

# مجلس التعاون لدول الخليج العربية

## الأمانة العامة



## **نظام "قانون الجمارك الموحد"**

# لدول مجلس التعاون لدول الخليج العربية ولائحته التنفيذية ومذkerته الإيضاحية

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# **The unified customs law system**

For the countries of the Cooperation Council for the Arab States of the Gulf

2021 AD

## **introduction**

Unifying customs systems and procedures in the GCC countries is considered one of the most important foundations that the customs administrations in the member states are working to achieve, including the creation of a unified customs "law" system for the GCC countries that unifies customs procedures in all customs administrations in the GCC countries and contributes to strengthening cooperation in the field of customs. Among the member states, work to achieve this goal began in 1992 AD, and the technical committee assigned to this task by the Directors of the General of Customs held seventeen meetings for this purpose, which ended with agreement on the aforementioned system "law."

In order to ensure that this system "law" does not conflict with the provisions of international agreements related to customs work and is consistent with them, the General Secretariat has sent English translated copies of it to the World Trade Organization(WTO)And the World Customs Organization(WCO)To express their comments on it, the General Secretariat received comments from both organizations that were presented to the technical committee charged with discussing it and took appropriate action regarding them.

The unified customs system "law" in the GCC countries was approved at the twentieth session of the Supreme Council, which was held in Riyadh during the period from 27 to 29 November 1999 AD, provided that it is applied in a pilot manner for a period of one year from the date of its approval by the Supreme Council, and is reviewed according to what is received by the General Secretariat. From comments on it from member states in preparation for its mandatory implementation in all customs administrations in member states at the end of the year 2000 AD.

Due to the necessity of completing the necessary aspects for the work of the unified customs system "law" in the customs administrations of the GCC countries, reviewing the observations of member states regarding it, and finalizing the preparation of the explanatory memorandum and its executive regulations, the Supreme Council decided at its twenty-first session, which was held in Manama, Bahrain, on the 30th - December 31, 2000 AD "Extending the work of the unified customs system in the GCC countries as a guideline for another year, provided that it is applied compulsorily in all customs administrations in the GCC countries starting from January 2002."

The decision of the Supreme Council at its twenty-first session referred to was to extend the period of operation of this system "the law" in all...

Customs administrations in the GCC countries in a guided manner until the beginning of 2002 AD, a step that allowed the customs administrations and specialized technical committees in the GCC countries to complete all aspects that would provide the factors that lead to the proper implementation of this system "the law", and achieve the purpose for which it was prepared by unifying and facilitating customs procedures in the member states. This provides support for trade exchange between them and with the rest of the countries of the world, and lays solid foundations for the work of the Customs Union of the GCC countries.

Based on the recommendation of the Ministerial Council in its eighty-first preparatory session to adopt what was recommended by the Financial and Economic Cooperation Committee (the Ministers of Finance and Economy of the Gulf Cooperation Council countries) in its fifty-fifth meeting, regarding the unified "law" system for customs in the GCC countries, the Supreme Council decided in its twenty-second session, which was held In Muscat on December 30 - 31, 2001, the following:

**1 - Approval of the proposed amendments to the system "the law"**

The Unified Customs Code for the GCC States and the adoption of the "Law" system, its executive regulations and its explanatory memorandum in the attached forms (Annex No. 2).

**2 - This system "law" will come into effect on the first of April January 2002 AD.**

**3 - Articles (9 and 98) of the Law "The Law" shall come into effect.**

Related to the unified customs tariff, the collection mechanism, and the distribution mechanism in the GCC Customs Union with the start of work in the Customs Union.

**4 - Article (97) of the "Law" system regarding refunds will be applied Customs taxes "duties" on foreign goods re-exported outside the GCC countries after the issuance of their executive regulations.**

**5 - The provisions of Article (109) of the Regulation "Law" shall be applied**  
It gives the right to citizens of the GCC countries to practice the customs clearance profession after the Financial and Economic Cooperation Committee agreed to allow citizens of the GCC countries to practice this profession in the member states.

The Supreme Council agreed at its twenty-third session, which was held in Doha, Qatar, on December 21-22, 2002.

Based on what the Financial and Economic Cooperation Committee agreed upon regarding the application of Article (9) regarding the unified customs tariff, Article (97) regarding the refund of customs duties, Article (98) regarding goods exempt from customs taxes "duties," and Article (109) regarding allowing citizens of countries The Council undertakes to practice the customs clearance profession.

The Supreme Council decided in its fortieth session (December 2019), which was held in the city of Riyadh, that the Financial and Economic Cooperation Committee would adopt and implement the necessary decisions for the requirements of joint work within the framework of the Customs Union, including the amendments to the Unified Customs Law, the Unified Guide for Customs Procedures, and the Unified Guide. To clear foreign products and amendments related to the unified customs tariff.

This system "the law" is divided into (17) chapters containing (188) articles that include provisions regulating the work of customs, determining the areas subject to customs control, and the nature of customs procedures in land, sea, air, and postal customs, which are applied in import and export operations, the application of customs tariffs, and the collection of Customs duties on imported goods, the stages of goods clearance, exemptions, and temporary entry of goods, specifically the documents required to be submitted to customs to clear goods, the provisions for establishing duty-free zones and markets, organizing the work of customs brokers, dealing with customs violations and smuggling issues, and regulating the rights and duties of customs employees, and thus this system "Law" is considered the legal instrument that regulates customs procedures in the customs administrations in the GCC countries, and regulates the relationship of these administrations with those who deal with them, whether citizens, residents or importers, so that the person dealing with the customs administrations in the member states does not find any difference in customs procedures in any of the GCC countries, as this system regulates "Law" means the relationship of customs departments with the rest of the government departments in the country.

In preparing this system (the law), it was taken into account that it would benefit from it at the present time in customs work. It would also prepare the customs administrations of the member states for the stage of the customs union of the GCC countries, as it fulfills all the requirements for its establishment.

And God bless you,,,

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## The unified customs law system

For the Gulf Cooperation Council countries

### The first Door

Definitions and general provisions

#### **Article (1)**

This system is called "Qammanoun" (the "Qammanoun" system of the Unified Customs Authority of the Gulf Cooperation Council countries).

#### **Article (2)**

They complement each of the following terms and conditions, as stated in the terms of this law, "Al-Qamanun", its executive regulations, and its explanatory memorandum,

The two meanings that are made in the imam are more complete than  
what the other did not complete:

**1 -the Council:** Gulf Cooperation Council . **2 -Minister** The Minister to whom the General Administration of Customs reports. **3- National Authority:** The executive authority is subordinate to the general administration

For customs.

**4- General Director :** Director General of Customs or his equivalent from Jahma

The competent authority or the mouth of the administration and the internal organization bureau of the customs of member states.

**5 - Director** : Director of the customs department .

**6 -Administration** General Administration of Customs .

**7-Management of anthrax:** The mellifluous pronunciation is praised by the mamuzir, my mouth is like a mellifluous one  
A sea, air or land port or any other place that has a management center licensed to carry out all or some of the customs procedures.

**8-The system is the mother of the people":** The general rules and the complementary rulings complete the work's organization

The customs office and any wine rules or provisions that complement, supplement or modify it.

## **9 -The ember tree: The whole of the land or land**

The entity subject to specific customs controls and procedures is part of this system "the law" and includes:

A) The maritime customs system: It includes the maritime customs region Located between the beaches and the end of the territorial water borders. B) The customs zone: It includes the existing lands What is done in the coastal areas or the mainland, what is in the country, and what is inside what is in the country, which is determined by the minister or the competent authority.

**10 -The Jamara language:** The exact pattern of the international political system

The separation between the state and the countries bordering them and the shores of the seas surrounding the state.

**11 -The Arafat of Jamrah:** The total number of international organizations included Goods and customs duties are subject to the customs tax, and the rules and notes contained therein for the types and types of goods.

## **12 -The necessary sacrifice for Ramadan: Hmmm**

You obtain the goods in accordance with the provisions of this system "the law".

**13 -The rum** : These are the amounts collected by customs in exchange for performing a service.

**14 -The lost one** Every natural material, animal or agricultural product Or industrial or intellectual.

**15 -The lost one:** Sustainability of resources in the tariff table Customs duties.

**16 -Summit Agreement:** An agreement to implement Article 7 of the United Nations General Agreement on Tariffs and Trade of 1994.

**17 -The establishment of the country:** They are interested in increasing their production of whatever poison they have Natural resources, agricultural crops, livestock, or industrial products.

**18 -"Forbidden food."**: Including international fluids with countries Importing or exporting them based on the provisions of this "law" system or another "law" system.

**19 -"The legal forces."** Complementary pronouns complete the noun of its import or Its export is restricted under the provisions of this "law" system or any other "law" system.

**20 -Didn't you know? :** The country from which the goods were imported.

**21 -Touch rose:** The natural or legal person who does the work By importing the goods.

**22 -The source :** The natural summary or practical consideration He exports the goods.

**23 -This is the funding for the explanation:** The name of the document is included A comprehensive classification of the scientifically charged components and the various components of the components was designed.

**24 -The remote area:** A part of the lands in which the dolma is practiced Commercial or industrial businesses in accordance with their own regulations, and any group within their country outside the customs territory. The usual customs duties are not included in the total collection of goods.

**25 -The price and the price:** Al-Banmāmā or Al-Mukmaman Al-Mamrūkh Al-Mamḥ Al-Mammadhi The goods are collected and registered with customs taxes "duties" for the purposes of display and sale.

**26 -Al-Jamarah:** A statement of the goods, an acknowledgment, or a declaration The one who loves the package or the one who creates it based on the package includes the challenge of providing the elements that characterize the package designed.

About them and their quantities according to the detailed and detailed interpretation of what is regulated by the "law".

27-**The nation:** The baptized place or building used to temporarily store food items Regularly, it is owned by the Ahmedabad and Customs Offices, regardless of whether the administration is directly managed by the government, public official institutions, or investing bodies.

28 -**Touch friendly:** Al-Mukmmman or Al-Banmmah Al-Mammadhi Tammmud Vimmmah Goods under the supervision of the administration are in a state of suspension of customs taxes "duties" in accordance with the provisions of this system "the law". 29 -**Transporter:**

The mala and smaila of the ants or those who take up their places (in the same way).

**miss Official).**

30 -**The fly Help:** Tamariq Al-Tammi is praised by Al-Mwazir or Al-Jahma The authority responsible for the movement of goods imported to the state, exported from it, or passing through it, according to a decision.

31 -**Soft machine:** The public treasury .

32 -**Al-I-s-jamrah** Documentation of customs data for goods Importing, exporting and importing goods in accordance with the customs procedures stipulated in this system (the law).

33 -**Al-Millah Al-Jamrah:** as a complete natural or theoretical summary Licensed to practice customs clearance work on behalf of others.

34 -**From the heart of the nation, the ember:** How mmeeeeeeeeeeeeeeeeeeeeeeee natural summary Licensed to follow up on customs procedures.

### **Article (3)**

The most important thing is that the two "tops of the two countries" have established the flag of the two lands subject to the state's sovereignty and their territorial waters. It is permissible for the mouths of these lands to develop red areas that are not fully or partially covered by customs laws.

### **Article (4)**

Any package that passes the customs line at the time of entry or exit is subject to the provisions of this system "the law".

### **Article (5)**

The administration carries out its work in the mouths of the customs office and in the mouths of the customs district. They also have the right to implement a scientific design for their functions

The territories of states and their territorial waters are among the conditions specified in this system "the law".

### **Article (6)**

Customs departments are established and abolished by decision of the minister or the competent authority.

### **Article (7)**

The jurisdictions of customs departments and their working hours are determined by a decision of the minister or the competent authority.

### **Article (8)**

Taking into account what is stipulated in the articles relating to the inspection of goods, customs procedures may only be carried out in the competent customs departments in accordance with what is stated in Article (7) of this system "the law".

## **Chapter Two**

### **Principles of customs tariff application**

### **Article (9)**

Goods entering the country are subject to customs taxes "duties" under the Unified Customs Council, and to applicable duties, except for what is excluded under the provisions of this system "law" or under the Unified Economic Agreement of the Gulf Cooperation Council States or any other international agreement within the Council's jurisdiction.

### **Article (10)**

The customs tax "duties" according to the customs tariff shall be either per cent (percentage of the value of the goods) or qualitative (an amount charged for each unit of the goods).

This tax may be both quantitative and qualitative for one type of merchandise.

### **Article (11)**

The customs tax "duties" shall be adjusted, modified and supplemented by the legal instrument applicable in each of the member states.

Taking into account the decisions issued by the GCC countries in this regard and the provisions of international agreements in force.

## **Article (12)**

The decisions related to amending the term customs taxes "duties" determine the date on which their application begins.

## **Article (13)**

Imported goods are subject to the applicable customs tax "duties" as of the date of registration of the customs office within the country's customs departments, unless otherwise stated in the text of the amended customs tariff regulations.

## **Article (14)**

When the customs taxes "duties" must be settled legally on the subsidized goods imported at the end of the import deadline, the provisions of the tariff in effect on the date of registration of the customs declaration shall be applied to them.

## **Article (15)**

External goods from red-hot regions and markets in local markets are subject to the customs tariff in effect on the dates of their exit.

## **Article (16)**

The smuggled goods or additional goods are subject to the smuggled goods, whichever is higher, to the customs tariff in effect on the date of discovery of smuggling or the dates of its occurrence, if possible, whichever is higher.

## **Article (17)**

The customs tariff in effect on the day of sale shall be applied to the goods sold by the customs office and the provisions stipulated in this system ("the law").

## **Article (18)**

A- Implementation of the necessary customs identification system for the Kingdom of Saudi Arabia.

They were damaged and lost their value, as they were confiscated at the time of registering the customs declaration.

B- It is not permissible to demand payment of customs tax "duties" in person

The development plan shall operate within the organization or its countries in accordance with the conditions and provisions determined by the Director-General.

## Chapter Three

### Prohibition and restriction

#### **Article (19)**

A full-fledged employee works at the entry or exit point of the country in a customs office, and the group works as a customs authority at the nearest customs office.

#### **Article (20)**

The flags and flags of the sea ants entering the country are forbidden, regardless of their carrying capacity, from entering the ports designated to receive them, unless my mouth is covered with red flags or because of a powerful raid and the flags of parliament, so these flags are permitted to sail to the nearest permanent customs office or a major security center without delay.

#### **Article (21)**

Ships with a carrying capacity of less than two hundred tons are prohibited from entering or embarking on an imaginary maritime customs clearance carrying goods that are resident or intended to be imported or that are subject to high duties in the customs tariff, except in circumstances arising from the operation of a maritime customs area or due to a strong customs authority. The Parliament taught me that this dream was to establish a permanent customs office or a secure development center without delay. Excluded from this are goods transported to the ports of Dolma where customs procedures have been completed.

#### **Article (22)**

It is prohibited for airplanes departing from or arriving to the country to take off or land, as there are no customs corridors in the two airports, except in heavy load carriers. And my knowledge is Qaimed Al-Tamaira, my mouth

This requirement means that a person may register a permanent residence of a customs office or an international security center in the country without approval, and submit to the customs office a corroborated report from the customs office that he has registered, unless otherwise stipulated in any other system, "law" or decision.

### **Article (23)**

**It is prohibited to enter or leave the Dolma in areas where there are no customs offices.**

### **Article (24)**

Pursuant to the provisions of this "legal" system or any other "legal" system, the administration prohibits the entry, exit, or transit of prohibited or illegal goods, just as it prohibits the entry, exit, or transit of restricted goods except with approval issued by the competent authorities in the country.

### **Article (24 bis)**

Taking into account the provisions of applicable international agreements, the customs administration shall take the necessary measures and border measures to protect intellectual property rights.

## **Chapter Four**

### **Distinctive elements of goods (origin - value - type)**

### **Article (25)**

The imported goods are subject to the establishment regulations and the establishment rules agreement agreed upon within the framework of the international and regional economic organizations in force.

### **Article (26)**

The value is calculated for customs purposes and in accordance with the provisions and names mentioned in the executive regulations.

### **Article (27)**

In order to accept the value as a distinguishing element of the goods, the following is required: 1- Submission of a complete customs invoice, complete with a customs invoice, or a local invoice. Electronically, it may be authorized by the principal or by whomever he authorizes

All customs clearance procedures have been completed without submitting the required invoices and documents in exchange for providing cash or personal guarantees or a written commitment to submit them within a period not exceeding (90) days from the date of submitting the guarantees submitted with the customs declaration.

2- They complete the equations in the assembly by completing the whole process with the motors.

The supplementary documents shall be valued according to the value of the securities supplied according to the executive regulations.

3- The customs department is foolish to demand documents and documents

Correspondence and others related to the goods are not limited to what is stated therein or in the invoices themselves.

4- The administration may request an Arabic translation of the invoices issued

A foreigner's letter certifying the negotiations between the two countries, which agrees with the customs tariff, as well as other documents if necessary. It is permissible for the customs director to carry out customs clearance procedures on the goods without presenting the invoices in the carriers for which the importer is unable to submit the invoices in accordance with the controls and conditions that he specifies, as long as they do not conflict with the provisions mentioned in Article (26) of this system "the law".

## **Article (28)**

The value of the exported goods is their value, and the customs statement is registered, in addition to all expenses, upon arrival of the goods to the customs office.

## **Article (29)**

Goods that are not frozen are classified in the form of the customs tariff table and its annotations, as well as what is issued by the World Customs Organization in this regard. As for local goods, they are subject to local sub-categories in the tariff schedule and are classified within the framework of the GCC countries.

## **Article (29) bis**

The administration may, upon a request from the concerned party, issue advance rulings related to the classification of goods in accordance with the unified customs tariff in the GCC countries and the basis for calculating the value for customs purposes contained in the executive regulations in accordance with the conditions.

And the provisions contained in the Unified Guide to Advance Judgments in the Council States.

## Chapter Five Import and Export

### Chapter one Import

#### 1 - Transport by sea

##### **Article (30)**

A - All goods received are recorded in the manifest  
The country by sea.

B - The organizer must carry out all the loads by God and God must sign it.

The ship, including the following information:

- 1- The name of the ship, its nationality and its registered tonnage. Name  
**2-** the goods, their total weight and the weight of the goods

Excess, if any, and if the goods are prohibited, they must be mentioned by their true name.

- 3-** The number of packages and pieces, description of their covers, marks and numbers.  
**4-** The name of the shipper and the name of the consignee.  
**5-** The ports from which the goods were shipped.

C - The two ships pass through the ship when they enter the customs zone in Mana  
The original load was submitted to the competent authorities.

D - The captain of the ship must submit to the department when he enters the ship's saddle

#### **Port:**

- 1 - "Competition" payload statement.  
2 - Biman Al-Hamwala "Al-Manafismet" who supplies the supplies of the symphony  
The sailors' luggage and goods belonging to them. 3- A list of passengers' names.  
4 - A list of goods that will be unloaded at this port.  
5 - The examination documents and all the complementary documents that enable you to They are requested by the Femi Sembil Customs Administration to implement customs regulations.

## **E - Data and documents must be submitted before the ship arrives**

It may be carried out by the Secretary-General and designed by its funder, in accordance with the terms and conditions determined by the Director-General.

### **Article (31)**

If the "contained" cargo is also floating on board a ship that does not make regular trips, or if it is in contact with them and is connected to the port of the ship, or if it is a sailing ship, it must be certified by the customs authorities at the port of shipment.

### **Article (32)**

A - It is not permissible to unload the cargo of the marten and all its aquatic insects and insects

The wine except my mouth is the customs office and my mouth is the minmaa. It is not permissible to unload or transfer any goods from a ship to a shipyard unless they are under the supervision of the customs department.

B - The ants and gnats are completed from the symphony to the akhmara and the mouth of the shamarut specified by the Director General.

### **Article (33)**

The captain of the ship, their agent, or his representative shall be held responsible for the quantity of the goods, the quantity of the pieces or the tambourines, or the contents thereof, or the quantity of the excess goods until the receipt of the goods in the customs warehouses, or the warehouses, or those who have accepted their owners as long as they are permitted to do so, taking into account the provisions of Article (54). Who is this system, "the law".

### **Article (34)**

If there is a shortage in the number of unloaded pieces or packages as listed at the "competitor's" customs office or in the amount of excess goods, the captain of the ship or his representative must explain this shortage and confirm it with documents certifying that he has completed the customs clearance at the customs office. If it is not possible to submit these documents to the principal, he may be given a period not exceeding a period of months to submit them by deliberately taking out a guarantee that guarantees the rights of management.

2- Transportation by road

### **Article (35)**

Imported goods must complete their customs procedures at the first permanent customs crossing, and may be referred to the United Nations of the Internal Customs Departments in cases deemed appropriate by the Director General.

### **Article (36)**

A - The organizer completes the "competitor's" campaign and completes the "competitor's" campaign with the aim of

A "competitive" package shall be signed by the carrier or his representative, including sufficient information about the means of transportation, their cargo, and all other data in accordance with the conditions determined by the Director General.

B - Notification of the representatives of the groups or their representatives to provide the cargo deposit.

The "manifest" is sent to the customs office upon their arrival there. C-  
The customs department may ask the driver to submit anything  
Delivering the imported goods to their owners upon leaving the country.

3- Transportation by air

### **Article (37)**

Taking into account the provisions of Article (22) of this system "the Law", aircraft must operate when crossing the borders of the country and the air routes designated for them, and only land at the airports where there are customs offices.

### **Article (38)**

The complete loading of the aircraft is organized by a "Manifest" and signed by the aircraft pilot in accordance with the conditions stated in the cockpits (A - B - C - D) of Article (30) of this regulation "the law".

### **Article (39)**

The customs official or his representative shall inform the employee of the customs office and deliver these documents to the customs office immediately upon the arrival of the aircraft.

### **Article (40)**

It is not permissible to unpack the goods or pick them up from the aircraft during flight, unless it is necessary for safety purposes, provided that the customs office is informed of this, taking into account the special provisions contained in other relevant laws.

## **Chapter II**

### **Export - R**

#### **Article (41)**

The owners of the means of transporting goods or their agents, during their departure from the country - whether loaded or unloaded - must present to the customs office the "contested" cargo permit in accordance with the provisions of Chapter One of those who are in this country, and the goods must be registered with a license for the export. The director may make an exception to this condition in some cases.

#### **Article (42)**

The goods intended for design shall be informed by the designers and managers of the goods intended for design to the competent customs office and shall be declared separately. The flag corridor of the two countries, as a whole, is prohibited from crossing the customs offices.

