

**Draft Amendments  
of some  
Articles of the Customs Law No.14  
dated 1990**

**Translated by:**  
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**First: Articles proposed to be amended:**

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale																				
9	Conventional tariffs shall be levied on goods of all countries in accordance with the provisions of Article (13.10) of the present Law.	Conventional tariffs shall be levied on goods of all countries in accordance with the special provisions laid down in the present Law.	Only reference to Article (13) is amended, because this Article is proposed to be cancelled.																				
11	<p>Customs duties shall be imposed, amended or cancelled by virtue of a Law. The Presidency Council may issue customs tariff and amendments thereof, based on the recommendation of the Tariff Council which shall be composed of :</p> <table data-bbox="331 755 924 971"> <tr> <td>The Minister</td> <td>Chairman</td> </tr> <tr> <td>The Minister of Supply and Economy</td> <td>Member</td> </tr> <tr> <td>The Minister of Industry</td> <td>Member</td> </tr> <tr> <td>The Head of the Authority</td> <td>Member</td> </tr> <tr> <td>The Director in charge of Tariff Matters within the Authority</td> <td>Member</td> </tr> </table> <p>by virtue of a decision or a law enacted in accordance with the provisions of Article (95) of the Constitution,</p>	The Minister	Chairman	The Minister of Supply and Economy	Member	The Minister of Industry	Member	The Head of the Authority	Member	The Director in charge of Tariff Matters within the Authority	Member	<p>a. The Tariff Council shall be composed of:</p> <table data-bbox="991 609 1585 933"> <tr> <td>1. The Minister</td> <td>Chairman</td> </tr> <tr> <td>2. The Minister of Industry and Trade</td> <td>Member</td> </tr> <tr> <td>3. The Head of the Customs Authority</td> <td>Member</td> </tr> <tr> <td>4. The Deputy Head of the Customs Authority</td> <td>Member</td> </tr> <tr> <td>5. The Director General of Customs Tariffs</td> <td>Member and decision maker</td> </tr> </table> <p>b. <b>The Council shall carry out the following tasks:</b></p> <ol data-bbox="1024 1047 1600 1339" style="list-style-type: none"> <li><b>Laying down the tariff and customs policy in such a manner as to serve the economic and development objectives of the country, in accordance with the provisions of the present Law and the laws in force.</b></li> <li><b>Propose, impose, amend and cancel customs duties.</b></li> </ol>	1. The Minister	Chairman	2. The Minister of Industry and Trade	Member	3. The Head of the Customs Authority	Member	4. The Deputy Head of the Customs Authority	Member	5. The Director General of Customs Tariffs	Member and decision maker	Only the expression (Presidency Council) is avoided, on the consideration that the Tariff will be imposed by virtue of a Law.
The Minister	Chairman																						
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		c. Customs duties shall be imposed, amended or cancelled by virtue of a law, upon the recommendation of the Tariff Council. Such law shall only become in effect after completion of constitutional procedures.	
12	<p>Without prejudice to Article (11) of the present Law, the Presidency Council may, upon the recommendation of the Tariff Council, issue a decision to:</p> <ol style="list-style-type: none"> <li>1. Impose countervailing duties on imported goods in one of the following cases: <ol style="list-style-type: none"> <li>a. Whenever such goods are granted direct export subsidies in the country of origin.</li> <li>b. Whenever prices of such goods are reduced by a country in such a manner as to make the goods of the Republic unmarketable.</li> </ol> </li> <li>2. Take such measures as may be necessary whenever a country apply measures that may cause injury to the interests of the national economy.</li> </ol>	<p>In pursuance with the laws and resolutions in force, the Customs Authority shall be in charge of the following:</p> <ol style="list-style-type: none"> <li>1. Collecting anti-dumping, countervailing and safeguard duties imposed on specific goods imported from specific countries when such goods are destined for consumption.</li> <li>2. Implementing any legal measures, inter alia quantitative restrictions, taken by the competent authorities against practices which may cause injury to the national economy applied by some countries.</li> </ol>	<p>The amendment is aimed at making the text compatible with the Laws on Protection of Domestic Production, Anti-Dumping and Countervailing Duties.</p>
30	It shall be banned (prohibited) to bring in foreign goods which do not meet the conditions laid down in the laws and regulations governing the protection of origin and property, unless such ban (prohibition) is	It shall be banned to bring in foreign goods which do not meet the conditions laid down in the agreements and laws governing protection of origin, and also imported goods that constitute an infringement to any	Some provisions are added to this Article in compliance with Intellectual Property

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	<p>lifted upon the approval of the competent authorities after ensuring that the reasons which led to it ceased to exist. Such ban (prohibition) shall apply to the duty deferral situations subject of Title 8.</p>	<p>Intellectual Property Right protected by the legislations in force, including duty deferral situations subject of title 8. The Minister shall enact the rules and regulations which regulate the present Article.</p>	<p>Laws, the progress in the Trade Facilitation process, and the Kyoto Agreement with regard to procedures streamlining.</p>
32	<p>The Origin of goods is the country in which the goods have been produced and the source of goods is the country from which the goods have been directly imported.</p>	<p>a. The Origin of goods is the country in which the goods have been produced and the source of goods is the country from which the goods have been directly imported.</p> <p>b. Rules and standards of origin shall be determined by virtue of a decision issued by the relevant Minister in compliance with the Agreements to which the Republic is a signatory, except for preferential rules of origin.</p> <p>c. Preferential rules of origin shall be applied in accordance with the agreements concluded between the Republic and other parties and which provide for the granting of preferential treatment.</p>	<p>This definition is amended upon the recommendation of the WTO Communication and Coordination Office.</p>
37	<p>In principle, each declaration must be enclosed with an original invoice certified by the Chamber of Commerce or any other entity approved by the Customs Authority, in order to ascertain the truth of prices and origin. Such invoices must also be certified by consular missions when such missions are accommodated in the city in which the invoices are</p>	<p>a. Each customs declaration must be enclosed with a detailed original invoice certified by the Chamber of Commerce or any other entity approved by the Customs Authority, in order to ascertain the truth of prices and origin.</p> <p>b. The Customs Department shall have the right to</p>	<p>Some provisions are added to this Article, to tackle some issues encountered by Customs offices.</p>

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	<p>issued. The Customs Department shall have the right to request files, contracts, correspondences and any other documents related to a transaction, without having to rely upon their contents or the content of the invoices, and without jeopardizing the valuation powers vested in the Department. The customs Authority may accept two separate files as proof of origin and value.</p>	<p>request files, contracts and correspondences and any other documents related to a transaction, but it is not obligated to rely upon the information contained therein.</p> <p>c. Documents submitted to the Customs Department shall be translated, whenever need be.</p> <p>d. The following shall be regulated by a decision issued by the Head of the Customs Authority:</p> <ol style="list-style-type: none"> <li>1. Cases where goods may be released, upon the submission of preliminary documents if the original ones are retarded, against financial guarantees or undertakings accepted by the Authority and within the time limits prescribed in the said decision.</li> <li>2. Cases where the lodging of original certified documents may be waived.</li> <li>3. Cases where e-commerce related documents may be submitted.</li> </ol>	
54	<p>Multiple packs, sealed and bundled together in any manner whatsoever, shall not be entered as one package in the manifest or its equivalent document.</p> <p>Containers, pallets and trailers shall be subject to the regulations issued by the Customs Authority.</p>	<p>a. Multiple packs, sealed and bundled together in any manner whatsoever, shall not be entered as one package in the manifest or its equivalent. Containers, pallets and trailers shall be subject to the regulations issued by the Customs Authority.</p>	<p>Paragraph (b) is added in order to streamline the procedures related to common insurance policies.</p>

