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## US Embassy- Kabul, Afghanistan

### SOP FOR CUSTOMS CLEARANCE REQUEST (IMPORT/EXPORT) OPERATIONS

**ISSUING AUTHORITY:** US Embassy-SDDC LNO

**DRAFTED BY:** LTC Dennis Garnham LG, USAR

**LAST UPDATE:** 31 March 2010

#### REFERENCES:

Status of Forces Agreement (SOFA) dated 05/28/2003.  
Minister of Foreign Affairs Transitional Note 28 May 2003.  
Diplomatic Note 202 26 Sept. 2002. Afghan Ministry of Finance Customs Department Exemption Procedures  
US Embassy Customs Exemption Requirements  
US Embassy Responsibilities  
Bonded Carrier Regulation  
Afghan Customs Exemption Application Procedure  
Carrier Dimension and Weight Limitations  
SDDC Customer Advisory for Cargo Dimension Restrictions  
Pakistan SOP for NON-DTS cargo bound for Afghanistan  
US Presidential document, Federal Register Vol. 62 No. 162, 21 Aug 1997, pages 44531-33  
31 CFR Part 560  
DODFMR, Vol. 5, Chapter 33, DD577

#### DISCLAIMER:

In no instance shall the administrative actions of the US Embassy or of other USG agencies be construed to relieve contractors of their responsibilities to fully comply with applicable customs clearance requirements as set forth by the GOA, nor relieve contractors of their responsibilities to make accurate and truthful representations when submitting customs clearance request (CCR) documents.

<b>PAGE</b>	<b>SUBJECT</b>
2	Introduction
2	DOD Customs Officers
2	CCR Process
2, 3	Customs Procedures
4	Importation of alcohol
4	Iran shipments
4	Contractor Letters of Introduction
4	Donations
4.	Air shipments
5	ANNEX A: Department of State (DOS) Diplomatic Note with Customs Stamp and Signature
6	ANNEX B: Contracting Officer Representative (COR), CCR instructions
7	ANNEX C: Sample Import CCR
8	ANNEX D: Sample Export CCR
8	ANNEX E: Contractor Trouble Shooting Checklist
9	ANNEX F: DOD Transportation Liaison (LNO) - Duties and Responsibilities
10	ANNEX G: DOD COR Duties and Responsibilities
11,12	ANNEX H1: Information pertaining to prohibited transshipments through Iran
13	ANNEX H2: Prohibited transshipment through Iran
14, 16	ANNEX I: Carrier/shipping agent responsibilities
17	ANNEX J: SDDC Information to use the DTS system

UNCLASSIFIED

- 18 ANNEX K: Afghan Border points and customs houses
- 19 ANNEX L: Afghan Ministries Customs process

**INTRODUCTION**

1. General. The Status of Forces Agreement (SOFA) between the Governments of the Islamic Republic of Afghanistan (GIRoA) and US Government (USG)/Department of State (DOS) affirms that goods imported to Afghanistan for the exclusive use of the USG/DOD are not subject to taxes or duties. The purpose of this SOP is to ensure that the procedures used to import / export of goods and supplies, for use by USG/DOD comply with the terms and conditions according to those arrangements made under the SOFA.
2. Applicability. In order to ensure that this exemption is not abused, the procedures out-lined in this SOP are to be followed by all US Federal Agencies, US Military, DOD Civilians, contract companies or suppliers contracted by the US, or any other organization that intends to import or export goods for the ultimate consumption of DOD personnel.

**CUSTOMS OFFICERS**

The DOS General Services Office (GSO) is responsible for issuing Diplomatic Notes requesting tax exemption for USG goods imported and exported to or from Afghanistan. DOD appoints an officer to be responsible to oversee the DOD portion of this process. Each valid request is entered into a data base by a DOS GSO official or Liaison Officer (LNO). These LNOs are the only officials authorized to issue and stamp Diplomatic-Notes and other documents on behalf of the DOS.

**THE CCR PROCESS**

1. Only DOD CORs are authorized to send CCRs to the LNO office [kabuldodcustoms@state.gov](mailto:kabuldodcustoms@state.gov) The CCRs must be sent from an official DOD email address, preferably from the person who signed the CCR. No DOD documents are accepted from contractors or non-DOD email addresses.
2. A DD577 (appointment memo with signature) for all CORs must be on file before the CCR will be accepted and processed. Each COR should have an alternate to fill in for them if they are not available.
3. Once the information on the CCR is verified at the LNO office, the CCR is entered in the Data base. Normally the COR will be notified the CCR has been entered in the data base and is waiting on the carrier to deliver other documents so the LNO can finish the DOS requirement. If there is something wrong with the CCR, the COR will be notified by email.
4. See ANNEX B for more details on CCR.
5. The below lists most of the DOD agencies authorized to ship cargo using the CCR method:
  - a. Bagram Joint Contracting Office
  - b. Defense Energy Service Command
  - c. Army Corps of Engineers
  - d. Combined Security Transition Command – Afghanistan Contracting Office
  - e. Combined Joint Task Force – 82
  - f. US Air Force Center for Engineering
  - g. Defense Contract Management Agency
  - h. Army Air Force Exchange Service
  - i. Combined Forces Land Component Command/ARCENT
  - j. Joint Contracting Command
  - k. Tank Automotive Command