## **Chapter III**

Postal transportation

#### **Article (43)**

Goods shall be imported or exported through the postal route in accordance with the provisions of this Code, taking into account the provisions of the Agreement on international postal services and other internal laws and regulations in force.

the fourth chapter

Common provisions

#### **Article (44)**

A - It is not permissible to mention the "manifest" or anything similar in the cargo statement

In its place were several parcels, sealed and assembled in any way, as if I knew they were one parcel. Concerning containers, pallets, and trailers, the necessary instructions shall be issued by the General Manager.

B - It is not permissible to split a single shipment of goods. And for a manager The general may allow division for justifiable reasons, provided that this division does not result in any loss to the treasury.

## **Article (45)**

Tasmimri Ahkamam al-Mammu Articles (32, 33, 34) of the verses of "Al-Qamanun" related to the narrations in Hamra. The narrations of the ancestors of Marra and Jumma in what they learn by breaking up the brethren of the brethren and transferring them from Wasmila Naqmal to the emirates of Akhmara. The shippers, the operators of the planes, and the ants companies are responsible for the shortage in the case of land and air transportation.

## **Article (46)**

The administrations do not publish data exchange information in the name of the information technology user, electronic data or other means of communication for customs clearance purposes.

# **Chapter Six**

## **Customs clearance stages**

### **Chapter one**

#### **Customs data**

## **Article (47)**

When any goods are cleared - even if they are exempt from customs duties and taxes - a customs declaration must be presented to the customs office, drawn up in accordance with the approved models adopted by the countries of the Council. All relevant information shall include information regarding the application of customs regulations and the names of tax collection. Customs duties due and for purposes Statistic .

## **Article (47 bis)**

Pre-clearance of goods is permitted prior to their arrival at the customs office in accordance with the terms and conditions determined by the Director General.

## **Article (47 bis 2)**

The administration has the right to archive the customs data and submitted documents in digital form and keep them electronically according to the date of their completion, and complete the original size of them in the documents, provided that the owner of the relationship maintains the original.

It shall be submitted upon request during the period stipulated in this law, in accordance with the instructions issued by the Director General.

### **Article (48)**

Taking into account what is stated in Paragraph "1" of Article (27) of this Regulation "Law", the Director General shall determine the documents that must be attached to the customs declarations and the information that must be included in these documents and allow the clearance procedures to be completed in the event that any document is not issued from The documents required to obtain cash or bank guarantees or a written pledge to provide these documents in accordance with the conditions specified by him.

### **Article (48) bis**

The administration may accept the electronic documents required for customs clearance in accordance with the conditions and supplementary controls stipulated in the executive regulations, and the attached electronic documents and data shall have a valid proof of origin.

### **Article (49)**

A- There is no provision for a general circulation of what was stated by the authors of the statement issued by the customs authorities.

Register it, and the customs declaration provider may submit to the director a written request for correction before referring the customs declaration for inspection.

B- It is permissible for the director of the office or his authorized representative to update the data value  
Customs clearance of the goods, after registering them through any other customs procedure to which the goods were transferred.

C- The customs declarations will be closed until the stages are completed  
Completion of the documents requested by the applicant or employee and fulfillment of the conditions, controls and rulings determined by the Director General of them. To this end, I am informed that the information of the canceled customs office will be retained in the electronic system.

### **Article (50)**

It is permissible for the person who loves the goods or their representative to obtain information about their goods before submitting the customs declaration and to take samples from them on the purpose of collecting and collecting the goods with permission from the manager and under the supervision of the customs office. These samples are subject to the prescribed customs taxes "duties".

## **Article (51)**

It is not permissible for anyone other than the owners of the goods or their representatives to obtain knowledge of customs declarations and documents, and they are excluded from those of the competent judicial or official authorities.

## **Chapter II**

### Inspection of goods

## **Article (52)**

The inspection of the goods is completed by registering the customs data according to risk management standards and other customs standards deemed by the administration and in accordance with the controls and conditions determined by the Director General or his authorized representative.

## **Article (53)**

A- The goods are inspected at the customs office, and my mouth is permitted Sell cases by conducting them outside this department and in accordance with the rules determined by the Director General.

B- They complete the number of additives to the public as well as the inspection and inspection of the tambourine. The process of wrapping them and completing the final fermentation work is included in the inspection along with the cost of filling the goods, and they are responsible for them until they arrive at the inspection location.

C- The sum of the sum of the sum of the complementary fluids and the sum of the sum of sums in the balance do not combine. Customs or at the designated inspection locations without the approval of the customs office.

**Dr-**Those working to transport goods and submit them for inspection shall be accepted by the customs office.

Hmm - There is no symbol for any summary of the income of stores and warehouses. Customs warehouses, barns, sheds, and yards prepared for storing or depositing goods, and places designated for inspection without the approval of the customs office.

## **Article (54)**

Inspection is only carried out in the presence of the carrier of the goods or his representative, and when we take a picture of the contents of the pallet, the responsibility in relation to it is limited to the following form:

1- If the group's borders are high, the customs warehouse will enter the customs warehouse.

The warehouses are within Tamroud, with a clear, intact appearance that is confirmed

With them, Hamdoun Al-Minqas, the mouth of their contents, the mouth of Balmad Al-Musamdar before the shipment, diverting attention from pursuing this deficiency.

**2- If the imported goods are located in the customs warehouse or Warehouses** contain parcels in an apparently undamaged condition, and the company responsible for these warehouses or warehouses must inform the transporting company of this condition by confirming the receipt and verifying their weight, contents and duration. This group learned that the necessary measures should be taken to ensure their safe preservation. In this case, the responsibility falls on the carrier, as there is no evidence of the shipment being "manifested" or an indication from the customs of the exporting country. In this case, prosecution is dismissed.

**3- If the goods are included in parcels in apparent good condition, then**  
They became a suspicious site due to their intentional entry into customs warehouses and warehouses, so the responsibility falls on the party responsible for the warehouses in the event of a shortage or replacement.

### **Article (55)**

The customs office has the right to open the parcels to inspect them, without the fullness of the goods or his representative, if he or his representative refuses to attend the inspection at the specified time despite being notified. If necessary, the customs office holds the inspected goods before informing them of the contents of the goods or his representative by a committee formed for this purpose by decision of the general manager. A report shall be prepared of the results of the inspection.

### **Article (56)**

**A- The customs office has the right to collect the goods for the duration of the period**  
Designed to verify who developed the group, its specifications, or its conformity with what is permitted by laws and regulations.

**B- Digestion with the complementary fluids requires inclusion, so its allowance is provided as a condition.**  
And special specifications for conducting analysis or inspection, and the manager has the right to release them in exchange for the necessary guarantees that guarantee that they will not be disposed of except after the results of the analysis appear.

**C- The general manager or whomever he authorizes may order the destruction of the complete items**  
It is proven from inspection or analysis that they are implicit or do not conform to the specifications of the approved documents, and this is known to the parties that the documents were designed on their behalf and in the presence of them or their representatives, and they are re-exported to their source.

If it is necessary to pass it, the attached document shall be passed according to the conditions and controls determined by the Director General.

### **Article (57)**

The customs "duty" shall be paid to the deceased in accordance with the contents of the customs declaration. If the result of the inspection shows a difference between them and the full amount of the customs statement, then the customs duty will be collected, knowing the basis of this result, without neglecting the customs duty in collecting the fines due at the time of collection and in accordance with the provisions of this system (the law).

### **Article (58)**

If the customs office cannot confirm the contents of the customs office by inspecting the package or the submitted documents, they may continue the inspection and request the documents that provide the necessary evidentiary elements.

### **Article (59)**

The Customs Department may approve the inspection in accordance with the provisions of Articles (52 - 56) of this system "the law".

## **Chapter III**

### Special provisions for travelers

### **Article (60)**

Declaration and inspection shall be made in the competent customs departments regarding what passengers are accompanying or returning to, in accordance with the items and rules determined by the Director General.

the fourth chapter

Separation of value

### **Article (61)**

A committee shall be formed to determine the value of the management staff at the same time. They are appointed by the general manager or by whomever he delegates, and their mission is to carry out the disputes that arise between the customs office and the parties concerned.

About the value of imported goods, and they have the assistance of experienced experts.

Without prejudice to the importer's right to resort to the judiciary, the importer has the right to file a grievance against the decisions to increase the value of the goods before the value committee, within fifteen days from the date of registration of the customs declaration or from the date of notification of the full value that the administration of the customs office has issued with a registration registered with the customs declaration and the completion of the decisions of this committee. By majority vote and effective with the intention of the Governor or his authorized representative. The importer must be informed in writing of the decision issued by the committee regarding his grievance, and its decision must be justified.

## **Article (62)**

A- If a dispute arises between the competent customs officer and the appropriate person

If the value of the goods differs due to their different type, origin, or other reason, the matter shall be referred to the director. If the opinion of the customs employee is disputed and the goods owner does not accept it, the matter shall be referred to the general director to settle the dispute or referred to the value adjudication committee.

B- The foolish manager has the right to disclose the different types of goods

The money is not subject to the plaintiff intentionally claiming the fulfillment of a financial guarantee at the value of the customs tax "duties" and according to the assessment of the customs office and the taxes are recognized From the bag with a temporary seal, I Cases of necessity for hope take it when I need it, and use this baptism Samples to fill the goods after they are finished, unless they are used for the purposes of examination and analysis.

# **Chapter V**

## **Paying customs taxes "duties" and other fees and release of goods**

## **Article (63)**

A- The goods shall be subject to customs taxes "duties", and no

They may be released only by completing the customs procedures on them and submitting the customs duties and any other fees imposed on them in accordance with the provisions of this law.

B- The goods shall be delivered to their owners or their officially authorized representatives

In accordance with the procedures determined by the Director General.

### **Article (64)**

The employees assigned to collect the customs taxes "duty" must submit an official receipt in the name of the importing importer and the form specified by the minister or the competent authority.

### **Article (65)**

In the case of the Tuareg, measures may be taken to allow bonds to be granted under special guarantees and conditions to be determined by a decision from the minister or the competent authority.

### **Article (66)**

It is permissible, within the conditions and rules determined by the Director General, to separate the goods before completing the payment of the customs taxes "duties" on them and after completing the customs procedures on them according to bank, cash, or documentary guarantees.

## Chapter Seven

### Suspended cases of customs taxes "duties".

Customs duties and taxes are refunded

## Chapter one

### General Provisions

### **Article (67)**

Goods may be brought in and transported to any other place within the country without paying customs taxes "duties", provided that they submit a cash guarantee, a bank guarantee, or a documentary undertaking equivalent to what they are owed, including the customs taxes "duties" and the settlement office issued by the Director General.

### **Article (68)**

A work plan for cash advances, bank guarantees and pledges is determined based on the approval certificates and the terms and conditions determined by the Director General.

## **Chapter II**

### **Goods in transit (transit)**

#### **Article (69)**

Taking into account Article (67) of this "legal system" and the provisions of the Unified Economic and Economic Agreement of the Council of Nations, the transit (transit) of the territories of the member states of the Council of Nations is permitted in accordance with the provisions of the applicable international systems and agreements.

#### **Article (70)**

It is not permitted to carry out practical processing of (transit) shipments except by the members of the customs offices authorized to do so.

#### **Article (71)**

Taking into account the provisions of applicable regional and international agreements, transferred Goods are to be transited (transit) on designated roads and various modes of transport and at the responsibility of the carrier in accordance with the instructions issued by the Director General. The roads and areas on which transit can be transported and the conditions for this transport are determined by a decision of the Minister or the competent authority.

#### **Article (72)**

In the event of transfer from a customs house to a winery, it is permissible for the concerned parties to be exempted from submitting a detailed deposit at the income tax center, and the transfer is completed and the documents are sealed and the terms and conditions are determined by the general director.

#### **Article (73)**

The Minister or the competent authority shall issue the necessary decisions to organize the suspension of customs taxes "duties" on all types of transportation by other means.

## **Chapter III**

### **Warehouses**

#### **Article (74)**

Warehouses shall be established inside or outside the customs office by decision of the Minister or his authorized representative or the competent authority.

#### **Article (75)**

Goods may be placed in warehouses inside or outside the customs office without paying customs taxes "duties" on them in accordance with the rules and conditions determined by the Director General.

#### **Article (76)**

To manage the goods, the Supervisors and Supervisors of the Customs Authority shall inform the warehouses managed by the winery and in accordance with the provisions of this system "the law" and other regulations "laws" in force.

the fourth chapter

### Duty free zones and markets

#### **Article (77)**

Free zones and free markets are established by the legal instrument of each country, and their customs rules, conditions and procedures are determined by a decision of the minister or the competent authority.

#### **Article (78)**

A- With Mara'imah, the wisest imams of the two articles (79 and 80) of those who are these imams.

"Law": It is possible for all foreign goods, whatever their nature and whatever their origin, to be brought into red zones and markets and taken out of them to the outside of the country or to new imported zones and markets without being subject to taxes and customs duties.

B- Re-exported foreign goods may be brought in from within Countries, regions and markets with red colours, must be subject to export restrictions and customs procedures followed when re-exporting.

C- Do not add the summated fluids to the summaries of the regions and names.

Free of any restrictions in terms of the duration of its stay there.

## **Article (79)**

Goods listed in the Manufacturer with the imported price may not be transported or brought into the red zones and markets except with the approval of the General Director and the General Directorate of Security and Internal Controls.

## **Article (80)**

The following goods are prohibited from entering red areas and markets :

1- Liquids that are flammable, generally burnt liquids that are flammable

For additional operation, the supervisory forces of the flags and reddish-coloured areas are allowed to carry out the operation of the specialized forces.

2- Radioactive materials.

3- Military weapons, ammunition and explosives, whatever their type

With a license from the competent authorities.

4- Incorporating liquids that violate the laws and regulations related to the protection of the monarchy.

Commercial, immunological, literary and artistic deafness are subject to decisions from the competent authorities.

5- Drugs of all kinds and their derivatives. 6- Goods originating in a country that has been decided to boycott economically. 7- Goods imported into the country, and the entirety of an existing country is determined

With these goods.

## **Article (81)**

The Customs Department has the right to conduct inspections of the red zones and markets regarding the goods they are entering, which allows them to audit the documents and inspect the goods for suspected smuggling operations.

## **Article (82)**

The Free Zones and Stock Exchanges Administration must submit to the Administration upon request a list of goods entering the free zones and goods leaving them.

## **Article (83)**

It is not permissible to combine the frozen substances in the regions and regions of the world from the regions or regions of the region or the regions of the region or from the region or the region.

Deposit funds, except for the deposits, contracts, and additional procedures determined by the Director General.

### **Article (84)**

The blood is removed from the red areas and areas inside the country in accordance with the provisions of the regulations in force and in accordance with the instructions issued by the Director General.

### **Article (85)**

The treatment of foreign goods imported from the red zones into the customs office is inevitable and does not include any local international materials or any types of goods for which customs taxes "duties" must be collected before they are brought into the free zones.

### **Article (86)**

National and foreign ships are allowed to supply the free zones with all the marine equipment they need.

### **Article (87)**

The administration of the red zones and markets is deliberately responsible for all violations committed by its employees and for the leakage of goods from them in a legitimate manner, and it remains in force in them with all the relevant regulations and instructions related to security, public safety, and violations of smuggling and smuggling.

### **Article (88)**

Goods imported from red areas and markets inside or outside the country shall be treated as foreign goods.

## **Chapter V**

### **Temporary entry**

### **Article (89)**

Taking into account the provisions of this chapter, the United Nations Economic and Economic Value Agreement of the Council of Nations, and the applicable international wine agreements, the income of goods is permitted as temporary income without

The collection of customs taxes "duties" and the fees specified by the executive regulations.

### **Article (90)**

The Director General may grant temporary admission to the following:

1- Machines and heavy engines used for launching or assembling projects

Practical and scientific experiments to fill projects. 2- Foreign goods imported with the intention of completing manufacture.

3- What is called a temporary supply for malls, theaters, malls, etc

Similar to it.

4- Machines, baptisms, and equipment of the completion of the rebellion of the international elite in Qassim.

### **Fix it.**

5- Containers and packaging contained within it. 6-

Animals entering for the purpose of grazing. 7-

Commercial samples for display purposes. 8- Other

cases that require humiliation.

The items stipulated in this article shall be re-exported or imported into the red zones, customs departments or warehouses during the temporary entry period specified by the executive regulations.

### **Article (91)**

The provisions of the Unified Economic Agreement of the GCC countries and other applicable international agreements related to the temporary entry of cars shall be taken into account in accordance with the instructions issued by the executive regulations.

### **Article (92)**

It is not permissible to use the names of the materials and designs of complementary materials, so they are allowed for temporary entry, designated, or designated for purposes other than the purposes and purposes for which they were imported and declared in the data submitted.

### **Article (93)**

Any deficiency that appears upon the removal of goods that have been permitted for temporary entry shall be included in the customs duties due on them at the time of their entry.

### **Article (94)**

The Executive Regulations specify the conditions for applying the international work system to include temporary admission and the guarantees that must be provided.

## Chapter six Re-export

### **Article (95)**

The decree authorizes the designation of the administration of goods imported into the United Nations and the countries from which customs taxes "duties" are collected abroad or to the free zone and the procedures and guarantees specified by the executive regulations.

### **Article (96)**

In some cases, a license may be granted to transport goods from an international ship to an international freight forwarder or an international bulk carrier, and to bring them into the international customs warehouses under the terms and conditions determined by the Director General.

## Chapter VII Refund of customs taxes "duties".

### **Article (97)**

Customs taxes "duties" levied on foreign goods shall be fully or partially refunded in the event of their re-export, in accordance with the regulations and conditions specified by the Executive Regulations.

## Chapter Eight Exemptions

## Chapter one Goods exempt from customs taxes "duties".

### **Article (98)**

Under this system "law", goods agreed to be exempted in the unified customs tariff of the GCC countries are exempt from customs taxes "duties".

## Chapter II

## Diplomatic exemptions

### **Article (99)**

Customs taxes "duties" are exempted, on the condition of reciprocity, for what is received by diplomatic and consular bodies, international organizations, and the officers and members of the diplomatic and consular corps accredited to the country, in accordance with international agreements, laws and decisions in force.

### **Article (100)**

A - The design permit does not include any of the additives covered by the provisions of Article (99) Under this system "the law" is an act that goes beyond the purpose for which you are exempted, or the waiver of them, except by intentionally informing the administration and paying the customs taxes "duties" due.

B - Do not collect customs duties if they are designed as a customs tax

The beneficiary of what was granted amnesty in Article (99) of those under this law "the law" three years after the date of the exemption from the customs office, on the condition of reciprocity.

C - It is not permissible to use the mouth of a blind tambourine like the mouth of a drunk man years from the date of her exemption, except in the following cases:

1 - They were accused of great importance, diplomat, or military sniper

The beneficiary of the exemption in the country.

2 - Designing the nameplate by intentionally exempting them from Hammadan makes them cloudy

Suitable for the requirements of the use of a diplomatic or constable member in a scientific organization designed by a joint mission of the Traffic Department and the Administration.

3 - Among those who have served as a diplomat or consul to a great UN

Another condition, in this case, is that the person who is giving up his family still enjoys the right of exemption.

### **Article (101)**

**The right of exemption for the persons benefiting from it begins under Article (99) of this law.**

They begin work at their official workplace in the country.

## Chapter III

### Military exemptions

#### **Article (102)**

Oh my God Among those included are the customs fees      Which is called imported  
Armed forces and security forces shall have ammunition, weapons, equipment,      of whom  
military means of transport, their parts, and any other material supplied to all their  
sectors by decision of the Council of Ministers or the authority authorized to do so in  
each country.

the fourth chapter

### Personal exemptions

#### **Article (103)**

The following are exempt from customs taxes "duties": A-

Personal belongings and used household items brought by resident  
foreign nationals and foreigners coming to reside in the country for  
the first time, and this exemption is subject to the conditions and  
controls determined by the Director General. B- Personal effects and  
gifts belonging to the traveler's hamouza, my knowledge

You must not complete the same commercial design, and you must complete it in  
accordance with the conditions and controls specified by the executive regulations.

C- The parcels and postal capital received from the country, etc

Conditions, additions, and supplementary controls shall be stipulated in the Executive

Regulations, with ~~Among them are~~ tobacco, its derivatives, and commodities of a common nature

Private.

## Chapter V

Exemptions for charitable organizations' supplies  
and imported goods for people with special needs  
Relief materials and commercial samples

### **Article (104)**

The following are exempt from customs taxes "duties":

- a-** Charitable organizations supplies
- B- Goods whose customs terms are mentioned in the executive regulations
  - Imported by people with special needs, concerned government agencies, and those concerned with caring for people with special needs.
- C- Materials needed for relief

The executive regulations specify the controls and conditions necessary to benefit from the exemption contained in this article.

### **Article (104) bis**

#### **Ongoing suffering**

Exempted from customs taxes, "duties," and trade marks imported to member states of the Council do not exceed the value of (5,000) five thousand Saudi riyals or their equivalent from other member states of the Council. The Director General may set conditions and controls to ensure that the exemption is not exploited for commercial purposes.

## **Chapter six**

### **Returned goods**

### **Article (105)**

The following are exempt from customs taxes "duties":

A- Goods of national origin that have been re-designed and previously exported

•

B- Foreign goods baptized into the country and whose names are initially registered  
Re-exported abroad if it was returned to Samnah and Ahmedabad  
from the date of re-export.

C- Goods that were temporarily exported to complete their manufacture or repair

Customs taxes "duties" are levied on the excess created as a result of any  
property designed or repaired in accordance with a decision taken by the  
Director General or his authorized representative.

D- Goods that are temporarily exported, returned and sealed

And the controls specified by the executive regulations.

The Minister or the competent authority shall determine the amount of cash that must  
be available to benefit from the provisions of this article.

## Chapter VII

### Common provisions

#### Article (106)

A- The provisions of the above-mentioned exemptions apply to the above-mentioned matters.

Additional goods are included in the exemption, whether they are  
imported directly or indirectly, or imported from customs warehouses  
or red zones, provided that they comply with the conditions set by the  
administration.

B- If there is a disagreement between the predicates of the pronouns that are indented between them, then "my name" is "this".

Whether the matter is subject to customs duties or is exempt from it,  
the Director General shall decide on this dispute.

## Chapter Nine

## Service fees

#### Article (107)

**a-** The goods that are placed in the permits and warehouses of the Customs  
Department are subject to the fees of storage, handling, insurance, and  
other services required by the process of storing and inspecting the goods  
in accordance with the prescribed rates, and it is not permissible at any

In no case does the storage fee exceed half the estimated value of the goods.

B- I have a dream about warehouse management, including wine companies Fulfilling these fees and the texts and formulas established in this regard.