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		<p>b. <b>A consignment of goods may be divided, if there is a justifiable cause, provided that such division does not cause losses to the Treasury; the Head of the Authority shall issue instructions to regulate this issue.</b></p>	
76	<p>Should a dispute arise between the Customs Department and the concerned parties, in connection with the description, origin, or value of goods, the decision of the Department shall be definitive, except for the two following cases:</p> <ol style="list-style-type: none"> <li>1. Where the decision of the Department has effect of causing a difference in customs duties and other fees and taxes no less than (15) Dinars or (290) Riyals, charged on the concerned party.</li> <li>2. Where the said decision has effect of causing the non-release of goods of no less than (300) Dinars or (7800) Riyals in value.</li> </ol> <p>The dispute shall be recorded in a report, which will be referred to two experts, one appointed by the customs Department and the other by the owner of goods or his legal representative. If the owner of goods fails to appoint an expert within 8 days of the date of the report, the Customs Department opinion should be considered definitive.</p>	<p>Should a dispute arise between the Customs Department and the concerned parties, in connection with the description, origin, or value of goods, the decision of the Department shall be definitive, except for the two following cases:</p> <ol style="list-style-type: none"> <li>1. Where the decision of the Department has effect of causing a difference in customs duties and other fees and taxes no less than (30.000) Riyals, charged on the concerned party.</li> <li>2. Where the said decision has effect of causing the non-release of goods of no less than (60.000) Riyals in value.</li> </ol> <p>The dispute shall be recorded in a report, which will be referred to two experts to <b>arbitrate the dispute</b>, one appointed by the customs Department and the other by the owner of goods or his legal representative. The experts must issue their decision within a period of time no longer than 15 days. If the owner of goods fails to appoint an expert within 8 days of the date of the report, the dispute shall be</p>	<p>The original text of Article is amended to be in conformity with the General Arbitration Rules.</p>

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	<p>If the two experts reach an agreement, their opinion should be final, otherwise the dispute shall be referred to a committee composed of a permanent delegate appointed by the Minister, and of two members, one representing the Customs Department and selected by the Head of the Authority or his representative, and the other representing the Chamber of Commerce and Industry and selected by the President of the Chamber.</p> <p>The committee shall issue its decision by consensus or by majority after consulting the opinions of both experts and the opinion of any technician deemed appropriate by the committee.</p> <p>The decision of the said committee shall be final and definitive, and may not be appealed in any manner whatsoever; the arbitration expenses shall be incurred by the losing party.</p>	<p>referred to the committee prescribed in Article (77).</p> <p>If the two experts reach an agreement, their opinion should be final, otherwise the dispute shall be referred to a committee composed of a permanent delegate appointed by the Minister and designated by the Head of the Authority, and of two members, one selected by the merchant and the other selected by the representatives of both parties and having a casting vote.</p> <p>The committee shall issue its decision after consulting the opinions of both experts and the opinion of whoever it deems appropriate. The decision of the committee is final if issued by consensus; however, If the committee decision is issued by a majority, it may be appealed before the competent court within 15 days of the date of its notification to the parties.</p>	
128	<p>The entity which exploits the free zone must submit to the Customs Department a list of all goods brought in or taken out of the free zone, within the needed 36 hours. Vessels carrying more than 200 tons may get from the free zone supplies of food, cigarettes, drinks, fuel and oil supplies necessary for the operation of the vessel equipments.</p>	<p>The entity which exploits the free zone must submit to the Customs Department a list of all goods brought in or taken out of the free zone, within 36 hours from the date of entry or exit.</p>	<p>The last paragraph of the text is cancelled because its content is mentioned in Article (138).</p>
136	<p>Goods exited from a free zone and brought inside shall be treated as foreign goods even if they</p>	<p>Goods exited from...</p>	<p>Only reference to Article 13 has been replaced</p>

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	<p>contained local raw materials or items on which duties and taxes have been levied before they have been entered into the free zone, unless such goods are returned within the meaning of Article (168) of the present Law.</p> <p>Where the Customs Department at the free zone has no satisfactory proof of the origin of such goods, provisions of Article (13) of this Law shall be applied.</p>	<p>... provisions of Article (33) of this Law shall be applied.</p>	<p>by Article 33.</p>
141	<p><b>a.</b> Payment of customs duties and other fees and taxes owed on foreign goods which are imported for manufacturing or finishing purposes may be temporarily deferred for an extendible period of 6 months, provided that the owner of such goods undertake to re-export them or to place them in customs stores or warehouses or in the free zone. The competent authority shall issue a decision to determine the goods eligible for duty deferral, the industrial operations that such goods may undergo, as well as other requirements.</p> <p>The Customs Authority may grant temporary admission to the following items:</p> <ol style="list-style-type: none"> <li>1. Machinery, appliances, equipments and vehicles necessary for carrying out the projects of the government and the public sector and for conducting practical and scientific research.</li> </ol>	<p><b>a.</b> Payment of customs duties and other fees and taxes owed on foreign goods imported for manufacturing, finishing or repair purposes may be temporarily deferred for a period of one year that may be extended for another one year at most, provided that the owners of such goods undertake to re-export them or to place them in customs stores or warehouses or free zones. The Head of the Authority shall issue a decision to determine the goods eligible for duty deferral, the industrial operations that such goods may undergo, the money guarantees and other requirements.</p> <p><b>b.</b> Goods imported or manufactured may be exported by a person other than the one who imported such goods, and items introduced to the country may be sold by a manufacturer to another for the same purposes for which such goods have been introduced, upon the approval of the Head</p>	<p>This Article is amended in compliance with Arab customs regimes, and with a view to promoting industrial investments, in line with the government trend and the Kyoto Agreement, and also to correct the existing situation which caused damage to the Treasury. The amendment is also made to avoid the various difficulties which have been encountered by the Authority in liquidating temporary revenues especially for the companies which</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<ol style="list-style-type: none"> <li>2. Items temporarily imported for playgrounds, theaters, exhibitions or similar events.</li> <li>3. Machinery, appliances and transport means and other items imported for repair purposes.</li> <li>4. Containers and boxes intended for filling.</li> <li>5. Goods of the types not listed here above for which temporary admission is requested exceptionally for repair or finishing purposes.</li> <li>6. Animals intended for grazing.</li> <li>7. Commercial samples.</li> <li>8. Items allowed by virtue of a decision issued by the Minister.</li> </ol> <p>Items listed in the previous paragraphs shall be re-exported or placed in customs stores or warehouses within a period of 6 months from the date of their admission. Such period may be extended at the discretion of the Customs Authority.</p>	<p>of the Authority. In this case, all obligations incurred by the first importer must be transferred to the last importer.</p> <ol style="list-style-type: none"> <li>c. Goods made out of the items imported for manufacturing purposes within the meaning of paragraph (1) of this Article may be put up for local consumption upon the approval of the Head of the Authority. Customs duties and other fees and taxes owed on those items shall be levied according to the tariff rate in force at the date of registration of the declaration and proportionally to the value of such items at the date of their entry. These goods may be sold to the authorities who ex officio qualify for exemptions.</li> <li>d. The Customs Authority may temporarily defer the payment of customs duties and other fees and taxes for an extendible period of 6 months, within such terms and against such money guarantees as may be determined by the Head of the Authority, with regard to the following items: <ol style="list-style-type: none"> <li>1. Machinery, appliances, equipments and vehicles necessary for carrying out the projects of the government and the public sector and for conducting practical and scientific research.</li> <li>2. Items temporarily imported for playgrounds,</li> </ol> </li> </ol>	<p>execute government projects, knowing that in some cases such revenues have been liquidated without consulting the Authority, something that led to the loss of sums due to the state.</p>

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		<p>theaters, exhibitions or similar events.</p> <ol style="list-style-type: none"> <li>3. Machinery, appliances, transport means and other items imported for repair purposes.</li> <li>4. Containers and boxes intended for filling.</li> <li>5. Commercial samples.</li> <li>6. Items determined by virtue of a decision issued by the Minister.</li> </ol> <p>The Minister shall issue a decision to fix the services fees that should be imposed by customs against the deferment of the payment of customs duties and fees after the first period of 6 months has elapsed, the settlement of deferred duties or the renewal of such deferral.</p> <p>Items listed in the previous paragraphs shall be re-exported or placed in customs stores or warehouses within a period of 6 months from the date on which they have been entered. Such period may be extended at the discretion of the Customs Authority.</p>	
166	Ammunitions, arms, military wearing apparel and any other military equipment imported for the benefit of the army and internal security forces (Police -General Security - Customs police) shall be exempted from customs duties and other fees and taxes.	Ammunitions, equipments and military and security apparel imported for the benefit of the Army, various security forces and the Customs police shall be exempted from customs duties and other fees and taxes.	This Article is amended in accordance with the government orientation towards reducing customs exemptions