**CUSTOMS PROCEDURES**

1. Every DOD contractor/carrier that imports or exports goods in or out of Afghanistan must submit the following hard copy documents to the LNO office. The LNO will attempt to verify the CCR refers to the correct shipment and that no illegal goods are being transported under Afghan law and US regulations.
  - a. A completed **Tax Exemption Form** (Muaffi Nama) is purchased from the customs department and is written in the local language. The LNO stamps all copies and signs the top copy.
  - b. Original (or a copy with a company stamp) **Bill of Lading** (for cargo transiting via ship), **Airway Bill** (for cargo arriving via air), **CMR** (for cargo that has only traveled overland). The LNO stamps

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- c. The Original (or a copy with a company stamp) **Invoice**. The LNO stamps
- d. Original **CCR**, The LNO stamps
- e. A **packing list** if the cargo is not listed on the invoice. The LNO stamps
- f. **Certificate of Origin** is needed for cargo coming from through Islam Quala and Herat. See ANNEX G before shipping cargo through Iran.

2. The LNO will publish a **Diplomatic Note** indicating the way bill number and where relevant, the container numbers. The Dip-Note will show Afghan Customs that the LNO certifies the goods are for the exclusive use of the USG. After stamping and signing the Dip-Note all the documents are returned to the carrier to be taken to the Ministry of Foreign Affairs (MoFA) and then to the Ministry of Finance (MOF) customs department for stamps and signatures.

3. Once these documents have all the stamps and signatures the shipment can cross the border. It then goes to a customs clearing house. If the documents are at the clearing house and are correct, the shipment can be released for final delivery.

4. Receiving Officials. Each shipment should be signed for by a DOD representative. In some cases, the shipments are addressed to non-DOD addresses. In those cases the COR must ensure someone from DOD verifies delivery.

5. If the carrier brings the LNO documents that are not correct, the exact problem will be explained to the carrier and the documents will be returned for correction.

**Importation from Pakistan** requires the same CCR addressed to US Embassy, Islamabad  
[karchidodcustoms@state.gov](mailto:karchidodcustoms@state.gov)

6. It is the responsibility of the importing party (contractor, supplier, shipping agent), to ensure that the required documentation is provided to the LNO office. The alternatives are either pay the import taxes or use the SDDC DTS system.

**Importation of Military Goods Using DTS.** Military unit goods and equipment are not normally a new commodity and may not be accompanied by original invoices. In place of the invoice, the US Military Surface Deployment and Distribution Command (SDDC) will prepare a Tariff Memo listing the type of equipment being imported and its destination. The contractor has 21 days after the cargo has crossed the border to complete and return all clearance paperwork to the MOF customs department. The spreadsheets in ANNEX J are required to be filled out by the carrier and sent to the Bagram SDDC detachment.

**Importing and registration of vehicles for use by the USG/DOD by contractors** goes through the same process as all other cargo except the following information must be included on the CCR: Make, Model, Color, Vehicle Identification Number (VIN), and Engine serial number. The vehicle can only remain in country for as long as the terms of the contract with the USG. At the termination of the contract the vehicle must be removed from the country or the original exempted duties will need to be paid to the MOF. If the vehicles are leased, there may be a tax on them. If requested on the CCR, a second Dip-Note will be addressed to the MOI requesting issuing of license plates. The LNO office is not responsible for vehicle registrations.

Armored vehicles are currently not allowed through the customs process without Afghan Presidential approval.

**Exportation of Goods.** When goods are to be exported from Afghanistan, the original CCR, invoices, waybills, exemption forms and Dip-Note are submitted with a new CCR and exemption forms. If these pass validation, a Dip-Note will be issued and all documents will be stamped and the exemption forms and Dip-Note signed.

**Container Seals.** The importing or exporting party (contractor, supplier, NSE, etc.) may choose to add a security seal to their container or fuel shipment. This certifies that their shipment has not been tampered with while en route. However, dependent on road or air transportation, the Pakistani and Afghan authorities may add their own seals for the same purpose and to ensure that the correct tax regulations are applied to the shipment throughout its journey.

**DOD Certification.** There have been instances where contractors and suppliers have imported goods into Afghanistan, which were not for USG consumption without paying taxes on them. In order to prevent this

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abuse of tax-exempt status, DOD has agreed to support the GIRoA initiated verification system to ensure that all goods entering Afghanistan with the DOS stamp are indeed for US consumption.

**Receipt of goods.** Any designated DOD representative may sign the T1 at the delivery site. The T1 form that is given to the driver at the border stays with the truck until the cargo is delivered. The carrier brings the T1s to the customs house where they notify the border the truck is authorized to retrograde the border. It is the Receiving Official's responsibility to ensure that all items on the invoice are delivered and accounted for. Any discrepancy is to be brought to the attention of the Military Police, the COR, the carrier and the Afghan Customs Department immediately.

**DOD fuel** supplies entering Afghanistan are equally entitled to tax-exempt status despite the fuel remaining the property of the Contractor until such time as it is transferred into a DOD or national vehicle or storage facility. DESC is the designated COR for all fuel shipments. The DOS has one DOD LNO who handles fuel customs.

**Contractor Warehouse Inspections.** All contractors and suppliers that import goods tax and duty free will be subject to warehouse and storage facility inspections to confirm that shipments are accurate and abuse of DOD's tax-exempt status is not taking place. When possible, the COR and or LNO should also inspect shipments from other suppliers to verify goods against invoices.

