

1.3 Iraq Customs Information

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General Note

The Iraq Customs Authority is a governmental department under the overall supervision of the Ministry of Finance whereas, custom facilitation is instigated by the Ministry of Foreign Affairs. The Ministry of Interior (MoI) acts as coordinator at entry and exit points to the country but does not control custom border officials.

The facilitation of humanitarian imports to the country for UN is processed through the Ministry of Foreign Affairs (MoFA) and Ministry of Finance and its subsidiary Customs Department. Normally, UN importing humanitarian goods into Iraq approaches MoFA for a facilitation letter requesting that items be treated as tax and customs exempt. This letter is sent to the customs department who corresponds with the Ministry of Finance to obtain custom and tax exemptions on humanitarian goods. The UN agencies are protected from customs through the Convention on the Privileges and Immunities of the United Nations while NGOs are granted customs and tax exemptions through the customs law 84 (23) and specifically through the NGO law introduced in 2011.

Government of Iraq

- To operate in Iraq, any agency /organization must be officially registered and licensed to operate as a humanitarian agent
- For the Iraq Central Government the MoFA and MoI are the authorities that superintend the licensing of humanitarian agents and importation of humanitarian goods
- For the importation of humanitarian commodities; all regular and standard shipping documents will have to be provided. Specific documents such as Certification of Origin, Certification of Conformity CoC, will be required for regulated commodities (food & medicine). Note: All documents including packing lists have to be translated into Arabic
- Specific or sensitive humanitarian cargo, such as armoured vehicles, telecommunication & PPE (Personal Protection Equipment), will have to be processed & cleared by the Ministry of Interior and relevant security agencies.
- Medical shipments will have to be coordinated through the MoFA and International Health Department (IHD) of Ministry of Health (MoH)
- Officially, with cargo shipments that are destined to go outside of a specific governorate -shipments coming from Ibrahim Khalil on route to Baghdad for example-, Customs directorate will issue two letters, entry points. JCMC approval is required to import goods to Baghdad. A tax exemption letter is required from the Ministry of Finance for humanitarian commodities. Custom forms are only used when taxes/tariffs are being applied
- More recently; as in the case of a rapid humanitarian response emergency (E.G. Mosul offensive), a 'fast track' facilitation letter stating tax exemption for humanitarian commodities, can be sourced through the JCMC (Joint Coordination & Monitoring Center). JCMC should be approached for clearance for all internal movements of goods within Iraq. Movement of goods without the pre-approval from JCMC is not permitted and will be blocked in check points. This will ensure that humanitarian shipments will be expedited and receive priority treatment.

Kurdistan Regional Government Iraq (KRI)

- Custom clearance procedures for the movement of humanitarian goods in & out of KRI is free of any charge, taxes or tariffs, provided that the agency/organization is officially registered and licensed to operate as a humanitarian agent
- All humanitarian agencies/organizations in KRI have to be officially registered with the Kurdistan Regional Government through the Department of Foreign Relations (DFR), the NGO department within the Prime Minister's Office if the agency is an NGO, and the MoI.
- For the importation of humanitarian commodities; all regular and standard shipping documents will have to be provided. Specific documents such as Certification of Origin, Certification of Conformity etc. will be required for regulated commodities (food & medicine). Note: All documents including packing lists have to be translated into Kurdish
- All medical shipments will have to be coordinated & processed through the DRF, MoH and KMCA – Kurdistan Medical Control Agency
- Specific or sensitive humanitarian cargo, such as armoured vehicles, telecommunication & PPE (Personal Protection Equipment), will have to be cleared by the Ministry of Interior and relevant security agencies such as the Public Security Directorate (PSD)
- For general movement of humanitarian cargo (non –medical) in & out of KRI –must be requested through Joint Crisis Coordination Centre JCCC. JCCC will issue all necessary approvals and access permits to the relevant check points within the KI-I

(NOTE: Although the customs information is for Erbil & KRI in general, it must be mentioned that Duhok & Sullimaniya Governates may require subtle differences in procedure. As with Duhok, agencies have received tax exemption letters by applying to Governor's office directly)

Duties and Tax Exemption

For contact information regarding government custom authorities, please follow the links below:

[4.1 Iraq Government Contact List](#)

Emergency Response

For 'crisis' times and onset emergencies there are dedicated coordination facilities which can assist in assuring humanitarian operations can function in a timely manner. This can include visa applications and general humanitarian activities such as cross border transportation. Integrated agencies such as the JCMC / Baghdad is available for the implementation of humanitarian requests such as facilitation letters for tax exemption at customs & security checkpoints. In Erbil, this role is undertaken by the JCCC. Contacts are available on request.