C- The total number of items included in the customs and finalization fee Analysis and all the services it provides.

D- The services and fees supplied are determined in this article and conditions Its name must be completed in a brief summary designed by the Minister or the competent authority.

## Chapter Ten

### Customs brokers

#### **Article (108)**

A customs broker is every natural or legal person who prepares customs declarations, signs them, submits them to the customs office, and completes the customs procedures for clearing goods on behalf of others.

#### **Article (109)**

It is permissible for citizens of the countries of the Council (natural citizens and legal persons) to practice the profession of customs clearance after obtaining a license from the administration.

#### **Article (110)**

Declaration of goods is accepted for the duration of the customs office and the completion of customs procedures on them, whether they are imported, exported or in transit, from:

1- The kings of the territories or their authorized representatives from among their leaders, the delegates  
The full term is available in their mouths, and it is determined by the general director, including the conditions for delegation.

### **2-Licensed customs brokers.**

#### **Article (111)**

Endorsing the delivery permit in the name of the customs broker or representatives of the owners of the merchandise is an authorization to complete customs procedures on them, without the administration bearing any responsibility as a result of delivering the merchandise to the person to whom the delivery permit was endorsed.

Article (112)

The customs broker is responsible for his actions and the actions of his subordinates before importers and exporters, before the administration, and according to the provisions of this system "the law".

Article (113)

The Director General may issue the necessary instructions for the following:



Article (114)

Taking into account the provisions of Article (141) of this Law, and without breaching any civil or penal liability sanctioned by this Law, or any other law, the General Director, or whomever he delegates, may appoint the secretariat's staff and the secretariat's representative.

The customs office is responsible for intentionally conducting an investigation, consistent with the extent of his violation of the obligations imposed on him, and the following penalties: 1- Warning.

## 2- A fine not exceeding 5,000 Saudi riyals or its equivalent

Of the currencies of other GCC countries.

3- Suspension from work for a period not exceeding two years. 4- Cancellation of the license and ban from practicing the profession permanently.

The person filing a grievance against these punishments may be subject to the period of the period of the mazum or the final period for a period of (30) days from the date on which he was notified of them. The Minister or the disputing body shall decide on the grievance within (30) days from the date of its submission. The decision of the Minister or the competent authority shall be final. The lapse of this period without deciding on the grievance shall be considered an implicit rejection of it. However, consideration of the grievance shall not suspend implementation.

## **Article (115)**

The customs broker must keep a register on his behalf for a period of five years, in which he records a summary of the customs transactions that he completed on behalf of others within the conditions specified by the administration. This record must include the amount of duties paid to the customs office, the duties paid to the broker, and any tax expenses incurred during the transactions. The director or his authorized representative has the right to review these records - at any time - without any objection from the customs broker.

# **Chapter eleven**

## Rights and duties of management employees

### **Article (116)**

A- Management employees shall know the value of their work from those who value it.

Judicial control, within the limits of their jurisdiction.

B- The administration's employees shall be provided with a confirmed nature of their appointment.

Their work, and they must produce it upon request.

C- Department employees must wear the uniform assigned to them

During their work if the nature of their work requires this.

### **Article (117)**

The civil and military authorities and the internal security forces must provide administration employees with full assistance to carry out their work upon their request, as well as bringing together administration staff working with other official agencies.

### **Article (118)**

Customs employees who are required by the nature of their work to carry weapons are allowed to carry weapons, and these employees are designated by the Minister or the competent authority.

### **Article (119)**

Teach every employee of the administration whose services are deprived for any reason, to return what is in his custody to the administration.

### **Article (120)**

The approvals and supplementary benefits granted to customs employees are determined by a decision of the Minister or the competent authority based on the proposal of the Director-General, according to the nature of their work, and they are implemented upon their approval by the competent authorities.

## **Chapter Twelve**

### **Customs scope**

### **Article (121)**

Included with the provisions of the customs law are the goods that are prohibited, resident, and subject to taxation for a high customs "fee," as well as the valuable goods that are designated by the general manager by his decision. The Executive Regulations stipulate the terms of transportation within this system and the necessary documents and procedures for this.

## **Chapter thirteen**

### **Customs issues**

#### **Chapter one**

##### **Investigating smuggling**

Article (122)

**a-** The employees of the administration are taught to combat smuggling, and they are also entitled to carry out scientific investigations of goods and transportation methods and inspect them in accordance with the provisions of these laws and other applicable regulations.

C- The administration's employees are fooled by my dreaminess and the lack of adequate scientific evidence  
And the stagnation of smuggled materials, and with the intention of obtaining knowledge of  
the permission of the aggrieved party, the inspection of any warehouse, warehouse, or any  
loader, and in accordance with the regulations "laws" in force.

D- Administration employees do not bear responsibility for damages arising from damages

To carry out their job as required.

Article (123)

The authorized employees of the administration are authorized to return to all ships in the local ports and entering or leaving them, and to remain there until their cargo is unloaded and they may inspect all parts of the ship.

Article (124)

The authorized employees of the administration shall have the authority to return to the warehouse within the customs office for inspection or to be required to submit the goods "manufacturers" and other required documents in accordance with the provisions of this regulation ("the law"). They have the right to abstain from submitting the documents or confirming their existence **And Those** who are in possession of smuggled or prohibited goods must take all necessary measures to control the filling of the goods, and then take the ship to the nearest customs office.

Article (125)

The administration has the right to implement the appropriate procedures for the investigation of fraud inside and outside the customs office and in accordance with the applicable rules determined by the minister or the competent authority.

Article (126)

It is permissible to conduct an investigation into smuggling, seize goods, and investigate customs violations regarding all goods throughout the state's territory in the following cases:

## **1- In the land and sea customs zones.**

2- In the mouth of the customs offices, in the mouth of the ports and landfills, and in the mouth

### **All places subject to customs control.**

3- Excise tax for the two customs systems, Al-Bamri and Al-Bamri, upon follow-up

The smuggled goods were pursued in an ongoing manner by those responsible for those responsible, with the intention of smelling them in the mouth, which indicates the intention of smuggling them.

### **Article (127)**

The employees of the administration have the responsibility to collect papers, documents, magazines, documents, commercial records, and documents of any kind, directly or indirectly related to customs operations, and to seize them in case of irregularity, including the establishment of trade unions, corporations, and all natural persons And legal persons who are related to customs operations. The aforementioned institutions and persons must retain all documents submitted to them within five years from the date of completion of customs operations.

### **Article (128)**

Museum administration employees may not inform any person if they suspect that he has committed or attempted to commit a crime or is connected to the commission of one of the following crimes:

1- Smuggling.

2- Transporting or possessing smuggled goods.

## **Chapter II**

### **The police report**

### **Article (129)**

The seizure report for customs smuggling violations and crimes shall be prepared in accordance with the procedures specified in this system "the law."

### **Article (130)**

The seizure report shall be prepared by at least two customs employees upon discovery of the violation or smuggling crime. If necessary, the seizure report may be prepared by one employee.

### **Article (131)**

The following is mentioned in the arrest report:

1- The place, date and time of its organization, history and name in letters

And the numbers.

2- The name of the water of Dammabatti Al-Raqiya and the organization of the Mahdi Al-Dhammatha area.

Their signature and the nature of their work.

3- The names of the offenders or those responsible for the crime and their nationalities

Their recipes, occupations and detailed addresses.

4- Banana-sized fruits, their types, quantities, values, and their names.

Customs.

5- Exploiting the financial resources and capital of the employees or employees responsible for it.

**Smuggling and witness statements, if any.**

6- A stipulation in the arrest report that the flags of the violators were read out

Those responsible for smuggling present who either signed or refused to do so.

7- All dried fermented documents, including malted fermented vegetables or

Those responsible for smuggling if they intentionally withhold items or refrain from doing so.

8- Transferring samples of the seized smuggled material to Jahmat

Jurisdiction to confirm that it is a prohibited substance.

9- Specify the party to which the smuggled materials were delivered, and its signature

**This party delivers.**

10-Challenge, Imam Al-Jahma Al-Amni Al-Tammi, Awad Al-Hammar, Or Al-Muharrabiman

It has the delivery time and date.

### **Article (132)**

**a-** Unless the contrary is proven, the law is used by the Regulatory Authority and the Regulatory Authority of Articles 130-131 of this law as an argument in relation to the physical facts that its organizers themselves have witnessed.

B- The general deficiency of the word "madhr al-dhambt" is not considered a reason for its invalidity.

It is not possible to restore it to its original state unless the deficiency is also related to material facts.

### **Article (133)**

The Customs Department has the right to seize the goods involved in the violation or smuggling crime and other names used to hide them, such as ants and insects of any size, as well as boats, airplanes, and animals used on ships, airplanes, and general vehicles designed to carry passengers, unless they were prepared specifically for the purpose of smuggling.

### **Article (134)**

Smuggled materials or smuggled materials shall be disposed of based on the growth of drugs, based on their rulings, and in accordance with the regulations and laws in force in the country.

## **Chapter III**

Precautionary measures

### **section One The right face**

#### **Article (135)**

A- The clerks of the record of record may record the documents and add them

Violation or smuggling, and the complete term is the name used to hide them and the means of transportation, seize all documents, and put a stamp on them in order to prove violations or smuggling crimes and to guarantee fees, taxes, and fines.

B- The Director General may, when necessary, obtain an order from

The authorities responsible for signing a conservatory seizure of the funds of violators and those responsible for smuggling are under the control of the government in order to guarantee the collection of taxes, customs duties and fines and to implement the final decisions or final judgments issued by the government obligating them to pay them.

### **Article (136)**

It is authorized by a decision from the general manager on the spot and in order to guarantee the rights of the public treasury, to secure customs insurance for the funds of the taxpayers or their partners.

### **Article (137)**

It is not permissible to curse Except in the following cases:

- 1- crimes of red-handed smuggling.
- 2- Resistance to customs officers or security agents who investigate, investigate, or arrest those accused of customs violations or all smuggling crimes.

- The headquarters staff shall be appointed by authorized customs employees  
The status of judicial officers or security authorities. The person whose case has been arrested shall be presented to the court or the judicial authority within 24 hours from the time of arrest.

### **Section Two**

#### **From familiarity and worry about escaping travel**

### **Article (138)**

The Director General or whomever he delegates may request a settlement with the criminals or the defendant accused of criminal offenses. In the country, there is a solution to provide an adequate value for the value of seized items to cover taxes, fees, and fines.

#### **From salads**

From those who are mumbled

The prohibition decision shall be canceled if the violator or the person accused of smuggling provides a guarantee equal to the amounts he may demand, or if it is revealed intentionally that the value of the seized materials is sufficient to cover the amounts claimed.

the fourth chapter

Customs violations and their penalties

### **Article (139)**

The collected customs fines and confiscations stipulated in this system "the law" are considered civil compensation for the administration, and are not included in the provisions of a general amnesty.

### **Article (140)**

In the event of multiple violations, a fine shall be due for whoever has completed a flagrant violation, and the largest fine shall suffice if the violations are related to each other in a way that cannot be divided.

### **Article (141)**

As for intentionally carrying out the smuggling provisions stipulated in Article 143 of this law, and in a manner that does not conflict with the provisions of applicable international agreements, a financial fine shall be imposed in accordance with the rules stipulated in the executive regulations of this law for the following violations:

- 1- Import and export violations.
- 2- Customs declaration violations.
- 3- Transit violations. Warehouse
- 4- violations.
- 5- Violations in areas supervised by customs.
- 6- Temporary admission violations.
- 7- Re-export violations.
- 8- Any other customs violation.

### **Article (141) bis**

The director of the turban or those who are authorized to excel from the customs violators committed to the customs of the customs, which are designed to be the nams of the customer (141), with the complexity J Determined by the Minister or the competent authority.

## **Chapter V**

Smuggling and its penalties

### **section One**

#### **The escape**

### **Article (142)**

Smuggling is the entry or attempt to bring goods into the country or to take them out or attempt to take them out of the country in violation of applicable legislation without paying the customs taxes "duties" completely or without paying them.

Partially or in violation of the prohibition or restriction provisions contained in this system "the law" and other regulations and laws.

### **Article (143)**

The following are specifically included in the ruling on smuggling:

1- The general introduction of fluids into the world for the first time is permanent.

Customs duty.

2- Failure to follow the specified methods for entering and exiting goods. 3- Dividing the packages of fluids from the workers or loading them from them by designing a project

Equipment that is not in compliance with the regulations of the customs office, or unloaded or loaded into the maritime customs zone.

4- Unpacking the containers from the containers or loading them onto them with a ballast  
Illegal outside official airports or dumping goods during transportation, taking into account the provisions of Article (40) of this system "the Law".

5- Failure to declare in the customs office the imported goods  
Or issued without a "competitive" cargo statement, and I am talking about the goods that travelers take with them of a commercial nature.

6- The goods at entry or exit exceed the customs office  
Without declaring it.

## **7.**

The customs warehouse is packed with hidden items intended to hide them, or in gaps or voids that are not normally intended to contain such goods.

## **8.**

Their contents are declared in the mouth and are included in the customs tax "duties" stipulated in the seven chapters of this system "the law" and discovered when the merchandise intentionally left the customs office. This provision includes goods that crossed the country smuggled or without completing their customs procedures, and the carrier bears responsibility for that.

9- Providing evidence of the completion documents specified by the administration to prepare data.

The most outstanding amounts for annexation to the customs "duty" taxes stipulated in the relevant countries are the "law".

10-Removing goods from free zones, duty-free shops or warehouses

Customs offices, warehouses, or customs areas without completing their customs procedures.

11- Submitting false, forged, or fabricated documents or lists

Placing false marks with the intention of evading the payment of customs taxes "duties", in whole or in part, or with the intention of bypassing prohibition or restriction provisions.

12-We reject prohibited or restricted goods or possession of them without applying

Evidence supporting its regular import.

13- Transfer or possession of goods subject to customs jurisdiction

Customs scope without a regulatory document.

14- Not re-importing goods intended for export or exported

Temporarily for any purpose.

## 15- Cut the seal, draw the seal, or fasten it

Customs documents or covers (covers - covers) at the Department of Customs Smuggling.

16- Bringing in or taking out counterfeit or counterfeit goods. 17- Giving the

mouths of the released garment a temporary release and a seal.

According to Article 56, Section B, the "Qamanun" are among the regimes without the approval of the competent authority.

## Section Two

### The right person responsible

#### Article (144)

The criminal liability for the crime of smuggling requires the presence of intent.

In determining this liability, the applicable criminal texts must be taken into account.

In particular, the following shall be considered criminal offense:

1- The original actors. 2- Partners

in crime. 3- Interventionists and

instigators. 4- Possessors of

smuggled materials.

5- Design and label the complementary fonts, the names used in the pyramid.

And their drivers and assistants whose connection to the smuggled goods is proven. 6-

Design or support the owners and contractors of the bearings and the completion or support places

They include smuggled materials or those who benefit from them who are proven to know

about the presence of smuggled items in their shops and places.

### **Section Three**

#### **Penalties**

##### **Article (145)**

Without prejudice to any more severe punishment stipulated in other applicable texts, the words of the doura are to be punished, as follows:

###### **1- If the smuggled item is subject to a tax "fee"**

High customs duties, so the penalty shall be a fine not less than two times the amount of the customs tax "duty" due and not more than three times the amount of the customs tax "duty" or two times the value of the goods, I don't know, and imprisonment for a period not less than the amount paid and not exceeding one year, or one of these two penalties. .

2- As for other goods, the penalty shall be a fine of not less than double the customs tax "duties" due and not exceeding the value of the goods, and imprisonment for a period of not less than a month and not more than a year, or one of these two penalties.

3- If the dammam contains the pyramidal bearing, one of the dammams of the gimmer. Subject to customs taxes (duties) (exempt), the penalty shall be a fine not less than ten times the value of the goods and their value not exceeding two times, and imprisonment for a period not less than a month and not exceeding a year, or one of these two penalties.

###### **4- If the smuggled goods are prohibited goods, they are:**

The penalty shall be a fine of no less than the value of the goods and no more than three times its value, and imprisonment for a period of no less than six months and no more than three years, or one of these two penalties.

5- Designed to confiscate the burden of taxation or judgment based on what is in effect. Its value when not reserved.

###### **6- Sources, insect materials, tools and materials used**

In smuggling, with the exception of public means of transportation, such as ships, airplanes, trains, and working ships that have not been built or rented to these carriers, or provisions equivalent to their value when they are not seized.

7- In the case of recidivism, the penalty may be doubled.

## **Article (146)**

The General Director or whomever he delegates of the museum has the right to take possession of the goods and ants that were seized by smugglers or unidentified persons and sold in accordance with the provisions of Chapter Fourteen of this Law. The proceeds of the sale shall go to the state if one year has passed since the date of registration without the smugglers having been seized. The courts have the right to enter into this period and decide to confiscate the amount of the sale proceeds.

## **Chapter six**

### **Prosecutions**

#### **section One**

##### **Administrative prosecutions**

## **Article (147)**

A- It is permissible for the director of the department or someone he delegates to design the satellites necessary for the collection of customs taxes, "duties," other fees, and fixed customs fines if the taxpayer fails to pay them. Collection decisions issued in accordance with this article shall have the force of an executive document.

B- The approval plan covers the collection procedures for the administration period Within thirty days from the date of notification, however, this does not stop implementation unless the amounts claimed are paid in insurance, in accordance with a bank or cash guarantee.

## **Article (148)**

**a-** The fines stipulated in Chapter Four of this Part shall be imposed by decision of the Director General or his authorized representative. B- He informs the violator or his representative of the fine imposed on him Pursuant to a written notification by the judicial authority, informing the offender of the payment of fines within three hundred days. Who has history Inform him of it.

## **Article (149)**

It is permissible to file a grievance for the period of the minister or the adjudicating authority Al-Taghmrimim, which is referred to them, is the mother of the Sambaqa, and the Mammal Al-Mahlamah.

The same. The mamuzir or the competent jahmah has the right to fix the qammarar of the tugmrim or modify it or the ghata..

## **Section Two**

### **Judicial prosecution of smuggling crimes**

#### **Article (150)**

Summons for smuggling crimes may not be filed except upon a written request from the Director General or his authorized representative.

#### **Article (150) bis**

In customs smuggling crimes in which the value of the smuggled goods does not exceed (1,000) Saudi riyals or its equivalent in the currencies of the Council countries, the Director General or his authorized representative may record records of the seizure and disposal of the smuggled goods in accordance with the provisions of this system "the law."

## **Section Three**

### **No level**

#### **Article (151)**

A- To the director of the department or to whomever he delegates to manage scientific affairs, such as any of the following:

The concerned party concluded a reconciliation settlement in smuggling cases, whether before filing the lawsuit or during its consideration, and before the final ruling had passed, and he was entitled to avoid the penalties and customs fines stipulated in Article (145). Who is this system? "the law".

B- It is designed to prevent salt poisoning      Of those who are mammozir or

The competent authority .

#### **Article (152)**

Taking into account the provisions of Article (151), the settlement agreement is as follows:

1- If the subject of smuggling is goods subject to taxes (duties)

High customs duties, so the penalty shall be a fine not less than twice the amount of the customs duty "duty" paid and not more than the amount due.

Three times the customs tax "duties", or two times the value of the goods, whichever is higher.

2- As for other goods, the penalty shall be a fine for the drunkard

The due customs duty shall not exceed fifty percent of the value of the goods.

3- If the smuggled goods were in a corridor subject to tax annexation

Customs "duties" (exempt). The penalty shall be a fine not less than ten percent of the value of the package and not more than fifty percent of its value.

**4- If the smuggled goods are prohibited goods,**

The penalty shall be a fine not less than the value of the item and not more than three times its value.

5- Designer of the production of smuggled goods or permitted items or the production of a substance

Exported in whole or in part.

The designer of the equipment, equipment, tools and supplementary materials used in the smuggling operation is prohibited, and the designer is obligated to confiscate them if she uses the means and tools for that purpose. As for general transportation equipment such as ships, airplanes, and general ships, they are not permitted to be confiscated unless they are used or rented for the purpose of smuggling, and it is permissible for the designer to use them for the purpose of smuggling You can collect an amount not exceeding Its value in lieu of confiscation.

### **Article (153)**

The invitation shall be dropped after the conciliation procedures are completed.

## **Chapter VII**

Responsibility and solidarity

### **Article (154)**

**a-** The violation is constituted, just as civil liability in criminal offences, by the availability of financial resources to them, and the perpetrator shall not be held liable for gossip or crime, unless he is exempted from liability if he proves that he was the victim of a malicious crime. The same applies to those who have proven that they did not knowingly commit any of the acts that constituted the violation or the crime of smuggling, caused their occurrence, or led to their commission.

B- Civil liability includes inclusion among the perpetrators of the violation.

The crimes of smuggling include partners, financiers, sponsors, beneficiaries, middlemen, clients, sponsors, transferors, merchants, and senders of goods.

### **Article (155)**

The investors of the warehouses and private places in which the goods subject of the violation or smuggling crime are supplied shall be responsible for them. The operators of public transport and public places and their employees, as well as the owners, drivers and agents of public means of passenger transport, are responsible unless they prove their ignorance of the stagnation of the goods, the subject of the violation or the smuggling, and the stagnation of the goods that were directly or indirectly carried out by them.

### **Article (156)**

The responsible parties shall be supplemented with the payment of customs taxes, "duties," fines, and other amounts due to the administration or due from the original parties.

### **Article (157)**

Customs brokers are held responsible and have full jurisdiction for violations and smuggling crimes committed by them in the customs declarations, and for violations and smuggling crimes committed by their authorized employees from their countries, as well as the obligations provided in the customs declarations. They are not responsible for them unless they undertake them or provide a guarantee And its contractors.

### **Article (158)**

The owners of the goods, the employers and the employers of the goods shall be responsible for the actions of their employees and all workers for their benefit in the same manner as the Company learns, including taxes paid by the Customs Department and fines and confiscations stipulated in this system "the law" and resulting from such actions.

### **Article (159)**

The heirs are not responsible for paying the fines due on the property of the deceased, such as those of the deceased, unless they complicate the payment of the fines due to the deceased, and the claim shall be dropped in the event of the death of the violator.

### **Article (160)**

The taxes, fees, and fines assessed or adjudicated shall be collected and paid from the violators or those responsible for the act of smuggling, in accordance with the procedures followed in collecting state treasury funds. The goods and means of transport, when available or seized, shall be a guarantee of fulfillment of the required amounts.

## **Chapter Eight** **Procedures**

### **Article (161)**

It is permissible to form a court of first instance customs law from among the administration and customs departments, and in accordance with the applicable legal regulations in force in the state.

