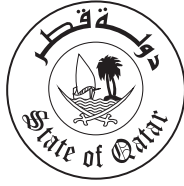




**Ministers Council**  
**Decree No: (21) for the year 2004**  
**In issuing the Customs Law Executive Regulation**





**Ministers Council Decree No: (21) for the year 2004**  
**In Issuing the Customs Law Executive Regulation**

**Ministers Council,**

Subsequent to the reviewing of the amended provisional constitution, particularly the articles (22), (33) and (34) thereof,

The Customs Law issued by the law issued by the law No: (40) for the year 2002,

The Amiri Decree No: (29) for the year 1996 concerning the Ministers Council Decrees which are raised to the Emir for approval and issuing, and the Finance Minister Proposal

**Have decided the following:**

**Article (1)**

The executive regulation provisions of the Customs Law enclosed to this decree shall be carried out.

**Article (2)**

All competent entities shall execute this decree and to be carried out effectively from the date of publishing in the Official Journal.

We approve this decree and shall be published

**Tameem Bin Hamad Al-Thani**

Deputy Emir of State of Qatar

**Abdulla Bin Khalifa Al-Thani**

Prime Minister

Issued at the Emiri Diwan on 11/6/1425  
28 / / 2004





**Customs Law Executive Regulations**  
Issued in Accordance with  
The Law No (40)-2002



# **Customs Law Executive Regulations issued in accordance with Law No. 40 of 2002**

## **Article (1)**

In pursuance of the provision of Article (24) of the Customs Law the value of the goods for the customs purposes shall be in accordance with the following provisions and basis:-

### **Firstly: - General Provisions:**

- 1 - The Importer may release the goods thereof after determination the assessed customs duties with the insurance if the delay in the final determination of value became clear.
- 2 - The importer may - upon a written application - receive a written explanation showing the manner by which the customs value for the goods thereof was determined.
- 3 - The importer or any person who bears the payment of the customs duty may protest and appeal against the assessment of the customs value without being subject to penalty therefor.
- 4 - The Confidential information or that which have been given on confidential basis for the customs appraisalment purposes shall be treated as entirely confidential and shall not be disclosed unless to the extent required in the course of judicial proceedings.
- 5 - There shall be added to the customs value of the imported goods the shipment, insurance and other charges till the final port of

destination in the Council's States.

- 6 - Date of payment of the customs duty shall be the same date adopted for the exchange rate.
- 7- Neither any decrease in the actual paid value or the value agreed to be paid which occurred after the goods importation date nor the credit balances relating to previous consignments shall be taken into consideration when specifying the transaction value or the customs duty for the goods pending appraisalment.
- 8- The value Agreement shall be the reference for the purpose of interpretation or application of this Article.

### **Secondly:- Customs Appraisalment Basis**

Imported goods shall be appraised according to the following basis:-

- 1 - The first base in determining the value for customs purposes is the imported goods transaction value.
- 2 - if it becomes impossible to determine the customs value according to the First base then the determination thereof shall be by the consecutive application of the following substituted basis:-
  - a- The transactions value for identical goods
  - b- The transactions value for similar goods
  - c- The inferential value (the deductive)
  - d- Calculated value
- 3- When the determination of the customs value for the imported goods become impossible according to the methods mentioned in the previous basis then the value shall be determined by using logical means consisting with the general principles and provisions of the value Agreement by using again the previous basis but with more



flexibility in application.

- 4 - The importer shall have the right to request the reversal of the application of the fourth basis (the interferential value) and the fifth basis (the calculated value).

### **The First Basis : Value of the Goods Bending Appraisement**

It means price actually paid or the payment thereof is due for the sale of goods for exportation to the Council States and making settlements if necessity so demand.