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			and controlling procedures, and due to the decrease in the tariff categories.
168	<p>Exemption from customs duties and other fees and taxes may be granted with respect to the following goods, provided that taxes and fees drawn back upon export are refunded:</p> <ol style="list-style-type: none"> <li>1. Returned goods explicitly proved to be of national origin and to have been previously exported.</li> <li>2. Goods and packages which acquired a national character after payment of fees and taxes, and which are temporarily exported than re-imported. Goods temporarily exported for the purposes of repair or finishing or for any other purpose should be subject to customs duties amounting to 25% of the increase in the value of such goods due to such repair or finishing.</li> </ol> <p>Items listed in paragraph (1) of this Article may qualify for drawback of custom duties and other fees and taxes paid upon export, in accordance with the provisions of the laws in force. The Customs Authority shall lay down the conditions and reservations that should</p>	<p>Exemption from customs duties and other fees and taxes may be granted with respect to the following goods:</p> <ol style="list-style-type: none"> <li>1. Re-imported goods explicitly proved to be of national origin and to have been previously exported.</li> <li>2. Goods and packages temporarily exported after having acquired a national character due to the payment of customs duties owed on them, then re-imported.</li> <li>3. Goods temporarily exported for finishing or repair or any other purpose shall be subject to customs duties and other additional duties and charges proportionally to the increase in their value and according to the customs tariff category of such goods listed in the tariff schedule.</li> </ol> <p>In any case, the Customs Authorities shall refund the duties and fees drawn back upon export, in relation with goods mentioned in paragraph (1). The Customs Authority shall prescribe the conditions and reservations that should be met in order to benefit</p>	<p>The amendment is made to fine tune the text, and to replace the proportion of 25% by the expression (according to the customs tariff category of such goods listed in the tariff schedule), in order to comply with the provisions of the Customs Tariff Code and to ensure fair and equitable treatment.</p>

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	be met in order to benefit from the provisions of this Article.	from the provisions of this Article.	
169	<p>The following goods shall be exempted from customs duties and other fees and taxes, under the terms and reservations prescribed by the Customs Authority:</p> <ol style="list-style-type: none"> <li>1. Commercial samples;</li> <li>2. Supplies, fuel supplies, greasing oils and spare parts necessary for high seas vessels and aircrafts, and necessary items for the use of passengers and crew of such vessels and aircrafts during outside trips, on reciprocal basis;</li> <li>3. Personal items of non commercial character such as medals and sports and scientific awards;</li> <li>4. Instruments, equipments and apparatus imported by public hospitals;</li> <li>5. Instruments, equipments and apparatus imported by private hospitals employing more than 10 personnel, to be used during the hospital foundation phase;</li> <li>6. Items and products imported by orphanages to support and create jobs for their inmates;</li> <li>7. Primary materials imported by centers for visually impaired for works carried out by their inmates;</li> <li>8. Items and products imported by the Ministry of Education and its related institutions for general, technical and professional training. Items and products imported by private institutes, universities, schools, nurseries and child care</li> </ol>	<p>The following goods shall be exempted from customs duties and other fees and charges, under the terms and conditions prescribed by the Customs Authority:</p> <ol style="list-style-type: none"> <li>1. Samples of non commercial character;</li> <li>2. Supplies, fuel supplies, greasing oils and spare parts necessary for high seas vessels and aircrafts, and necessary items for the use of passengers and crew of such vessels and aircrafts during outside trips, on reciprocal basis;</li> <li>3. Personal items of non commercial character such as medals and sports and scientific awards;</li> <li>4. Primary materials imported by centers for visually impaired and handicapped used for the works of their inmates;</li> <li>5. Items imported for use by ancient Arab and foreign archeology missions;</li> <li>6. Rehabilitation and transport equipments for handicapped and paralyzed and other disabled persons, exempted by decision of the Minister at the proposal of the Head of the Authority supported by a medical report approved by the Ministry of Health;</li> <li>7. Goods coming from abroad free of duty or tax as replacement for damaged or defected goods that were previously imported and upon which customs duties and other fees and taxes were</li> </ol>	<p>Some paragraphs are repealed in line with the government trend towards reducing Customs exemptions.</p>

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	<p>centers, upon the approval of the Ministry of Education;</p> <p>9. Items and products imported for mosques by the Ministry of Awkaf (Endowments) or by any other competent authority;</p> <p>10. Machinery, apparatus, instruments, material and products imported by the Ministry of Agriculture for agricultural uses in government projects; Agriculture and fish production input, and all equipments, apparatus and spare parts used for agriculture and fishing;</p> <p>11. Items necessary for the works of ancient Arab and foreign archeology missions, such as photography and gypsum material etc;</p> <p>12. Goods coming from abroad free of duty or tax as replacement for damaged or defected goods that were previously imported and upon which customs duties and other taxes and charges were fully levied, subject to verification made by the Customs Authority to establish the accuracy of such action;</p> <p>13. Rehabilitation and transport equipments for handicapped and paralyzed and other disabled persons, exempted by decision of the Minister at the proposal of the Head of the Authority supported by a medical report approved by the Ministry of Health.</p>	<p>fully levied, subject to verification made by the Customs Authority to establish the accuracy of such action.</p>	
171	Exemptions granted by virtue of legislative texts independent of this Law shall be applied in	Customs exemptions granted by virtue of the present Law, the Law on Investment, and the enforceable	This Article is amended in order to cancel the

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	<p>accordance with the provisions of such texts.</p> <p>In any case, items exempted for this purpose by virtue of the legislative texts mentioned in the previous paragraph or by virtue of the present Law shall only be disposed of in accordance with the provisions of Article 162 of the present Law, unless a special text stipulates otherwise.</p>	<p>International agreements to which the Republic is a party, and the agreements signed with International or regional Organizations or foreign entities, which have completed the Republic constitutional procedures, shall be applied. All customs exemptions inconsistent with the provisions of the present Law shall be repealed.</p> <p>In any case, exempted items may not be used or disposed of for a purpose other than the purpose for which the exemption has been granted, unless upon the permission of the Customs Authority.</p>	<p>exemptions granted by other legal and legislative texts, and in line with the government trend towards reducing customs exemptions and limiting exemptions to diplomatic bodies, and the exemptions granted by virtue of international agreements, those granted to foreign companies by virtue of relevant laws and investment exemptions. Only the exemptions mentioned above shall apply and all others shall be cancelled, due to the decrease in the customs tariff categories and to prevent fraud and corruption.</p>
173	Overtime compensation collected from owners of goods shall be deposited in an account within the Treasury. Customs employees shall be remunerated	The amount, terms and disbursement mode of overtime compensation that should be collected from owners of goods shall be determined by virtue of a	This amendment is made in order to directly disburse the overtime

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	for overtime working from the customs budget, as authorized by the law in force.	decision issued by the Minister, at the suggestion of the Head of Customs Authority.	pay collected from owners of goods with a view to encouraging Customs employees. Disbursement shall occur in accordance with the terms and conditions determined by the Minister of Finance, instead of depositing such pay in the Treasury and delay their disbursement.

