
NAQEL Express | Import & Export Guide

Iraq

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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

As per Customs Regulations & Naqel Express policy, the below items are prohibited from import to Iraq:

- Antiques (breakable and/or fragile)
- Asbestos
- Furs
- Hazardous or combustible materials (as defined in IATA Regulations)
- Dangerous goods, hazard.
- Gambling devices
- Ivory
- Playing cards • Pornography
- Sex Toys.
- All kind of drugs.
- Fireworks.
- Monterey Items including Currency, Fake Money, coins.
- Alcoholic, and cigarettes.

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

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	Ministry of Industry and Commerce
Oil and relate derivatives except mineral oils	Ministry of Oil
Cooking gas cylinders	Ministry of Oil
Black cement	Ministry of Industry and Commerce
Gunpowder salt, explosives & explosives capsule	Ministry of Oil
Raw Phosphate	Ministry of Oil
Used tyres	Ministry of Industry and Commerce

Goods of limited importation

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	Ministry of Industry and Commerce
Animal frozen seminal fluid	Ministry of Industry and Commerce
Olive oil	Ministry of Agriculture
Live animals	Ministry of Agriculture
Fresh, cooled, and frozen meat	Ministry of Agriculture in coordination with of Ministry of Industry and Commerce
Stuffed wild animals	Ministry of Industry and Commerce
The products of the milk imported from trade agreement countries	Ministry of Industry and Commerce
Potato, onions and garlic	Ministry of Industry and Commerce
Vegetables, fruits from the countries engaged in trade agreements & protocols	Agricultural Marketing Corporation
Aluminum nitrates	Agricultural Marketing Corporation
Weapons & equipment of all kinds	Public Security
Piston blades and alike	Ministry of Interior (Public Security)
Children's cars – fuel operated	Ministry of Interior (Public Security)
Electrical equipment for self defence	Ministry of Interior (Public Security)
Electric and electronic games machines for commercial use	Ministry of Interior (Public Security)
Radioactive materials and sources of all kinds and depleted uranium	Ministry of Interior (Public Security)
Wire receivers and transmitters	Ministry of interior (Public security)
Wireless alarm systems	

Control systems (remote) of different kinds e.g. moving gates and windows, except televisions and video	Ministry of Power and Mineral Wealth
Positioning devices	Communications Organization Sectors
Wireless receivers and transmitters plants	Communications Organization Sectors
Cellular communication systems	Communications Organization Sectors
Wireless telephones (telephone cordless)	Communications Organization Authority
Wireless microphones	Communications Organization Sectors
Remote control devices for children's aircraft	Communications Organization Sectors
Terminal used and refurbished telecommunications equipment	Communications Organization Sectors
Children aircraft operating with the remote control	Communications Organization Authority
Mobile TV stations & broadcasting stations accompanied by journalists to report events, whether under temporary input or consumption	Communications Organization Authority in coordination with Military Public Security
Postal clearance equipment	Ministry of Post and Communications
Decoders	Television and Broadcasting Corporation
Satellite Receivers	Television and Broadcasting Corporation
Color Photo equipment	Television and Broadcasting Corporation
All kinds of Medicines & antibiotics, including bloods, and its derivatives, serums, and vaccines	Ministry of Health
Preparations & complementary food specifically used for athletes	Ministry of Health
Potassium Bromate	Ministry of Health
Food dyes	Ministry of Health
Plates and Asbestos Pipes	Ministry of Health
Children milk and food	General Corporation of Environmental Protection
Laser films	General Corporation of Environmental Protection
Oxygen gas	Ministry of Water and Irrigation
Oxide Nitrogen	General Corporation of Environmental Protection
Freon	General Leadership of Armed Forces
Haloo material	General Leadership of Armed Forces
Holon gas	Military Security Authority
Excavators of artesian wells	Military Security Authority Ministry of Agriculture

Military uniform	General Leadership of Armed Forces
Small camera which can be fixed as part of furniture or offices	Military Security Authority
Agricultural Breeding	Military Security Authority Ministry of Agriculture

Import

- Exemption from import licenses:

- Goods imported directly in the name of the ministers, official departments, and authority.
- Goods passing by the country as transit –with the observation of the valid customs law provisions.
- Goods re-entered to the country 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 that the customs authority to be kept in the public warehouse in the name of the banks operating in the Kingdom provided that to be subject to the license is approved by to be cleared locally in accordance with the customs law provisions.
- The personal luggage and house used home furnishings
- Any of the allowed goods or limited or goods imported with the passengers which incoming to the customs centers and not allowed to be imported provided that value does not exceed 1000 USD.
- The samples of the goods incoming with the hawkers within the reservations set by the customs authorities
- The goods re-exported before clearance.
- The goods entered the free markets and sold on board and ships.
- Cattles.
- The goods imported by the importers provided that such goods not to be subject to the importation license.
- Entities limited to import of certain goods.
- 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 and instructions
- Disabled vehicles: the vehicles prepared specially to be driven with the hands without the legs for the usage of disabled personally cleared without the need for obtaining an importation license and exempted from the additional importation duty.

- The bond: the importation license of the goods that the customs agree to be stored in the public warehouse shall be postponed until the approval for its clearance locally in accordance with the customs law provisions, at that time the related party shall be requested to show importation license if required by the importation & exportation regulation and instructions

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.