**Abuse of Customs Stamps.** Any fraudulent abuse of the Customs Seals and Receipt Stamps may result in the facility being unable to claim tax-exempt status for the individual, unit or organization, and may result in negative contract actions taken.

**Abuse of Customs Privileges.** Any contractor or shipping agency that violates the DOD or GIRoA Customs Procedures may be subject to legal actions being taken against them including but not limited to revocation of contract, forfeiture of goods, and collection of fines and customs fees due by the Afghan Govt.

### IMPORTATION OF ALCOHOL

Afghanistan is a Muslim country and the import, sale and consumption of alcohol is forbidden. The US Embassy is exempted from this ban. The USG will not take responsibility for contractors who import alcohol without USG authority or proper customs paperwork and may terminate contracts as a result of such actions.

**Importing/Exporting goods through Iran** is prohibited. ANNEX G

**Letter of Introduction for Contractors/carriers** are required for them to be recognized by the MoFA and customs. The Memo must be done by a CO or COR, addressed to the LNO. The LNO will do a Dip-Note and send to MoFA with the introduction memo.

**Donations** still need to go through the same CCR process. However, the invoice may not be available. As long as the CCR states the cargo is a donation, the invoice is not necessary.

**Air shipments** require the same paperwork as ground and ocean shipments. In cases where documents were air shipped or for items costing less than \$100, the exemption process may not be required and the shipment may be delivered without any customs requirements.

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**ANNEX A: US Embassy Diplomatic-Note with Customs stamp and signature**

No. 10-0782

The Embassy of the United States of America presents its compliments to the Ministry of Foreign Affairs of Islamic Republic of Afghanistan and has the honor to request the Ministry of Foreign Affairs to facilitate the Customs formalities for incoming shipment under B/L number MER/KRC-643 containing container number GATU0812826. This shipment is the property of the US Military in Afghanistan.

The point of contact at the Embassy of The United States is Mr. Ahmad Fardeen Fawad in the DOD Transportation Office, who can be reached at landline 2300436 Ext. 8739 or Cell phone No. 0797-771 026.

The Embassy of the United States of America avails itself of this opportunity to renew to the Ministry of Foreign Affairs of Islamic Republic of Afghanistan the assurances of its highest consideration.

Embassy of the United States of America

Kabul, Feb 16, 2010

**DIPLOMATIC NOTE**

## UNCLASSIFIED

### **ANNEX B: COR CCR INSTRUCTIONS**

The COR is responsible for ensuring that all cargo for which exemption is requested is for use by the US Government or for US government projects. The COR is also responsible for ensuring the document addresses are valid DOD addresses. Once this is established, the COR generates a Memorandum for CCR addressed to the US Embassy Kabul, DOD LNO. This memo must be signed by a COR who has a current DD Form 577 on file with the US Embassy.

The only documents needed electronically from the COR are the CCR and the DD577. Don't send other related documents electronically unless asked to.

Concerning DD577s, A person can't appoint themselves. Also, you must provide some documentation showing you are a CO, COR or ACO with the DD577. Instructions for filling out the DD577 are on page 2. Please email only page 1. Please email the DD577 to us once, not every time you email a CCR.

To avoid customs problems all documents must be correct before they are sent to MoFA and Customs. No hand written corrections should be on a document. If documents are wrong they need to be redone by the originator.

Contractors should not be sending CCRs or other DOD documents to the embassy LNO. To prevent fraud and abuse, all electronic documents need to come from official DOD computers and addresses. The contractors, agents and carriers should bring the hard copies only to the Embassy Customs officials.

Contractors should bring all their customs related problems to the attention of the COR.

Read, understand and follow the SOP and many problems will be avoided.

All documents need a hand written signature, no digital signatures are accepted.

Send all documents in PDF format with a title pertaining to the subject.

If you are military, show rank on all correspondence.

Never change the dates on a CCR. If a change needs to be done, make the change and mark "corrected copy" at the top of the memo. Make sure the corrected CCR is given to the carrier and emailed to the LNO. Destroy the old ones.

If a contractor has an issue they should go through their COR first. If the COR needs LNO assistance, fill out the trouble shooting checklist (ANNEX D) and send to the embassy LNO listed on the form. Ask the contractor what they have done to try to resolve the issue. Contractors should try to resolve their problems before bringing them to the COR or Embassy.

The COR is responsible for sending the LNO letters of introduction for new contractors/carriers. The LNO will do a Dip-Note and attach it to the COR letter of introduction and take to the Ministries.

The Consignee address on the Invoice, Bill of Lading and the CCR should match. If they don't the shipment will not meet customs exemption requirements and taxes may have to be paid.

**ANNEX C: SAMPLE IMPORT CCR**



**DEPARTMENT OF THE ARMY  
YOUR UNIT  
YOUR FOB  
APO AE 12345**

Date:

MEMORANDUM FOR DOD Transportation Liaison, US EMBASSY-KABUL  
MEMORANDUM FOR US Consulate - Karachi, Pakistan (Only if going through Pakistan)

SUBJECT: Customs Clearance Request for (either “US Government property” or “contractor owned property”).  
If it is leased, it is “leased, contractor owned”)

1. The memo must list the Contractor providing the materiel and the contract number that authorizes the cargo being imported for the US Government. If a sub contractor is involved, list the company name and POC information.