### **Firstly:- Conditions of the transactions value**

The following conditions must be satisfied in the transaction:-

- 1 - No restriction whatsoever should be imposed on the purchaser in disposing the imported goods or the use thereof other than the regularity restrictions imposed in the council state or that which specify the Geographical area where the goods may be sold or that which Does not have great effect on the value of the goods.
- 2- The sale of the imported goods or the price thereof shall not be subject to any condition or consideration which the value thereof can not be determined.
- 3 - The seller shall not be entitled to any portion from the proceeds of the re-selling, disposing or using of the goods in subsequent stage directly or indirectly by the purchaser unless it become possible to make an appropriate settlement based on objective and quantities statements.
- 4- The seller shall not have a relation with the purchaser according to the definition provided for in Article (1) of the Customs Law which affects the transaction value.

## **Secondly: Settlements of the transactions Value**

There shall be added to the price actually paid or due to be paid when necessary the following:-

- 1- The costs beard by the purchaser and have not being included in the price which was actually paid or due to be paid
  - a- The amount of commissions and brokerage with the exception of the purchasing commissions
  - b- Costs of the receptacles treated as one unit with the goods pending appraisement for customs purposes
  - c- Cost of the packing whether in respect of the work or materials.
- 2 - the favorable rate proportion from the goods value and the following service provided by the purchaser in a direct or indirect manner free or with a reduced cost - in order to be used in the production of the imported goods if it is not included in the price actually paid or due, namely :-
  - a- The materials, parts and the components of the imported goods production
  - b- The materials, moulds and the similar items use in the production of the imported goods.
  - c- The materials consumed in the production of the imported goods
  - d- The engineering, developing technical planning and drawing works executed in a country other than the Council States and which is necessary for the production of the imported goods.
- 3- Ownership rights and license's fees relating to the imported goods pending appraisement and which the importer (the purchaser) shall pay in a direct or indirect form as a condition for selling the goods

pending appraisalment when such goods are not included in the price actually paid or due to be paid

- 4- The value of any portion due to the buyer in direct or indirect form out of the proceeds of a subsequent sale action or disposal or use of the imported goods.

### **Thirdly:**

The additions mentioned in the preceding clause (1) and (2) should be based upon real statements and viewable quantity.

## **The second Basis**

### **The Transaction Value for Identical Goods**

It means the transaction value for identical goods sold for exportation to the Council's States, exported at the same time with the goods pending appraisalment or in a short time before or after and it shall be with the same commercial standard and quantity and if such transaction is not available, the transaction's value for identical goods sold on different commercial standard or quantities shall be used with the adjustment thereof subject to the difference.

In case of the existence of more than one transaction's value for identical goods the lesser in value shall be adopted for the determination of the customs duty of the imported goods.

## **The Third Basis**

### **The Transaction Value for Similar Goods**

It means the transaction value for similar goods sold for exportation to the Council's States, exported at the same time with the goods pending appraisalment or in a short time before or after and it shall be with the same

commercial standard and quantity and if such transaction is not available, the transaction's value for identical goods sold on different commercial standard or quantities shall be used with the adjustment thereof subject to the difference.

In case of the existence of more than one transaction's value for similar goods the lesser in value shall be adopted for the determination of the customs duty of the imported goods.

## **The Fourth Basis**

### **The Inferential Value (the Deductive)**

The calculation of the customs value according to this basis shall be based on the unit value by which the imported, or the identical or the similar goods were sold with the condition thereof when imported in the local market with the largest total quantity at the time of the importation of the goods appraisement or within a short time thereto, within ninety days as from the date of the exportation of goods pending appraisement to

persons not connected with a relation provided that the costs and expenses resulting after the incoming of the goods to the final destination port in the Council States shall be deducted, namely:-

- 1 - The commission normally paid or agreed to be paid or such additions normally added against the profit and the general expenses in the Council's States from the selling of the imported goods of the same category and quality.
- 2 - The local carriage and insurance costs only and other costs connected thereto.
- 3 - The customs duties in case the imported or the identical or similar goods have not been sold in the local market in the same condition

of the importation thereof then the customs value shall be based- if the importer so demand - on the unit price by which the imported goods sold after the preparation thereof and carrying out of the additional operations thereon (the industrialization) for the largest accumulated quantity to persons not connected with relation, within the Council's States and the carrying out of the reasonable deductions to the value added against such preparations in addition to the previous deductions mentioned in the clauses from (1) to (3) of this basis.