### **Article (162)**

The Customs Court of First Instance shall assume the following jurisdictions  
:

1- Consider all smuggling crimes and the like. 2- All criminal offenses and infractions are perpetrated as a whole

The provisions of this system "the law" and its executive regulations.

3- Regulating objections to collection procedures in practice

Pursuant to the provisions of Article (147) of this system "the law".

4- The system of the objections presented in the introduction to the science of the problems of subtraction

In accordance with the provisions of Article (148) of this system "the law".

## 5- The court may ask any person accused hereof

The law requires that a guarantor be provided to guarantee his appearance before the court or that he be detained until the case is over.

### **Article (163)**

- a-** It is permissible to challenge the rulings of the Customs Court of First Instance before a special court named after it, which includes the legal instrument applicable in each country.
- B-** This court will look at the cases submitted to them and decide Its rulings are by majority.

### **T.**

Al-Ibtimdā'ī, if he is present in his absence, and among the dates of the pronunciation of his mother, if he is also present.

### **Article (164)**

You complete the final rulings issued by the arbitral tribunal, negating the final ruling.

### **Article (165)**

The settlement, consolidation, and final judgments are executed in customs cases after they have acquired the final status of all the execution fees on the taxpayers' transferred and non-transferable funds. The minister or the adjudicating authority has the right to obtain a corridor of a specific size, which will suffice the amount of money collected to pay the required amounts.

## Chapter fourteen

### Selling goods

### **Article (166)**

- A- The administration may not specify the different volume items that are collectible or Shortage or leakage, or if it is likely to affect the safety of other goods and the facilities located therein. B- It shall be authorized by authorization from the Director-General or from whomever he authorizes Preserved raw materials tend to decrease significantly in value.

In implementation of this article, the sale shall be made based on a report proving the condition of the goods and the reasons for selling them without the need to wait for the issuance of a ruling from the competent court, provided that the owner of the goods is notified of this. If this ruling is issued later and requires that these goods be returned to their owner, he shall be paid the price of the sold goods after deducting taxes, fees and expenses.

### **Article (167)**

After the expiration of the deadline set by the Minister or the competent authority, the administration may reveal, with the additional goods stored in the customs warehouses, the customs warehouses, the customs warehouses, the permits, the parcels, or the items left in the customs departments.

### **Article (168)**

Management sells the following:

1- All items, materials, and digital labels are designed solely as their own.

The Customs may, as a result of a ruling, issue a decision, a decision, a waiver, or a written waiver.

2- Additional items that are not allowed from the repositories included in the period

The supplementary legal system is defined in accordance with Article (75) of which this system is called "the law".

3- Goods and materials whose owners are not known and are not claimed

Ahmed Khammalal, the final deadline is determined by the Minister or the competent authority.

### **Article (169)**

The management does not bear any responsibility for any malfunction or damage to the goods it sells under the provisions of this law unless it is proven that it committed a mistake while carrying out the sale.

### **Article (170)**

A- Combining the operations of the business with the above-mentioned elements

By public auction in accordance with the conditions and rules determined by a decision of the minister or the competent authority.

B- The details of the fluids and materials and the labeling of the types of materials are pure.

**Adding taxes, customs duties, fees, and adding taxes**

Other than the brokerage commission borne by the buyer during the sale procedures.

### **Article (171)**

**a-** It is deducted from the proceeds of sale according to the following order:

- 1- Taxes and customs duties.
- 2- Selling expenses.
- 3- Expenses incurred by the administration of any kind.
- 4- Transportation fee when necessary.
- 5- Any other fee.

B- He wants The remaining balance of the balance of the permitted assets

By importing it, my mouth deliberately breaks the meat The deducted amounts

They are among those concerned with the matter of jurisprudence (A) for the duration of the administration. The owners of the contract have the right to demand that the name be returned within a year from the date of sale, otherwise it becomes a right for the treasury.

C- Any prohibited items or permitted items shall be designated as imported items

The remaining balance of its price belongs to the public treasury.

D- Goods that are prohibited, restricted, or permitted to be imported

Which occurred as a result of a conciliatory settlement, a fraudulent decision, or a judicial ruling regarding the process of smuggling the remaining balance, in accordance with the provisions of Article (172) of this law, "the law" and intentionally deducting taxes, fees, and expenses.

### **Article (172)**

The treasury's permanent share of the proceeds of customs fines and the value of confiscated or relinquished goods and means of transport is determined at the rate of five percent (50%), based on deductions from customs taxes (duties) and expenses, and the remaining percentage of the proceeds is deposited in the customs rewards fund or any account Akhmar Khamas Balj Marks shall be determined by a decision of the Minister or the competent authority. Rules shall be designed and distributed with the awarding institutions and beneficiaries based on a proposal from the Director-General.

## **Chapter fifteen**

Customs administration concession

### **Article (173)**

The administration shall be entitled to collect customs duties and other taxes that it is charged with collecting, as well as fines, compensation, confiscations and restitutions, with a general lien on the taxpayers' movable and non-movable property to protect against bankruptcy, and with preference over all debts except judicial expenses.

## Chapter sixteen

Prescription

### **Article (174)**

No claim or invitation to recover customs taxes "duties" that have been paid for more than three years will be accepted.

### **Article (175)**

The Administration is not obligated to present them to any body of the authority or to give any copy or copy thereof before the expiry of the period of completion of the period.

### **Article (176)**

Without prejudice to other regulations and laws in force in the state, the limitation period with regard to the customs administration if no prosecution is conducted therein shall be as follows:

1 - Fifteen years for the following two cases:

A- I am making a mark on the pyramid or something that was written based on the meaning of the word Committing the crime.

B- Implementing the provisions of smuggling and the like from the history of Samdour The ruling.

2 - Five years for the following cases, unless a claim is made:

A- To investigate violations starting from the date they occurred. B- To ensure that the intended requirements and intended materials are determined by the designer

Violations starting from the issuance of the fining decision.

C- To collect taxes, customs fees and fees

The loss that was not collected due to an error by the customs office starting from the date of registering the customs declaration.

## Chapter seventeen

### Final provisions

#### **Article (177)**

- A-** The Director General may exempt ministries, government departments, and public official institutions from certain procedures in order to facilitate their work.
- B-** The Director General may sell confiscated or assigned goods and items
- They may be transferred to the ministries, official departments and public institutions affiliated with the state in the amount that he deems appropriate if their need for them ceases to exist, or he may transfer them with a corresponding written contract from the minister or the competent authority.

#### **Article (177) bis**

The application of the provisions of this system "the law" does not prejudice any provisions contained in any international agreement or treaty to which the Council states have acceded.

#### **Article (178)**

The GCC Financial and Economic Cooperation Committee approves the executive regulations for this system "the law" and any amendments thereto, and they are issued in accordance with the legal instrument of each country.

#### **Article (179)**

The unified customs system "law" in the GCC countries shall, by its entry into force, replace the customs regulations and laws in force in the member countries, and within the limits of the constitutional rules and regulations and the basic regulations in force in each country, in a manner that does not conflict with them.

Executive Regulations

The Unified Customs Law of the  
Gulf Cooperation Council countries

## The first Door

## Principles for determining value for customs purposes in the unified customs “law” system

### For the Council countries

According to the provisions of the Council of Customs, the value of the goods for customs purposes shall be calculated in accordance with the following provisions and names:

## **Article (1)**

### **First/general provisions:**

1.

Adequate guarantees in the form of a monetary or monetary insurance, a bank guarantee, or a sum of insurance or mortgaged property with an equivalent amount, to cover the assessed customs taxes "duties", if it becomes clear that the final determination of the customs value is delayed.

2 - For the importing contractor or any other registered person who provides tax coverage

Customs "duties", objection and denomination are not included in the assessment of the customs value without penalty. According to the following:-

A - Management level: 1. Director of the customs department.

## 2. Value Adjudication Committee.

B- An independent judicial body.

### 3 - Dealing with cadastral information or completing information provided by cadastral sciences

They are secret for the purposes of customs valuation, as they are completely natural and may not be released except to the extent required to be released in the context of all water jurisdictions, in accordance with the most stringent regulations of the unified customs “summit” of the GCC countries.

4 - When the declared value is hidden in a foreign currency,

It should be converted into local currency on the basis of the Libyan exchange rate announced in the national exchanges of the competent authorities. The date of registration of the customs tax is the approved date for the exchange rate.

5 - When determining the customs value, no discount should be taken into account

After the date of importation in the appraiser's mouth, the actual payment or receivable

Pay it to the collection for the appraisal value. What is not regulated is the reduction of prior capitalizations based on the dates of registration of the group's customs office, the value of the company's tax deductions from the customs departments.

6 - There is no text in this system that restricts or casts doubt on Customs has the right to take the necessary measures to authenticate or enter any document or document or conveniently designed or maintained by the Customs Authority for the purposes of evaluation.

7 - (A) If necessary when applying the provisions of the paragraphs (Fourth Eighth) of the requirements of this article is the use of accounting information to determine the customs value. This information must be used in a manner consistent with the generally accepted accounting principles in the GCC countries when applying the specific article. (b)

Customs may not disclose information provided by Before the importer, designer or manufacturer, the document relating to the valuation of the goods, which was prepared in accordance with "Generally Accepted Accounting Principles", indicates the size of the accounting method used in that regard.

8 - Taking into account the provisions of Paragraph (Fourth/B) of this Article, and deliberately Determining the customs values of all types of information, such as magnetic tapes and the like, on which data is recorded or using computer programmes. The value is calculated according to the basis of the value of these media only, without calculating the value of the information recorded on them.

**9 -** Anyone who wants to import from a foreign country must obtain a written explanation from the customs administration on how to determine the final route provided by the customs office for the imported goods.

**Second / Definitions:**

**The following words and expressions shall have the meanings indicated next to each of them:**

**1 - The price is paid effectively or touched**      **batch:** They are worried about everything  
Payment, or what is called, paid by the buyer, to the seller or for his benefit, in exchange for the imported goods, and it is not necessarily required that the payment take the form of a cash transfer, as payment may be by means of letters.

Credit or transferable documents, and the payment may be made directly or indirectly, such as the buyer's settlement of a debt owed by the seller, in whole or in part.

**2 - The "dhammah" is touched by a word like dāl, then n:** means filling complete goods

Its value is determined for customs purposes.

**3 - Takata in the family:** It covers the cost of all the awareness (whatever is done).

Containers, covers, regardless of their type and packages, regardless of the labor or materials used to place the goods in packages suitable for shipment to the GCC countries.

**4 - "Modal" for the producer:** It includes cultivated, manufactured,

And the poisons extracted from the earth (the raw materials), the services, and the intellectual products.

**5 -For persons in a relationship with whom the following may apply:**

(a) Legal partners in the business. (b)

Employees or directors of each other. (c) The employer and its employees.

(d) Every person who directly owns, controls, or maintains an entity  
Or direct access to five or more shares or shares  
that have voting rights, or both. (e) If one of  
them supervises or dominates the other.

(f) or both are directly or indirectly subject to it

Supervised by a third person.

**(g) Or they were together directly supervising a third person.**

(h) Or they are members of the same family.

**6 - The "conformity policy":Hm**

The group is valued at the same time as the general price, which includes material characteristics, good quality, and good reputation, and was produced in the same country and by the same person. Minor differences in appearance do not affect the appraiser's knowledge, so the name of the complementary groups does not apply to them What are the definitions? Mmmmmmmmn To be considered a corridor with matching fluids. If it is not possible to find identical goods produced by the same brand, then goods that match in complete terms with the goods of the valuation date, and were produced in the same country from the previous sample, may be treated as "identical goods". And do not enter my mouth

Conforming goods: Goods that embody or reflect engineering, development, and technical work, design works, plans, and drawings executed by the Council countries, which are not included in the design value designations agreed upon by the Council of the Council (IV/B/1/4/D) in this Article. .

**7 - Similar liabilities:** My concern is with the additives produced in the Balmad Entamaj vent

The goods are being valued by the same person, and they have characteristics and material components that are similar to the value group and enable them to perform the same functions and the values are commercially equivalent, although they are not identical in all respects, taking into account the quality, goodwill and the presence of a trademark when determining Whether the bug was similar. In the event that no knowledge of an identical item produced by the same person is found, then the item produced in the same country as the country of manufacture of the goods being valued, and produced by another person, but they have similar characteristics and component materials and can be traded between them commercially, are treated as "similar goods." Similar goods shall not be included in the membership of similar goods. Complementary goods shall include or integrate engineering, development, and technical work, design work, plans, and drawings implemented in the GCC countries, which shall not be included in the deal value adjustments in accordance with Paragraph (Fourth/B/1/4/D). ) with this article.

**8 - "The shame of unity is a curse" in general:** It is the price at which it is sold

The largest possible number of merchandise is sufficient to determine the price of merchandise, which is a practical matter for private individuals related to the persons who purchased the goods from them, at the first commercial level after import, when applying Paragraph (Sixth).

**9 - The "dam" from the same category or nucleus:** These are the goods that are suppressed

Within a group of goods produced by a specific industry or industrial sector, which includes identical goods and similar goods, but is not limited to them.

**10 - "The beginning of the conversation" is generally said:** The recognized agreement

Or what the knowledge of the opinion settled in my mouth and I stood up blindly,  
deducting the following:

1. Total resources and liabilities should be recorded as assets

And opponents.

2. Changes that must be recorded in assets and liabilities.
3. How to measure assets and liabilities, and changes in them.
4. What information should be disclosed and how.
5. Financial statements that should be prepared.

**11 - The subject matters:** My concern is to fill the information, and the dreamer has died

Please ensure that the following is correct:

1- A person added to the letter "Al-Faqamra" (fourth year / B) from among these people.

Material, to the price actually paid or payable. 2 - Any amendment under Paragraph (Fifth) of this Article. 3 - Mmmmmg mmmmm interspersed with mwjmmb fqmmmmrah (sixth mmmmm) mmmnmhmdha.

Material, as a profit and overhead expense, or value arising from additional manufacturing.

4 - An amount added under Paragraph (Seventh) of this Article,  
**As a profit or a general expense.**

**12 - Purchase commission:** These are the expenses paid by the importer

To his agent in exchange for his representation services in the customs office of the goods whose value is being determined and is not included in the customs value.

**13 - M commission:** These are expenses paid to the seller's agent

The person who is associated with the factory or the goods, or is subject to it, or works for it, or on its behalf, in exchange for services in selling the goods.

### **Third: "A" S.L., then N. Al-Jamra:**

(a) The supplied goods are valued according to the following criteria, in order:

(1) The calculated design value of the package is the designed valuation value

It is stated in paragraph (fourth).

(2) The transaction value of identical goods stipulated in Paragraph (Fifth/A), if it is not possible to determine the transaction value in accordance with Paragraph (Fourth).

(3) The transaction value for identical goods stipulated in Paragraph (Fifth/B), if it is not possible to determine the transaction value for identical goods.

(4) The indicative value stipulated in the paragraph (sixth paragraph), if it is used to determine the value at the price of the deal for similar goods.

(5) The calculated value stipulated in the terms of the jurisprudence (see below). If the reason for challenging the value according to the value of the inferential value is used.

(6) The punctuated method stipulated in the two words of the jurisprudence (eighth). If one uses the method of determining the value of the value according to the value of the calculated value.

(b) The importing importer may request the application of a method for determining the value of the goods. Calculated before resorting to the indicative value method. This application must be submitted when submitting the import declaration to the customs office. If the imported Muslim submits his request to you for the valuation of the two imported Muslims by including the imported Muslim and using the method of determining the deductible values, then he will complete their valuation using the method of adding the indicative values, and if he learns that, then he will complete the valuation according to the value (eighth).

**Fourth: The essence of jurisprudence for "Da'aa Qadl then N":**

**(a) The customs value of goods imported into countries**

The Council is concerned with the value of the transaction, that is, the value actually paid or payable when the goods are sold for export to the Council countries. The most important matters are the jurisprudence (b) of those who are concerned on this basis, and in accordance with the following conditions:

1 - That they do not give you any values that are known to the world of advanced design.

**The goods imported or used by the buyer are subject to the values stipulated in the Unified Customs Code of the United Nations, or the geographical areas in which the goods can be sold, or the customs values that have a significant impact on the value of the goods.**

2 - That they do not muzzle the seller or the appraiser who is associated with a turbaned police officer or Subject to a consideration whose value cannot be determined in relation to the items being valued.

3 - Not all of them who have received baptism should be admitted into the community

**The acquisition, design, or use thereof in a subsequent development by the purchaser, directly or indirectly,**

Unless it is possible to make an appropriate designation of value in accordance with the provisions of Paragraph (B) of this Foundation.

4- Do they not complement the fluids and the metric in a related manner and in accordance with the terminology?

(Secondly / 5) Among those who are concerned with this matter. If the two are related, then the value of the transaction is acceptable for customs purposes and in accordance with the provisions of Paragraph (A) of these names, if the following two conditions are verified:

(a) If a study has proven the nature of the situation between the two countries, even though the relationship between the two countries is

The buyer and seller did not affect the price actually paid or agreed to be paid.

(b) Or if the transaction value of the imported goods is close

The total period of evaluation of the standard (test) value described in the following paragraphs:

1 - The agreed design value for an identical or similar harness sold

For the design there is a senior director of two expert experts affiliated with the Council countries.

2 - A customs value determined for identical or similar goods

Under Paragraph (Sixth) "Inferential Value". 3 - A customs value determined for identical or similar goods

Under Paragraph (Seventh) "Calculated Value". When applying the clause (fourth paragraph/a/4/b), the different value values shall be taken into account, if it is frozen at the value of the stated value and the standard value, on the basis of objective data provided by the buyer or available to customs, in accordance with paragraph (Second/11) of this law. Article, taking into consideration paragraph (Fourth/B) of this Article, and these values may not be used as alternative values.

(b) Additions to the appraised person who is not actually paid or who is due to be paid.

(Settlements):

(1) When determining the customs value and in accordance with this clause (fourth paragraph), the following costs shall be added to the extent of what is borne by the buyer, when these costs are not included in the price actually paid or payable for the imported goods:

1- Commissions and brokerage, excluding purchase commissions. 2-

The cost of imported goods is considered a conduit for customs diseases

### Part of the goods.

**3** - Cost of effort and materials.

**4-** The value of goods and services (supported items) provided by the buyer directly or indirectly, free of charge.

Or a reduced amount remains, to be used for the integration of imported goods and their sale for export to GCC countries, provided that this value is distributed in appropriate proportions, which are as follows: (a)

Materials, components, assemblies, parts, and designs of similar items.

Involved in the production of imported goods.

**(b) Tools, tools, templates, and similar designs**

Used in the production of imported goods.

(c) Materials consumed in the production of imported goods. (d)

Scientific engineering, development, and technical works

The designs, plans, drawings and designs carried out outside the GCC countries are designed to produce the imported goods.

5 - The supplementary fee sums up the two planograms to be paid, all in all.

Directly or indirectly, in exchange for the full exploitation of someone who has intellectual property rights or use licenses, as a condition of the sale under which the ownership of the seller of the valuation value transferred to his possession, relating to the imported goods being valued, when they are not included in the price actually paid or payable.

6- What is the meaning of any combination that is given to the fluids, whether directly or indirectly?

Directly, from the proceeds of any subsequent resale, exchange, or subsequent use of the imported goods.

7 - The total number of imported goods imported to the country or the import destination.

8 - Loading, unpacking, handling, and associated insurance costs

Transporting imported goods to the port or place of import.

(2) The values shall not be combined with the meaning of an addition to the name of the ~~Suppaser~~

or the payable person except in accordance with the provisions of Paragraph (Fourth) of these?

the Article, and any addition must be on the basis of objective and quantitative data, i.e.,

mark the names of real estate rights with actual numbers without interpreting the name of a person, with the value of the valuer. Consider the path of Al-Faqqammarah (Second / 11) as part of this article. Otherwise, reaching the full price of the deal is considered not possible under this basis.

(c) Exclusions from the transaction value:

The following costs and amounts are not included in the value for customs purposes, provided that they are separated from the appraiser who actually paid or is payable:

**1 - Post-import expenses, such as:**

(a) Supplementing the costs of construction, construction, assembly, and design, or

The technical assistance that was pledged to be provided for the purpose of importing goods to the GCC countries.

(b) Ajmur al-Naml, al-Tahmil, al-Nanzimil, al-Munaulma, and al-Tama'min  
For imported goods, after import.

(c) Customs duties and any imposed customs duties

After importing goods imported to the GCC countries. (d)

Profits and wine payments from the buyer for the liquids

Which has nothing to do with imported goods.

(e) The interest that lies in the future is linked to scientific growth and financial agreement

It is concluded by the buyer to purchase the imported

goods. (f) Activities carried out by the buyer on his account. 2 -

Financial balances held by the seller in favor of the importer. 3 - Export subsidy amounts previously provided by others

Countries to export some goods.

4 - Any amounts in exchange for dumping, when goods are sold at prices

Dumping (at a lower price than the cost), as anti-dumping is prohibited under the Anti-Dumping Agreement.

(d) If they believe that they have reasonable reasons that would lead to the right to join the party.

Despite the application of the provisions of this Article to the documents submitted or the information contained therein, the importer must be informed in writing of the reasons - based on his request - and given sufficient due notice to the importer, to be paid by the customs department. If he does not submit the proofs that will be accepted by the department within this period, and it is not possible to determine the customs value, then The provisions of Paragraph (Fourth) of this Article must be determined in accordance with the methods mentioned in Paragraphs (Fifth, Imperative, and Eighth), and the consecutive knowledge of arriving at the customs value according to the first possible method.

**Fifth: The rule of jurisprudence for "identical and similar goods":**

The negotiated design value of an identical lot that was previously accepted as a deal value under the Code (Article 4) of this Article, issued to the GCC States on or near the same date of export of the goods being valued, in the same customs office and in the same quantity as the lot.

Imported under evaluation. If such a value is not available, the calculated value of identical goods sold in a different trade name and/or in different quantities is used, and is adjusted to take into account the difference in the names of the trade name and/or quantities, as objective data names in accordance with Paragraph (Second/11) of this law. Article, and confirmed evidence proving the reasonableness of the amendment, whether the amendment leads to an increase or decrease in the value, taking into account the provisions of the two supplementary terms referred to in Paragraph (Fourth/B/1) of this Article. If more than one transaction value is frozen for identical goods, the minimum value of the value shall be adopted as the customs value of the group as the value of the two valuations, in accordance with the paragraph (fifth/a) in the explanatory appendix.