Required Information:

- The memo must list the name of the Border crossing Point.
- The memo must list the Bill of Lading/Airway Bill or CMR number.
- The memo must list the Description of the shipment.
- The memo must list the commercial invoice number.
- The memo must contain the USD value of the shipment.
- If the cargo is being conveyed in a container or flat-rack, the conveyance number must be listed. If not the number of pieces, pallets or boxes.
- The memo must contain the statement that the cargo is for official US Government use.
- The memo must clarify the owner of the shipment (If the Shipment is owned by the Contractor the memo must list the Term of Lease).
- The memo must list the Cargo’s final DOD Destination (FOB, base, camp, depot).

2. The memo must list the name of the Shipping Company, Its Agent’s Name & his/her contact information who is transporting the materiel and will expedite the Paperwork through the Afghan Ministries.

3. The government email address and phone number of the signatory.

Signature Block



**ANNEX D: SAMPLE EXPORT CCR**



**DEPARTMENT OF THE ARMY  
YOUR UNIT  
YOUR FOB  
APO AE 12345**

Date:

MEMORANDUM FOR DOD Transportation Liaison, US EMBASSY-KABUL  
MEMORANDUM FOR US Consulate - Karachi, Pakistan

SUBJECT: Export Customs Clearance Request for (either US Government property or contractor owned property)

1. The memo must list the Contractor provided the materiel and the contract number that authorized the cargo being imported for the US Government.

Required Information:

- The memo must list the name of the Border crossing Point.
- The memo must list the Bill of Lading/Airway Bill or CMR number (If Applicable).
- The memo must list the Description of the shipment.
- The memo must list the commercial invoice number.
- The memo must contain the USD value of the shipment.
- If the cargo is being conveyed in a container or flat-rack, the conveyance number must be listed.
- The memo must contain the statement that the cargo was for official US Government use.
- The memo must list the Cargo's final Destination.
- List the Diplomatic Note # that brought the item into the country

2. The memo must list the name of the Shipping Company, Its Agent's Name & his/her contact information who is transporting the materiel and will expedite the Paperwork through the Afghan Ministries.

3. The government email address and phone number of the signatory.

Signature Block



**ANNEX E: TROUBLE-SHOOTING CHECKLIST**

Trouble-Shooting Checklist for Contracting Officers and Contracting Officer Representatives

1. Name of Firm:
2. Start Date of Contract:
3. Contracting Agency and KO/COR:
4. Date of Filing for AISA (Afghan Investment Support Agency) license:
5. Renewal dates of license, if any:
6. Date Exemption Certificate obtained from MOF (attach certificate):
7. Does this problem concern a subcontractor?
8. Has the contractor withheld income taxes from Afghan national employees and Afghan subcontractors? List dates withholding began.
9. Has the contractor filed income tax returns in Afghanistan? For which years?
10. Has the contractor (**not** an agent) discussed with the relevant Ministry? If so, date and details of conversation:
11. Description of problem:
12. Any other details:

If the contractor has complied with all registration and taxation requirements listed above and has discussed the problem personally with a relevant Ministry, the Embassy can assist further. CORs should contact Lt. Col. Steve Webber ([WebberSP@state.gov](mailto:WebberSP@state.gov)) and Anne Benjaminson ([BenjaminsonAW@state.gov](mailto:BenjaminsonAW@state.gov)).

**ANNEX F: DOD TRANSPORTATION LNO DUTIES & RESPONSIBILITIES**

1. On behalf of DOD, liaise with the Director General of Customs, MoFA and the representatives of the MoF to coordinate USG/DOD Import / Export Customs Policy, ensuring that it is in line with the wishes of the GIRoA without sacrificing or reducing the privileges afforded to the USG by the SOFA.
2. Present all signature verification documentation for Customs Seals and Receipt stamps to the relevant Afghan Ministries: The MOF and the MoFA
3. Maintain an up-to-date register of all CORs and US Embassy GSOs with signature approval. Ensure that all CORs have a clear understanding of their duties and responsibilities.
4. Liaise with the Afghan Customs Department and Customs Reforms Unit.
5. Conduct random inspection of contractors' warehouses and storage facilities to ensure they comply with DOD tax-exempt policy status.
6. Liaise with DOD and State Department offices when Customs issues require.
7. Train CORs and contractors in CCR and customs process.
8. Supervise a Local National shipping clerk
9. Keep the tracking sheet data base up to date.
10. Assist contractors and CORs when issues arise preventing the clearance of cargo.

**ANNEX G – DOD COR DUTIES & RESPONSIBILITIES**

1. Ensure full understanding of those items that are tax-exempt and the circumstances whereby goods qualify for tax exempt importation and exportation under the SOFA, its Annexes, and this SOP.
2. Ensure the US Embassy DOD Transportation LNO holds the current signature specimens (DD FORM 577). Nominate an alternate signatory for periods of absence. Notify LNO of changes and provide new copies of signatures (DD FORM 577). Inform LNO of termination of signature authority via DD FORM 577.
3. Ensure no-one other than his/her alternate signatory has access.
4. Ensure that only drivers that properly delivered cargo have their T-1 forms stamped and signed with authorized stamps and signatures.
5. Complete Annex B, CCR, to DOD Customs Exemption SOP correctly and submit an electronic copy to [KabulDODcustoms@state.gov](mailto:KabulDODcustoms@state.gov) and give the original the shipping agent.
6. Ensure that all requisite paperwork presented by the importing body is verified before submission to the Ministry of Finance.
7. Carry out random inspections of Contractors' and Suppliers' warehouses and storage facilities.
8. Monitor the importation of alcohol into Afghanistan and ensure that only registered and authorized suppliers are importing alcohol to authorized consignees.