### **The Fifth Basis: The Calculated Basis**

It means the total of the different costs in the country of origin of the goods which include:-

- 1 - Costs or value of the materials and manufacturing or the other preparatory works which are part the imported goods production.
- 2 - An amount against the profit and, general expenses equivalent to the amount normally appeared in the action of goods selling from the same category or quality of that pending appraisement and manufactured by manufacturers in the exporting country for the purpose of being exported to the Council's States.
- 3 - Costs of the requirements mentioned in the first basis (in the second clause-B) if the value thereof is not added according to paragraphs (1) and (2) of this Basis, in addition to the packing cost.

### **The Flexible Assessment**

When it becomes impossible to determine the customs value for the imported goods according to the methods mentioned in the previous basis, the value shall be determined by using logical methods which conform to

the principles and rules of the value Agreement by resorting again to these methods but with a reasonable flexibility in application.

The imported goods shall not be appraised on the following basis:-

- 1 - The sale price in the Councils States for goods manufactured therein
- 2 - The goods price in the local market of the exportation country
- 3 - The minimum, random or fictitious values
- 4 - Production cost other than the calculated value which was determined according to the fifth basis
- 5- The goods exportation price to States other than the Council States.
- 6 - A system which provides for the appraisalment of exported goods with the higher two alternative values.

### **Secondly:- Temporary Admission**

The temporary Admission in pursuance of the provisions from Article (88) till Article (93) of the Customs Law, the temporary admission shall be subject to the following conditions and procedure:-

#### **Article (2)**

- a - The admission of the goods provided for in Article (89-90) of the Customs Law according to what stated in this Regulations under the status of the temporary admission for six months subject to extension with suspension of payment of the customs duties thereof.
- b - The customs duties other taxes and fees if any shall be guaranteed by a bank or cash guarantee as the case may be according to the decision of the General Manger.
- c - the status of the temporary admission shall end by re-exportation of

the a admitted goods abroad or the deposition thereof in the free Zone or the customs stores or warehouse, or placing therefor the local consumption and payment of the customs duties therefore in accordance with the conditions and procedure to be decided by the General Manager.

### **The Temporary Admission of Heavy Machines and Equipments**

#### **Article (3)**

- a - The admission of heavy machines and equipment not available in the markets shall be permitted for the execution of the projects or carrying out of the practical and scientific experiments relating to such project, for a period of six months subject to be extended for similar periods with a maximum of three years unless the period necessary for the execution of the project required a longer period.
- b - The project benefiting from the temporary admission in accordance with these regulations should be one of the projects executed for the benefit of the state or one of the investment projects, the execution thereof required the admission of the machines and equipments necessary for this purpose.

#### **Article (4)**

- a - The temporary admission for spare parts, tires, batteries and other consumable materials in the projects.
- b - The quality and type of the admitted machines and equipments shall not be changed unless after obtaining the Administration's approval.

- c - The machines and equipments shall not be used except in the project for the execution thereof it was admitted.

### **Article (5)**

The entity requesting permission for the temporary admission of machines and equipments necessary for execution of the projects thereof shall abide by the following:-

- 1 - Presenting a copy of the contract or the Agreement concluded with the governmental authority executing the project for the account thereof.
- 2 - Arranging customs declaration according to the form adopted for the temporary admission, declare all the information and attach the documents required under the customs law, the declaration shall be subject to all customs procedure.
- 3 - Providing a bank guarantee or cash security for the customs duties due at the date of the registration of the customs declaration relating to status of temporary admission thereof.

**The temporary Admission of goods for completion of industrialization and re- exportation purpose.**

### **Article (6)**

The admission of foreign goods to the State shall be permitted with the suspension of payment of the customs duties thereon for the purpose of completion of industrialization for exportation within a time limit not exceeding one year.