(b) The transaction value of identical goods is accepted as the transaction value of Bmwjump  
The package (fourth year) of this material shall be circulated for export design to the GCC countries on or near the same date of export of the goods being valued, under the same customs name and in the same quantities as the imported goods being valued. If such a value is not available, the transaction value of similar goods sold in a different commercial area and/or in different quantities shall be used, while being adjusted to take into account the difference in the area of the commercial area and/or quantities, based on objective data names in accordance with paragraph (Second 11) and confirmed evidence proving their reasonableness. The amendment, whether the amendment leads to an increase or decrease in the value, taking into account the provisions of paragraph (Fourth/B/1) of this article. If there is more than the price value of similar goods, the lower value shall be adopted as the customs value of the goods being valued, in accordance with Paragraph (Fifth/B) in the explanatory annex.

### **"Ad" / "The top" means:**

1- The customs value is based on the unit price under which it is paid  
The imported goods themselves, or identical goods, or similar goods, at the first commercial level, in the local market in the Council countries, in their condition at the time of import, in the largest total quantity and according to the price tag (Second / 8) of those mentioned in this article, then the name of the imported goods under valuation or close to it , to different persons connected to a relationship in accordance with Paragraph (Second/5) of this Article, with the exclusion of the sale of any of the supporting items included in their production in Paragraph (Fourth/B/1/4) of this Article, provided that a procedure is carried out.

The following deductions:

(a) Either the amount of commissions (usually paid or agreed upon), or

The amounts that are usually added against the rate of profits and general expenses in the GCC countries for goods of the same class or type. (b) The usual fees for transportation, insurance after importation, and what is related to it

They are the ones who complement each other and the countries of the world. Know that you do not complete the costs included as general expenses in paragraph (a) above.

### **(c) Customs taxes, "duties," and other taxes**

Or the judgments owed to the Council of Nations regarding the import or sale of goods locally. It must be taken into account not to deduct the amount of taxes or taxes from this paragraph when calculating the value of the imported goods by recording them in the general expenses in paragraph (A) above on this basis.

2- If the lot does not have the valuation value or the matching lot or Imported identical goods are sold in their condition at the time of importation at the same time as the importation of the goods being valued or close to that time. The customs value, taking into account the provisions of Paragraph (1) of these terms, is based on the unit price at which the imported goods, identical goods, or identical goods are sold. I have deliberately imported the goods to be valued, knowing that this will be done before you hear one day from the date of the import of the goods and the valuation price, in quantities sufficient to determine the price of the unit.

3- If you do not complete the imported package or the identical package or Identical imported goods are sold to the local market in the GCC country, in their same condition as when imported, and are sold in the customs office, based on the importer's request, at the price at which the unit of the imported goods is sold to the local market in the GCC country, after additional manufacturing or processing has been carried out on them, unless they are lost. Their identity, in the largest aggregate quantity, is that of unrelated persons as defined in Paragraph (Second 5) of this Article, with the specified names included in the annexation agreement as a result of the additional design or development, and the specific names stipulated in Paragraph (1) of this Article.

**"Fourth: The attributed top:**

1- If it is not possible to determine the customs value according to paragraph (sixth) of According to this Article, or when the importer is requested to apply the calculated values before the indicative value in accordance with Paragraph (Third/B) of this Article, the customs value is based, in accordance with the provisions of this Paragraph, on the calculated value, which consists of the sum of the following:

**(a) The cost or cost of materials, design or other work**

The supplementary processing and processing entered into the integration of imported goods.

(b) Estimated profit margin and designed general overhead expenses for the program, generalized formula.

For the amount that is mainly reflected in the sales of goods from the same country or the growth of the goods in the country, their value is determined and the product is designed by other producers of the same country to export them to the GCC countries.

(C) Al-Ajmūr and Al-Takamālīf specified in the paragraphs (7) and (8) of (Fourth/B/1) of this article.

2- It is not permissible to ask any person residing outside the GCC countries to

He shall submit for examination any accounts or records for the purposes of determining the calculated value, or request permission to inspect them. However, the customs administration may verify in another country the information provided by the producer of imported goods, for the purposes of determining the customs value and the provisions of this article, with the agreement of the producer, provided that sufficient prior notice is given to the government of the country in which the investigation is taking place, and that it does not object to this.

**Eighth: The bitter method:**

(a) If it is not possible to determine the customs value of the imported goods In accordance with the previous principles referred to in Paragraphs (Fourth) through (Eighth) of this Article, the provisions of the same customs tax are once again applied, with the aim of providing a safe and secure basis for the customs value and the first possible basis.

(b) It is possible to calculate the customs value using the following method:

Names are inevitable and are all in practice. It is permissible to use reasonable names that do not conflict with the principles and general provisions of the agreement.

The value, and in accordance with Article Seven of GATT 1994, and on the basis of the statement provided to the United Nations, any member of the Council of Nations. It is not permissible to determine the customs value based on the following: - 1- The price of imports in the GCC countries for imported goods produced in the GCC countries.

2-The higher value than alternative values.

3-The selling price of the goods in the local market in the country of export. 4-

The cost of producing wine with the deductible value determined

In accordance with the provisions of Paragraph (Seventh) of this Article.

5-The price of goods sold for export to a country other than the GCC countries.

6- Random or arbitrary values. 7-

Minimum limits of customs value.

(c) The importer has the right, at the request of my marshmallow, to obtain my knowledge Explanation of the customs value in accordance with the provisions of this paragraph. The note only includes the imported goods being valued, and it does not serve as a reference with regard to the valuation of imports of any wine commodity at the entry or entry customs office. This general rule is only applicable to the most important matters, and it does not have any legal effect or bearing on all of the objection and appeal procedures mentioned in this paragraph.

**"Secondly, the Arabic language" does not mean anything other than this article.**

## **Al-Mallo Al-Fasri**

### **Article No.: First/5:**

Credit balances related to previous consignments are not considered when determining them

The customs value of the goods being valued.

Muthammal: Muslim poisoning, imported capitalism, Ahmaza TV, Baqimun, Mammah10,000 riyals

The invoice included an amount of 100 mg9000 riyals as the value of the devices, and a

deposit In the amount of 1000 riyals. The importer explained that the balance is 1000 riyals

Granted to a job as an academic worker from a graduate student (10) Ajhamza TVzimon from

Previous shipment.

**In this state, the letter denotes a string related to the "image" as there may be n, and the exact value of the "image" is stated in the amount of "10000 riyals.**

**Article number::Fourth/A: The price actually paid or touched and paid:**

1- When determining the value of the transaction, the price actually paid or due is considered

Paid by the person defined in Paragraph (Second/1) Of this Article, PG                      Regardless of

The method of summation is a predictable name, so they suppress the result of the summation of deductions, additions, or Negotiations, and may be reached by applying a certain equation.

2- The phrase "payable" means that one portion of the item was not paid when

The customs value is determined by determining the customs value of the importing group,

This price agreed to be paid will be the basis for determining the customs value.

The payer is not obligated to complete the transfer of the amount, as he may complete the payment in the form of letters of credit or financial bonds, directly or indirectly.

**3- Payment from the buyer: It guarantees the settlement of a debt from the buyer to the mother**

**There may be a problem with the problem of loss, or there may be a way to repay a debt due to the problem. Non-director income is not included in the activities carried out by the buyer at the expense of, for example, advertising, except for the activities described in (Fourth/B) even though they also support the business. No cost is added. In these activities, the price is actually paid or immediately and immediately, when the estimated value of the "imported goods" is determined.**

**4- "Collected commodity": It can be represented as the price of the commodity paid in actual or actual form.**

**Touch and pay a cancellation of the collection of the imported goods. F and Sb**

**The price of the gift is paid or touched              A batch at the top of the components and not paid.**

**Example: "A provided, miss, and a response to."**

**Developed components**

**To the group, the group shall be canceled or assigned to it.**

**The most important thing (1) Riyal per unit**

**One riyal per unit in exchange for**

**Totally. Find out the value of the agreement for this single consolidated unit  
(1.50) riyals.**

### **Article No.: Fourth/A/1: The fuel is still affected by a major bug**

#### **The lost:**

It does not prevent the customs value from being determined using the transaction value method.

#### **For example :**

1. Restrictions that specify a specific date for the sale of imported goods.

#### **Example(1).**

The purchase contract states that the seller stipulated that the buyer (importer) inform me that

He only sells them on a certain date, such as the beginning of winter, for example.

2. Restrictions that specify a specific place in the importing country for reselling the goods Imported.

Example(2): Taking into account example (1), if the seller had made a stipulation

The buyer (importer) must not sell the goods unless he is in debt  
Riyadh, for example.

3. Restrictions that specify a specific method of resale in the country of import.

#### **(Mothhammal)3)**

(Importer) selling the goods through sales representatives,  
Or through advertisements in the media.

### **Article No.: Fourth/A/2: Terms or leases BC      Can't say goodbye**

she has:

EhhhhhThe "important" price of the commodity is given on the condition that it is sold.

**Touch and import other goods also in specified quantities. He paused**

Or "loss of touch and return of the price or" loan. They are guided by it

Imported goods, other goods labeled as "lost goods". Or the "imported goods" are offered in the form of a payment that is not substantially related to "lost", such as the return of "lost". "Annexation of the property was not agreed upon by the buyer, and the contract was stipulated by the buyer regarding a certain defect of the property after the contract.

**Article No.: Fourth/A/4: Does the community have useful information? A word about the buyer and**

**the mother**What convinces her that the relationship between them did not affect my knowledge If the

appraiser is not actually paid or owed a payment, the appraiser will accept a request for payment.

Additional information from the importer. A: If the customs duty period is in doubt regarding the connection between the importer and the appraiser, they must notify the importer in advance, and give an adequate period of time for the return, and notification must be given immediately, if the importer requests this.

**Article No.: Fourth/A/4/A: Determining the value of the deal, after studying the terms and conditions.**

**pain**,If the customs finds the following:

1. The metric and the fluids are both scientific, despite their connection between the two. They have a relationship with each other as two unrelated people.

2. If the value extension is determined in a way that is consistent with normal practices, then

Determining prices in a particular industry, the following indicators indicate that

The price is not affected by the relationship.

3. If it is proven that the price is sufficient to cover all costs in addition to the profit,

The company's total profits achieved in a specific period of time are equal to...

Total sales of the same category or type.

**Article No.: Fourth/A/4/B: The other "Arian" places:**

1. These are values previously accepted as customs values for goods exported to countries

The Council at the time of importing the imported goods or a period close to it. Standard values are used for comparison, so they are compared to the value of the imported commodity.

2. To determine whether the design value is close to the standard value

(testing), considers the following factors:

(a) The nature of the imported goods and the field of industry.

(b) The period of importation of the goods.

(c) Is the difference in value commercially noticeable?

**(Dr)Does the disagreement mean a huge cost in internal affairs?**

**B"LD L**      **monastery.**

**And w w a**      **The above factors have destroyed it, and it cannot be restored**      **With him**

**Consolidated Percentage Specific Percentage**      **This is a case. Jurisprudence and jurisprudence**      **Obey God**

**In other words, a certain word for "the adverb is unreasonable, so there is a difference" in another word for "the adverb that may be a saying."**

3. When applying standard values, the two dimensions and the total difference are taken into account Between the declared value and the standard value, the difference is settled If it is based on objective data provided by the inspector or available to customs. The difference may be related to the following:

(a) The importer's commercial level. (b)

Quantity imported or contracted.

(c) Complementing the financial resources of the two sealants (7) and (8) mmmmmmmmm

(Fourth/b/1) With this article.

(d) The costs incurred by the fluids in transactions are not incurred

In them, the fluid and the metric are connected. My mouth cannot bear them

Sales transactions in which the seller and buyer are related.

4. If it becomes clear from the comparison or test result that one of the standard values

My mouth is sealed over them (fourth / a /4/b) From whom did this material originate, close to whom

The declared value, so there is no need to resort to studying the circumstances of the sale

To determine whether the interaction with the ostium and the appraiser's oral

fluids has yielded results or not. If Customs has sufficient prior information to

convince it without further investigation that the standard (test) values are close

to the designated appraiser, they are not obligated to confirm the validity of the

standard value.

### **Article No.: Fourth/B/4/1:**

A - Requirements for adding the value of ancillary items:

1. If they were not previously included as part of the actual paid appraiser or the appraiser.

Paid.

2. If you provide free of charge from the imported designer (designer) to the product (the manufacturer) directly or indirectly.
3. If it was presented at a reduced cost, then the addition must be completed only at a fixed cost.  
The hidden amount.
4. If it is used in the production of the goods being valued.

#### B- Determine the value of auxiliary items:

In order to add the value of the ancillary items to the transaction value of the merchandise being valued, or include it within the components of the calculated value, the value of the ancillary items and the costs of shipping them to the place of production of the merchandise under valuation must be determined, including those fees and taxes that cannot be refunded, and distributed proportionally to the value of the merchandise. Imported goods have the following information:

1. If the auxiliary item consists of materials, components or parts or similar parts within its jurisdiction of integration into the importing entity, or  
Depreciated expenses incurred during the production of the imported goods, and deducted from the goods purchased from an unrelated seller, the value of the subsidized item is the cost of purchasing it. If the item being sold is produced by the manufacturer or a person associated with him, its value is the cost of producing it.
2. If the supporting items consist of tools, nouns, or Say or design a similar structure that was used when joining the group.  
Imported products, and the importer purchased them from a related global fluid, so their value is the cost of their production. If the supporting items are already in use, the basic cost of purchasing or producing them should be adjusted to reflect their current value in use before determining their value. However, if the importer has rented the second-hand item from a related overseas supplier, the value of the second-hand item will cost him to rent it. In addition to the two loads, the cost of any modifications or repairs carried out to it is included.

(Mothhammal)1): Tops imported from the Gulf and supplied by a foreign manufacturer with designs

Explain the process necessary to design the immunity of the group. How much poison is imported?

Al-Khaleeji has purchased all the designs from an engineering company in the GCC countries in order to supply them to the foreign product.

**Q: Does the customs value of the item include the value of the ancillary item?**

The answer: No, because the most common designs used in the countries of the world are no

**It may be added to the price actually paid or payable.**

**Example(2): A Gulf importer supplied the foreign product (the exporter)**

With free templates. These molds are what is needed to make a band

For the Gulf importer. The company imports the Gulf imports molds manufactured in the GCC countries and molds for wine manufactured outside the GCC countries.

**Q: Does the customs value of the goods include the value of the molds? Answer: Yes, it is necessary to enter the value of the word template into the value of the design concept.**

**Produced in the GCC countries or outside the GCC countries.**

**C - Distribution of the value of auxiliary items:**

The value of the supplied scientific equipment of the imported goods shall be allocated in a reasonable manner appropriate to the circumstances and based on generally accepted accounting principles. Based on the documents submitted by the importer.

Sambil Al-Mathmal learned: If the total number of items expected to be manufactured using the auxiliary item will be exported to the country of import, it is permissible to distribute the total value of the auxiliary items in the name using the following methods:

1. The world of international capitalism, if the imported Muslim also forces the world to pay with it. Fees on the total value of the auxiliary item once.

2. On the number of units produced when the first shipment arrives.
3. Learn about the expected integration of the deaf person from the time he was born.  
Conclusive contracts or commitments regarding this production.
4. Any method requested by the importer for distribution is consistent with accounting principles  
Generally accepted.
5. If the imported goods are part of the production, or If the employee is no longer authorized  
to participate in the baptism of countries, then this method will be extended  
Distribution on documents provided by the importer.

Example: The importer capitalizes the product as a template to be used in producing the product.

The imported company also agreed with the producer to inform me of Shamara.  
10000 pieces. When the first shipment containing 1,000 pieces  
arrived, the manufacturer had finished producing 4,000 pieces.

In this case, the importer may request customs to distribute the value

The template is scientific 1,000, 4,000, or 10,000 pieces, or any number that suits you. With  
generally accepted accounting principles.

#### **Article No.: Fourth/B/5/1:**

1. The supplementary fee (amounts) may be included in the monthly payment  
in return for Exploitation of an intellectual property right or name license  
includes, among other things, the additional fees covered by copyrights,  
registered trademarks, and roll-up rights. Where it is added to the  
customs value.
2. The amount paid by the appraiser shall not be included in the amount of his work or the person who is entitled to  
pay it to the person being paid. The imported value of the appraisal, the fee of the Authority of Integration, which includes:  
Goods such as: reproductions or reproductions of artistic or scientific works,  
reproductions or copies of industrial models or drawings, models of appliances  
and samples thereof, and plant or animal species.
3. The amounts paid by the buyer in return for the fraud shall not be added to the distribution or distribution

Submitting an article with the importing group to the appraiser who is actually paid or payable, if the amounts paid cannot be filled as a condition for the sale of the goods for export to the GCC countries.

4. If the intellectual property is also partly based on the science of the names of the community The imported goods and partly knowledge of the imported goods are related to the imported goods, as if the intellectual property rights cannot be distinguished from financial arrangements specific to the imported goods and the goods. It is then used to determine the customs value according to the transaction value method in Paragraph (Fourth) of this article.
5. But if he also ignores the intellectual property, based on imported goods Only its value can be easily determined. In the mouth of this dreamer, it is added to the price actually paid or due to be paid.

**Article No.: Fourth/C/1/C: The method of "Aad al-Rum" for the Qimmar anthrax**

**And any other taxes:**

Example: If the price actually paid or payable amounts to (56000) Riyal includes: the value of the goods received, insurance, freight (CIF), And ad valorem customs duties, for example, in the GCC countries 20%, in addition to a tax due after importation 500 riyals.

Customs duties and taxes are collected as follows:

$$56000 - 500 = 55500$$

$$55500 \div 1.20 = 46250 \text{ (result represents CIF value)}$$

**Article No.: Fourth/C/1/D:** Profits are not included in the customs value And other payments from the buyer to the seller, which are unrelated With imported goods. Such as dividends paid to shareholders that are not directly related to imported goods. A distinction must be made between dividends and returns, as returns are a portion due to the seller directly or indirectly as a result of the process of resale, disposal, or use.

For imported goods, it must be added to the value of the goods.

**Article No.: Fourth/C/1/e:** Benefits of financial financing, to purchase goods

Imported, provided by the seller, the builder, or any other person, no

It is included in the customs value provided that:

1. These interests must be separated from the price actually paid or due  
Payment for imported goods.
2. The financial agreement must be in writing.
3. The buyer must be able to prove that the goods are actually sold at the  
price The declared price is the price actually paid or payable.
4. The financing interest rate should not exceed the prevailing level in the country that  
applied It includes financing for the deal.

**Article No.: Fourth/C/1/f:** For customs purposes, the value does not include the costs  
of activities carried out by the buyer at his expense, except for activities that...

Its cost may be settled under Paragraph (Fourth/B), even if it is of benefit  
to the seller. These activities include, for example: marketing studies and  
research, advertising, preparing exhibition rooms, and participating in  
trade fairs.

**Article No.: Fourth/C/2:** Financial balances held by the seller in favor  
of importer, and included in the price actually paid or payable

For the goods being valued as compensation for a previous shipment or commercial transaction. These are

settled apart from the consignment being valued as they are balances for previous shipments.

Refer to the example in paragraph (First/5) From this appendix.

**Article No.: Fifth/A:**

1. The customs value is the transaction value of identical goods that were previously accepted As a customs  
value in accordance with the provisions of Paragraph (Fourth) of this Article, on the basis  
That the identical goods were sold for export to one of the GCC countries, on or  
close to the same date on which the goods being valued were exported, from the  
same manufacturer, and at the same commercial level of the importer.

The same quantities are for imported goods under valuation.

2. If such a value is not available, the transaction value of the identical goods is used In order of priority according to the following:

(a) From the same manufacturer, in commercial quantities and/or standard

Different.

(b) From a different manufacturer, in the same quantities and/or at the same level

Commercial.

(c) From a different manufacturer, in different quantities and/or at a commercial level

Different.

3. "The importer's commercial level" means the importer's activity in a country Import: wholesale, retail, or consumer.

4. If there is a difference between the goods being valued and similar goods In terms of quantities, commercial level and costs referred to in the paragraph

(Fourth/b/1) From this article, the value of the similar transaction is amended To take into account the fullness of differences, whether this leads to an increase or decrease,

On the basis of conclusive evidence that clearly demonstrates the reasonableness and accuracy of the amendments, such as an approved price list that includes values that indicate different levels or different quantities.

Example: If the imported goods being valued consist of:10 pieces,

The only similar goods for which the transaction value is available include:

500 pieces, there is a price list from overseas seller including Different prices depending on quantities. In this case, modification can be made

By resorting to the completed price list, and applying the appropriate price according to the quantity of the imported goods being valued. It doesn't have to be a deal

The identical goods have been made in quantities10 pieces, as long as you find the list Prices are valid based on sales in other quantities. But just in case

In the absence of such an objective procedure, it is inappropriate to determine the customs value according to the provisions relating to the transaction value of identical goods.

5. If, upon applying this paragraph, more than one transaction value of identical goods is found Sold at the same commercial level, in the same quantities and under the same conditions Sale (in terms of how to pay: in cash or on credit.), (in terms of the condition of the goods upon sale: first production line goods, or "stock" goods such as the remains of production lines, factory liquidation, end-of-season sales, etc.). Then the lowest of these values is taken.

## **Article No.: Fifth/B:**

1-The customs value is the transaction value of similar goods that were previously accepted As a customs value in accordance with the provisions of Paragraph (Fourth) of this Article, on the basis That the similar goods were sold for export to one of the GCC countries, on or near the same date on which the goods under valuation were exported, from the same manufacturer, at the same commercial level of the importer, and in the same quantities of the imported goods under valuation.

2- If such a value is not available, the transaction value for similar goods is used

In order of priority according to the following:

- (a) From the same manufacturer, in different quantities and/or commercial level.
- (b) From a different manufacturer, in the same quantities and/or at the same level

Commercial.

- (c) From a different manufacturer, in different quantities and/or at a commercial level Different.

3- "The importer's commercial level" means any activity of the importer in a country Import: wholesale, retail, or consumer sales.

4- If there is a difference between the goods being valued and similar goods

In terms of quantities, commercial level and costs referred to in the paragraph

(Fourth/b/1) From this article, the value of the similar transaction is amended To take into account the fullness of differences, whether this leads to an increase or decrease,

On the basis of conclusive evidence that clearly demonstrates the reasonableness and accuracy of the amendments, such as an approved price list that includes values that indicate different levels or different quantities.