**ANNEX: H1 - INFORMATION PERTAINING TO PROHIBITED TRANSSHIPMENTS THROUGH IRAN**

**Federal Register** / Vol. 62, No. 162 / Thursday, August 21, 1997 / Presidential Documents **44531**

**Executive Order 13059 of August 19, 1997**

**Prohibiting Certain Transactions With Respect to Iran**

By the authority vested in me as President by the Constitution and the laws of the United States of America, including the International Emergency Economic Powers Act (50 U.S.C. 1701 *et seq.*) (“IEEPA”), the National Emergencies Act (50 U.S.C. 1601 *et seq.*), section 505 of the International Security and Development Cooperation Act of 1985 (22 U.S.C. 2349aa-9) (“ISDCA”), and section 301 of title 3, United States Code, I, WILLIAM J. CLINTON, President of the United States of America, in order to clarify the steps taken in Executive Orders 12957 of March 15, 1995, and 12959 of May 6, 1995, to deal with the unusual and extraordinary threat to the national security, foreign policy, and economy of the United States declared in Executive Order 12957 in response to the actions and policies of the Government of Iran, hereby order:

**Section 1.** Except to the extent provided in section 3 of this order or in regulations, orders, directives, or licenses issued pursuant to this order, and notwithstanding any contract entered into or any license or permit granted prior to the effective date of this order, the importation into the United States of any goods or services of Iranian origin or owned or controlled by the Government of Iran, other than information or informational materials within the meaning of section 203(b)(3) of IEEPA (50 U.S.C. 1702(b)(3)), is hereby prohibited.

**Sec. 2.** Except to the extent provided in section 3 of this order, in section 203(b) of IEEPA (50 U.S.C. 1702(b)), or in regulations, orders, directives, or licenses issued pursuant to this order, and notwithstanding any contract entered into or any license or permit granted prior to the effective date of this order, the following are prohibited:

(a) the exportation, reexportation, sale, or supply, directly or indirectly, from the United States, or by a United States person, wherever located, of any goods, technology, or services to Iran or the Government of Iran, including the exportation, reexportation, sale, or supply of any goods, technology, or services to a person in a third country undertaken with knowledge or reason to know that:

(i) such goods, technology, or services are intended specifically for supply, transshipment, or reexportation, directly or indirectly, to Iran or the Government of Iran; or

(ii) such goods, technology, or services are intended specifically for use in the production of, for commingling with, or for incorporation into goods, technology, or services to be directly or indirectly supplied, transshipped, or reexported exclusively or predominantly to Iran or the Government of Iran;

(b) the reexportation from a third country, directly or indirectly, by a person other than a United States person of any goods, technology, or services that have been exported from the United States, if:

(i) undertaken with knowledge or reason to know that the reexportation is intended specifically for Iran or the Government of Iran, and

(ii) the exportation of such goods, technology, or services to Iran from the United States was subject to export license application requirements under any United States regulations in effect on May 6, 1995, or thereafter **44532 Federal Register** / Vol. 62, No. 162 / Thursday, August 21, 1997 / Presidential Documents is made subject to such requirements imposed independently of the actions taken pursuant to the national emergency declared in Executive Order 12957; provided, however, that this prohibition shall not apply to those goods or that technology subject to export license application requirements if such goods or technology have been:

(A) substantially transformed into a foreign-made product outside the United States; or

(B) incorporated into a foreign-made product outside the United States if the aggregate value of such controlled United States goods and technology constitutes less than 10 percent of the total value of the foreign-made product to be exported from a third country;

(c) any new investment by a United States person in Iran or in property, including entities, owned or controlled by the Government of Iran;

(d) any transaction or dealing by a United States person, wherever located, including purchasing, selling, transporting, swapping, brokering, approving, financing, facilitating, or guaranteeing, in or related to:

(i) goods or services of Iranian origin or owned or controlled by the Government of Iran; or

(ii) goods, technology, or services for exportation, reexportation, sale, or supply, directly or indirectly, to Iran or the Government of Iran;

(e) any approval, financing, facilitation, or guarantee by a United States person, wherever located, of a transaction by a foreign person where the transaction by that foreign person would be prohibited by this order if performed by a United States person or within the United States; and

(f) any transaction by a United States person or within the United States that evades or avoids, or has the purpose of evading or avoiding, or attempts to violate, any of the prohibitions set forth in this order.

**Sec. 3.** Specific licenses issued pursuant to Executive Orders 12613 (of October 29, 1987), 12957, or 12959 continue in effect in accordance with their terms except to the extent revoked, amended, or modified by the Secretary of the Treasury. General licenses, regulations, orders, and directives issued pursuant to those orders continue in effect in accordance with their terms except to the extent inconsistent with this order or to the extent revoked, amended, or modified by the Secretary of the Treasury.