## **Article (7)**

The General Manager shall issue instructions specifying therein the condition which shall be satisfied for granting the temporary admission for other kinds of goods provided for in Article (89) of the Customs Law provided that the admission period shall not exceed six months.

### **The temporary admission of foreign vehicles**

## **Article (8)**

The foreign tourist vehicles (other than that registered in a member State of the Council) shall be granted temporary admission license as follows:-

- 1- six month period for vehicles secured by international traffic booklet
- 2- Three months for vehicles not secured by international traffic booklet subject to be extended for a similar period if the concerned person provided a bank guarantee or cash security equivalent to the customs duties due on the vehicle.

## **Article (9)**

a- The following conditions must be satisfied by the vehicle, to benefit from the provisions of the temporary admission:-

- The vehicle must be officially registered in the country granting the license and in accordance with the documents proving such registration
- The vehicle license must be valid and without exportation plates
- Presentation of insurance from one of the approved companies in the State covering the existence thereof during the temporary admission period.

-presentation of international traffic booklet as a guarantee for the customs duties

b- For the purpose of benefiting from the provisions of these regulations the person desiring to obtain temporary admission for the vehicle thereof should satisfy the following conditions

- should be the owner of the vehicle or authorized for the driving thereof pursuant to special power of attorney issued from the State where the vehicle was registered and duly authenticated

- He should be a holder of a valid resident visa in the State where the vehicle was registered if he is not a national of that State

- He should be holding a valid driving license

### **Article (10)**

1 - For the purpose of benefiting from the provisions of this regulations, the international traffic booklet should be acknowledged by the customs Administration and the validity of the booklet should cover the temporary admission period of the vehicle

2- The following procedures shall be followed upon the admission of the vehicle in accordance with the international traffic booklet.

A- Recording of the temporary admission license number, date and the time limit granted thereto on the traffic booklet.

b- The subtraction of the special coupon from the traffic booklet upon entrance and exit

### **Article (11)**

the students and delegates other than the nationals of Gulf co-operative Council States who are studying in one of the universities or

institutes in the State shall be allowed to renew the temporary admission period of the vehicles thereof during the period of studying or delegation provided that the same be secured by a valid international booklet.

### **Article (12)**

The temporary admission licenses shall be granted by the customs station according to the provisions herein

### **Article (13)**

- a - The temporary admission license shall include all the information relating to the vehicle and the concerned person regarding number of the vehicle chassis, engine, model, color, and the name of the concerned person's nationality and the number of passport thereof.
- b - The status of the temporary admission for the foreign vehicle ends by the departure thereof from the State through one of the customs stations or by the placement thereof in the free zone or by the clearance thereof locally and payment of the due customs duties thereon with the approval of the Administration.

### **Thirdly:-Re-exportation of Goods**

Pursuant to the provisions of Article (94) of the Customs Law, the procedure, conditions and guarantees upon re-exportation of the foreign goods imported to the state shall be as follow

### **Article (14)**

The imported foreign goods for which the customs duties have not been paid may be re- exported and this includes the following:-

- 1- The exported goods not being withdrawn from the customs stores
- 2- The goods exported in order to be re-exported and being temporary released against cash or bank guarantees covering the customs

duties within a period not exceeding six months from the date of the release.

- 3- The goods imported to the State under the status of temporary admission and the owners desire the re-expiration thereof
- 4- The goods deposited in the warehouses as one of the pending Customs duties status.

### **Article (15)**

- a-The goods shall be re-exported according to re-exportation declarations including all the distinguishing elements of the goods and shall be regulated according to the decision of the General Manager
- b- The person re-exporting the goods may not be the importer thereof provided that the approval of the customs station shall be obtained therefor.
- c-the number of the customs declaration according to which the goods were imported should be affixed on the re-expiration's declaration
- d- The goods shall be subject to the customs inspection and the procedure prescribed in accordance with the Customs Law.