Example: If the imported goods being valued consist of: 10 pieces,

The only similar goods for which the transaction value is available include:

500 pieces, there is a price list from overseas seller including Different prices depending on quantities. In this case, modification can be made

By resorting to the completed price list, and applying the appropriate price according to the quantity of the imported goods being valued. It doesn't have to be a deal

For similar goods made in quantities 10 pieces, as long as you find the list Prices are valid based on sales in other quantities. But just in case

In the absence of such an objective procedure, it is inappropriate to determine the customs value according to the provisions relating to the transaction value of goods

Similar 0

5. If, upon applying this paragraph, more than one transaction value for similar goods is found

Sold at the same commercial level, in the same quantities and under the same conditions

Sale (in terms of how to pay: in cash or on credit. In terms of the condition of the goods upon sale: first production line goods, or "stock" goods such as the remains of production lines, factory liquidation, end-of-season sales, etc.). Then the lowest of these values is taken.

## Article No.: Sixth /1:

### **1. E B M A number of units of the goods imported themselves or of the goods.**

**Conforming or similar item, with the same roll quantity as the width of the unit is  
The price that occurred in a number of units.**

**Example (1): The sale of goods based on the list of "loan guarantees" and "discounted loans"**

**For the unit when purchasing a company. The following is stated:**

Alo quantity	Units sold	price Unit (R s)	Uncle number tot sale	gim the quantity Sold oFor one price
--------------	------------	---------------------	-----------------------	--

<b>1- 10 units</b>	<b>100</b>	10 practically <b>T</b> Sell from <b>5 units</b> 5 Practically <b>T</b> Sell from <b>3 units</b>	<b>65</b>
<b>11-25</b> Ionliness	<b>95</b>	5 Practically <b>T</b> Sell from <b>11 units</b>	<b>55</b>
more than 25 units	<b>90</b>	Sale process <b>And of</b> <b>30 units</b> Sale process <b>And of</b> <b>50 units</b>	<b>80</b>

In this case, the quantity of (80) pieces is the largest total quantity sold at one price, which is (90 riyals), and therefore the

"unit price of the largest total quantity" is (90) riyals.

#### **Example (2): Two sales were made to an unrelated person, or (500) units sold.**

At a price of (95) riyals per unit, while the second sale consisted of (400) units sold at a price of (90) riyals per unit.

In this case, the largest number of units sold at a fixed price in this example is (500), so the unit price for the largest total quantity sold is (95) riyals.

Example (3): The following quantities were sold: E Persons not linked to damage prices, as shown below

**:-**

<b>*Sales: Quantities sold</b>	<b>Unit price (SAR)</b>
<b>40</b>	<b>100</b>
<b>30</b>	<b>90</b>
<b>15</b>	<b>100</b>
<b>50</b>	<b>95</b>
<b>25</b>	<b>105</b>

<b>35</b>	<b>90</b>
<b>5</b>	<b>100</b>

Totals	Total quantities sold at one price	Unit price (SAR)
	<b>65</b>	<b>90</b>
	<b>50</b>	<b>95</b>
	<b>60</b>	<b>100</b>
	<b>25</b>	<b>105</b>

In this case, the largest total quantity sold at the packaged price in this example is (65) units, so the unit price for the largest total quantity is (90) Gulf riyals.

### Article No.: "Ed" A/1/A:

1. If ownership of the goods being valued belongs to the seller or exporter Outside the GCC countries, and sold on the basis of a commission or agency, the "commission" is collected: it is paid, due or usually due, from the seller to the importer in exchange for the costs he bears in exchange for selling the goods locally.

2. If the goods being valued are sold to the importer, who works For his own account, then "general profits and expenses" are deducted: these are the profits and general expenses that the importer adds to the selling price in the local market, unless they are not close and consistent with the amount of profits and general expenses that are usually added during sales transactions in the GCC countries for goods of the same period. Or the type of goods being valued, imported from the same country or from other countries. This usual amount is extracted on the basis of appropriate information from a source other than...

importer.

3. The amount of profits and the amount of general expenses should be taken as one amount Overall. One of the two quantities may be inconsistent with its counterpart specific industry, but as long as their total is consistent with the usual "profits and overheads" total, it should be used. This amount to be deducted must be determined on the basis of the information provided by the importer or on his behalf. General expenses include the direct and indirect costs of marketing the goods in question.
4. Goods of the same category or type: These are the goods that fall within A group or circle of goods produced by a specific industry or industrial sector, including identical goods and similar goods imported without being limited to them, whether from the same country of production or export of the goods being valued or from another country. Determining whether certain goods are of the same make or type depends on a case-by-case basis with reference to the circumstances surrounding the goods.

### **Article No.: "Ed" A/3:**

1. There may be cases in which, despite the lack of identity of the imported goods, Determine the value added as a result of processing or manufacturing accurately without unreasonable difficulties. This must be done based on objective and quantitative information related to the cost of this work. It is based on accepted manufacturing equations, recipes, construction methods, and other industry practices.
2. On the other hand, there may also be cases in which goods are retained Imported with its identity, but it is a secondary component of the goods that Sold in the importing country, there is no justification for using this method of evaluation. Because of this, each case should be examined individually.

**Article number: "Ebaa/1:**

As a general rule, the customs value is determined pursuant to this Article on the basis of information readily available in the GCC countries. When using the value calculated on the basis (seventh), it may be necessary to examine the production costs of the goods whose value is being determined and other information that must be obtained from outside the GCC countries. In general, the use of the imputed value method is limited to cases where the buyer and seller are related, the producer is willing to provide customs with the necessary cost information, and provides facilities for any verification that may subsequently be necessary.

**Article number: "Ebaa/1/A:**

1. The "cost or value" referred to in this paragraph shall be determined on a basis  
Information related to the production of the goods being valued, provided by the same or on behalf of the producer, and is consistent with generally accepted accounting principles in the exporting country. In the event that information is available from another source, customs must notify the importer, upon his request, of the information that will be used and its source, taking into account confidentiality in accordance with Paragraph (First/3) of this article.

2. The cost or value referred to in this paragraph includes:

(A) Costs of the items mentioned in paragraphs (Fourth/B/1/(2) and (3)) of these Subject.

(B) Costs of the items specified in (Fourth/B/4/1) of this article.

Distributed proportionally in accordance with the provisions of Paragraph (Fourth/B/1/4) of this Explanatory Appendix. Taking into account that the costs of the elements mentioned in paragraph (Fourth/b/1/4/d), which is implemented in the GCC countries, is not included in the value Customs duties are included in the cost of materials, except to the extent that the producer bears in obtaining them on these items. It is not permissible, under any circumstances, to repeatedly calculate the value of the items referred to in this paragraph.

**Article number: "Ebaa/1/B:**

1. The amount of profit and general expenses should be taken in total, If a product's profits are low and its overhead expenses are high, then...

Taken together as a whole it can be consistent with the profit and overhead expenses normally reflected in sales of goods of the same category or type.

2- When the numbers provided by the producer do not correspond to the profit

And overhead expenses with numbers that are usually reflected in sales Goods of the same category or type as the goods being evaluated are produced by producers in the exporting country for export to the GCC countries. In this case, determining the amount of profit and expenses may be based on

The public must obtain objective data, in accordance with paragraph (Second/11) Of these Material other than that provided by the producer of the goods or presented in his name.

3- It covers the general expenses referred to in Paragraph (Seventh/1/B) of

This article covers all direct and indirect costs of producing and selling Goods for export that are not included in Paragraph (Seventh/1/a) Of these Subject.

4. When determining the usual general profits and expenses in accordance with the provisions of the paragraph

(Seventh/1/b) In this article, the search is carried out in the narrowest group or circle Of goods of the same category or type, including sales of goods Identical or similar products produced in the same country as the goods being produced

Determining its value, and sold for export to the GCC countries, including the goods whose value is being determined. Whether certain goods are of the same category or type as other goods is determined in each case individually, with reference to the surrounding circumstances.

#### **Article No.: Eighth/A:**

This paragraph does not give a specific method for valuation, but rather requires that the customs value be determined according to the following:

1- Using reasonable means or methods

2- It is consistent or consistent with the principles and general provisions of the customs value agreement,

And with Article 7 of GATT1994 AD.

3- On the basis of data available in the importing country.

#### **1- Confirm the offer with reasonable assurance**

The customs value must be based on the provisions of this paragraph, to the greatest possible extent According to the principles for determining the customs value previously mentioned in paragraphs (fourth) through (seventh), with a reasonable degree of flexibility in application, in line with the objectives and provisions of the value agreement. If it is not possible to determine the customs value using the following principles, the customs value may be determined using logical methods. Another condition:

1. Road filling must not be prohibited in accordance with Paragraph (Eighth/B).
2. All roads must be consistent and consistent with general principles and provisions For value agreement.

Example:

A shipment was received that is a rental device for a specific period, for example for a period of three years (representing the life of the virtual device) for rent.

Monthly and its amount (2000) riyals. No identical device has been previously imported Similar. It was not possible to determine the customs value of this device according to the stated principles

In paragraphs (fourth through seven).

To determine the customs value of the device, the absence of a sale is taken into account to apply the transaction value, and no identical or similar device has been previously imported. This device has not been resold in the GCC countries, and there is no information about the cost of producing this device. Accordingly, the customs value cannot be determined in accordance with paragraphs (fourth through seventh), even in its flexible form. But there is a reasonable means that can be used under paragraph (eighth), which is to use The full rental fee, which may represent the expected life of the device (36 month x2000 = 72,000 riyals), as customs value.

**2- The general principles of the Ember Summit Agreement:**

- (a) Relying to the maximum extent possible on the transaction value of the imported goods.
- (b) A unified system of value.
- (c) Simple and fair standards.
- (d) Clear and neutral.
- (e) Consistent and consistent with commercial practices.

**3- The "A's" mentioned in the mentioned text:**

If data is available from a foreign source, this will not in itself prevent From using data filling for the purposes of determining the value in accordance with Paragraph (Eighth) of this Article. But as long as correct and accurate information is available in the GCC countries, it should be used.

**The second father**

Customs declarations and temporary entry

**Customs data**

**Article (2)**

Based on what is stated in the provisions of Article (48 bis) of the Unified Customs Law, the administration may accept documents

Electronic information required for customs clearance in accordance with the following conditions and controls:

**A- Electronic documents are sent by the goods carrier or His delegate.**

B- The entity sending the electronic document must be previously accredited Customs within the conditions set by the administration.

C- The customs department may verify the authenticity of electronic documents Sent from the approved authority that issued it. D- The customs department has the right to request the original documents. E- Electronic documents must be certified or signed electronically. F- All documents must be electronic when sent

Complete, undivided.

### **Temporary entry**

Scientifically based on what is stated in the provisions of Articles (89) to (94) of the United Nations Customs Regulatory Authority of the Council of Ministers of the Arab Gulf States, including the temporary entry into force of the terms and the following procedures:

### **Article (2 bis)**

**A- The entry of goods mentioned in Articles (89 and 90) is permitted.**

From the unified customs "law" system for the Gulf Cooperation Council countries, in accordance with what is stated in these regulations, under the status of temporary entry for a period of six months, subject to extension, with the suspension of the collection of customs taxes "duties" thereon.

**B- Customs duties and other taxes are guaranteed**

Other taxes "fees" - if any - according to a bank or cash guarantee, as the case may be, and in accordance with what the Director General decides.

**C- Late violations, fines or any fees are guaranteed**

Another is in the event that the goods are exempt from customs "duties", under guarantees Cash or documentary, provided that this guarantee does not exceed 20 percent of the value of the goods.

**D- The temporary admission status ends with the re-export of goods brought outside the country, deposited in free zones, customs warehouses, or warehouses, or placed in**

### **Taxes**

### **Banking or**

Domestic consumption,

## Paying taxes "fees"

The customs duties due from it, in accordance with the conditions and procedures determined by the Director General.

Temporary admission of heavy machinery and equipment

### Article (3)

a-It is allowed to bring in heavy machinery and equipment that are not available

In the markets to complete projects or conduct practical and scientific experiments related to filling projects for a period of six months, extendable for similar periods and a maximum of three years, unless the period necessary to implement the project      It requires more than this period. Pregnancy

B- It is required for the Mashmru      benefits from temporary insertion

According to this regulation, they must remain silent    Among the projects being implemented On behalf of the state or for investment projects whose implementation requires the introduction of the necessary machinery and equipment for this purpose.

### Article (4)

A- It is not permitted to insert temporary bridges with clouds and bridges

And cereals and other consumable materials within the projects.

B- There is no possibility of change in the development and design of complementary mechanisms and parameters.

Entering it, except after obtaining the approval of the Customs Administration. C-

The noun may be used only by the syllable and the baptized person

introduced to implement it.

### Article (5)

The entity requesting permission for the temporary entry of machinery and equipment

necessary to implement its projects is obligated to the following:

1 - Providing a person with infertility or an agreement concluded with the mob.

The government for which the project is being implemented.

2 - The organization shall be organized by the United Nations Customs Office and the Organization, and the approved form shall be approved for further entry.

The documents are furnished, the design is ergonomic, it includes all necessary information, and the documents required under the "Law" system are attached. The declaration is also subject to all customs procedures.

3 - Providing financial insurance or financial insurance for the remainder of the tax liability

The customs "fee" due on the registration dates of the customs office for its entry according to the temporary entry status.

Temporary entry of goods with the intention of completing manufacture and return

## Export

### Article 6

Foreign goods are allowed to be brought into the country with the purpose of collecting the customs taxes "duties" on them, with the intention of completing the manufacture of the most beautiful designs within a period of time that does not exceed one fat.

### Article (7)

The Director General shall issue two instructions specifying the necessary conditions for granting temporary admission for the value of the merchandise imports mentioned in Article (90) of the United Kingdom Customs Law, provided that the admission period does not exceed six months.

### Temporary admission of foreign cars

### Article (8)

/T Granting foreign tourism agencies (from among those registered in a GCC member state) a temporary entry permit as follows:

- 1- A period of six months for cars guaranteed by an international traffic book.
  - 2- Three months for cars not guaranteed by a Dolmi pass book,
- An extended period for a similar period, if the provider designs a financial relationship or extended financial insurance, the remaining amount of the insurance is the customs "duty" due on the car.

### Article (9)

a- In order to benefit from the temporary entry provisions, the vehicle must have the following:

- 1- The document must be officially registered in the country where it was registered According to a document proving this.
- 2- That they complete the license of the vehicle, which is fully funded, otherwise

The car has export plates.

3- Providing insurance from the Hamada Al-Shamrakat Al-Ma'at for the duration of the dolma's mouth covering its lands for the duration of the temporary admission.

- 4-** Imamraz has passed through an internationally accredited international corridor to ensure customs taxes "duties".

B- In order to benefit from the provisions of this regulation, it is necessary to have a mouthpiece

The person who wishes to obtain a temporary entry for his vehicle must:

- 1-** He must be the owner of the vehicle or authorized to drive it with a special certificate and certificate issued by the country in which the vehicle was registered and duly authenticated.

- 2-** He must have a valid residence permit in the country in which the car was registered, if he is not a citizen of that country.

**3- Must have a valid driving license.**

### **Article (10)**

- a-** In order to benefit from the provisions of these regulations, the international traffic book must be recognized by the customs administration, and the validity period of the book must cover the period of temporary entry of the vehicle.

B- The following procedures shall be taken into account regarding the investment of the investment fund at the end of the year:

International traffic:

- 1-** Register the number of the temporary entry permit, its date, and the period granted for it in the traffic book.
- 2-** Take the special coupon from the pass book during entry and exit.

### **Article (11)**

Students and scholarship students (other than citizens of the Gulf Cooperation Council countries) who are studying at one of the universities or institutes in the country are allowed to renew the temporary entry period for their cars during the period of study or scholarship, provided that they are secured by a valid international pass book.

### **Article (12)**

**"Temporary entry permits for circulating anthracite vehicles are granted in accordance with the provisions of this regulation.**

### **Article (13)**

#### **A- The temporary entry permit must include all information**

The document related to the car and the license is drawn up by the person concerned, who represents the car number, chassis, engine, type of car, and color, as well as the name, nationality, and passport number of the person concerned.

#### **B- The temporary entry status of the foreigner expires when they leave**

Internationalization occurs through the establishment of customs offices, or through their annexation in the Red Territory, or through their local clearance and payment of the customs taxes "duties" due upon them, with the approval of customs.

### **Chapter Three**

## **Re-export of goods**

Based on what has been stated, the most ruling of Article (95) of those who have regulated the "Law" of the United Customs Duty for the countries of the Council, the procedures, conditions and guarantees when exporting foreign goods entering the country shall be as follows:

### **Article (14)**

Foreign goods entering the country for which customs taxes "duties" have not been collected may be re-exported. This includes the following:

1- Imported goods that were not withdrawn from customs warehouses. 2- Assemblies imported by the Department of the Deanship of Design, Directorate, Development Office

They are temporarily entitled to cash or financial guarantees that include customs duties and taxes for a period not exceeding six months from the date of release.

3- Goods entered into the country are covered by temporary entry  
Their owners want to re-export them.

4- Goods deposited in warehouses as one of the hanging positions  
For customs taxes "duties".

### **Article (15)**

A- The batch design directory is based on the general information about the batch design directorate  
It includes all the distinctive elements of the merchandise, and is organized according to what

Determined by the Director General.

B- They may complete the summary provided for the design of the group

The supplier imports it, provided that the customs office agrees to this.

**C-** The customs declaration number under which the goods were imported must be affixed to the re-export declaration.

**Dr-** The goods are subject to customs inspection and customs procedures established under the Unified Customs Law.

### **Article (16)**

Based on what has been stated, I hereby rule that Article (97) of those who have regulated the customs "duty" law of the Council of Ministers shall repeal the customs "duty" tax, in whole or in part, on the foreign goods intended to be exported outside the GCC countries, in accordance with the following controls:

- 1-** The exporter (exporter) must be the importer in whose name the foreign entity is imported, or any person whose ownership it proves to the customs administration.
- 2-** The foreign goods intended to be exported and for which customs duties are requested to be refunded must be from a foreign country, with the aim of identifying them and matching them with the import documents. It is permissible to implement a material designed by the customs official for a period of time in the whole country of the consignment if all the conditions stipulated in this article are met in the capitalization part.
- 3-** The value of the foreign goods to be exported and the customs taxes "duties" collected on them to be recovered shall not be less than twenty thousand Saudi riyals or their equivalent in currencies of other GCC countries.
- 4-** To satisfy the claims on the basis of customs taxes "duties" on foreign goods of nations operating locally with imported goods from outside the GCC countries, and in the same condition as they were upon import.
- 5-** If you have completed an article that the foreign group director shall designate five calendar years from the dates of payment of the customs taxes "duties" on it when imported for the first time from outside the GCC
- 6-** countries. If you complete your claims regarding the customs tax "duties" of the deceased foreign importer, within a period of one calendar month from the date of re-export.

- 7-** The refund of customs duties shall be limited to those actually paid on foreign goods upon their import.
- 8-** Customs taxes "duties" are refunded after re-exporting the imported foreign goods and completing all necessary documents for re-export.

### **Article (17)**

- a-** The auger nuts used to transport the goods to be exported are subject to the provisions related to marking, placing seals, and attaching the covers and ropes, and other provisions that apply to the transit situation.
- B- The goods must be re-exported within the specified period. C- The tax "fee" includes the customs amount due on the tax The goods to be remanufactured with cash or bank guarantees.

### **Article (18)**

The re-export declarations will be released, its restrictions will be paid, and the guarantees provided will be returned after submitting one of the following proofs:

- 1- We copy it from the letter of the Deanship of Design, sealed and signed by it The customs officer must absorb the customs promoter's information indicating the exit of the goods from the country.

2- We copy it from the office of the Deanship of Design, sealed and signed by the Ministry of Design

### **The customs official assigned to the free zone.**

- 3- Shammahada Ibmmraa Designed from among the competent authorities, so I am not satisfied with it The destination, indicating the entry of the re-exported goods there.

## **Chapter Four**

### **Personal exemptions**

### **Article (19)**

Based on what is stated in the provisions of Paragraph (B) of Article (103) of the Unified Customs Law of the Council States, the controls and conditions for personal exemptions are as follows:

1- Personal luggage and gifts brought with travelers whose value does not exceed (3,000) three thousand Saudi riyals or its equivalent in currencies of other GCC countries are exempt from customs taxes "duties."

2- In order to benefit from the exemption, the following are required:

A- The luggage and gifts must be of a personal nature

In non-commercial quantities.

B- The traveler must not be a frequenter of the department

Customs or from a professional trader for the materials in his possession.

C- The number of cigarettes to which the exemption applies shall not exceed

(200) fig cigarettes.

## **Article (20)**

The luggage and gifts to which the exemption referred to in Article (19) of this regulation applies are subject to the prohibition and restriction provisions contained in the Unified Customs Law system for the GCC states and the national legislation of each member state.

## **Article (21)**

Based on what is stated in the provisions of Paragraph (C) of Article (103) of the Unified Customs "Law" system for the GCC countries, the controls and conditions for exempting incoming personal parcels and postal consignments are as follows:

A- The incoming consignment must be of a personal nature and in quantity

Non-commercial, provided that its value does not exceed (300) Saudi riyals or its equivalent in the currencies of other GCC countries. B- The importer must not be a professional trader.

C- Submitting the required permits from the competent authorities for the goods

Restricted.

D- The incoming consignment must not be internationally prohibited goods

Locally or subject to applicable international agreements and treaties and local regulations, as well as counterfeit and adulterated goods or goods that violate approved specifications or intellectual property rights. E- The exemption does not include tobacco, its derivatives, and goods of that nature

Private.

F- The Director General may establish any other additional controls to ensure that...

Take advantage of this exemption.

## Chapter Five

### Exemption of charities' supplies and imported goods for people with special needs

And materials needed for relief

#### **Article (22)**

Based on your knowledge of the provisions of Paragraph (A) of Article (104) of the Council's Customs Regulations, you will complete the conditions and controls when exempting the supplies of charitable societies from customs taxes "duties" as follows:

1. The charitable organization that benefits the beneficiaries must be registered with the competent governmental authority in the country, and the organization of its establishment must complete the provision of services to humanitarian, social, cultural, scientific, or religious societies, or any other charitable organization, without completing the purpose of achieving a financial profit.
2. Associations whose purpose is nominally political activists do not benefit from exemption from customs taxes "duties."
3. The association is not permitted to designate the goods and supplies that are exempted from customs duties, as any additional taxes are exempted from them, and the association's administration is responsible for this towards customs.
4. If the association desires to be exempted from the customs taxes "duties" on materials and supplies that are consumed or used, they must submit a written request to the customs administration to obtain approval for the sale after conducting the necessary inspection.

It includes the requirement of imported materials and supplies from The Charitable Society will exempt you from customs duties as follows:

- A-** That they have a nature that is compatible with the interests of the association and the activities that it carries out in accordance with their bylaws.
- B-** The size and quantity of materials and supplies required to be donated should be consistent with the actual needs that the charitable organization has in the exercise of its charitable activity.
- C-** These materials and supplies are imported directly on behalf of the charitable organization.