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176	<p>The delivery note of goods shall be presented by the persons mentioned in the previous Article. The endorsement of a delivery note with the name of a customs clearance agent or that of an employee of the owner of goods shall be considered as an authorization (procuration) to complete customs procedures. Customs shall not be held liable for the delivery of goods to the endorsee.</p>	<p>a. The delivery notes of goods shall be presented by the persons mentioned in the previous Article. The presentation of a delivery note by a customs clearance agent or an employee of the owner of goods shall be considered as an authorization (procuration) to complete customs procedures. Customs shall not be held liable for the delivery of goods to the party person who presented the delivery note.</p> <p>b. Pursuant to the provisions of the Articles prescribed in Chapter 4 of Title 15 of the present Law, and without prejudice to the severest punishments prescribed in the Criminal Code, a customs clearance agent or a proxy shall be held legally liable for his acts and the acts of his dependants, before the customs Authority, importers, exporters and concerned parties.</p>	<p>The amendment is introduced to control the works of customs clearance agents, and determine their liability for their acts, and acts of their employees. The expression endorsement is removed because delivery of goods in departments and seaports is normally carried out by freight forwarders.</p>
197	<p>A general single report of seizure may be drawn for multiple violations when the value of the goods subject of each violation is no more than (7.5) Dinars or (195) Riyals, within the limits and under the directives laid down by the Customs Authority. It shall be sufficient to forfeit such goods to the Customs Authority, upon the decision of the Head of the Authority or his delegate. Such decision may not be appealed in any manner whatsoever, unless owner of such goods chooses to settle owing customs duties and fees and other taxes and customs fines.</p>	<p>A general single report of seizure may be drawn for multiple violations when the value of the goods subject of each violation is no more than (10.000) Riyals, within the limits and under the directives laid down by the Customs Authority. It shall be sufficient to forfeit such goods to the Customs Authority, upon the decision of the Head of the Authority or his delegate. Such decision may not be appealed in any manner whatsoever, unless owner of such goods chooses to settle owing customs duties and fees and other taxes and customs fines.</p>	<p>The amendment is introduced to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs</p>

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			Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
204	<p>The Head of the Authority or his delegate may, under the directives of the Customs Authority, issue decisions to impose fines and forfeitures in accordance with the settlement guide with respect to customs violations which do not require imprisonment.</p> <p>The value of forfeited goods and the fine imposed on such goods by the present Law shall not together exceed (525) Dinars or (13.650) Riyals.</p>	<p>The Head of the Authority or his delegate may, under the directives of the Customs Authority, issue decisions to impose fines and forfeitures in accordance with the settlement guide with respect to customs violations which do not require imprisonment.</p> <p>The value of the forfeited goods and the fine imposed on such goods by the present Law shall not together exceed (200.000) Riyals.</p>	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
224	<p>The notification shall be communicated in pursuance with the procedures prescribed in the relevant Code of Procedures with due regard to the two following cases:</p> <p>1- Whenever the person to be notified changes his elected domicile or place of business after the</p>	<p>The notification shall be communicated in pursuance with the procedures prescribed in the Code of Procedures (Mourafaat) with due regard to the two following cases:</p> <p>1- Whenever the person to be notified changes his elected domicile or place of business after the</p>	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>date on which the report of seizure is drawn against him, without notifying the Customs Authority in writing, or whenever such person gives a false or fictitious address, notification shall be posted on his latest, known or elected domicile or place of business or on the notice board of the competent Customs Department.</p> <p>2- Whenever the person to be notified is unknown or his whereabouts are unknown, and the goods subject of violation or smuggling are no more than (652.5) Dinars or (16965) Riyals in value, notification shall be posted on the notice board of the competent court or the relevant customs post and recorded in a report of seizure.</p> <p>If the value of goods subject of violation or smuggling exceeds the above mentioned sum, the notification shall be posted on the notice board of the competent court or the relevant customs post, published in a daily newspaper and recorded in a report of seizure.</p> <p>3- The notification fact shall be recorded in a statement of facts (report of seizure) signed by two customs employees or two customs police officers.</p>	<p>date on which the report of seizure is drawn against him, without notifying the Customs Authority in writing, or whenever such person gives a false or fictitious address, the notification shall be posted on his latest, known or elected domicile or place of business or on the notice board of the competent Customs Department.</p> <p>2- Whenever the person to be notified is unknown or his whereabouts are unknown, and the goods subject of violation or smuggling are no more than (300.000) Riyals in value, the notification shall be posted on the notice board of the competent court or the relevant customs post and recorded in report of seizure.</p> <p>If the value of goods subject of violation or smuggling exceeds the above mentioned sum, the notification shall be posted on the notice board of the competent court or the relevant customs post, published in a daily newspaper, and recorded in a report of seizure.</p> <p>In any case, the notification fact shall be recorded in a statement of facts (report of seizure) signed by two customs employees or two customs police officers.</p>	<p>in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>
226	<p>Court judgments may not be appealed if the inflicted penalties (i.e fines, value of forfeited goods not including the value of the means of transport and</p>	<p>Court judgments may not be appealed if the inflicted penalties (i.e fines, value of forfeited goods not including the value of the means of transport and</p>	<p>The amendment is made to increase the average amount of the</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>things used to conceal the violation or the smuggling crime) do not exceed (652.5) Dinars or (16.965) Riyals.</p>	<p>things used to conceal the violation or the smuggling crime) do not exceed (300.000) Riyals.</p>	<p>fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>
227	<p>Court judgments related to defined prohibited goods or prohibited goods may not be appealed by the perpetrators of violations and smuggling acts, unless a guarantee equal to one fourth the value of the goods subject of the violation or smuggling is deposited, provided that the amount of such guarantee is no more than (5.250) Dinars or (136.500) Riyals.</p> <p>The application for appeal shall not be accepted unless it is accompanied with a receipt which ascertains that the guarantee has been deposited with the Customs Authority.</p> <p>If the defendant loses his case, the guarantee will be deducted from the inflicted penalties or the penalties</p>	<p>Court judgments related to defined prohibited goods or prohibited goods may not be appealed by the perpetrators of violations and smuggling activities, unless a guarantee equal to one fourth the value of the merchandise subject of the violation or smuggling is deposited, provided that the amount of such guarantee is no more than (2.000.000) Riyals.</p> <p>The application for appeal shall not be accepted unless it is accompanied with a receipt which ascertains that the guarantee has been deposited with the Customs Authority.</p> <p>If the defendant loses his case, the guarantee will be deducted from the inflicted penalties or the penalties owed based on the settlement contract.</p>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	owed based on the settlement contract.		
233	<p>1. The competent court shall order prompt enforcement in the following cases:</p> <p>a. Whenever the smuggler is caught in the very act and the value of smuggled goods is more than (210) Dinars or (5460) Riyals.</p> <p>b. Whenever the smuggled goods consist of drugs, war arms, munitions, Israeli merchandise, merchandise under the Arab Boycott or other prohibited merchandise whatever was their value.</p> <p>c. If the smuggled goods consist of live animals or perishable goods.</p> <p>d. Upon the request of the Head of the Authority or his delegate, whenever there are fears that smugglers might run away or smuggle their money or when such smugglers have no fixed domicile.</p> <p>The convicted of prompt enforcement may appeal the decision before the court of appeal to stop the prompt enforcement, on condition of submitting a bail to secure the enforcement of the judgment pronounced by the court.</p>	<p>a. If the smuggler is caught in the very act and the value of smuggled goods is more than (100.000) Riyals.</p> <p>b. Not amended.</p> <p>c. Not amended.</p> <p>d. Not amended.</p> <p>Second: Not amended.</p>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
234	Whenever it is impossible to collect the decided or inflicted fines from civilians' movables and immovables, to the benefit of the Customs Authority, imprisonment may be imposed in order to collect such fines, on the basis of one day of imprisonment for each unsettled sum of 8 dinars or (208) Riyals. Such imprisonment shall, in no case, exceed a period of one year for each separate judgment or decision. The customs fine owed may be reduced in equivalence with the actual period of imprisonment.	Whenever it is impossible to collect the decided or inflicted fines from civilians' movables and immovables, to the benefit of the Customs Authority, imprisonment may be imposed in order to collect such fines on the basis of one day of imprisonment for each unsettled sum of 2000 Riyals. Such imprisonment shall, in no case, exceed a period of one year for each separate judgment or decision. The customs fine owed may be reduced in equivalence with the actual period of imprisonment.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
244	<p>1. Apart from the defined prohibited goods, a fine not exceeding the average mentioned in subparagraphs (a and b) of paragraph (1) of Article 271 of the present Law shall be imposed by customs on the following items:</p> <p>a. Smuggled imported or exported goods not exceeding (37.5) Dinars or (975) Riyals in value.</p> <p>b. Dutiable luggage, personal effects, items and gifts accompanying passengers not exceeding (255) Dinars or (6.630) Riyals in</p>	<p>1. Apart from the decided prohibited goods, a fine not exceeding the average mentioned in subparagraphs (a and b) of paragraph (1) of Article 271 of the present Law shall be imposed by customs in the following cases:</p> <p>a. Smuggled imported or exported goods not exceeding (20.000) Riyals in value.</p> <p>b. Dutiable luggage, personal effects, items and gifts accompanying passengers not exceeding (100.000) Riyals in value, which are not declared at a customs office on arrival</p>	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>value, which are not declared at a customs post on arrival and departure.</p> <p>Seized goods may be returned in whole or in part to their owners, provided that the conditions laid down in enforceable laws and regulations have been complied with.</p> <p>2. Apart from cases considered similar to smuggling and covered by Article 271 of the present Law, violations mentioned in the following sections of this Chapter shall be subject to the fines prescribed for such violations.</p> <p>3. The competent court shall impose the maximum fines prescribed in the present Law in the following extreme circumstances:</p> <p>a. A delay, for a period exceeding one year, in the submission of the certificates required to grant relief from the payment of deferred customs duties.</p> <p>b. Whenever the manifest includes a violation with respect to shipping from countries under economic boycott.</p> <p>c. If the violator had committed a precedent prescribed in Articles 268 and 269 of the present Law. A precedent is the repetition of</p>	<p>and departure.</p> <p>Seized goods may be returned in whole or in part to their owners, provided that the conditions laid down in enforceable laws and regulations have been complied with.</p> <p>2. Not amended.</p> <p>3. Not amended.</p>	<p>Law. The amendment is also made to cancel the expression "Dinar".</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>one of the acts prescribed in the said two Articles, within two years from the date on which the act had been committed.</p> <p>d. If goods are kept in caches in order to be hidden or in cavities or hidey-holes not designated to contain such goods.</p> <p>e. If the smuggling or the similar acts are committed concomitantly with a hindrance violation.</p>		
246	A fine ranging between (30) and (127.5) Dinars or between (780) and (3.315) Riyals shall be imposed on all other violations committed with regard to consumption declarations which are not covered by the provisions of the previous Article.	A fine ranging between (15.000) and (60.000) Riyals shall be imposed on all other violations committed with regard to consumption declarations which are not covered by the provisions of the previous Article.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
248	A fine equal to or equivalent to twice the value shall	A fine equal to or equivalent to twice the value shall	The amendment is

