
NAQEL Express | Import & Export Guide

Tunisia

Terminology	3
Goods prohibited from Import	4
Restricted goods for Import	5
IMPORT	6
Import requirements for clearance	7
For Commercial Establishments (General Cargo)	7
For Private individuals (General Cargo)	7
Courier commercial shipments:	7
Courier private individual shipments:	8
EXPORT	9
Export requirements for clearance	9
For Commercial Establishments	9
For Private Individuals	9
RE-export	9
Customs Duty & TAX General Guide	10

Terminology

Manifest: Consolidated information for the batch.

Master airway bill (MAWB): airline waybill.

House waybill (HAWB): waybill from the shipper to the final consignee.

NAQEL service charges: transportation fee + COD charges (if applicable) + customs clearance fee (if applicable).

COD: Cash on Delivery. The amount that NAQEL has to collect from the customer upon delivery.

$COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}.$

Declared value: the value of the goods as it appears in the commercial invoice and in the manifest.

Declared value (CIF Value) = Goods value + international shipping cost & insurance.

Note: if the Domestic COD charges and domestic delivery Charges and Duty & VAT are not splitted in the commercial invoice, it will be considered as a part of declared Value and it will be subjected to Duty & VAT collection. Correct value without COD charges and domestic delivery Charges and Duty & VAT must be in the manifest.

Customs Duty: the amount that needs to be paid to Customs for goods entering the country.

Customs authority administration fees: the amount to be paid to customs for customs formalities.

VAT: Value Added Tax

NAQEL Customs Clearance fees: The amount levied by NAQEL for activities needed to be completed to clear commercial shipments and high value shipments for individual shipments. (Depending on a contract with customer)

EDI: Electronic Data Interface.

Prohibited goods for import

Prohibited goods are those goods of a nature or kind that are by virtue of any law for the time being in force in the country absolutely prohibited from being imported or exported. Prohibited goods normally carry with them a series of penalties if you are caught importing or exporting such items.

Prohibited goods for import as per Customs Regulations & Naqel Express policy, the below items are prohibited from import to Tunisia:

List main commodities

- Antiques
- Animal skins
- Ivory
- Military Equipment
- Jewelry
- Passports
- Playing Cards
- Precious stones
- Precious Metals
- Radar Equipment
- Tobacco
- Cigarettes
- All Bank Cards
- Body Building Health Supplements (Proteins)
- The Tunisian Dinar
- Weapons, other than authorized hunting weapons
- Arts and antique objects
- Explosives
- Narcotic drugs and other psychotropic products
- Counterfeits
- Thrift stores (old and used clothes for commercial purpose)
- Palm trees, branch of palm trees and their derivatives
- Henna
- Cigarette electronic
- Ivory and animal skins
- Drones
- Any item offensive to the Muslim culture.
- Animals and plants threatened with extinction (under the "CITES" convention) such as the sea turtle, the chameleon, etc.

Restricted goods for import

Restricted goods are those items that can only be imported or exported where authority of a license has been granted by the comptroller of customs and excise or another relevant Government authority. Examples of restricted goods include prescription medications, wildlife and items of cultural significance. If items found to be imported or exported without the relevant authority the individual may be subject to prosecution, fine and seizure of the restricted goods.

Goods with import limited to certain entities

1. The below goods are permitted to be imported by only the below entities exclusively.

Type of goods	The entity that the importations limited to
Natural and raw leathers	The Tunisian tanning company
Oil and relate derivatives except mineral oils	Tunisian Petroleum refinery company
Cooking gas cylinders	Tunisian Petroleum refinery company
Gunpowder salt, explosives & explosives capsule	Tunisian Petroleum refinery company
ELECTRONIC cigarette	The National Manufacture for Tobacco and Matches

2. The below goods importation or exportation is dependent on approval, license or certificate or documentation from specific authorities. The following goods and commodities require a prior recommendation/approval from the official authorities which shall be considered as an import license. Such goods will be cleared in accordance with this recommendation:

Commodity name	The authority that issues the approval
Wheat flour (Flour and mill products) such as (semolina, bran, zwan, wheat crumb)	Ministry of Industry and Commerce
Wheat	Ministry of Industry and Commerce
White cement	Ministry of Industry and Commerce
Ovens and cookers & used gas kiazars	Ministry of Industry and Commerce
The refrigerator compressors operating with the use of R12 gas M	Ministry of Industry and Commerce
Animal frozen seminal fluid	Ministry of Industry and Commerce
Live animal	Ministry of Agriculture
Fresh, cooled, and frozen meat	Ministry of Agriculture
Stuffed wild animals	Etc

Telecommunication equipment Phone, Bluetooth devices.	Telecommunication Ministry
Plant and seeds.etc	Ministry of Agriculture
Medical devices, dental products, cosmetics offered exclusively in Pharmacy, products for a particular nutritional supplement's food, hemodialysis filter, breast milk substitutes and related products, raw materials for the pharmaceutical industry	Health Ministry
Chlorine, iron and steel piping, boiler and parts, compressors, elevator Crane,etc.	Ministry of Industry
Food; Cosmetics and toiletries ; The shoes; School supplies (pens, clay , plastic, rubber ...) Housewares and stainless-steel items for table service or porcelain kitchen ; batteries; Lamps and incandescent bulbs ; Household appliances; toys.	Trade Ministry

