importer/consignee.
3. The Broker shall print, sign and stamp the IM4 declaration, and lodge it and the supporting documents to the Customs Reception.
4. The Broker shall respond to any Customs query if the declaration is subject to a documentary verification.
5. The Broker shall attend the Customs examination of the goods if such intervention is required.
6. When Customs issues the assessment notice, the Broker shall make payment of the customs duties and fees at the DA Bank.
7. The Broker shall submit the signed stamped payment receipt to the Customs Release.
8. The Broker shall receive the endorsed Release Order and arranges for transport to remove the goods.
9. The Broker shall present the endorsed Release Order to the Cargo Custodian, and shall witness the removal of the goods for delivery to the importer/consignee.

Annex 6 - Consolidation of fees, taxes and duties that may be incurred during the import transaction

6.1 Fees for registering your business - by the authority of the Ministry of Commerce and Industries, Central Business Registry or the Afghanistan Investment Service Agency

Entity type	Fee for initial issuance of license	Form Fee	Registration Name Fee (short passage)
Afghan legal persons	Afs 500 or USD 10	Afs 750 or USD 15	Afs 3 per word
Sole proprietor	Afs 500 or USD 10	Afs 750 or USD 15	Afs 3 per word
Foreign natural and legal persons	Afs 500 or USD 10	Afs 750 or USD 15	Afs 3 per word
Agency (representative office)	Afs 500 or USD 10	Afs 750 or USD 15	Afs 3 per word

6.2 Fees for the Investment License – by the authority of the Afghanistan Investment Service Agency

Amount of Initial Capital	Classification	Initial License (valid for one year)	Renewal of License
USD 5,000 to USD 10,000	Small Size Business	Afs 2,600 or USD 50	Afs 2,600 or USD 50
USD 10,001 to USD 1,000,000	Medium size Business	Afs 18,200 or USD 350	25% of initial licensing fee
USD 1,000,001 or more	Large size Business	Afs 26,000 or USD 1,000	25% of initial licensing fee
	Irrespective of initial capital investment, the construction, logistics, and security sectors attract a fee of	USD 700	50% of initial licensing fee

6.3 Fees for the Trade License – by the authority of the Ministry of Commerce and Industries, Business Licensing Directorate

Entity type	Initial License (valid for one year)	Renewal of License
Afghan Individual trader	Afs 7,200 or USD 140	Afs 4,700 or USD \$91
Afghan-owned trading company	Afs 12,400 or USD 241	Afs 7,200 or USD 140
Foreign Individual trader	USD 1,400 + Afs 5,000 or USD 1,500	USD 400 + Afs 5,000 or USD 500
Foreign-owned trading company	USD 1,900 + Afs 3,000 or USD 1,960	USD 900 + Afs 3,000 or USD 960
Mixed Afghan and Foreign owned trading company	USD 1,900 + Afs 3,000 or USD 1,960	USD 900 + Afs 3,000 or USD 960
Broker Service Foreign	USD 1,900 + Afs 3,000 or USD 1960	USD 900 + Afs 3,000 or USD 960
Afghan-owned Transit and Freight Forwarding company – licensed to practice international transportation operations to and from Afghanistan	Afs 12,700 or USD 241	Afs 7,200 or USD 140
Afghan-owned company establishing a Trade and/or Transit Agency overseas	For an overseas trade license: Afs 12,300 or USD 246 For an overseas transit license: Afs 12,300 or USD 246	For an overseas trade license: Afs 7,000 or USD 140 For an overseas transit license: Afs 7,000 or USD 140

6.4 Fees to obtain specific Import Permits or Licenses

In respect of... By the authority of...	Fee
Armored vehicles Ministry of Interior	USD 600 for foreign nationals/entities USD 400 for afghan nationals/entities
Foodstuffs (other than animal and animal products or fresh fruit and vegetables), medicines and waters Ministry of Public Health	The fees for laboratory service are dependent on several factors such as the number and types of analyses conducted, the number of reagents used, amount of electricity used etc.
Fresh fruit and vegetables Ministry of Agriculture Irrigation and	Afs 100 for the issuance of the Phytosanitary Certificate.