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	be imposed on violation related to export declarations made in order to unlawfully benefit from duty drawback exceeding (50) Dinars or (1300) Riyals.	be imposed on violation related to export declarations made in order to unlawfully benefit from duty drawback exceeding (20.000) Riyals.	made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
249	A fine ranging between (30) and (125.7) Dinars and (780) and (3.315) Riyals shall be imposed on all violations related to export declarations which are not covered by the provisions of the two previous Articles.	A fine ranging between (15.000) and (60.000) Riyals shall be imposed on all violations related to export declarations which are not covered by the provisions of the two previous Articles.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
			also made to cancel the expression "Dinar".
252	A fine ranging between (67.5) and (390) Dinars or between (1755) and (10.140) Riyals shall be imposed on the transportation of passengers or goods inside the country in vehicles entered with deferral of duties, inconsistently with the laws and regulations in force.	A fine ranging between (30.000) and (170.000) Riyals shall be imposed on the transportation of passengers and goods inside the country in vehicles entered with deferral of duties, inconsistently with the laws and regulations in force.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
253	The delay in the presentation of goods in transit to the departure office or to the internal destination office, after the expiration of the time limits prescribed in the declarations, such delay shall be subject to a fine ranging between (15) Dinars and (22.5) Riyals or between (390) Dinars and (585) Riyals but not exceeding the value of the goods, for each day or part of a day of delay.	The delay in the presentation of goods in transit to the departure office or to the internal destination office after the expiration of the time limits prescribed in the declarations, shall be subject to a fine ranging between (7.000) and (10.000) Riyals but not exceeding the value of the goods, for each day or part of a day of delay.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
			United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
254	<p>A fine ranging between (30) and (127.5) Dinars or (780) and (3.315) Riyals shall be imposed on the following transit violations:</p> <ol style="list-style-type: none"> <li>1. Submission of the defined (necessary) certificates for the discharge and settlement of transit declarations after the expiration of the prescribed time limits.</li> <li>2. Removing fastenings or customs seals of goods in transit, without prejudice to the provisions of Article 271, if a lack in the merchandise is established.</li> <li>3. Changing the itinerary prescribed in the transit declaration, without the permission of the Customs Authority.</li> <li>4. Violating any transit provisions and legal conditions or violating the transit provisions laid down in the customs regulations which are not mentioned in the previous paragraphs.</li> </ol>	<p>A fine ranging between (15.000) and (60.000) Riyals shall be imposed on the following transit violations:</p> <ol style="list-style-type: none"> <li>1. Not amended.</li> <li>2. Not amended.</li> <li>3. Not amended.</li> <li>4. Not amended.</li> </ol>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>
255	<p>The violation of the provisions governing real, private and fictitious warehouses shall be subject to a fine ranging between (30) and (127.5) Dinars or (780) and</p>	<p>The violation of the provisions governing real, private and fictitious warehouses shall be subject to a fine ranging between (15.000) and (60.000) Riyals. Such</p>	<p>The amendment is made to increase the average amount of the</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	(3315) Riyals. Such fines shall be collected from owners or exploiters of warehouses.	fines shall be collected from owners or exploiters of warehouses.	fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".
256	Violations of the texts laid down in the customs laws and regulations which govern free zones, shall be subject to a fine ranging between (30) and (137.5) Dinars or (780) and (3315) Riyals.	Violations of the texts laid down in the customs laws and regulations which govern free zones, shall be subject to a fine ranging between (15.000) and (60.000) Riyals.	The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar"..