### **Article (23)**

The relevant governmental body will contact the Customs Administration to exempt materials and supplies received from the charitable association from customs taxes "duties" for each case individually.

### **Article (24)**

Based on what is stated in the provisions of Paragraph (B) of Article (104), the customs "law" system exempts the supplies of people with special needs, and the customs exemption corridor deducts from the "tax collection" the customs fees for the materials and tools of people with special needs referred to in the table below and imported from Taxes from the Gulf Cooperation Council countries to the following entities:

A - Governmental agencies related to the care of people with special needs.

B - Associations licensed to sponsor people with special needs for the purposes of the association only.

C - Employees of crews with special needs, and despite the name given to personal use, and with the exception of disability, know that the imported cars for any of these people will not be disposed of except after three years have passed since their import, and in the event that they are disposed of before these dates, the "taxes" and the prescribed customs duties will be collected.

According to her condition.

Coordinated code	Description
<b>80 21 03 87</b>	- - - Cars specially prepared to be driven by people with disabilities or those with paralysis of both legs
<b>80 22 03 87</b>	- - - Cars specially prepared to be driven by people with disabilities or those with paralysis of both legs
<b>80 23 03 87</b>	- - - Cars specially prepared to be driven by people with disabilities or those with paralysis of both legs
<b>70 24 03 87</b>	- - - Cars specially prepared to be driven by people with disabilities or those with paralysis of both legs
<b>20 00 12 87</b>	- - - Bicycles for people with disabilities and infirmities.
<b>60 10 21 90</b>	- - - Crutches (except simple canes for people with disabilities included in heading 66.02).
<b>00 40 21 90</b>	- - Hearing facilitation devices for the deaf, excluding parts and accessories.
<b>20 90 21 90</b>	- - - Electronic devices for the blind.

### **Article (25)**

Based on what is stated in the provisions of Paragraph (C) of Article (104) of the Customs Law, the competent governmental authority shall contact the relevant customs authorities to inform them of the water, materials and supplies required for the purpose of relief, according to the following:

- A - The imported materials must be of a nature compatible with relief purposes.
- B- The amount of materials and supplies required should be consistent with the actual need for relief work.
- C - It is not permissible to sell these imports that are cleared exempted except after reviewing customs to obtain approval for the sale, carrying out the necessary inspection procedures for them, completing the procedures for permitting them, and collecting the customs taxes "duties" on them.

### **Article (25 bis)**

Based on what was stated in the provisions of Paragraph (4) of Article (105) of the Customs "Law" system, exempting goods that were temporarily exported and that were returned in accordance with the following conditions and controls:

1. The temporary export of the following goods is permitted:
  - A- Machines and heavy equipment needed to implement projects or to conduct practical and scientific experiments related to projects.
  - B- Foreign goods exported with the intention of completing manufacturing.

C- What is temporarily used for stadiums, theatres, galleries and the like.

D- Machines, equipment, and complementary equipment are designed outside the country with the intention of repairing them.

E- Containers and packaging issued for its filling. F-

Animals leaving for the purpose of grazing. G-

Commercial samples for display purposes. H-

Other cases that require humilation.

2. The holder of the temporary export application shall submit color photographs of the identifiable goods to the customs office so that they can be matched upon re-importation.

3. The customs office is authorized to implement the necessary procedures and measures using appropriate means (photographs, electronic barcodes, sample collection, sample stamp, etc.) that enable the customs office to match the goods upon re-importation.

#### **4. It is not permitted to design customs duties for imported goods.**

5. The design period must not exceed 365 days for the cases mentioned in Clause 1 (C, E, G).

6. The director of the agency does not permit the design of imported goods and their export corridor is prohibited.

7. The design period must not exceed 365 days, and it may be extended for similar periods, up to a maximum of five years, unless the necessary period requires more than this period, subject to the approval of the Customs Administration for the cases mentioned in Clause 1 (A, B). , Dr) .

8. The design period for the project manager must not exceed more than one month (180 days) for the cases mentioned in Clause 1 (f, h).

9. The temporary export status ends when the goods are re-imported into the GCC countries, or they are converted into final exports, or the temporary export period expires.

10. The amount is financed with the approval of the design agency, director of the territory, from the customs office.

11. Temporary export of spare parts, containers, tires, and other materials capable of being consumed within projects is not permitted.

## Chapter Six

Goods subject to the provisions of customs jurisdiction

And conditions of transportation within it

Based on what is stated in the provisions of Article (121) of the Unified Customs "Law" system for the GCC countries, goods subject to the provisions of the customs zone are treated according to the following:

### Article (26)

In order to transport goods subject to the provisions of the customs jurisdiction, they must be accompanied by a transport permit issued by the customs department stating the following:

- 1- The name of the person concerned.
- 2- The distinctive elements of the goods such as type, number, weight, origin and value.
- 3- The name, type and number of the means of transport, its type and number, and the name of its captain.
- 4- The place from which the goods are to be transported and their destination.

### Article (27)

A- It is prohibited to possess goods within the customs territory except in places determined by the Customs Administration.  
B- Determine the regular needs for the goods that can be acquired within the customs zone for the purpose of consumption by decision of the customs administration.

### Article (28)

Transporting, possessing, or moving around within the customs zone in violation of the provisions of the Unified Customs "Law" system and its executive regulations is considered smuggling.

## Chapter Seven

### Financial fines imposed for customs violations

Without prejudice to the provisions of Articles (9, 142, 143, 144), and based on what is stated in the text of Article(141)From the system of "Qamanun" Mohammed Customs imposes heavy fines for customs violations as follows:

#### **Article (29)**

A fine not exceeding twice the customs taxes "duties" and not less than the same for the following violations:

1- The customs declaration (export, re-export) that includes it

That it may lead to benefiting from a refund of customs taxes "fees" or a valuable extension of import taxes that were illegally charged and included with temporary admission.

2- Unjustified increase or decrease over what was included in a statement

The cargo "manifest" or its substitute.

3- The name of the use of the materials covered by the exemption or by the customs definition.

The value of the item or item that was imported from the source, or exchanged, sold, or disposed of without the approval of the Customs Administration, shall be discounted, and the same shall be collected from those who collect customs duties.

4 - The design is complete, the complete design is complete, and the design is combined with a complete parameter.

Customs taxes "duties" on the items for which they were imported, or their replacement without the approval of the customs administration and the payment of the customs taxes "duties" due on them. 5 - Refund of customs taxes or fees

Recover it.

#### **Article (30)**

A fine of not less than 500 five hundred Saudi riyals and not exceeding 10,000 ten thousand Saudi riyals or its equivalent in currencies of other GCC countries for the following customs violations:

1- Irrelevant customs declarations that could lead to damages

The summary From any condition or value related to the imported name

**Export.**

2- The customs declaration that is inconsistent with the value, growth, number, or value

The weight, measurement or origin that would lead to the exposing of customs taxes "duties" to the tax, and this must be conveniently designed by the customs office, including the documents attached to it, in order to complete compliance with the situation of the country and in accordance with the provisions of Article (47) From the "Law" system.

3- Changing the passage of the torrent and the filling of the torrent, which is extended to the surface of the torrent.

"Transfer" without the approval of the administration and in accordance with the provisions of Article (71) of the Law.

4- The absence of a statement of the "manifestation" of the package, or its stagnation

More than one statement of the "manifest" load for the single bag, in accordance with the provisions of Articles (30/A, 36/A, 38) of the "Al-Qamun" system.

5- Providing the necessary certificates for the government and extending the data of the government

"Transfer" or temporary entry into the company or application of the design material in contravention of the supplementary conditions shall be determined by the general director and in accordance with the provisions of Article (68) of the system "the law".

6- Violation of the rules and conditions for organizing the IMDA Al-Badaamiya

In the warehouses issued by the general manager and in accordance with the provisions of Articles (74 and 75) of the system "the law".

7- They drew squirrels, tiger squirrels, or ants' scales and scales

Hereafter, in places other than those specified and authorized by the administration in accordance with the provisions of Articles (20, 21, 22 and 37) of the Law.

8- Departure of ships, aircraft and other means of transport from ports

Or the customs facility without obtaining a license from the customs administration in accordance with the provisions of Article (41) of the system "the law".

9- We engage in sexual intercourse with a group of people without their consent.

Administration and in accordance with the provisions of Articles (32 and 45) of the "Law".

10- Separating the amphibians from venom or fermented lice spores or

Transporting goods without obtaining a license from the Customs Administration or without their employees or outside the designated territories of the country and in accordance with the provisions of Articles (32, 40 and 45) of the Regulation "Law". 11-

Hindering customs administration employees from performing their duties

And to exercise their right, I am required to investigate, scrutinize, and inspect accordingly.

According to the provisions of Chapter Thirteen of the Law "Al-Qanun", this fine is imposed on everyone who participates in this violation. 12- Intentionally not keeping records, documents, papers, and other things.

**Its ruling within the period specified in Articles (115, 127) of the Law.**

**13- Cutting the nails or engraving the seals, locks or bands Customs duties or covers (covers - customs covers) of goods.**

### **Article (31)**

A fine of not less than (500) five hundred Saudi riyals and not more than (1,000) one thousand Saudi riyals, or its equivalent in currencies of other GCC countries, for the following customs violations:

**1- Failure to submit the term "manifest" or anything that stands in its place.**

And the wine documents for the period of import and export, as well as the delay in submitting the "manifest" or something that replaces it for the specified period and in accordance with the provisions of Articles (30, 36, 39 and 41) of the system "the law".

**2- Failure to mark the cargo manifest by customs authorities at the port**

Shipping in cases where this notation is required in accordance with the provisions of Article (31) of the Regulation "Law".

**3- Mentioning several packages that were closed and collected in any way in a statement**

The load "manifest" or its substitute is considered a single package in accordance with the provisions of Article (44) of the Regulation "Law", taking into account the instructions issued by the Director General regarding containers, pallets and trailers.

**4- Omission of information that should be included in the cargo manifest**

The "Manifesto" or its substitute.

**5- Importing by mail sealed packages or unloading boxes**

Cards used in violation of the provisions of Arab and international postal agreements and national legislation in accordance with the provisions of Article (43) of the system "the law".

**6- Any other violation of the provisions of ministerial decisions and instructions**

**Issued pursuant to the Law.**

### **Article (32)**

A fine of (200) two hundred Saudi riyals or its equivalent in the currencies of other GCC countries for each day of delay, provided that the fine does not exceed half the value of the goods, and this applies to violations of delay in presenting goods sent through transit or re-export to the customs office from which they will exit. The goods or to the customs office to which the goods were sent after the expiration of the periods specified for them in the customs declarations.

### **Article (33)**

A fine of (200) two hundred Saudi riyals, or its equivalent in the currencies of other GCC countries, for each day of delay on public transport vehicles and taxis coming to the state, provided that the fine does not exceed (10,000) ten thousand Saudi riyals, or its equivalent in the currencies of other GCC countries.

### **Article (34)**

A fine of (1,000) thousand Saudi riyals or its equivalent in the currencies of other GCC countries for each week of delay or part thereof, provided that the fine does not exceed (20%) twenty percent of the value of the goods for violations of delay in re-exporting goods entered under temporary admission status. After the expiration of the period specified in the customs declarations.

As for tourist cars, a fine of 1000 is imposed on them

(20) Twenty Saudi riyals or its equivalent in the currencies of other GCC countries for each day of delay, provided that the fine does not exceed (10%) ten percent of the value of the tourist car after the expiry of the period specified for it in the temporary entry permit.

## **Explanatory note**

**For the unified customs “law” system**

**For the Gulf Cooperation Council countries**

## **Explanation note**

### **For the unified criminal code system for the countries of the Council of Arab States**

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Developing a unified customs law system for the Gulf Cooperation Council countries - which you prepared for the technical committee of members of the Council - to implement the provisions pertaining to customs affairs and regulate the relationship between the customs office and those dealing with it. It includes provisions and procedures for the entry and exit of territories into the Council countries and the passage of territories through their territories. This system includes the rights of employees working in all departments.

The aim of this "security" system is to protect society from those through the control of the incomings and outs of persons, goods and means of transport.

And this suppresses the order of the imam "Al-Qammanun" in my mouth (17) As a result of my knowledge of (188) subjects, he uses the tool The legal procedures that regulate the work of customs departments and determine the areas that are subject to customs control, the nature of customs procedures in land, sea, air, and postal customs, and those applied in various customs operations, including import, export, temporary entry, design approval, and transit. They are the complementary tool under which the customs tariff is applied and the customs tax "duties" are collected on imported goods. They are all systems that support the trend to make the GCC countries an international market and to encourage their national industries and projects while expanding their circle of transactions and increasing their exports.

This system "law" also includes specifying the stages of clearing goods, exemption from customs duties and taxes, and the provisions and conditions for the temporary entry of goods without a name in order to meet customs duties and taxes on them, and specifying the documents required to be submitted to customs to clear the goods, in addition to the provisions regarding the establishment of red zones and markets, and the organization of the goods. The requirements for customs brokers and the conditions for obtaining licenses to practice customs clearance, and dealing with customs violations and smuggling issues.

This system, "the law", is one of the most regulating and customs laws for the GCC and Arab countries, in addition to taking into account the specificity of the GCC countries, the nature of the role of customs in them, and the World Trade Organization Agreement (WTO).<sup>wto</sup> and the agreements emanating from the World Customs Organization (<sup>wco</sup>).

The unified customs law system for the GCC countries was approved at the twentieth session of the Supreme Council, which was held in Riyadh, the Kingdom of Saudi Arabia, in November 1999 AD, to be implemented in a manner. It will be indicative for a period of one year from the date of its approval by the Supreme Council, and it will be reviewed according to the comments received from member states about it to the General Secretariat in preparation for its mandatory implementation in all customs administrations in member states at the end of the year 2000 AD.

Due to the necessity of completing the necessary aspects for the work of the Unified Customs Law system in the customs administrations of the GCC countries, reviewing the member states' comments on it, and finalizing the preparation of the explanatory memorandum and its executive regulations, the General Secretariat proposed to the Supreme Council at its twenty-first session to extend the work of this system "the law" for another year. The Supreme Council decided at its twenty-first session, which was held in Manama, Bahrain, in December 2000 AD "Extension of work. It will be implemented in an indicative manner for another year, provided that it is implemented obligatorily in all customs administrations in the GCC countries, starting from January 2001 AD.

The goal is to organize customs procedures in all GCC countries, and to contribute to strengthening cooperation in all customs and organizing customs procedures in GCC countries, and to organize the relationship of these departments with their clients in GCC countries, so that the client does not find Customs administrations in these countries do not notice any difference in customs procedures in any of the GCC countries. This system regulates the relationship of customs administrations with the rest of the government departments in the member states, and supports the trade exchange between them and the rest of the countries of the outside world, which is one of the foundations for the work of the customs union of the GCC countries.

## The first Door

### Definitions and general provisions

This is based on the definition of the name of this system as (the "Qamanun" system of the United Customs of the Gulf Cooperation Council countries). It includes definitions of the phrases contained therein. It is important to know that its provisions apply to the lands subject to the sovereignty of the Dolma and their territorial waters, and the Inshma areas.

There are free zones and all goods entering or leaving the country are subject to relevant provisions. And I gave the material (5) The Customs Administration has the right to exercise its powers within the customs departments and regions. Customs and customs duties on the extension of the state's lands and territorial waters are within the conditions specified in this system "the law".

As for the establishment and cancellation of customs departments, this is issued by a decision of the competent minister to whom the customs administration is affiliated, and the same is true with regard to determining the jurisdictions of customs departments and their working hours.

The article stipulates (8) It is not permissible to carry out customs procedures except at the mouth of the customs departments These procedures are intended to be completed when the merchandise is entered into the customs office. This article excludes those cases whose rules are determined by the Director General, and this is by applying the text of the article (53) Who The unified "law" system.

## Chapter Two

### Provisions for applying customs tariffs

This section includes the principles of customs tariff application according to the following:

The article stipulates (9) To subject the goods entering the country to the taxes "duties" prescribed by me. Customs tariffs and other taxes and fees, and what is excluded under the provisions of this "legal" system or under the Unified Economic Agreement of the GCC countries or any other international agreement through joint coordination between the GCC countries.

The goal of restricting the exception from being subject to customs taxes "duties" in the provinces discussed in this article is the value of the customs union between the GCC countries, which is scientifically based on the basis of a single point of entry and the joint collection of customs taxes "duties" among foreign workers.

The article was determined (10) The noun for collecting the tax "fees" is fictitious unless you conceal a value (noun). A percentage of the value of the goods for customs purposes) or a qualitative (a lump sum amount that is complete and specific to the item, such as the weight, length, tolerance, volume, and other specifications specific to the goods). This article allows the customs tax "duties" to be both quantitative and qualitative, This is based on combining the quantity and quality of the same type of goods.

The issue of imposing, amending or canceling customs taxes "duties" was left out in Article (11) According to the legal instrument of each country in accordance with its legal and constitutional systems, taking into account the decisions issued by the Council in this regard and the provisions of international agreements in force.

The rest of the articles of this section explain the subjection of goods to customs taxes "duties" from the date of registering the customs declaration, and explain the provisions of taxes "duties" upon the necessity of liquidating goods whose deposit period has expired in warehouses, and the exit of these goods from free zones and markets, and specifying the applicable tariff in cases Smuggled goods or the like, as specified in the article 18 That the applicable customs tariff be applied to the goods that were damaged according to their value in the case The condition they are in at the time of registering the customs declaration. The damaged goods are evaluated in the condition they are in and the customs tariff is applied to this condition at the time of registering the customs declaration, regardless of the level of customs tax to which they are subject.

## Chapter Three

### Prohibition and restriction

This section obliges importers to submit a customs declaration for every good entering or exiting the country. This declaration is the official document submitted to customs, accompanied by all documents related to the goods, provided that the aforementioned goods are registered in the customs office, provided that there is a permanent destination or a customs center for the point of entry of the goods. Whether land, sea or air.

The section includes the prohibition of mooring marine vessels except by sealing the sea trout and the sea urchins specified in the two articles (20, 21) Because the wisdom behind the stagnation of these two texts is that they are Qata` Tamraq or Haimal al-Tahrimb. Customs duties, etc., are simply imposed in all licensed ports, as evidence or suspicion of the commission of customs smuggling or what is deemed to be the case, and the prohibition fines for the entry of ships or their transportation within the customs territory are fictitious, loaded with registered or imported goods that are subject to the tax "duties" rolls. High customs duties in the customs tariff, and the marking of ships whose carrying capacity is less than two hundred tons in Hamri, and not on other ships whose tonnage exceeds that of Hamra. Whereas, small ships with a load of less than two hundred tons can move lightly and easily within the territorial area and to offshore shores free of control.

Customs, which enables them to be taxed with customs              Goods that are prohibited, resident, or subject to a suspicious tax  
The high customs "duties" inside the country, especially since the filling of the symphony - two flags unlike others - cannot be identified by radar or by the Al-Huwayma identification system device.  
~~(AIS)~~ As it does not have a number (code) in this system, as well as filling the symphony it often does not work Within territorial waters, which makes it able to move secretly, it is also not registered with the International Maritime Organization.

As for the article (22) It relates to incoming planes, departing planes, and hake and hake In accordance with the provisions contained therein.

As for the article (23) Land transportation has been prohibited from entering or leaving the country except by mouth Areas where there are customs offices or centers. The article obligated<sup>24)</sup> Customs administration With the conditions and procedures related to preventing the entry, exit, or transit of prohibited goods or goods that violate this system "law" or any other system "law" or decision.

The article confirmed (24 bis) to take into account the provisions of international agreements in force to protect property rights Intellectual property rights, and the material was given in the possession of Shumkouk for the period of customs administration due to the stagnation of violation of intellectual property rights, the right to take the necessary border procedures and measures, in my opinion, and to stop releasing it until its safety is verified.

## Chapter Four

### Distinctive items of merchandise

This section includes clarification and specification of the distinctive elements of the goods (origin - value - growth), as imported goods are subject to proof of origin in accordance with the rules agreed upon within the framework of the applicable international and regional economic organizations and all article models (26) of the Law "Al-Qanun" and Article (1) of the Executive Regulations, in accordance with the texts contained in the Value Agreement emanating from the Organization International customs, whereby the value of goods for customs items is calculated in accordance with the provisions and principles specified in detail in the executive regulations of the "Custal Code" system. What is the substance?<sup>27)</sup> So I praised you The documents required to be attached to the import declaration, the nature of these documents, and a treatment for the importer's inability to submit these documents to customs.

On the part of Akhmer, I mentioned the article (28) The value of the exported goods is their value and registered The customs clearance, in addition to all expenses, must be collected and the package is delivered to the customs office.

The expenses mentioned in this article are intended to fill the expenses stipulated in the first article of the executive regulations relating to the basis for determining the value for customs purposes.

What is the matter (29) So, I designed it, teach me that it is designed with the complementary subjunctive, and it does not make it impossible for them to have a complete pronoun. The customs tariff and its explanations are in accordance with what is issued by the World Customs Organization in this regard, which is the authorized body for everything related to international classification. As for customs goods, they are subject to local sub-categories in the tariff table, which exceed six numbers, and they are classified in the terms of the Council of Cooperation for the Gulf Arab States, scientifically. Considering that the consolidated table for classification and classification of goods for the GCC countries was in accordance with the Harmonized System (hs) applicable.

## Chapter Five

### Import and Export

This section included materials from (30 to 46) of the "Law" system, which includes the provisions Concerning import and export, where the rules, regulations and procedures that must be followed have been determined - when importing or designing the goods - by transporters of goods through air, sea and sea routes or by mail, and the documents that must be submitted to the customs authorities and the dates for their submission, as well as the data that these documents must contain. The necessary controls are required for carriers to take into account during loading and unloading operations and the limits of their responsibility for the goods they transport when they cross the country's borders.

The article has specified<sup>34</sup> "Liability for the decrease in the number of unloaded pieces or packages Listed in the manifest of cargo is "consumption" or in the amount of excess goods, and this means that it is in the mouth of a porter whose shortage has been proven due to force majeure or factors of nature, and according to the nature of the commodity, the ship captain or his representative is aware of submitting documents for this deficiency, and in the mouth of a porter who has acquired the management, the ship captain or his representative is exempted. Of accountability.

As stated in the article (46) This section is an important element of facilitation in customs operations This is done in the name of using modern technology to exchange information electronically regarding customs clearance on goods, in accordance with the rules determined by the minister or the competent authority.