**Sec. 4.** For the purposes of this order:

(a) the term “person” means an individual or entity;

**ANNEX: H1 - INFORMATION PERTAINING TO PROHIBITED TRANSSHIPMENTS THROUGH IRAN**

(b) the term “entity” means a partnership, association, trust, joint venture, corporation, or other organization;

(c) the term “United States person” means any United States citizen, permanent resident alien, entity organized under the laws of the United States (including foreign branches), or any person in the United States;

(d) the term “Iran” means the territory of Iran and any other territory or marine area, including the exclusive economic zone and continental shelf, over which the Government of Iran claims sovereignty, sovereign rights, or jurisdiction, provided that the Government of Iran exercises partial or total de facto control over the area or derives a benefit from economic activity in the area pursuant to international arrangements;

(e) the term “Government of Iran” includes the Government of Iran, any political subdivision, agency, or instrumentality thereof, and any person owned or controlled by, or acting for or on behalf of, the Government of Iran;

(f) the term “new investment” means:

(i) a commitment or contribution of funds or other assets; or

(ii) a loan or other extension of credit, made after the effective date of Executive Order 12957 as to transactions prohibited by that order, or otherwise made after the effective date of Executive Order 12959.

**Federal Register** / Vol. 62, No. 162 / Thursday, August 21, 1997 / Presidential Documents **44533**

**Sec. 5.** The Secretary of the Treasury, in consultation with the Secretary of State and, as appropriate, other agencies, is hereby authorized to take such actions, including the promulgation of rules and regulations, the requirement of reports, including reports by United States persons on oil and related transactions engaged in by their foreign affiliates with Iran or the Government of Iran, and to employ all powers granted to me by IEEPA and the ISDCA as may be necessary to carry out the purposes of this order. The Secretary of the Treasury may redelegate any of these functions to other officers and agencies of the United States Government. All agencies of the United States Government are hereby directed to take all appropriate measures within their authority to carry out the provisions of this order.

**Sec. 6.** (a) The Secretary of the Treasury may authorize the exportation or reexportation to Iran or the Government of Iran of any goods, technology, or services also subject to export license application requirements of another agency of the United States Government only if authorization by that agency of the exportation or reexportation to Iran would be permitted by law.

(b) Nothing contained in this order shall be construed to supersede the requirements established under any other provision of law or to relieve a person from any requirement to obtain a license or other authorization from another department or agency of the United States Government in compliance with applicable laws and regulations subject to the jurisdiction of that department or agency.

**Sec. 7.** The provisions of this order consolidate the provisions of Executive Orders 12613, 12957, and 12959. Executive Order 12613 and subsections (a), (b), (c), (d), and (f) of section 1 of Executive Order 12959 are hereby revoked with respect to transactions occurring after the effective date of this order. The revocation of those provisions shall not alter their applicability to any transaction or violation occurring before the effective date of this order, nor shall it affect the applicability of any rule, regulation, order, license, or other form of administrative action previously taken pursuant to Executive Orders 12613 or 12959.

**Sec. 8.** Nothing contained in this order shall create any right or benefit, substantive or procedural, enforceable by any party against the United States, its agencies or instrumentalities, its officers or employees, or any other person.

**Sec. 9.** The measures taken pursuant to this order are in response to actions of the Government of Iran occurring after the conclusion of the 1981 Algiers Accords, and are intended solely as a response to those later actions.

**Sec. 10.** (a) This order is effective at 12:01 a.m. eastern daylight time on August 20, 1997.

(b) This order shall be transmitted to the Congress and published in the Federal Register.

**īD**

THE WHITE HOUSE,

*August 19, 1997.*

[FR Doc. 97-22482

Filed 8-20-97; 11:16 am]

Billing code 3195-01-P

**ANNEX: H2 Prohibited transshipment through Iran**

**31 C.F.R. PART 560—IRANIAN TRANSACTIONS REGULATIONS**

<http://law.justia.com/us/cfr/title31/31-3.1.1.1.14.2.1.6.html>

**§ 560.403 Transshipment through Iran.**

**The prohibitions in §§560.204, 560.206 and 560.208 apply to export, reexport or supply transactions which require a transshipment or transit of goods or technology through Iran to third countries.**

[64 FR 20172, Apr. 26, 1999]

**§ 560.204 Prohibited exportation, reexportation, sale or supply of goods, technology, or services to Iran.**

Except as otherwise authorized pursuant to this part, including §560.511, and notwithstanding any contract entered into or any license or permit granted prior to May 7, 1995, the exportation, reexportation, sale, or supply, directly or indirectly, from the United States, or by a United States person, wherever located, of any goods, technology, or services to Iran or the Government of Iran is prohibited, including the exportation, reexportation, sale, or supply of any goods, technology, or services to a person in a third country undertaken with knowledge or reason to know that:

- (a) Such goods, technology, or services are intended specifically for supply, transshipment, or reexportation, directly or indirectly, to Iran or the Government of Iran; or
- (b) Such goods, technology, or services are intended specifically for use in the production of, for commingling with, or for incorporation into goods, technology, or services to be directly or indirectly supplied, transshipped, or reexported exclusively or predominantly to Iran or the Government of Iran.

[64 FR 20170, Apr. 26, 1999]

**§ 560.208 Prohibited facilitation by United States persons of transactions by foreign persons.**

Except as otherwise authorized pursuant to this part, and notwithstanding any contract entered into or any license or permit granted prior to May 7, 1995, no United States person, wherever located, may approve, finance, facilitate, or guarantee any transaction by a foreign person where the transaction by that foreign person would be prohibited by this part if performed by a United States person or within the United States.