### **Article (16)**

Pursuant to the provision of Article (96) of the Customs Law the customs duties paid on the foreign commodities which were re-exported abroad the Gulf Co-operative Council States shall be refunded according to the following restrains:-

- 1- The exporter (the re-exporter) should be the importer in whose name the foreign commodity has been imported or any other person whenever he proved to the customs Administration beyond doubt

that he purchased the goods.

- 2- The value of the foreign commodity, the re-exportation, and refund of the paid duties thereof is intended shall not be less than five thousand American Dollar (or the local currency equivalent thereto).
- 3- The re-exportation of the foreign commodity shall be carried out within a period of one year commencing from the date of payment of the due customs duties thereon when firstly imported from outside the council state
- 4- The claim for the refund of the customs duties that have been paid thereon should take place within a period of six calendar months commencing from the date of the re-exportation.

The foreign commodities required to be re- exported should consist of one consignment for the purpose of identification and correspondence thereof with the exportation documents and the consignment may be re-exported in parts whenever it was proved to customs Administration beyond any doubt that it is part of the same consignment.

- 5- The claim should be for the refund of the customs duties on foreign goods not being used locally after the exportation thereof from abroad the Council States and with the same condition thereof upon exportation
- 6- The refund of the customs duties shall be limited to the duties actually paid on the foreign commodities when imported
- 7- The customs duties shall be refunded after the re-exportation of the foreign commodities of which the customs duties paid thereon is intended to be refunded and the ascertaining of all the documents

necessary for re-exportation.

- 8- The Unified Customs Declaration agreed upon shall be used upon re-exportation of the foreign commodities of which the customs duties paid thereon is intended to be refunded abroad the Council States.
- 9- The above mentioned restrains shall come into force upon the commencement of the application of the one entrance station, joint collection and the distribution of the customs duties imposed on the foreign commodities.
- 10- The above mentioned restrains shall be revised after the expiration of three years from the application thereof or whenever necessity so demand upon a request by one of the members states and the financial and Economic Co-operative committee shall have the right to construe and amend these restrains
- 11- The priority in the application shall be given to these restrains in case of conflict thereof with the regulations, laws and the procedure applied in any member State.

### **Article (17)**

- a- The land means of conveyance which carry the re-exported goods shall be subject to the provisions relating to impaction, putting of seals and safety of coverings and ropes and the other provisions applied on the transit.
- b- The goods shall be re-exported within the period prescribed therefor.
- c- The customs duties due on the goods intended to be re-exported shall be guaranteed by a cash or bank guarantee

## **Article (18)**

the re-exportation declaration shall be discharged and the records thereof shall be settled and the guarantees provided shall be restituted after presenting one of the following proves:-

- Copy of the re-exportation declaration sealed and signed by the competent customs official in the customs exit center stating that the goods have been exported.
- Copy of the re-expiration declaration sealed and signed by the competent customs official stating that the goods have entered the free zone.
- Discharge certificate sanctioned by the competent authority in the country of destination stating the admission of the goods re-exported thereto.

### **Fourthly:**

#### **Exemption of the personal Baggage's and Gifts Accompanied by the passengers**

Pursuant to the provisions of the second paragraph of Article (103) of the Customs Law, the restrains and conditions relating to the exemption of the passenger's personal baggage's and gifts accompanied by the passengers are as follows:-

## **Article (19)**

The passenger's personal baggages and gifts, the value thereof not exceeding (3000) three thousand Qatari Riyal shall be exempted from customs duties.

## **Article (20)**

For benefiting from the exemption, the following conditions should be satisfied:-

- 1- The baggage and gifts should be of a personal nature and not of commercial quantities
- 2- The passenger should not be one the frequent passengers at the customs station or one of the professional traders in the materials in the possession thereof.
- 3- The cigarettes on which the exemption applied should not exceed (400) four hundred cigarettes

## **Article (21)**

The baggage and gifts on which the exemption provided for in articles (18 and 19) herein shall be subject to the provisions of the prohibition and restrictions provided for in the Customs Law and other legislations.