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
258	<p>The delay in the re-exportation of goods which have been entered temporarily (including passenger cars), and also the delay in the arrival of re-exportation declarations, beyond the prescribed time limits, shall be subject to a fine ranging between (7.5) and (22.5) Dinars or (195) and (585) Riyals for each one week or part of a week of delay, Such fine shall not be more than the value of the goods subject of the violation.</p>	<p>The delay in the re-exportation of goods which have been entered temporarily (including passenger cars), and also the delay in the arrival of re-exportation declarations, beyond the prescribed time limits, shall be subject to a fine ranging between (2.000) and (6.000) Riyals for each one week or part of a week of delay. Such fine shall not be more than the value of the goods subject of the violation.</p>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression “Dinar”.</p>
259	<p>A fine ranging between (30) and (127.5) Dinars or between (780) and (3.315) Riyals shall be imposed on the following violations committed with respect to temporary admission:</p> <ol style="list-style-type: none"> <li data-bbox="323 1122 947 1263">1. Presentation of the defined certificates necessary for the discharge and settlement of temporary admission or re-exportation undertakings, after the expiration of the prescribed time limits.</li> <li data-bbox="323 1305 947 1367">2. Removing fastenings or customs seals of merchandise sent in re-exportation declarations, if</li> </ol>	<p>A fine ranging between (15.000) and (60.000) Riyals shall be imposed on the following violations committed with respect to temporary admission:</p> <ol style="list-style-type: none"> <li data-bbox="980 1084 1188 1115">1. Not amended.</li> <li data-bbox="980 1122 1188 1153">2. Not amended.</li> <li data-bbox="980 1159 1188 1190">3. Not amended.</li> <li data-bbox="980 1196 1188 1227">4. Not amended.</li> <li data-bbox="980 1234 1188 1265">5. Not amended.</li> </ol>	<p>The amendment is introduced to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>a lack in the merchandise is established, without prejudice to the sanction prescribed in Article 271 of the present Law.</p> <p>3. Changing the locations designated for merchandise entered temporarily, without permission of the Customs Authority.</p> <p>4. Changing the itinerary defined in the re-exportation declaration, without the permission of the Customs Authority.</p> <p>5. Violation of any other condition related to temporary admission or re-exportation.</p>		<p>Law and the Jordanian Law. The amendment is also made to cancel the expression "Dinar".</p>
260	<p>A fine similar or equal to three times the amount of duty but not less than (50%) of the value of goods shall be imposed on the following violations:</p> <p>1. Unjustifiable omissions in the manifest or its equivalent document with respect to the number of packages, the content of such packages or the quantity of merchandise in bulk. If the value and duty cannot be determined a fine of no less than (30) and not more than (390) Dinars or no less than (780) and not more than (10.140) Riyals shall be imposed on each bale.</p> <p>2. Unjustifiable surplus in the number of packages included in the manifest or its equivalent</p>	<p>A fine similar or equal to three times the amount of duty but not less than (50%) of the value of goods shall be imposed on the following violations:</p> <p>1. Unjustifiable omissions in the manifest or its equivalent document with respect to the number of packages, the content of such packages or the quantity of merchandise in bulk. If the value and duty cannot be determined, a fine of no less than (15000) and not more than (170000) Riyals shall be imposed on each bale.</p> <p>2. Not amended.</p>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	document. If the surplus includes packages bearing marks and serial numbers similar to those affixed on other packages, the packages in surplus shall be those subject to higher duties or those covered by the prohibition provisions.		expression "Dinar".
262	<p>A fine ranging between (30) and (127.5) Dinars or between (780) and (3315) Riyals shall be imposed on the following manifest related violations:</p> <ol style="list-style-type: none"> <li>1. To include multiple bales closed and bundled together in any manner whatsoever, as one single bale in the manifest or its equivalent documents, taking into consideration Article 54 of the present Law which governs containers, pallets and trailers.</li> <li>2. To fail to submit, upon entry and exit, the manifest or its equivalent document or any other document referred to in Article 39 of the present Law, and to delay the submission of the manifest or its equivalent document beyond the time limit established in the same Article.</li> <li>3. The inexistence of a properly documented manifest or equivalent document, or the existence of a manifest which does not agree with the real load or weight.</li> <li>4. To neglect the information that shall be included</li> </ol>	<p>A fine ranging between (15.000) and (60.000) Riyals shall be imposed on the following manifest related violations:</p> <ol style="list-style-type: none"> <li>1. Not amended.</li> <li>2. Not amended.</li> <li>3. Not amended.</li> <li>4. Not amended.</li> <li>5. Not amended.</li> <li>6. Not amended.</li> </ol>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression Dinar.</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>in the manifest or equivalent document, other than what have been mentioned in the two previous Articles.</p> <p>5. To import by post closed packages or boxes not bearing regulated labels, inconsistently with the provisions of Arab or international post agreements and the internal legal texts in force.</p> <p>6. Violations committed with respect to the manifest other than those mentioned in the previous Articles.</p>		
263	<p>A fine ranging between (127.5) and (652.5) Dinars or between (3.315) and (16.965) Riyals shall be imposed on the following violations:</p> <p>1. To transport or possess within a customs enforcement area goods subject to the control of such area, unduly or inconsistently with the clauses of the transportation bond.</p> <p>2. To transport restricted, prohibited or highly dutiable goods, within the customs waters, in vessels less than 200 tons, whether such goods have been included in the manifest or not, or to change the transportation itinerary of the vessel within such area in circumstances other than maritime emergency or force majeure.</p>	<p>A fine ranging between (15.000) and (60.000) Riyals shall be imposed on the following violations:</p> <p>1. Not amended.</p> <p>2. Not amended.</p> <p>3. Not amended.</p> <p>4. Not amended.</p> <p>5. Not amended.</p> <p>6. Not amended.</p>	<p>The amendment is introduced to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression Dinar.</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>3. To anchor a vessel, land an airplane or station other means of transport at a place other the one approved by customs.</p> <p>4. Vessels, airplanes or other transportation means, which leave a customs port or customs premises, without the permission of the Customs Department.</p> <p>5. To anchor a vessel, regardless of its load, or land an airplane in a port or airport other than the one designated for these purposes and in circumstances other than maritime emergencies or force majeure, without notifying the nearest customs post.</p>		
264	<p>a. A fine ranging between (30) and (652.5) Dinars or between (780) and (16.965) Riyals shall be imposed on the following violations:</p> <p>1. To fail to submit the original invoice referred to in Article 37 of the present Law or to submit any papers in an inconsistent form.</p> <p>2. To transfer merchandise from one mode of transport to another or to re-export such merchandise, without a properly documented declaration or license.</p> <p>3. To load, unload, or withdraw cargo from a</p>	<p>a. A fine ranging between (15.000) and (28.000) Riyals shall be imposed on the following violations:</p> <p>1. Not amended.</p> <p>2. Not amended.</p> <p>3. Not amended.</p> <p>4. Not amended.</p> <p>5. Not amended.</p> <p>6. Not amended.</p> <p>b. Whoever loads, unloads or withdraws merchandise from a carrying vessel or aircraft, without the permission of the Customs Authority,</p>	<p>The amendment is introduced to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>carrying truck or vehicle or from any other mode of transport, apart from vessels and aircrafts, without the permission of the Customs Authority, or in the absence of its employees, or outside of normal business hours, or inconsistently with the conditions laid down by the Customs Authority, or to unload merchandise in places other than those designated for such purpose, if such acts are committed within customs premises.</p> <p>4. To fail to submit or keep records of registers, papers, files and such other documents, as prescribed in Article 98 of the present Law, or to fail to maintain such records for the time period prescribed in Article 190 of the present Law.</p> <p>5. To fail to comply with the regulations which define the obligations of custom clearing agents, in addition to such behavioral punishments as may be imposed in accordance with the provisions of Article 178 of the present Law.</p> <p>6. The established lack in the merchandise placed in customs warehouses, after they have been delivered in good apparent condition, if it were impossible to determine the quantity of such merchandise.</p>	<p>or in the absence of customs employees or outside of normal business hours or inconsistently with the conditions laid down by the customs Authority, or whoever unloads merchandise from a vessel or aircraft in places other than those designated for such purposes, shall, if such acts are committed on customs premises, be liable to a fine ranging between (150.000) and (500.000) Riyals.</p>	<p>also made to cancel the expression Dinar</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>7. Goods released from seizure, the quantity, type or value of which is impossible to be appraised, without prohibiting prosecutions for the smuggling crime.</p> <p>b. Whoever loads, unloads or withdraws merchandise from a carrying vessel or aircraft, without permission of the Customs Authority, or in the absence of customs employees or outside of normal business hours or inconsistently with the conditions laid down by the customs Authority, or whoever unloads merchandise from a vessel or aircraft in places other than those designated for such purposes, shall, if such acts are committed on customs premises, be liable to a fine ranging between (322.5) and (1297) Dinars or between (8385) and (33.735) Riyals.</p>		
267	<p>A fine ranging between (30) and (127.5) Dinars or between (780) and (3315) Riyals shall be imposed on the following violations if not covered by the previous Articles of this Chapter:</p> <ol style="list-style-type: none"> <li>1. Evading or attempting to evade customs procedures.</li> <li>2. Not keeping fastenings or seals placed on bales, means of transport or containers, even if such acts do not result in a lack or change of</li> </ol>	<p>A fine ranging between (15.000) and (60.000) Riyals shall be imposed on the following violations not covered by the precedent Articles of this Chapter:</p> <ol style="list-style-type: none"> <li>1. Not amended.</li> <li>2. Not amended.</li> <li>3. Not amended.</li> <li>4. Not amended.</li> </ol>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>merchandise.</p> <p>3. Failing to commit to the undertakings and guarantees submitted by concerned parties to the Customs Authority, in accordance with the provisions of Article (269) of the present Law.</p> <p>4. Any other act committed in violation of the provisions of the present Law and its implementing regulations and decisions.</p>		<p>Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression Dinar.</p>
271	<p>Without prejudice to the other texts in force which may entail criminal liability and sanctions on smuggling crimes or similar crimes, a customs penalty shall be imposed on smuggling or similar crimes as follows:</p> <p>1. A customs fine considered as a civil compensation to the interest of Customs calculated as follows:</p> <p>a. Between twice or 4 times the value of defined prohibited goods.</p> <p>b. Between the same amount of duty and value and 3 times the amount of duty and value of prohibited or restricted goods.</p> <p>c. Ranging between the same value and 3 times the value but not less than the value of dutiable goods if such goods are not of the</p>	<p>Without prejudice to the other texts in force which may entail criminal liability and sanctions on smuggling crimes or similar crimes, a customs penalty shall be imposed on smuggling or similar crimes as follows:</p> <p>1. A customs fine considered as a civil compensation to the interest of Customs calculated as follows:</p> <p>a. Between twice or 4 times the value of defined prohibited goods.</p> <p>b. Between the same amount of duty and value and 3 times the amount of duty and value of prohibited or restricted goods.</p> <p>c. Ranging between the same value and 3 times the value but not less than half the value of dutiable goods if such goods are</p>	<p>The amendment has been made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is also made to cancel the expression Dinar.</p> <p>Paragraph “c” is amended by decreasing</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>type prohibited or restricted.</p> <p>d. Ranging between 20 and 85 Arabic Dinars for non-dutiable goods which are not prohibited or restricted.</p> <p>2. To forfeit the goods being smuggled, or to inflict a fine equal to the value of such goods, when such goods are not seized or released from seizure. The competent court may order to forfeit the means of transport, instruments and material used in smuggling, except for vessels and aircrafts, unless if they are destined or rent for this purpose, or to inflict a fine equal to their value if not seized or released from seizure.</p>	<p>not of the type prohibited or restricted.</p> <p>d. Ranging between 20.000 and 40.000 Riyals for non-dutiable goods which are not prohibited or restricted.</p> <p>2. To forfeit the goods being smuggled, or to inflict a fine equal to the value of such goods, when such goods are not seized or released from seizure. The competent court may order to forfeit the means of transport, instruments and material used in smuggling, except for vessels and aircrafts, unless if they are destined or rent for this purpose, or to inflict a fine equal to their value if not seized or released from seizure.</p>	<p>the sanction prescribed therein to half the value instead of the same value, in line with the decrease of tariff categories in the Customs Tariff.</p>
273	<p>Without prejudice to the provisions of Article 271, the Head of the Authority or his delegate, may decide to forfeit seized goods and means of transport not exceeding (2602.5) Dinars or (67665) Riyals in value, if the smugglers escape and are not spotted. In the case of goods of more than such value, the customs court may order immediate forfeiture of such seized good.</p>	<p>Without prejudice to the provisions of Article 271, the Head of the Authority or his delegate, may decide to forfeit seized goods and means of transport not exceeding (1150000) Riyals in value, if the smugglers escape and are not spotted. In the case of goods of more than such value, the customs court may order immediate forfeiture of such seized goods.</p>	<p>The amendment is made to increase the average amount of the fine in proportion with the current status of the purchasing power of the national currency, and in line with the rule applied by some Arab laws, such as the United Arab Customs Draft Law, the Syrian Law and the Jordanian Law. The amendment is</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
			also made to cancel the expression Dinar.
280	<p>a. The share of the Treasury out of the sums collected by the customs Authority from fines and forfeitures of goods and means of transport forfeited by virtue of the settlement agreement, shall amount to 60%. Such share shall be calculated after deducting expenses, taxes and fees, whether before or after deducting the share of informers, according to such regulating rules as may be defined by the Minister.</p> <p>The remaining sums shall be distributed to customs officers who make seizures or their superiors, or whoever aids in spotting violations or smuggling activities or in completing procedures related to such violations or smuggling activities, the remaining sums shall also be appropriated to all existing anti-smuggling funds, social cooperation funds, saving funds, mutual fund, and cultural and sport funds of the Customs Authority, provided that the sum awarded and paid to any person for each such case is no more than 300 Dinars for ordinary seizure cases and 500 Dinars for extraordinary cases.</p> <p>b. Each fine of not more than (15) Dinars or (390)</p>	<p>a. The share of the Treasury out of the sums collected by the customs Authority from fines and forfeitures of goods and means of transport forfeited by virtue of the settlement agreement, shall amount to 60%. Such share shall be calculated after deducting expenses, taxes and fees, whether before or after deducting the share of informers, according to such regulating rules as may be defined by the Minister.</p> <p>The remaining sums shall be distributed to customs officers who make seizures or their superiors, or whoever aids in spotting violations or smuggling activities or in completing procedures related to such violations or smuggling activities, the remaining sums shall also be appropriated to all existing anti-smuggling funds, social cooperation funds, saving funds, mutual fund, and cultural and sport funds of the Customs Authority.</p> <p>b. Appropriation rules and beneficiaries shares shall be determined by virtue of a decision issued by the Minister.</p>	<p>The original text is amended by deleting the sentence related to maximum limits of share awarded to each person for each case, because the sums supposed to be awarded are very low and unfair.</p> <p>Paragraph (a) which stipulates for the direct appropriation of small sums to Funds has also been deleted, because there is no place for these funds and because this method of collection is inconsistent with the state accounting system.</p>

