



Official Gazette of Iraq

Custom Tariff Law

No. (22) Of 2010

Part One

قانون التعريفة الكمركية

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Laws

In the name of people Presidency council

In accordance with what was approved by the parliament pursuant to the provision of Para (First) of Article (61) of the constitution, and in view of passing the legal duration stipulated in Para (a) of item (fifth) of article (138) of the constitution;

The following law has been issued

Law of custom tariff No. (22) Of 2010

Article 1

- First: Custom duties that imposed on imported goods shall be levied according to the stipulated percentages in the schedules of custom tariff and the agriculture calendar attached to this law.
- Second: For the purpose of this law, (the schedules of custom tariff and agriculture calendar) mean the schedules that includes the sub-items, their digital codes, parts, chapters, notes and the sub items per the world system organized by the world custom organization.
- Third: The schedules of custom tariff and agriculture calendar shall be considered integral part of this law.

Article 2

- First: The cabinet may, at the request of the federal minister of finance, amend the custom duties stipulated in the schedules of custom tariff and agriculture calendar attached to this law during emergency situations for economic and monetary necessities that need to take procedures of protections or reciprocity.
- Second: A custom duty on imported goods that not included in the schedules of the custom tariff shall be imposed by no more than (20%) of its value, the



Laws

cabinet, at a suggestion of the federal minister of finance, shall amend this ratio for the same reason mentioned in item firstly.

Third: The increase of custom duties shall be temporarily procedure and shall be ceased if the grounds for their imposition no longer exist.

Article 3

First: There shall not be separate duties levied on the containers and packages except for the following:

- a. If the schedules of custom tariff annex to this law state otherwise.
- b. If the containers and packages are not form the ordinary containers and packages of imported goods and rather they are of a kind that could be considered commercial commodity.

Second: The value of containers and packages that are subject to separate duty shall be added to their contents. If the custom duty is equal to or less than the duty imposed on the contents, and the same custom duty shall be levied on them.

Article 4

First: The samples and modules which have no commercial value shall be exempted from imported custom duties.

Second:

- a. Imparted via-mails goods shall be exempted from customs duties within limits determined by instructions issued by the federal Minister of finance.
- b. The provisions of paragraph (a) of this item shall not apply to the consignment, which is divided into parts, whose separation is intended to get rid of the paying of customs duties.



Laws

Article 5

The facilities granted under the law of investment no.(13) of 2006 and its amendments shall be taken into account in the application of the provision of this law on the good imported only for the purpose of investment projects.

Article 6

First: The minister of finance, in coordination with competent bodies, shall issue instruction to organize the method to change materials fit for human's consumption to raw materials for industrial purpose and unfit for human consumption as requested by the importer.

Second: The custom duties on imported goods stipulated on Item (First) of this article shall be reduced by (7/ 8) seven-eighths of the amount that should be paid before the changes, provided that there is certificate issued by competent authorities to be accompanied for this purpose.

Article 7

The restrictions and prohibitions imposed on certain imports or exports under the amended customs law no. (23) Of 1984 or any other law shall remain in force unless they were cancelled before the coming into force of this Law.

Article 8

The provision of section (Fifteenth) of law of custom no23 of 1984 shall be imposed on violation of the provision of articles (1), (3), (4), Para (b) of item (Second) of article (5) and Item (secondly) of Article (6) of this law.

Article 9



Laws

First: The law of custom tariff no. (77) 1955, the Coalition Provisional Authority (CPA) (dissolved) order no. (54) Of 2004 (Trade Liberalization Policy 2004) and Coalition Provisional Authority Order (dissolved) CPA no. (38) Of 2003 (Iraq reconstruction tax and its amendments) shall be abolished.

Second: No law, instruction, or regulation that is inconsistent with the provisions of this law shall be enforced.

Article 10

The minister of finance shall issue instructions to facilitate the execution of the provision of this law.

Article 11

This Law shall be effective after three months from the date of its publication in the Gazette