### **Fifthly :**

#### **Exemption of the Charitable Organizations from Customs Duties**

Pursuant To the provisions of Article (104) of the customs Law the conditions and restraints upon the exemption of the requirements of the charitable organizations from the customs duties shall be as follows:-

## **Article (22)**

- a - The charitable organizations benefiting from the exemption should be registered in the competent governmental authority in the State and the purpose for the establishment thereof shall be the provision of services in the human, social, cultural, scientific and religious fields and any other charitable objects without having the



object of achieving financial profit.

- b - The organizations which have political activity shall not benefit from the exemption from customs duties

### **Article (23)**

The materials and requirements imported by a charitable organization in order to be exempted from customs duties should satisfy the following conditions:

- 1- The materials and requirements should be of a nature consistent with the objects of the organization and the activity practiced thereby in accordance with the basic ordinance thereof.
- 2- The size and quantity of the materials and requirements required to be exempted should consist with the actual needs to enable the charitable organization to practice the charitable activity thereof.
- 3- The organization should import such materials and requirements in the name of the charitable organization directly.

### **Article (24)**

- a- The organization shall not dispose of the materials and requirements exempted from the customs duties except for the purpose for which it was exempted and the organization a management shall be responsible thereof before the Authority.
- b- In case the organization desires to sell the consumed or utilized materials or requirements which were exempted from the customs duties, a written application thereby should be submitted to the Authority for obtaining the approval for sale after carrying out the necessary inspection thereof.

## **Article ( 25 )**

The competent government authority shall address the Authority to exempt the materials and requirements of the charitable organization from the customs duties in respect of each case.

### **Sixthly :**

#### **Goods subject to the provisions and condition of conveyance within the customs zone**

Pursuant to the provisions of article (22) of the Customs Law, the goods subject to the provisions of the customs zone shall be dealt with as follows

## **Article ( 26 )**

A conveyance license should be attached with the goods that are subject to the provisions of the customs zone containing the following particulars

- 1- Name of the concerned person
- 2- The distinguishing elements of the goods such as the type, quality, number, weight, origin and value.
- 3- Name, type and number of the means of conveyance and the name of the commander thereof.
- 4- The place from which the goods is intended to be conveyed and the destination thereof.

## **Article ( 27 )**

- a- The possession of goods inside the customs zone is prohibited except in the places to be specified by the Authority.
- b- The normal requirement for goods which may be acquired within the

customs zone for consumption purpose shall be determined by a resolution of the Authority.

### **Article (28)**

The conveyance or possession of goods which are subject to the provision of the customs zone or movement thereof inside the zone in a manner contravening the provisions of the customs Law, or these regulations shall be considered as smuggling (ipso facto)

#### **Seventhly:**

Without prejudice to the provisions of Articles (142), (143), and (144) and pursuant to the provision of Article (141) of the Unified Customs Law, the rules for imposing financial fines for the customs offences shall be as follows.

### **Article (29)**

A Fine not exceeding double the customs duties, and not less than the equivalent thereof, for any of the following offences.

- 1- The Customs (export re-exportation) declaration which may lead to the benefiting from refunding of customs duties or settlement of records of goods admitted under the temporary admission status without being entitled to.
- 2- The unjustified increasing or decreasing in the particulars of the manifest or any substitute therefore.
- 3- Using the materials covered by the exemption or by a reduced customs tariff for a purpose or object other than that for which it has been imported or replacement, selling or disposal thereof without the consent of the corporation and payment of the customs duties due therein according to articles (98-99-100 and 104) of the

Customs Law and the provisions.

4- The disposal of goods which are in pending customs duties status, in purposes other than that for which it has been admitted or the replacement thereof without the consent of the corporation and payment of customs duties due thereon.

5- Refunding or starting

### **Article (30)**

Fine not less than (500) five hundred and not exceeding (5000) five thousand Qatari Riyal for any of the following customs offence

- The violating customs declarations which may lead to the escaping from any condition or restriction relating to import or export.