Import

Exemption from import licenses:

1. The following goods shall be exempted from importation license:

- Goods imported in name of the President.
- Goods imported directly in the name of the ministers, official departments, and authority.
- Goods passing by Tunisia as transit –with the observation of the valid customs law provisions.
- Goods re-entered to Tunisia in its original condition after repair.
- Goods imported for purposes of presentation and re-exportation except cinematic films, which are imported for commercial purposes.
- Goods imported directly by diplomatic missions.
- Goods obtained prior recommendation from the competent authorities provided that to be imported by importers.
- Goods of temporary entry: the goods imported under the temporary Entry status shall be also exemption from presenting importation license, except if cleared for the local consumption, as that requires showing this license in accordance with what was mentioned in the importation & exportation regulation

- The crude oil and relate derivatives: the importations of the Tunisian petroleum company of the crude oil shall be exempted from obtaining an importation license with the exemption of mineral oil.
2. Import requirements for clearance For Commercial Establishments (General Cargo)
- Import License.
 - Detailed original invoice along with (HS code of each item, weight, Qty, description).
 - Air Waybill & MAWB.
 - Copy of the importer CR (Commercial Registration).
 - Authorization from the importer to customs clearance Broker.
 - Indication of origin on the shipment.
 - Packing list.
 - Subjected to Customs duties.
 - Subjected to VAT.
 - Original certificate of origin attested by a competent authority (COO). Note: Restricted products require an approval from the governing entity. If importer does not provide the Import License Certificate, a fee of 2.5% applied on the CIF value.

Courier commercial shipments

- The shipment value is 50\$ and less and weight 5KG and less (Consolidated declaration/ MAWB) except for shipments subject of ministry approval even if manifested as Low value
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Air waybill & MAWB.
- Copy of the importer CR, Authorization from the importer to customs clearance Broker.
- Packing list.
- Manifest.
- Indication of origin on the item.
- Original certificate of origin attested by a competent authority (COO).
- Subjected to Customs duties.
- Subjected to VAT. Note: Restricted products require an approval from the governing entity.

Courier private individual shipments

- Customs Officer has the right to re-estimate the value of the shipment and hold the shipment for Formal Clearance were DUTY & VAT applied.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.

Note: customs declaration (Formal Clearance) is required in case one of the governmental entities restricts the product, and it is requiring an approval from the restricted entity.

- The shipment value above \$50 (Consolidated declaration/ MAWB)
- Customs Officer has the right to re-estimate the value of the shipment and Hold the shipment for Formal Clearance were DUTY & VAT applied.
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB
- Manifest.
- Packing list.
- Indication of origin on the item.
- Free of customs duty, and VAT.

Note: customs declaration (Formal Clearance) is required in case one of the governmental entities restricts the product, and it is requiring an approval from the restricted entity.

Note: The Total Amount of exemption of duty & VAT for an individual is 500 JOD per Year, if the amount exceeded any shipment will be subjected to DUTY & VAT.

EXPORT

Export requirements for clearance

For Commercial Establishments

- Detailed commercial invoice along with HS code of each item.
- Original certificate of origin attested by a competent authority.
- Waybill.
- Copy of the Exporter CR (commercial Registration).
- Authorization from the exporter to customs clearance company (NAQEL).
- Customs Admin Fee

For Private

- Detailed commercial invoice along with HS code of each item.
- Waybill.
- Copy of the Exporter ID.
- Authorization from the exporter to customs clearance Broker.
- Customs duties if Applicable.

Re-export

- Copy of the first import declaration.
- Air Waybill.
- Re-export declaration, payment of customs duties if Applicable.
- Detailed commercial invoice along with HS code of each item.

Customs Duty & TAX General Guide

- Declared value: is the value of the goods as it appears on the commercial invoice and on the manifest. Declared value (CIF Value) = Goods value + international shipping cost & insurance.
Note: if the Domestic COD charges and domestic delivery Charges, and Duty & VAT not split on the commercial invoice, it will be considered, as a part of declared Value, and it will be subjected to Duty & VAT.
- Bonded account: a certain amount has to be deposited to NAQEL for VAT and duty payments on behalf of the shipper before the clearance of the goods (usually one month estimated value). □
- Customs Duty: the amount that needs to be paid to Customs for goods entering the country.
Custom duty= customs duty based on HS code the Range from 0-30%, mostly 30% It's depending on shipment imported and the amount can reach 110 % for cosmetics products
- Duties taxes and VAT are evaluated by customs inspector while doing goods checking
- Customs Tariff: <https://www.customs.gov>. Website
- VAT: Value Added Tax : VAT Applied when customs duty applied only 16% of the (declared value + customs duty amount)
- NAQEL Customs Clearance fees: charges applied from NAQEL for Formal Clearance.
- Income tax = 2% of CIF if applicable.
- If importer does not provide the Import License Certificate If it is required, a fee of 2.5% Applied on the CIF value.
- Reference to customs tariff there are some items exempted from duty, but VAT applied for this Items.
- Customs Tariff Reference: <https://www.customs.gov> website