

DRAFT November 12, 2012

Islamic Republic of Afghanistan

Ministry of Finance

(DRAFT)

Order of Advance Ruling

On Binding Decisions



(5) "Person" and "Person Established in Afghanistan" shall have the meanings as defined in Article 3 of the Customs Law.

(6) "Prospective transaction" means a planned future import or export transaction. A transaction is not prospective if it concerns a shipment of goods that has already been declared to or released by Customs, or if the transaction is essentially hypothetical in nature.

## Chapter Two Binding Decision

### The Applicant Article 4

An applicant for a binding decision shall be the importer or exporter of the goods. The applicant shall be a person established in Afghanistan.

The application may be submitted by the authorized representative or agent of the applicant. Customs may require proof that the representative or agent is authorized to act on behalf of the applicant.

### Qualifying Transactions Article 5

204 Article 48.5D) (Cu) T141 (to 2.6) 772

A binding decision shall be issued only with respect to a prospective transaction; provided,

4. the type of decision requested (tariff classification, country of origin or eligibility for tariff preferences) and, if the request is for a decision on



(1) Customs may ask the

Legal Effect of Decision

Article 13

(1) A binding decision issued by Customs under this part shall be binding on Customs as against the applicant only with respect to goods for which a customs declaration is made after the date the decision is issued. A decision shallis





An appeal pursuant to Article 18 of the Customs Law may be made by the applicant with respect to the following provisions of this Regulation:

1. Customs issuance of a binding decision under Article 9;
2. Customs refusal to issue a binding decision under Article 12;
3. Customs failure failure

Article 22

For the purpose of accelerating the process of facilitation on trade, the Technical Director