## Chapter Six

### Customs clearance stages

This section clarifies the stages of customs clearance in detail, in terms of submitting the customs declaration according to the forms approved within the framework of the Council. The Director General gave him the authority to specify the documents that must be attached with the customs declarations and the information that must be included in the documents and clearance cases when these documents are not presented in a timely manner in accordance with the guarantees. Cash, banking, or contracts, and so on, in accordance with the specific conditions determined by the general manager. The system is called "custodial law" for the owners of goods or their representatives to view their goods before submitting the customs declaration. They or their representatives also have the right to view the customs declarations and customs documents, which no one else is permitted to view, with the exception of the competent judicial or official authorities.

The article indicated<sup>47</sup> Concerning customs declarations, the person submitting the declaration must submit a customs declaration It includes all the information that enables the department to implement customs regulations and complete clearance procedures, and this is considered an acknowledgment of the accuracy of the information declared in the statement. Article<sup>49</sup> The basic principle is that it is not permissible to amend what was stated in the statement after it has been registered, with the exception of According to this principle, the person submitting the customs declaration may submit to the director a written request that includes the information to be corrected and the justifications for the correction, provided that this request is made before referring the customs declaration for inspection, since after referring the customs declaration for inspection, no amendment may be made to it, while paragraph (c) of the same law was approved. Article The Department has the right to cancel customs declarations that have not completed the stages of completion for a reason attributed to the person submitting them or upon his request in accordance with the terms, controls and provisions determined by the Director General for this purpose, provided that the information of the canceled customs declaration is kept in the electronic system.

With a desire to facilitate procedures and complete transactions, and in view of the differences in inspection conditions from one port to another, the supervisor gave in Article (52) The Director General or his authorized representative has the authority to issue Instructions for inspection in accordance with risk management standards and any other rules or standards, as well as the articles following Article (59) Procedures for inspection, transportation of goods, and the right of the department Customs duties in opening parcels and conducting the required analyses, in the event that the goods do not conform to the accompanying documents, in cases of shortages in the documents that explain the quality and specifications of the goods, the right of the customs department to re-inspection, and other related matters.

MMMMMMAD (60) So I took up the terms of the design and inspection before the customs departments. The applicants shall design it or design it for them, and the design of the materials and rules of completion shall be determined by the director of the work. The material was processed (61) Formation of a hearing committee from management employees, headed by the manager Their mission is to handle the disputes that arise between the department and those in charge of transferring the value of the imported goods, and they are entitled to be assisted by those who have the expertise to manage them, and they are responsible for the measures and procedures stipulated in Article (3).26) From this system is "Al-Qamanun" without foolishly neglecting it The importer files a grievance before the court.

I treated the substance (62) The customs employee loads the goods in Maine and fills the goods with valuable loads. goods by referring the matter to the Director General to settle the dispute or referring it to the value adjudication committee. This article states that the manager has the right to release the property according to the guarantees provided in this article and its conditions.

Materials (from 63 to 66) dealt with the issue of filing taxes, customs duties, and fees. The end and release of goods according to the rules and conditions determined by the Director General.

## Chapter Seven

### Suspended cases of customs taxes "duties".

#### Customs duties and taxes are refunded

This section dealt with the conditions under which goods can be released and transported from one place to another within the country without paying the taxes "duties" on them, which are the conditions in which customs taxes "duties" are suspended, that is, in which the customs taxes "duties" are filled in a state of suspension. This section touched on the system of refunding customs taxes "duties", which is the system that allows the return of customs taxes "duties" that have previously been paid when these goods leave the country in accordance with the following provisions and rules:

1. Release the goods by submitting a cash guarantee, a bank guarantee, or a documentary pledge equivalent to what is required  
Customs taxes "duties" are levied on them in accordance with the instructions issued by the Director General. These guarantees and guarantees will be released after presenting the release certificates.
2. The case of goods crossing the territory of the GCC countries in accordance with the provisions of applicable international regulations and agreements Such as the transit agreement for Arab countries, according to the specified routes and at the responsibility of the carrier

In accordance with instructions issued by the Director General. As for the roads, areas, and conditions of transportation, they are determined by a decision of the minister or the competent authority.

3. The presence of goods inside the customs department's warehouses in accordance with the conditions and rules determined by the director The year.

4. Free zones and markets that are established by the legal instrument of each country, and determine the rules and conditions Customs procedures related thereto shall be determined by a decision of the Minister, his authorized representative, or the competent authority, with confirmation of customs control over them.

What is the substance?80) So I decided to praise the two white syllables, forbidding them from entering the areas and the reddish skies. And Ashmart Al Mamadah (83). The most important systems are funded by them. From two baths I designed the material (85) Know the treatment of the liquids coming out of it The free zone into the country for the treatment of foreign goods.

And Qammad considered the mother of the mother (87) The Red Zone Administration is responsible for any violations committed by them Its employees.

A of the materials (from89 to the Imam 94) So the introduction of the temporary ammunition is permitted in both of them. For non-imported goods of local livestock, they are allowed to enter the country on a temporary basis and then be taken out of the country a second time on purpose, such as the exhaustion of food supplies and the expiration of the legal period allowed for their presence inside the country.

It also indicated allowing the entry of permits into the country and establishing a temporary entry system, taking into account the international agreements issued in this regard.

And I touched upon the article (97) To cover the tax refund charges "fees" in whole or in part for the tax refund Customs "duties" levied on foreign goods in the case of re-export according to the conditions specified by the executive regulations.

## Chapter Eight

### Exemptions

This section includes provisions for exemption from customs taxes "duties", as stated in Articles (of98 to 106). The exemption included the following goods and materials:

1. Goods agreed to be exempted in the unified customs tariff of the Gulf Cooperation Council countries.
2. Goods imported to diplomatic and consular bodies, international organizations, organizations and members. The accredited diplomatic and consular corps are in debt for the period of statehood and in accordance with international agreements, laws and decisions in force under the condition of full treatment, taking into account the provisions of Article (100) Al-Khasimah Conditions and procedures related to goods exempted under Article (99) Who is this system? the law".
3. What is called the "interior summit" of the armed groups with their sectors And weapons...etc.
4. Personal effects and used household items belonging to citizens residing in the United Nations. The Kharijites, or those who are hostile towards foreigners, are the first ones to pass through the residence in the mouths of the Dolma. This is in accordance with the conditions determined by the Director General.
5. Personal effects and gifts brought by travelers according to the conditions specified in the regulations. Executive.
6. Postal fees and personal postal capitalizations, and in accordance with the terms and conditions and internal controls. These are specified in the Executive Regulations. An exception to this is tobacco and its derivatives and goods of a special currency nature.
7. The requirements of charitable organizations in accordance with the terms and conditions specified in the executive regulations Accompanying the "Law" system.
8. Imported goods for people with special needs, as the aim of exempting this category from The community undertakes knowledge of the principles of semaida al-Qamun, which it considers essential to ensure and protect their basic rights, just like their peers in society and in all aspects of the life they live.
9. The necessary materials for treatment of deafness, with the aim of treating deafness, difficulties in completing education, or imported materials. Materials needed to help victims of natural disasters and emergency circumstances.
10. Commercial samples imported to the GCC countries whose value does not exceed (5000) five thousand ryals. Saudi Arabia or its equivalent in the currencies of the GCC member states, and the general manager was provided with the necessary terms and conditions to ensure that the exemption would not be exploited for commercial purposes.

11. Cases specified in Article (105) that are exempt from customs taxes "duties", such as Returned goods of national origin that were previously exported outside the country, foreign goods returned to the country that are proven to have been previously re-exported abroad, goods that were temporarily exported to complete their manufacture or repair, and goods that are temporarily exported.

## Chapter Nine Service fees

The article stipulates (107) Provided that the goods placed in the affiliated yards and warehouses are subject to inspection To the Department - fees for storage, handling, insurance and other services required by the process of storing and inspecting goods according to the prescribed rates. Under no circumstances may the storage fee exceed half the estimated value of the goods. If the warehouses are managed by other parties, they may collect these fees in accordance with the texts and rates established in this regard. This article allows goods to be subject to marking, sealing, and analysis fees and all the services provided to them, and to determine the services mentioned in this article and the conditions for fulfilling them in accordance with a decision issued by the minister or the competent authority.

## Chapter Ten Customs brokers

This section defines the customs broker and his description, as stated in Article (108), and gave the material (109) The right to practice this profession is for natural and legal citizens of the Gulf Cooperation Council countries Obtaining a license from the administration, unifying procedures and coming up with a unified mechanism for practicing the customs clearance profession for citizens of the Council countries based on Articles (109 to 113) and based on The principle of applying national treatment: Each country may apply the conditions it applies to its citizens to any citizen of the Gulf Cooperation Council countries who applies to it to practice the clearing profession. If a specific condition is required, such as a certificate stating that he does not work in the government sector or a certificate of good conduct, he can submit it from The competent authority in his country according to the procedures followed, as specified in Article (114) The penalties imposed on the customs broker and the customs broker's representative and the grievance mechanism for these penalties.

## Chapter eleven

Rights and duties of management employees

This chapter dealt with the special nature of the work of customs employees related to two important aspects: the security aspect, which is represented in preventing contraband or contraband from entering the state through customs ports, and the economic aspect, which is represented in collecting customs taxes "duties." It organized the rights and duties of administration employees and the incentives granted to them. This system, "the law," gave them the power of judicial control. This section touched on allowing customs employees to carry weapons, provided that these employees are determined by a decision of the minister or the competent authority, and obligated the civil and military authorities and the internal security force to assist them in carrying out the tasks assigned to them upon request.

## Chapter Twelve

### Customs scope

This section includes the provisions of the customs scope:

I showed the material (121) The customs domain has its own provisions, as stated in Paragraph (9) of Article Two of this system "the Law", which clarifies that the maritime customs zone includes the sea area located between the shores and the end of the territorial water borders. The land customs zone includes the lands located between the shores or land borders on the one hand and an internal line on the other hand, determined by a decision of the minister or the competent authority. This text has subjected to the provisions of the customs zone, goods that are prohibited and restricted and subject to high customs taxes "duties", as well as other goods that the Director General appoints by his decision. This text comes considering the presence of such goods in these areas subject to the special provisions of the customs zone that usually make the transportation of such goods These goods are subject to special provisions to prevent their smuggling into the country.

## Chapter thirteen

### Customs issues

This section deals with the subject of customs issues, which are an important aspect of the provisions of this system "the law", according to the following:

Materials (from 122 to 128) relate to investigating smuggling in accordance with the controls and powers stated In these articles, such as inspection of goods and means of transport, search of persons, seizure of goods, inspection of documents, records, correspondence, etc., and the right to search any person in case of suspicion in accordance with the rules regarding which a decision is issued by the minister or the competent authority. I made it clear

Paragraph (3) Article (126) states that practicing work outside customs jurisdictions is within borders Country .

As for the materials (from 129 to 134) has defined the organization of the arrest report and explained the main elements Which must be included. I consider this report to be evidence regarding the material facts, and the deficiency in this report is not considered a reason for its invalidation.

It permitted the customs department to seize the goods - the subject of the violation - or the smuggling offense and the items used to hide them, as well as the various means of transport, with the exception of filling the means prepared for transporting passengers, unless they were prepared specifically for the purpose of smuggling. The administration has the right to dispose of smuggled materials or those that are smuggled if they are drugs or the like in accordance with the regulations and laws in force in the country.

As for materials (from 135 to 137) dealt with the precautionary seizure of smuggled goods and the organization of these The process, and authorized the seizure of items used to hide them and means of transportation, and the seizure of all documents to guarantee taxes (fees). It also authorized the Director General - when necessary - to obtain an order from the competent authorities to impose a precautionary seizure on the funds of violators and those responsible for smuggling. When necessary and to guarantee the rights of the public treasury, the Director General may impose customs insurance on the funds of taxpayers or their partners. Cases of arrest have been identified for red-handed smuggling crimes, resistance to customs officers or security personnel, and other matters regulating the arrest process, provided that those arrested are brought to the competent court within 24 hours of call time on them.

As for the article (138) It dealt with preventing violators and those accused of smuggling from traveling by decision of the director General In the event that the value of the seized materials is not sufficient to cover the taxes "duties" and fines, this decision will be canceled if the violator provides a guarantee equal to the value of the amounts claimed or if it turns out that the value of the seized materials is sufficient to cover the amounts claimed.

The materials (from 139 to 141) Customs violations and their penalties, fines promised The collected customs duties and confiscations stipulated in the system "the law" are civil compensation for the administration and are not covered by the provisions of a general amnesty. The penalty must be imposed on each violation separately, provided that the heaviest fine is sufficient if the violations are related to each other in a way that cannot be divided.

Where the article came from (139) Under Chapter Thirteen related to customs issues, which include: Customs violations and customs smuggling and their penalties, and therefore the amounts collected for

Customs violations and customs smuggling crimes resulting from fines or confiscations in implementation of conciliation settlement decisions concluded by customs or judicial rulings issued by the competent courts are considered a civil redress for the customs administration and are not included in the general amnesty provisions. It intends and distributes the amounts in accordance with the percentages stated in Article (172) From the same law.

With the exception of cases considered smuggling stipulated in Article (143) from The system "the law", and in a manner that does not conflict with the provisions of international agreements in force, a financial fine was imposed in accordance with the rules specified by the executive regulations for the violations referred to in Article (141) of this system "the law" .

In order to encourage customers to make voluntary disclosure and to enhance the culture of commitment, Article (141 (bis) The Director General or his authorized representative may waive customs violations committed with the customs declarations stipulated in Article (bis).141) From this "law" system, customs fines are not imposed It shall be imposed, in whole or in part, if it is voluntarily disclosed by its perpetrators before its discovery, in accordance with the controls set by the minister or the competent authority.

The two articles dealt with (142, 143) The subject of smuggling, its definition, and the cases involved  
The smuggling ruling in detail.

The paragraph explained:11 of Article 143: The criterion is the intention to evade the payment of taxes Customs "duties", in whole or in part, or with the intention of bypassing the provisions of prohibition or restriction, is the basic criterion according to which specific forms of smuggling are determined in accordance with Article)143(Within the framework of this paragraph, False marking includes verbs such as change and blur.

The paragraph explained:14 of Article (143) that it includes the goods intended to be exported from the country However, as an exception, it was allowed to be exported on the condition that it be returned back to the country, and failure to adhere to this is considered customs smuggling.

As explained in paragraph (16) Article 143 stipulates that the entry or exit of goods is included in the ruling on smuggling Counterfeit or counterfeit goods, as counterfeit goods are any product that involves forgery of a trademark or the use of a false and inconsistent trade description for a trademark, and the importer or exporter does not have the legal capacity to use it. Counterfeit goods are any product that has been changed or imitated in some way, which Make it lose any of its material or moral value, whether that is by addition, subtraction, or change in its essence, nature, type, properties, form, elements, or measure.

Or its size, number, capacity, caliber, origin or source, and this includes all forms of infringement of intellectual property rights in accordance with international laws and agreements in force within the framework of the Council.

As for the article (144) It has defined criminal liability and defined who is considered criminally responsible specific .

The article specified (145) Penalties imposed on customs smuggling and the like What's wrong with it?

As explained (Art147) The collection decision is issued by the Director General of Customs or his authorized representative Based on the text of this article, it is considered an executive document according to which enforcement can be imposed on the taxpayer's funds if he fails to pay customs taxes, "duties," other duties, and fixed customs fines, without the need for the customs administration to resort to the competent court to file a civil suit and obtain a judicial ruling. The taxpayer has the right to object to the decision. Collection before the competent court.

It also gave the two articles (148 and 149) The Director General or his authorized representative has the right to impose fines and notify The violator or his representative receives fines imposed by any means of notification, and permits grievance to the minister or the competent authority against the fining decisions within the specified period. The minister or the competent authority has the right to confirm, amend or cancel the fining decision.

As for the article (150) It stipulates that it is not permissible to file a lawsuit in smuggling crimes except on the basis of A written request from the Director General or his authorized representative, as permitted by Article (150 bis) to the General Manager or whomever He is authorized to issue records of seizure and disposal of smuggled goods whose value does not exceed (1000) Saudi Riyal or its equivalent in GCC currencies.

The article stipulates (151) on the rules of settlement by way of reconciliation, and gave the right to the general director or whoever He is granted the right to conclude a reconciliation settlement in smuggling cases, whether before filing the lawsuit or during its consideration and before the issuance of the initial ruling, in exchange for the customs penalties and fines stipulated in Article (145) of this system "the law", and that the guide for reconciliation settlements shall be issued by decision From the minister or the competent authority. This is what is meant by the phrase (replacing the customs penalties and fines stipulated in Article145 of this system "the law", which was mentioned in paragraph)a( Of matter)151(. The customs administration's acceptance of the decision to settle a settlement with the accused in the customs smuggling crime, as stated in Article)(151)The request to initiate smuggling will stop with him

Customs after the completion of reconciliation procedures in accordance with Article (152), and therefore it becomes irrelevant To apply the penalties and fines stipulated in Article)(145)Of this system "law.

As for the article (152) Taking into account the provisions of Article (151), the value of the reconciliation settlement was determined in accordance with What is contained in detail in this article.

As for the materials (from154 to 160) addressed the issue of responsibility and solidarity in smuggling crimes Its rules were defined. Promised article (155) Investors of shops and special places where you want The goods that are the subject of the violation or the smuggling crime are responsible for them. As for the investors and employees of shops and public places, as well as the owners of passenger means of transport, their drivers and their assistants, they are responsible unless they prove that they were unaware of these infringing or smuggled goods and that they had no direct or indirect interest in doing so. When the article was returned (156) Guarantees are responsible within the limits of their sponsorship when paying taxes "Fees" and penal fines. As for customs brokers, they are designated by Article (157) Miss Wolin About the violations and smuggling crimes they commit in customs declarations. While I returned the material (158) Goods owners, employers, and goods carriers are responsible for the actions of their employees and all Workers for their own benefit.

As for customs taxes, "duties," fines, and confiscations, the article was prepared (159) The heirs are not responsible for paying the fines incurred by the deceased unless they are partners In smuggling.

As the article stipulates (160) To collect the prescribed customs taxes, "duties," or fines The violators or those responsible for smuggling shall be jointly and severally convicted in accordance with the procedures followed in collecting state treasury funds. The goods and means of transport, when available or seized, shall be a guarantee of fulfillment of the required amounts.

As for materials (from161 to 165) has authorized the formation of customs courts of first instance in each of the following: Administration and departments in accordance with the legal instrument applicable in each country. The jurisdictions of these courts of first instance and summary judgment, the finality of judgments issued by the courts of appeal, the collection of fines, and the methods and means of implementation on taxpayers' movable and immovable property have been determined. She gave the material (165) The Minister or the competent authority has the right to issue an order to seize sufficient funds to be paid Required amounts.

## Chapter fourteen

## Selling goods

This section includes the provisions regarding the sale of goods in the possession of the administration in Articles (of 166 to 172) Where the rules to be followed in the sale of goods have been clarified in accordance with the procedures specified in Article (166). While Article (167) gave the administration the right after the expiry of the period specified by the Minister or The authority competent to sell goods stored in customs warehouses or located on squares and sidewalks, or to fill those left in customs offices.

As for the article (168) The goods that the administration sells have been determined in accordance with what is stated in Article mentioned. The article stipulates (169) The administration does not bear any responsibility for the malfunction or damage caused The goods that the administration sells under the provisions of this system shall be subject to the "law" unless it is proven that it committed a clear error in conducting the sale. The article included (170) Sell Provisions related to the process  
**Sale, which is detailed in this article.**

As for the article (171) It has specified the aspects according to which the funds resulting from the operation are disposed of Selling all types of goods permitted to be imported, as well as those permitted and restricted, as paragraph (5) From clause (a) of Article (171) to the phrase "any other fee," which means the amounts that It is imposed on the goods sold in exchange for performing a service, whether from customs or from any other party, as the goods that are placed in the yards and warehouses of the customs office are subject to fees for storage, handling, and other services required by the process of storing, inspecting, grading, analyzing, and all the services provided in accordance with what is stated in Article "107 of the Unified Customs Law. As indicated in paragraphs (c-d) of Article (171) The sale of prohibited and restricted goods shall be in accordance with According to the requirements of the situation determined by the Customs Administration.

As for the article (172) It showed the share attributable to the treasury from the proceeds of customs fines and the value Confiscated or relinquished goods and means of transport50% after deducting tax Customs "duties" and depositing the remaining percentage of this proceeds into the customs rewards fund or any other customs account. The matter was left to each country and by decision of the minister or the competent authority and based on a proposal from the Director General of Customs, the necessary rules for distributing rewards from this fund to all beneficiaries were established. According to this text, each country has the right to set appropriate rules for distributing rewards from this fund and to indicate their scope and limits according to what it deems appropriate.

## Chapter fifteen

## Customs administration concession

This section was given in Article (173) The Customs Administration has a general lien on the taxpayers' movable property And immovable property, even in the event of bankruptcy, has priority over all debts except judicial expenses, in order to collect customs taxes, "duties," and other fees and taxes that are mandated to collect, as well as fines, compensation, confiscations, and recoveries.

## Chapter sixteen

### Prescription

This section includes provisions related to the statute of limitations, as Article 1 stipulates (174) to not accept any A claim or invitation to recover customs taxes "duties" that have been paid for more than three years. The article was given (175) The administration has the right to destroy records, receipts and data And other customs documents for each year five years after the completion of customs procedures, and the administration is not obligated to present them after the expiry of the period to any party or give any copy or copy of them.

As for the article (176) Without prejudice to other regulations and laws in force in the country, a period has been set The statute of limitations with regard to the Customs Administration if there is no prosecution in this regard, as stated in Article.

## Chapter seventeen

### Final provisions

This section includes the final provisions as follows:

gave the material (177) General Director:

1. Excluding ministries, government departments, and public official institutions from some procedures To facilitate its work.
2. Selling confiscated goods to ministries, official departments and public institutions affiliated with the state, The amount he deems appropriate if she expresses her need for it, or waives it without compensation by decision of the minister or the competent authority.

The article indicated (177 bis) that the application of the provisions of this system "the law" does not prejudice any provisions contained therein Any international agreement or treaty to which the GCC countries have joined, and this confirms the priority in implementing the provisions that the GCC countries have committed to under international agreements and treaties.

As for the article (178) The GCC Financial and Economic Cooperation Committee has given the right to approve The executive regulations of this system "the law" and any amendments thereto. As stated in Article (179) After its entry into force, this system "the law" will replace the customs regulations and laws in force in the member states, within the limits of the constitutional regulations and rules in each country and without conflicting with them.

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