Courier commercial shipments:

- 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:

The shipment value is 100 USD and less (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.
- Only VAT applicable

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 is 100 USD and more (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.

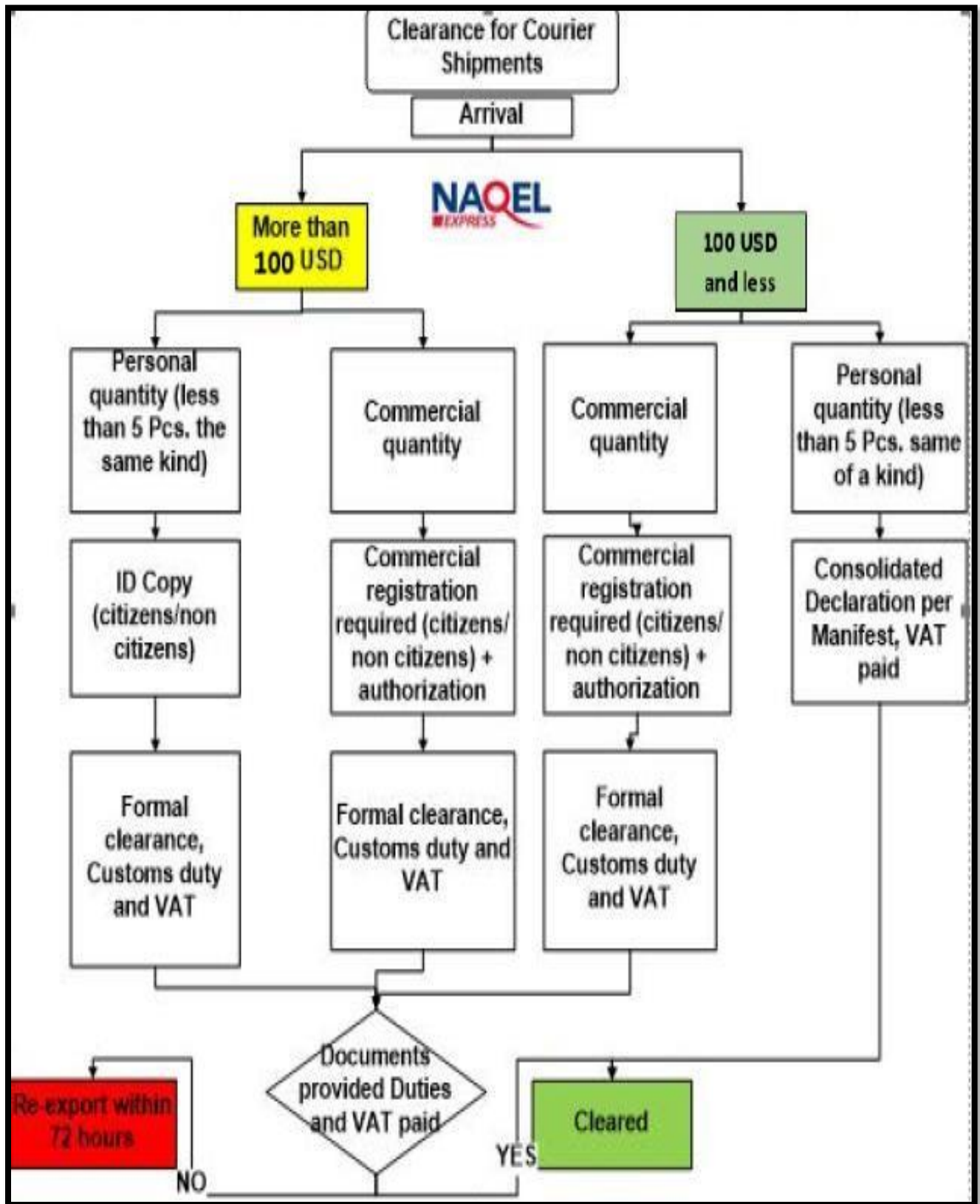
- Detailed original invoice along with (HS code of each item, weight, Qty, description).
- Airway bill & MAWB.
- Manifest.
- Packing list.
- Indication of origin on the item.
- Customs duty and VAT will be applicable.
- Fee shall be regulated by customs declaration forms, and fees and taxes as per applicable laws will be incurred for formal clearance

<https://www.customs.mof.gov.iq/en/home-1>

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: shipments received in a commercial quantity (measured by either items quantity and/or value) are treated as commercial consignments and commercial clearance procedures must apply for it.

Note: Restricted shipments require an approval from the governing entity that restricts the product.



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

COD: Cash on Delivery; the amount NAQEL has to collect from the customer upon delivery. $COD = \text{Declared value} + \text{NAQEL service charges} + \text{customs duty} + \text{VAT}$.

- **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%: <https://www.customs.mof.gov.iq/en/home-1>
- **VAT: Value Added Tax :** 5% on the declared value
- **NAQEL Customs Clearance fees:** charges applied from NAQEL for Formal Clearance.
- Reference to customs tariff there are some items exempted from duty, but VAT applied for this Items.
- Customs Tariff Reference: <https://www.customs.mof.gov.iq/en/home-1>