Article	Original provisions of the Law No (14) of 1990	Proposed Amendment	Rationale
	<p>Riyals shall be appropriated to one or all of the above mentioned funds.</p> <p>c. Appropriation rules and beneficiaries shares shall be determined by virtue of a decision issued by the Minister.</p>		

## Second: Articles proposed to be added to the Law:

Article	Content	Rationale
36 bis	Without prejudice to the provisions and agreements to which the Republic is a signatory, the value shall be calculated for customs purposes in accordance with such provisions and on such grounds as may be determined in a decision issued by the Prime Minister, at the suggestion of the Minister.	This text is added as a substitute for the repealed Article (36)
56 bis	<p>Customs procedures shall be based on the principles of streamlining, publicity and transparency. In line with these principles the Customs Authority shall use modern techniques and updated and developed systems to support customs operations, especially the following:</p> <ol style="list-style-type: none"> <li>1. Computerizing customs procedures and allowing electronic lodgment of customs declarations.</li> <li>2. Receiving manifests and delivery notes electronically through authorized freight forwarders.</li> <li>3. Circularizing the electronic exchange of data and information, and developing customs operations and procedures in an electronic paperless environment.</li> <li>4. The rules and terms of the previous paragraphs (1, 2 and 3) shall be regulated in a decision issued by the Head of the Authority.</li> </ol>	This Article is added in line with the trend towards using modern techniques and state of the art systems in the field of customs performance.
63 bis	<p>The Customs Authority shall implement customs procedures based on the principle of trade facilitation, without jeopardizing efficient customs control, and shall for this purpose be guided by modern techniques in risk assessment and risk management, as follows:</p> <ol style="list-style-type: none"> <li>1. Analyzing customs risks and adopting selectiveness in the examination and inspection of customs imported and exported consignments.</li> <li>2. Subject to the provisions of Article 63 of the present Law, and in order to streamline exceptional release procedures, the Head of the Authority may waive the examination of goods and accept the documents lodged by importers and exporters who fulfill customs terms and conditions and comply</li> </ol>	This Article is added in line with the trend towards using modern techniques and state of the art systems in the field of customs performance, and procedures streamlining in accordance with the principle of voluntary commitment.

Article	Content	Rationale
	<p>with trade security and facilitation standards. In this case, the customs authorities may, after the goods had been released, check the customs and commercial documents and data related to the importation and exportation transactions of such goods in the facilities of the concerned party. Where necessary, the examination and inspection of goods may occur in the facilities of the concerned party or any other person directly or indirectly involved in the said commercial transactions, within a period not exceeding 3 months after the date on which the goods had been released.</p> <p>Whenever it is found in light of subsequent inspection and examination made after the goods have been cleared, that the customs provisions prescribed in the present Law have been implemented wrongfully or on the basis of wrongful or lacking information, the customs authority shall take such measures as may be necessary to correct the error, based on available information.</p>	
64 bis	The goods may be examined by x-ray equipments or any other equipment or technique. The rules and conditions which regulate these procedures shall be determined in a decision issued by the Head of the Authority.	This article is added because x-ray is considered one of the modern systems techniques, which will become operative in the next short phase. It is expected to accelerate and streamline the clearance procedures of luggage and goods.
70 bis	<p>a. The Director of the Department may, upon the approval of the concerned party release the goods under test, before the result of the test is obtained, against a financial guarantee amounting to the sum of customs duties and other taxes owing on such goods, according to the basis determined by virtue of a decision issued by the Head of the Authority.</p> <p>b. The goods may be released before the result of the test is obtained, if the objective of the test was to apply customs tariffs, and if the owner of goods paid the customs duties and other taxes based</p>	This Article is added to cover some provisions with the aim of tackling some problems encountered by the departments. And also in order to prevent any environmental damages that might result from