[64 FR 20171, Apr. 26, 1999]

**ANNEX I: CARRIER/SHIPPING AGENT RESPONSIBILITIES**



*Embassy of the United States of America*

MEMORANDUM FOR: Commercial Carriers, Freight Forwarding Agencies, and Trucking Companies Transporting Goods Under U.S. Diplomatic Authority for Shipments Leaving or Entering Afghanistan

FROM: Carolyn Smith *C Smith*  
Supervisor  
General Services Office

DATE: April 9, 2006

SUBJECT: GSO Letter of Instruction # 06-002 (Commercial Shipping Instructions)

I. GENERAL STATEMENT

The U.S. Government relies heavily on commercial contracts to move and transport U.S. military and government shipments throughout the world. U.S. military and government cargo leaving or entering Afghanistan must be handled expeditiously, with care and due diligence to ensure it arrives at its destination safely, and on time. Ensuring accountability and visibility while cargo is moving through the transportation system is essential.

II. TRANSPORTATION SHIPMENTS OF U.S. MILITARY AND GOVERNMENT CARGO

1. Custodians of U.S. shipments whether they are freight forwarding agents, commercial carriers or transportation trucking companies must ensure that U.S. military and government cargo is processed through Afghan Customs no later than five (5) business days after receiving customs clearance paperwork from the Afghanistan Ministry of Finance. Delays and stopovers of cargo in transit through Afghanistan must be avoided in order to expedite delivery and avoid possible compromise of shipments.
2. If a commercial shipper plans to holdover cargo for any reason such as utilizing a storage lot or warehouse as a trans-loading point or transportation hub, the responsibility for the safety and security of the shipment still resides with the agent who is under direct contract to the U.S. Government for the shipment.





**ANNEX I: CARRIER/SHIPPING AGENT RESPONSIBILITIES**

Instructions for Commercial Shippers  
U.S. Embassy Kabul

April 9, 2006

III. THE ROLE OF THE U.S. EMBASSY REGARDING U.S. MILITARY AND GOVERNMENT SHIPMENTS

The U.S. Embassy issues diplomatic notes addressed to the Afghan Ministries of Foreign Affairs, Finance and Customs, for all shipments of U.S. Government property entering or leaving Afghanistan. The diplomatic note guarantees that the U.S. Government shipments are exempt from Customs duties and taxes. A diplomatic note for U.S. Government shipments does not provide commercial carriers with the authority to unnecessarily delay shipments or holdover shipments in commercial storage lots and warehouses while en route to its final destination. The U.S. Embassy expects that shipments will be expedited as soon as customs clearance paperwork is received from the respective Afghan Governmental agencies.

IV. COMMERCIAL SHIPPER RESPONSIBILITIES

1. Commercial shippers are responsible for ensuring that drivers and conveyers of U.S. Government shipments are in possession of all required paperwork. This includes: copies of diplomatic notes, customs clearances and customs declarations, bills of lading, and DD Form 250, the latter being used only for military fuel shipments. Afghan authorities such as Afghan Customs agents and local and national police have jurisdiction over shipping disputes especially when the proper paperwork is not in the possession of the shipper or commercial carrier transporting the cargo.
2. Commercial shippers are responsible for payments of all fees, charges, tolls and penalties assessed in the normal course of transporting fuel and surface cargo. This includes payment of fees charged for improperly completed or missing paperwork. Commercial shippers must be cognizant of Afghan transportation regulations and fees promulgated by the Afghan Ministry of Finance and keep abreast of rule changes, fee schedules, and fines that can be assessed by the Government of Afghanistan (GOA) for national and international cargo shipments. The U.S. Embassy does not promulgate or disseminate this information, nor is it responsible for informing commercial shippers of GOA rule changes or fee schedules for customs duties, fees, fines, or levies that can be assessed by GOA on the commercial shipping industry.

V. SAFETY AND SECURITY OF U.S. MILITARY AND GOVERNMENT SHIPMENTS

1. The U.S. Embassy is not responsible for resolving disputes with local authorities, recouping levies or fees assessed by local authorities, obtaining the release of company employees arrested by the police, or arranging the release of impounded cargo, especially if it results from the failure of the commercial carrier to execute due diligence for the safety and security of USG shipments, or lack of



## ANNEX I: CARRIER/SHIPPING AGENT RESPONSIBILITIES

Instructions for Commercial Shippers  
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April 9, 2006

compliance with customs and shipping documentation needed to ship the cargo into or through Afghanistan. The U.S. Embassy will intervene solely to resolve issues and/or discrepancies with the shipment as described in the diplomatic note and bill of lading that are related to questions of diplomatic privilege or that raise imminent security concerns or severe disruption to the logistics and transportation network.

2. Commercial shippers will provide the US Embassy GSO, Kabul with the security seal numbers they use to seal commercially shipped containers and cargo, for U.S. Government shipments including fuel shipments leaving or entering Afghanistan. Security seal numbers will be annotated on the Afghan Customs Declaration Forms when Commercial Shipping Agents submit customs clearance requests to the U.S. Embassy. Excluded from this requirement is U.S. Military containerized cargo which is sealed by military shipping agents at points of origin and annotated on military shipping documents with security seal numbers. U.S. Government commercial container shipments will be customs inspected, sealed and shipped within five (5) business days after receiving customs clearance authorization from the U.S. Embassy.