Livestock	
Movies recorded in 16 mm and 35 mm positive films, DVD and VIDEO for motions picture projection Ministry of Information and Culture	<p>Review of the application for allocation of quotas is conducted free of charge. At the time of their importation, the Afghan Film Department charge a fee for the review of movies, in accordance with the following classifications:</p> <ul style="list-style-type: none"> • Feature film (full length) - Afs 3,000 • Video serial (2 hour length) - Afs 1,500 • Video serial (longer than 2 hours) - Prorated based on Afs 1,500 for 2 hours • Each comic (fiction) film in CD, DVD and other cassette for first program - Afs 1,500 • Evaluation/screening of cinema film - Afs 500 • Evaluation/screening of comic (fiction) film in CD, DVD and other cassette - Afs 10 • Evaluation/screening of those CD, DVD and other cassette that are not cinema comic film - Afs 10 • Evaluation/screening of all other CD, DVD or cassette and family video, image of any association activity, clip, religious ceremony, that were sent out of Afghanistan by person or by association - Afs 10
Pharmaceuticals, medical equipment, and pharmacy tools Ministry of Public Health	0.075 per cent of the value of the import consignment medicines , for the issuance of the Pro Forma Statement
Precursors and narcotic chemicals Ministry of Public Health	0.075 per cent of the value of the import consignment medicines , for the issuance of the Pro Forma Statement
Telecommunications apparatus Ministry of Communications and Information Technology	<p>USD 11,110 for an Importer and Seller license (one-off payment only) USD 11,110 for administrative fee, and annual renewal of license Any other Importer who does not hold an Importer and Seller License shall pay the following fees for import permit upon arrival of the goods depending on the invoice price of the shipment:</p> <ul style="list-style-type: none"> • USD 1 to USD 10,000 – USD 40 • USD 10,001 to USD 100,000 – USD 100 • USD 100,001 to USD 1,000,000 – USD 300 • Above USD 1,000,000 – USD 500

6.5 Import duty rates – by the authority of the Minister of Finance, Afghan Customs Department

These are specified in the 2012 Harmonized Tariff Schedule, according to the classification of the goods. To view and download the 2012 Harmonized Tariff for Afghanistan, visit the Afghan Customs Department website at <http://customs.mof.gov.af>

6.6 Fixed Taxes – by the authority of the Minister of Finance, Afghan Customs Department

Afghanistan also applies fixed taxes in addition to the applicable duty rates as quoted in the 2012 Harmonized Tariff for Afghanistan.

Type	Rate	Note
Tax benefiting Afghan Red Crescent Agency	2% of the value of customs duty	Applied on all imports except food items.
Fixed Tax	2% of (customs duty + customs value) or 3% of (customs duty + customs value) if the trader does not have a business license	Applied on all imports and considered an advance payment toward the trader's income tax liability.
Business Receipts Tax (BRT)	2% of (customs duty + customs value)	Cannot be claimed as credit.
Municipality Charge	1% per vehicle	

6.7 Customs fees & charges – by the authority of the Minister of Finance, Afghan Customs Department

Name of Form	Cost of Form	Note
T-1 Form / Elm-e-Khabar	Afs 1,000	Applied on all imports except food items.
Weighbridge Fee	Afs 300	For transit movements at Islam Gala (BCP)
Sealing Fee (for Transit movements)	Afs 100	For manually processed transit movements arriving at Shirkhan Bandar (BCP)
Khak Poly Fee	Afs 5,000 for a foreign registered vehicle Afs 2,500 for an afghan registered vehicle	For manually processed transit movements arriving at Shirkhan Bandar (BCP)
ACCD Form	Afs 50	
Customs Declaration Forms in ASYCUDA System	First Page Afs 100	Adding more pages with first page, increasing Afs 10 with total
Exemption Form	Afs 500	
Duty Paid Goods Transferring Form	Afs 100	
International Transit Form	USD 100	Will be replaced with T-2 with same price

6.8 Overstay penalties in respect of goods not declared or not cleared from Customs control with 30 calendar days after their arrival – by the authority of the Minister of Finance, Afghan Customs Department

Period	Fee
First 30 days	Free
First 6 months after 30 days	0.25 % of customs duty
Second 6 months	0.5 % of customs duty
Third 6 months	1.5 % of customs duty
Fourth 6 months	2.0 % of customs duty
Beyond the end of fourth 6 months	5.0 % of customs duty