Article	Content	Rationale
	<p>on the higher average of the tariff as a security until the result of the test is obtained. The department shall maintain a sample of the goods subject of the dispute.</p> <p>3. The owners of goods shall re-export harmful materials or those materials which are not in compliance with the relevant standards, if it was impossible to carry out their destruction, or if such destruction may be injurious to the health or environment or other.</p>	<p>the destruction of materials injurious or harmful to the environment on the Yemeni territories, by obliging the owners to re-export such materials to the country from which they have been brought.</p>
74 bis	<p>1. The prior documentary release of goods may be granted before the arrival of such goods. Owing customs duties and other taxes may be deposited in an account until the goods have arrived, have been inspected, and have been found to be in compliance with the relevant standards. The customs tariff in force at the date of lodgment of the customs declaration shall apply.</p> <p>2. Customs declarations of imported and exported goods may be accepted as per the total quantity in the documents, provided that arriving sub-quantities are tracked down from such declarations on the date of their arrival. Such goods shall be subject to the customs tariffs in force at the date of receiving the customs declaration forms of the total quantities.</p> <p>3. The rules and conditions which regulate paragraphs (1 and 2) shall be defined in a decision issued by the Head of the Authority.</p>	<p>This Article has been added in line with the trend towards using modern techniques and state of the art systems in the field of customs performance, and procedures streamlining in accordance with the principle of voluntary commitment.</p>
82 bis	<p>Customs duties and other taxes chargeable may be paid through fiduciary accounts or bank guarantees. Electronic payment methods and other payment methods which may facilitate and promote commerce shall also be authorized. The Head of the Authority shall specify the special directives related to such method of payments.</p>	<p>This Article has been added in order to simplify procedures in compliance with the Kyoto Convention.</p>
179 bis	<p>a. In the implementation of the present Law, the Customs Authority employees shall be granted an incentive amounting to 2% of the total import duties levied by the Customs Authority. This incentive shall be distributed in accordance with such rules and procedures as may be defined in decision issued by the Minister, at the suggestion of the Head of the Authority.</p>	<p>This Article has been added in order to offer incentives to employees based on their performance, following the</p>

Article	Content	Rationale
	<p>b. The Head of the Authority shall issue a decision to define the professional ethics of customs employees, and the behavioral punishments that should be imposed on the acts committed in violation of such ethics.</p> <p>c. The documents and information and any other document or data pertaining to the present Law or to the implementation of its provisions which are made available to a customs employee, in the exercise of the official duties mandated to him by virtue of the present law, shall be considered confidential and shall not be disclosed or circulated by such employee.</p> <p>d. The work and special uniform of the customs police officers shall be governed by a regulation issued by the Minister upon the approval of the competent Minister.</p>	<p>example of their tax colleagues and in accordance with the recommendations of the International Monetary Fund related to customs officers' incentives. This Article has been also added to cover the behavioral and confidentiality issues related to customs employees, with a view to make the tasks vested in the customs police officers successful and to protect the documents and interest of the Authority.</p>
207 bis	<p>Smuggled goods shall be subject to the tariff rates in force at the date of the seizure of such goods, that of the discovery of the fact of smuggling, that of the compromise settlement or that on which the judgment has been pronounced, whichever is longer.</p>	<p>This Article is added because the existing Law did not contain a similar provision.</p>
286 bis	<p>Without prejudice to the provisions of Article (186), a higher anti-smuggling commission may be established by virtue of a decision issued by the Prime Minister at the suggestion of the Minister. The said decision shall also determine the commission's members, tasks, work mechanism and special operation room at the Customs Authority.</p>	<p>This Article is added to tackle the problems that may be encountered by the government in implementing its strategy and by the Authority future anti-smuggling plans.</p>
287 bis	<p>Customs fines ceilings and lump customs values ceilings prescribed in the present Law may be modified by virtue of a decision issued by the Prime Minister at the suggestion of the Minister.</p>	<p>This Article is added to tackle the change in the Riyal purchasing power, and in order</p>

Article	Content	Rationale
		to be able to modify customs tariffs accordingly, by decision of the Prime Minister, when the sum prescribed in this Article no longer reflects the actual amount of the fine. This provision is laid fourth in some Arab Laws.

### Third: Articles proposed to be cancelled:

Article	Content	Rationale
13	Without prejudice to the provisions of Article 11 of the present Law, the Presidency Council may issue a decision to impose on goods imported from some countries a maximum tariff no more than twice the conventional tariff but no less than 25% of the value of the goods.	This Article is repealed because there is a special law that governs the protection of domestic production and anti-dumping which are covered by this Article.
14	The decisions referred to in Articles (11, 12 and 13) shall have the force of the Law and must be presented to the legislative authority within two weeks from the date of their issuance. If not enacted, such decisions shall lose their legal strength and shall remain effective for the last period during which they were applied.	This Article is repealed because it is inconsistent with the constitutional amendments which revoked the right of the political power to issue decisions having legal force.
34	<p>Goods imported from a country other than the country of origin after they have been put up for consumption in that country, shall be subject to the tariff rate of the country of origin or that of the exporting country, whichever is greater.</p> <p>If such goods undergo manufacturing in a country other than the country of origin, they shall be subject to the tariff rate imposed on the country of origin or the country of manufacturing depending on the extent of manufacturing undergone and according to such rules as may be determined in a decision issued by the competent minister at the suggestion of the Head of the Authority.</p>	This Article is repealed because the Law on Customs Tariff No. 41 of 2005 imposes similar tariff rates on all countries.
36	<p>The value that should be declared with regard to imports destined for consumption or to imports with deferred duties, is the normal price of such imports which shall be determined based on the following:</p> <ol style="list-style-type: none"> <li>1. The date on which the declaration was registered at the customs post shall be taken into consideration in the determination of such price.</li> </ol>	This Article is repealed because it does not meet the prior conditions for WTO accession. Please note that the Articles requested to be added

<ol style="list-style-type: none"> <li>2. The imports are supposed to be delivered to the buyer in the place at which the border entry of the merchandise is made.</li> <li>3. The seller is supposed to include in the price all expenses spent on the selling and delivery in the place at which the border entry of the imports is made.</li> <li>4. The normal price shall not include the costs of transportation inside the country and the taxes and fees owed on the goods after they are entered.</li> <li>5. The selling is supposed to occur in a liberal competitive market between a buyer and seller one independent from each other where: <ol style="list-style-type: none"> <li>a. The payment of the price is the only actual obligation of the buyer towards the seller.</li> <li>b. The agreed price is not influenced by commercial or financial or other relationships between the seller and one of his partners on one side and the buyer and one of his partners on the other side, other than the relationships arising from the selling whether such relationships are contractual or not.</li> <li>c. The seller or his partner whether a natural or a juridical person, shall not directly or indirectly receive any part of the proceeds of the subsequent sale of the merchandise, or benefit from the transfer or use of such merchandise.</li> </ol> </li> </ol> <p>Partners in business are two natural or juridical persons having some interest in the commerce of each other, or a person who shares a common interest with another in a given trade, or a third person who has some interest in the commerce of both such partners.</p> <ol style="list-style-type: none"> <li>2. If the goods are manufactured according to a registered patent or design or if such goods bear a foreign manufacturing mark or trademark, the normal price in this case must include the value of the right to use the invention, design, pattern, trademark or manufacturing mark of such goods.</li> </ol> <p>When necessary, the Customs Department shall have the right to increase the declared value in such a manner as to make it proportionate to the real value of the goods, in accordance with the provisions of this Article.</p> <p>When the value of the goods is declared in a foreign currency, the rate of exchange to be used for</p>	<p>to the Articles of the existing Law, contain a substitute for this Article.</p>
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	the conversion to local currency shall be that determined by the Central Bank and notified to the Customs Authority.	
74	The customs inspection chiefs and the other competent customs chiefs shall carry out re-inspection at the customs post at which the goods where entered, by decision of the director of the post, before the customs duties are levied, in accordance with the provisions of Articles 63 to 73 of the present Law.	This Article is repealed because its provision is repeated in Article 67.