## The Valid Customs Regulations under the Iraqi Customs Law

- 1. Detailed lists of the materials (exhibits) entering the country should be submitted by the participants, and the border port through which the exhibits will be entered should be fixed, with the phrase "the final destination" (Baghdad International Fair) fixed in the manifests so that our company could write to the General Authority of Customs to facilitate the task of entering the exhibits.
- 2. Upon the arrival of the goods at the border port, inspection and checking are carried out to ensure that the incoming materials match the letters and lists sent. A declaration (temporary customs entry) is organized at the border port in accordance with instructions No. (9) for the year 1984, and the consignment is marketed with a customs guard to the fair ground with the documents being delivered to the concerned customs officer at the Customs Directorate of Baghdad International Fair, noting that a certificate of origin certified by the Iraqi embassy in the participating country should be submitted in anticipation of selling the exhibits.
- 3. When the goods arrive at the fair ground and are duly received by the Customs Directorate of Baghdad Fair, the exhibits and materials are emptied in the booth designated for the participant under the supervision of customs office, with on-site inspection and checking with the letters and documents sent, and the goods are then delivered to the concerned parties and registered in their own records.
- 4. The customs procedures should be completed by the owner of the participating company or his officially authorized person, or by the customs clearance agent.
- 5. At the end of the fair period, the participating countries and companies begin to re-export their goods, provided that the customs authority detects and matches with the materials entry declaration (the reality of the situation). A declaration is organized (re-export) for the purpose of re-exporting according to the rules.

- 6. For the exhibits subject to check like food stuffs & pharmaceuticals & others samples of each are taken to be sent to the Standardization and Quality Control or Ministry of Health to check the stuffs to verify their validity for use or consumption. The result of check should be obtained before selling or distributing Exhibits.
- 7. The participant should present a written commitment not to sell or distribute the exhibits before obtaining the check result, otherwise the participant shall be subjected to legal procedures.
- 8. In the event that shortage appears in the assets when the inspection is done, the reasons for this should be known, and the procedures are taken according to the provisions of the valid Iraqi customs law, if the shortage is due to selling them at the exhibition, the shortage is calculated and the prescribed customs fees shall be deducted according to the customs tariff law No. 22 of 2010
- 9. After that, the re-export declaration is arranged for the remainder assets and re-export them in accordance to the provisions of the customs law, and the border port should be instructed to take them out and confirm that to them, provided that the materials are released under customs supervision to make sure that their customs fees are paid.
- 10. In the event that exhibits and materials are not re-exported, a permanent entry declaration shall be arranged for the purpose of collecting all the customs duties incurred.