The Law of Transit of Goods through the Territory of Islamic Republic of Iran

Article 1

Transit of goods means the stages through which goods of foreign origin, destined to a third country or for storage in safe-guarded areas and arranging its gradual carriage at the owner's request, arrive at a border terminal in the territory of the Islamic Republic of Iran and exit from the same terminal or any other border terminal.

Note: Quantities of goods arriving the safe-guarded areas, if requested by the owner to be carried to internal destinations, will be treated under the law and regulations applying to the country's imported goods.

Article 2

In order to administer the country's transit affairs, establish the required facilities for proper distribution of transit goods and make earnings therefrom, at each of the transportation terminals, railway stations and airports which, upon the request of the Ministry of Road and Transportation and approval of the High Council of Transport Coordination are deemed as customs areas, the customs of Islamic republic of Iran is obliged to set up the required facilities.

Article 3

Transit of the goods into the country within the framework of the inter-governmental treaties do not need any authorization, unless their entry into the country is forbidden on religious and security grounds.

Note 1: The list of the forbidden goods for external transiting will be prepared by the State Security Council, to be approved by the Council of Ministers.
Note 2: Ttransit of livestock, agricultural and chemical products is subject to the permission of the relevant authorities.

Article 4

Goods and goods-carrying containers, which are being transited through the country, are not considered as final imports and are exempted from customs duties, taxes and dues but are subject to the payment of customs as well as operational charges, unless they are otherwise specially ruled for in the inter-governmental transit agreements or international customs and transport conventions. In such a case, goods in transit are subject to the rules of related agreements.

Article 5

As regards depositing of cash guarantees, all goods in transit carried by the Iranian transportation companies, licensed by the Ministry of Road and Transportation, will be regarded as permissible goods, for which a bank guarantee or collective bank guarantees of international transportation companies as well as reliable insurance policies, will suffice to substitute the cash guarantees.

Article 6

Whenever the goods in transit are delivered to the exit-customs or leave the country within the validity of the transit permit, the transit operation is deemed as completed and the customs has to release the deposited guarantees.

Article 7

The customs and the pertaining organizations are to allocate sufficient and appropriate warehouses and areas, for unloading and storage of the foreign originated goods against collection of the charges. Changes in packing and/or repacking of the cargo in transit can only take place under the customs supervision.

Article 8

Goods-carrying containers are regarded as packing items and free from customs levies with their entry and exit being merely registered by the customs for statistical purposes.

Article 9

Contents of the containers arriving with the original seals do not require assessment by Customs' Assessing Department and on leaving the Customs will be transited by only verifying conformity of the declaration with their documents and affixing additional customs' seal and issuing the transit permit.

Note: In exceptional cases of suspicion by the Customs and the order-maintaining forces (police). There will be no objection to the removal of the seal, inspection of the contents and re-sealing of the container and a process verbal to show the inspection outcome, numbers of the containers, the old and the new seals, will be issued. In any case, the presence of Customs' representative shall be necessary.

Article 10

When the carriage of the containerized goods is committed up to the entry point, Customs and other pertinent organizations will have to provide the facilities required for unloading of such goods in Customs' premises or arrange for the cross stuffing onto tracks, wagons or air crafts.

Article 11

Prior to discharge of transit goods from the means of transport, as far as possible, the customs shall expedite the transit operations , by accepting the declaration along with the documents and delivery order under written commitment of the transportation company and defer administrative formalities and auditing until after the exit of the goods from the Customs and the ports.

Article 12

Levying any kind of duties on goods in transit will be subject to the proposal of the High Council of Transport Coordination and the approval of the Council of Ministers.

Article 13

For the purpose of utmost utilization of the national transport fleet and when needed making use of the foreign transport vehicles for transit of goods through the country, the relevant by-laws will be prepared by the Ministry of Road and Transportation and approved by the Council of Ministers.

Article 14

The Ministry of Road and Transportation will provide for the conclusion of bilateral agreements and the arrangement of regional cooperation to facilitate transit affairs.

Article 15

The Ministry of Road and Transportation will take actions for coordination of the national transit regulations with the current international rules and regulations in connection with the international transportation, by joining international agreements, establishing relations with relevant international organizations, and promoting containerized and multimodal transport.

Article 16

Traffic of the trucks under TIR Carnet in the country does not require presentation of "carnet de passage". For traffic of trucks lacking TIR Carnet, a written commitment of the Iranian international transport companies that are licensed by the Ministry of Road and Transportation will suffice.

Article 17

For the purpose of coordination and uniformity of the standards in transit of agricultural and livestock products, Ministry of Jihad-e-Agriculture shall establish mutual understandings with the countries located on the international transit routes.

Article 18

Ministry of Jihad-e-Agriculture shall setup livestock and agricultural quarantine posts at the entry and exit customs where all the quarantine related matters will be attended to.

Article 19

The Customs Administration of Islamic Republic of Iran as well as the Iran's Chamber of Commerce, Industries and Mines shall facilitate transit of goods under TIR Carnet in all entry and exit customs office of the country.

Article 20

The Central Bank of Islamic Republic of Iran shall extend financial and credit support to the Iranian international transportation companies engaged in transit.

Note: The Ministry of Road and Transportation, in cooperation with the Central Bank of Iran, will determine the procedure of the support to be submitted to the Council of Ministers for approval.

Article 21

At the proposal and confirmation of the Transportation and Terminals Organization, the Passport Office shall , with due observance of the prevailing rules of law, issue passport and departure booklets for the drivers engaged in carriage of goods on the international routes.

Article 22

The Order-Maintaining Forces(Police) of Islamic Republic of Iran shall, at the proposal and confirmation of the Transport and Terminals Organization within the stipulated period of time and with due observance of the prevailing rules of law, issue international driving licenses, transit plates and ownership booklets for the trucks and the drivers intending to drive on the international routes.

Article 23

The Transportation and Terminals Organization shall, considering the circumstances of time and place and in cooperation with the Ministry of Internal Affairs, designate internal routes for transit of goods and Order-Maintaining Forces(Police) shall exercise the necessary controls.

Article 24

The costs for implementation of this law will be financed through earnings accrued thereby.

Article 25

From the date this law is promulgated, all the laws and rules contradicting it, will be annulled.

Article 26

The general conditions regarding declaration, implementation of customs formalities and the documents to be produced as well as other related matters will be stipulated in the relevant implementation regulations to be drafted by the Ministry of Road and Transportation and the Ministry of Economic Affairs and Finance, within a maximum of three months from its ratification and approval by the Council of Ministers.

This Law consisting of 26 articles and 4 notes was ratified by the Islamic Consultative Assembly(the Parliament) on March 12, 1966 and approved by the Guardian Council of the Constitution on March 17, 1996.