- The violating customs declaration in the value number, weight, measure or origin which may lead to the exposure of the customs duties to loss by stating in the customs declaration particulars contravening contravention with the attached document therewith, which are identical to the condition of the goods according to the provisions of Article (46) of the Customs Law.

- Changing the routes and passageways specified in the transit declaration without the approval of the corporation according to article (70) of the Customs Law.

- Non- existence of the manifest of the goods, or the existence of more than one manifest for the goods according to articles (28-35-37) of the Customs Law.

- Presentation of the necessary discharge certificates and payment of the transit declarations or the temporary admission or the re-exportation in contravention to the conditions specified by the General Manager

according to the provisions of Article (67) of the Customs Law.

- Contravention of the rules and conditions issued by the General Manager according to the provisions of Articles (73,74) or the Customs law regarding the organization of depositing goods in the warehouses.

- Anchoring of vessels or landing of aircrafts and other means of conveyance in places other than specified therefor and licensed by the Authority according to the provisions of Articles (17, 18, 19, and 39) of the Customs Law.

- Departure of the vessels, aircrafts and other means of conveyance from the ports or the customs zone without permission from the Administration according to the provisions of Article (40) of the Customs Law.

- Removal of goods from means of conveyance to another without the approval of the Administration according to the provisions of articles (31 and 44) of the Customs Law.

- Unloading the goods from the vessel or other means of conveyance or the withdrawal of goods without authorization of the Administration or in the absence of the official thereof or not within the time specified therefor according to the provisions of Articles (31,39,44)of the Customs Law

- Hindrance of the Administration officials from performing duties and exercising the right thereof in searching, auditing and inspection according to part twelve of the Customs law and this fine shall be imposed on any person participating in the offence

- Not keeping the records, instruments and documents and the like within the period specified in Articles (114, 125) of the customs Law.

- Cutting the lead or removing the customs seals from the goods.

## **Article (31)**

A Fine not less than (500) five hundred and not exceeding (1000) one thousand Qatari Riyals for any of the following customs offences:-

- 1- Non presentation of the manifest or the substitute therefor and other documents upon importation or exportation and the delay in presenting of the manifest or the substitute thereof for the specified time limit according to Articles (28, 35, 38, and 40) of the customs Law.
- 2- Non marking of the loading declaration from the customs authorities in the shipping port in case where such marking is mandatory, according to the provision of Article (30) of the Customs Law.
- 3- Stating several seal packages assembled in any way whatsoever in the manifest or the substitute thereof as a single package according to the provisions of article (43) of the Customs Law subject to instructions given by the General Manager in relation to the containers, closets and trailers.
- 4- Omission of inserting information which should be inserted in the manifest or the substitute thereof.
- 5- Importing by mail of closed packs or boxes without bearing the adopted cards contrary to the provisions of the Arab and international postal agreements and the local legislations according to the provision of Article (42) of the Customs Law.
- 6- Any other contravention to the provisions of the Ministerial orders and the instructions given according to the Customs law.

### **Article (32)**

A Fine of (200) two hundred Qatari Riyal for each day of delay provided that the fine shall not exceed half of the goods value for the contraventions delay in producing the goods sent by transit or re-exportation to the customs station from which the goods shall be exported or to the customs station to which the goods is sent after the expiration of the period specified therefore in the customs declarations

### **Article (33)**

A Fine of (200) two hundred Qatari Riyal or the equivalent thereto for each day of delay on the public transportation vehicles or taxis arriving to the State provided that the fine shall not exceed (10000) ten thousand Qatari Riyal.

### **Article (34)**

A Fine of (1000) one thousand Qatari Riyal for each week of delay or any part thereof provided that the fine shall not exceed (20%) twenty percent out of the goods value for the contraventions of delay in re-exportation of goods admitted under temporary admission after expiration of the period specified therefor in the customs declarations as in relation to the tourist vehicles, fine (20) twenty Qatari Riyal shall be imposed thereon for each day of delay provided that the fine shall not exceed (10%) ten percent out of the tourist vehicle value after the expiration of the period specified therefor in the temporary admission license.