Agreements / Conventions Description	Ratified by Country? (Yes / No)
WCO (World Customs Organization) member	YES - 2005
Annex J-5 Revised Kyoto Convention	No
OCHA Model Agreement	No
Tampere Convention (on the Provision of Telecommunication Resources for Disaster Mitigation and Relief Operations)	No
Regional Agreements (on emergency/disaster response, but also customs unions, regional integration)	Refer to JCMC Baghdad & JCCC - KRI

Exemption Regular Regime (Non-Emergency Response)

Refer to *Customs Clearance Procedure* above

Organizational Requirements to obtain Duty Free Status
United Nations Agencies
All United Nations Agencies must be official registered and licenced to act as a humanitarian agent.
Non-Governmental Organizations
All NGO Organizations must be officially registered and licenced to act as a humanitarian agent, either standing alone, or in partnership with a United Nations agency

Exemption Certificate Application Procedure

Duties and Taxes Exemption Application Procedure
Generalities (include a list of necessary documentation)
All shipping Documents including packing list, original invoice- <i>where applicable</i> –Certificate of Origin, Certificate of Analysis, Certificate of Conformity, Food & agricultural import regulation & standards apply. Packing lists must be translated into Arabic for Iraq Central Government or translated into Kurdish for Kurdistan Regional Government -Iraq
Process to be followed (step by step or flowchart)

Procedure for Ministry of Foreign Affairs (MoFA) - Government of Iraq (GoI)

&

Department of Foreign Relations (DFR) - Kurdistan Regional Government (KRG)

- 1. Receives application letter from humanitarian organisation requesting tax exemptions
- 2. Validates application, shipping documents and transcripts
- 3. Letter sent to Ministry of Finance in KRI and to Customs department directly in Baghdad validating exemption request and authorises clearance procedures for tax exemption



Ministry of Finance (MoF)

- 4. Verifies shipment is humanitarian and tax exempt
- 5. Validates with ministerial clearance stamp on applied documents
- 6. Issues exemption tax free letter to the Customs Department /Directorate



Customs Department Central Iraq – Directorate of Customs KRI

- 7. Disseminates tax exemption letters to international border entry points as needed
- 8. Disseminates tax exemption letter to relevant customs inspections & security checkpoints



Ministry of Interior (MoI)

- Works with all ministries & departments with regard to importation exemptions for specific items such as telecommunications & armored vehicles. Will send approval document to Public Security Directorate (PSD)
- Speeds up security screening for airport bound shipments
- Facilitates the movement of goods from point of entry to destination through security check points

Importation of Medicines and Medical Items

NOTE:

- *All medicines must have a minimum expiry date of not less than 12 MONTHS*
- *Must have Certificate of Origin*
- *Must be in line with all international standards with a translated list (Arabic/Kurdish) attached to each packaged commodity*

Kurdistan Regional Government – Kurdistan Medical Control Agency (KMCA)

- 1. Application to MoH for approval to import – Application to DFR for customs exemption & clearance
- 2. MoH issues first approval letter to KMCA – Formatted KCMA forms to be completed by agency (x6 copies)
- 3. KMCA formatted forms submitted to Department of Health – DoH issues letter stating that medical items & projects will be coordinated with DoH
- 4. DoH to request Ministry of Health (MoH) to issue authorisation for import licence and tax exemption approval
- 5. MoH issues approval letter to KMCA to authorise permission to import

Central Government of Iraq - Ministry of Health

- 1. Apply to MoH for importation approval. Application to MoFA for customs exemption & clearance (*As of 17 August – a new procedure ‘was proposed’ requiring applications to be processed initially through the International Health Department (IHD) as opposed to directly applying to the MoH. The IHD will work closely with the State Company for Drugs & Medical supplies to determine the quantities and types of medicines that are scarce or required in country. It is still to be determined if this alteration is actually in practice*)
- 2. Following approval from MoH; a letter of approval to import including application for tax exemption will be sent to the Ministry of finance
- 3. Approval to import and applied tax exemption is disseminated to border entry points through the Custom Department

Exemption Certificate Document Requirements

Duties and Taxes Exemption Certificate Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicle & Spare Parts	Staff & Office Supplies	Telecoms Equipment
Invoice	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN
AWB/BL/Other Transport Documents	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN
Donation/Non-Commercial Certificates	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	No 1 copy Original UN /NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN
Packing Lists	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN
Other Documents	Food & agricultural import regulation & standards apply	Certificate of Conformity	1) Original Invoice and Certificate of Origin should be certified by the Iraq Embassy at the Country of Origin. 2) Certificate of Analysis required	Certificate of Conformity		Certificate of Origin. Letter of approval to import from Ministry of Interior & MoFA
Additional Notes						
It is very important that the packing list number & AWB number match exactly. Packing lists need to be translated into Arabic for Iraq Central Government and into Kurdish for Kurdistan Regional Government –Iraq						

Customs Clearance

General Information

Customs Information	
Document Requirements	<i>As described above</i>
Embargoes	Arms & Ammunition
Prohibited Items	Central Iraq –Liquor & Pork / KRI - Pork
General Restrictions	Non-conformity to regulations & standards