### VI. QUESTIONS OR CONCERNS

Questions regarding this policy should be addressed to the Customs and Shipping Supervisor, General Services Office, U.S. Embassy Kabul, Great Massood Road, Kabul, Afghanistan (93) (20) 230-4633.





**ANNEX K: AFGHAN BORDER POINTS AND CUSTOMS HOUSES**

<b>Border</b>	<b>Customs House</b>
---------------	----------------------

Torkham	Torkham
Chaman	Kandahar
Sher Kahn Bandar	Konduz
Hairaton	Balkh
Aquina	Ankhoi
Torghundi	Herat

Airport customs at Kabul

## **ANNEX L: AFGHAN MINISTRIES CUSTOMS PROCESS**

### 1. Minister of Foreign Affairs (MoFA)

- a. The expediter submits the customs documents to the MoFA front gate (POC is Mr. Allah Mohammad). The documents are taken by a MoFA employee to the Protocol Department (PD).
- b. The documents are reviewed and stamped (POC at the PD is Mr. Mohammad Bashir Aman, Deputy Chief of Protocol). They return the documents to the front gate.
- c. The expediter picks up documents.

Process time can vary between 2 to 10 days depending on who is out and holidays. Expediter should check at gate at least once a day to see if documents are ready.

### 2. Customs Department (CD)

- a. The expediter submits the documents to the CD front gate (POC is Najib & Aman). The gate official and expediter sign the exemption form that the contractor already filled out. The documents are taken by a ministry official to the 2<sup>nd</sup> floor Exemptions Committee (EC).
- b. The EC reviews & signs the Maffi Nama (MN), (POC is Jalal and Ajmal).
- c. The expediter hand carries the documents to the data base office (DBO).
- d. The DBO enters the Dip Note #, MN # and Cargo details in the system (POC is Mr. Bashir). No signatures are done.
- e. The expediter takes the documents back to the EC for review and signature on the MN (POC is Mr. Imran Hamidi). This is the last of 3 signatures for the MN.
- e. The expediter takes the documents to 3<sup>rd</sup> floor to the technical secretary office for review and signature on the MN (POC is Mr. Aimal and Ali).
- f. Mr. Aimal takes the documents to the Technical Director of the CD for signature on the exemption document (POC is Gul Pacha). This is the last of 3 signatures on the exemption document.
- g. The expediter takes the documents to the EC for stamp on the MN (Malek and Nasima are POCs). Then the documents have cleared the CD.

Process time should be 5-7 days. If the expediter does not check frequently, the process time will be much longer. The expediter should be politely assertive. Recommend the expediter check at least twice a day until all steps are completed.

# Afghanistan Import Customs Clearance Request Procedures

**LTC Dennis Garnham**

**831<sup>st</sup> LNO/DOD Transportation  
Liason**



**SDDC**

Military Surface  
Deployment and  
Distribution  
Command

# Customs Clearance Processing Cycle for DOD Cargo

- ① Contracting Officer/Contracting Officer Representative emails Customs Clearance Request (CCR) to DOD LNO @ Embassy
- ① Carrier Rep. brings all shipping documents to DOD LNO
- ① DOD LNO verifies docs and issues Diplomatic Note
- ① Carrier takes Dip Note, Bill of Lading, Invoice, CCR and Afghan Exemption forms to Ministry of Foreign Affairs (MFA)
- ① MFA reviews, logs, stamps and signs Exemption forms
- ① Carrier picks up paper-work takes to Customs (MOF)
- ① Customs logs container numbers into the Automated System for Customs Data (ASYCUDA) which authorizes customs clearance
- ① Trucks cross border, each truck is issued a T1 from customs
- ① Trucks arrive at a customs clearance house
- ① Carriers present documents to customs house for cargo release, keeps 5<sup>th</sup> copy of exemption form, delivers to final destination
- ① Customs logs shipping information into ASYCUDA .
- ① US govt. signs proof of delivery (POD) for cargo.
- ① Trucks allowed to retrograde after border customs crossing point sees POD and verifies with ASYCUDA

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7 March 2010



# Customs Clearance Processing Cycle



## CO/COR

Sends CCR Memo to:

- U.S. Embassy by email
- Carrier gets original



## Carrier

Carrier Prepares

- Bill of Lading/AirBill/CMR
- Commercial Invoice
- Customs Declaration
- Packing List



## Carrier

Submits documents to DOD LNO



## DOD LNO

- Issues Dip Note



## Carrier

- Picks up paperwork, Takes to MoFA, MOF for official stamps and signatures
- *MOD/ MOI/MOC if applicable*



## MoFA, MOF

- Official stamps and signatures on paperwork



## Carrier

- Crosses border, is issued T1 for each truck, drives to customs house, presents all documents to customs



## Customs

- Releases cargo for delivery, gives carrier 1 copy of exemption form



## Carrier

- Logs T1s and exemption forms in ASYCUDA



## Customs

- Delivers cargo, gets POD signed by DOD



## Carrier

- Retrogrades after border customs verifies POD and ASYCUDA

831<sup>st</sup>

DDSB



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7 March, 2010