Customs Clearance Document Requirements

Customs Clearance Document Requirements (by commodity)						
	Food	NFI (Shelter, WASH, Education)	Medicines	Vehicles & Spare Parts	Staff & Office Supplies	Telecoms Equipment
D&T Exemption Certificate	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/Medical NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOS	Yes 1 copy Original UN
Invoice	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original Non Commercial Invoice UN
AWB/BL /Other Transport Documents	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original - AWB UN
Donation/Non-Commercial Certificates	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original UN
Packing Lists	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN/NGOs	Yes 1 copy Original UN /NGOs	Yes 1 copy Original Translated Packing List UN
Phytosanitary Certificate	<i>When applicable – Original 1 Copy</i> UN/NGOs	1 copy original Certificate of Origin & Certificate of Conformity (E.G. Soap) UN/NGOs	n/a	n/a	n/a	n/a
Other Documents	Food & agricultural import regulation & standards apply	COC (Certificate of Conformity)	1) Certificate of Origin should be certified by the Iraq Embassy at the Country of Origin 2) Certificate of analysis	Advanced notification should be given to MoFA & MOI		Advanced notification should be given to MoFA & MOI
Additional Notes						
All packing lists and relevant documents must be translated into Arabic or Kurdish for Kurdistan						
All humanitarian relief consignments are exempted and free of taxes, tariffs & duties. This applies to the Central Government of Iraq and the Kurdistan Regional Government - Iraq						

Additional Notes - Food item expiry dates and Medicine Customs Clearance Process Flow for Kurdistan Region of Iraq

Food items to be imported must have a minimum expiry date of:

Bulgur Wheat, Grits,	suitable hermetically sealed containers	24 months	Normal storage conditions
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Wheat flour:	In cloth bags or polymers	6 months	Normal storage conditions
	In durable paper bags	1 year	Normal storage conditions
Dry Pulses	suitable hermetically sealed containers	Exempted from a printable expiry date, with only print date of packaging.	Normal storage conditions
Rice	suitable containers	24 months from production date.	Normal storage conditions in well ventilated stores away from source of moisture and contamination.
Lentils (whole Husk)	suitable hermetically sealed containers	Exempted from a printable expiry date, with only print date of packaging.	Normal storage conditions
canned meat	Metal containers	2 years	Normal storage conditions
canned fish (whole or cut up) preserved oil	Metal containers	4 years	Normal storage conditions
Sugar	suitable hermetically sealed containers	Exempted from a printable expiry date, with only print date of packaging	Normal storage conditions
Vegetable fat and oils, hydrogenated vegetable oils and their products such as palm olein, palm stearin.	phenyl chloride-free plastic containers	24 months	Normal storage conditions
canned legumes (Chickpeas, hummus tahinah, fowl medammas, etc.	Metal containers	18 months	Normal storage conditions
	Glass containers	12 months	Normal storage conditions

Medicines custom clearance (for KR-I) process flow:

Description	Timing	Remarks
Fill in Kurdistan Medical Control Agency (KMCA) form with all necessary information : - Items description - Batch numbers - Units and quantities - Expiry dates - Manufacturer - Country of origin		All this information should be made available by the supplier
Get a letter from DOH of Governorate where activities are taking place, to certify that the medical items will be used in the frame of projects coordinated with them, and that they request MOH / KMCA to issue the authorization to import.	2-3 days	This can only be done once you have the complete list of items, to be given to DOH in the KMCA form format
Gather all necessary certificates and documentation : - For drugs, certificates of analysis is mandatory for each item and each batch number - For all medical items (drugs, equipment, consumables), certificates of origin is mandatory - Invoice or packing list for the shipment		All documentation should be issued by the supplier
Deposit at MOH the following documentation : - Letter to MOH by DOH - KMCA Form in 4 copies, stamped - Certificates of Analysis and Certificates of Origin (1 copy, color printing preferable) - Packing List (1 copy)		
MOH will issue a letter, to be picked up from their offices, requesting KMCA to grant the import authorization	2 days	
Deposit at KMCA the following documentation : - Approved Letter from MOH - KMCA form in 4 copies, stamped - Certificates of Analysis and Certificates of Origin (1 copy, color printing preferable) - Packing List (1 copy)		KMCA 0662569724

<p>KMCA will check all documentation, and return one copy of the KMCA form, stamped. Other copies of KMCA form are dispatched (one goes to the border entrance point or airport, one is kept by KMCA)</p>	<p>4-5 days</p>	<p>Make regular visits to KMCA to check the status of the file, they do not call back when it is ready.</p>
<p>Once KMCA formed is returned, that means authorization to import is granted. Only then the supplier should be informed to proceed with the shipment. If the shipment is sent prior to the import authorization, it can remain stuck at border point for weeks.</p>		
<p>Once the supplier has arranged transportation, he should send you the waybill. This, together with the original copy of the KMCA form, should be handed over to the transit agent to manage importation.</p>		<p>Make a copy of the original KMCA form you received prior to handing it to the transit agent</p>