

General Customs Directorate

Decision No. 1073/C

According to Decision No. 1073/C of 12/10/2006:

Article I – Customs Directorate may allow temporary entry in the following cases within the conditions and terms identified for each case separately:

A. The machines, machineries, apparatuses and equipments necessary for executing the projects of the State, Public Sector and Joint Sectors provided that:

1. General obligations' announcements and contracts concluded between the public parties and the contractor, whether Syrian or non-Syrian, should include a stipulation allowing the temporary entry of machineries, equipment and work vehicles excluding family cars that the public bodies are prohibited from including their obligations' announcements and contracts any texts permitting the temporary entry of such cars.

2. The public body managing the project should present to the competent minister and on its responsibility a detailed study on the project's need of machineries, equipments and work vehicles.

3. The competent minister should identify the number of needed machineries, equipments and work vehicles in an index attached to the contract according to the project's needs provided that the certification includes an explicit statement implying the approval of the said index content.

4. Prohibiting the grant of temporary entry for consumer goods like spare parts, tires, oils, fuels and greases.

5. temporary-entered vehicles and cars must be registered at the departments of the Ministry of Transportation and carry a temporary entry plate according to the effective rules of the Traffic Law, and its number must be reported by those departments to the competent customs secretariat to be recorded on the customs statement and on the card given for sake of permitting the vehicle usage.

B – The machines, machineries, apparatuses and equipments necessary for executing the projects of the Private Sector according to the instructions to be issued for this purpose.

C – The machines, apparatuses and equipments necessary for carrying out practical experiments:

Practical experiments mean the experiments aiming at testing machines, apparatuses and equipment produced of new models not yet in circulation, or those including significant improvement, as for the known models, to know the extent of their appropriateness for usage in the country.

For the temporary entry of these machines, apparatuses and equipments it is provided that:

1. They do not comprise the things that are consumed during the practical experiment.
2. They are not used for commercial purposes or against a substitute whatever it might be.
3. They are to be imported in limited quantities as necessitated by the practical experiment.
4. It could be possible to verify, on re-exporting them, that they are selfsame that were temporally entered.

D – Machines, apparatuses and equipments necessary for carrying out practical experiments including maintenance and testing apparatuses:

Practical experiments mean the experiments aiming at studying the local natural phenomena such as meteorology, earth or probing

operations, and also those aiming at developing the foreign machines, apparatuses and equipments intended to have their final specifications completed in preparation to produce them, in addition to the machines and apparatuses used in maintaining, calibrating and testing the machines and production lines used in certain industries as well as the apparatuses and tools specially prepared to repair such machines and production lines.

For granting temporary entry to such machines, apparatuses and equipment it is provided that:

1. They do not comprise the things that are consumed during the practical experiment.
2. They are not used for commercial purposes or against a substitute whatever it might be.
3. They are to be imported in limited quantities as necessitated by the practical experiment.
4. It could be possible to verify, on re-exporting them, that they are selfsame that were temporally entered.

E – What is temporarily imported for playgrounds, theaters and exhibitions or the like:

This clause comprises:

1. Prerequisites of sports teams for exercising the various sports activities including rally, horsemanship, shooting and others.
2. The machines, vehicles, apparatuses and equipments intended for presentation at private and public fairs, and the mobile equipments for holding such fairs.
3. The equipments needed for entertainment and amusement cities including entertainment and game machines and tools.
4. Mobile equipment needed for establishing circus including live animals.

F – The equipments necessary for the cinema troupes, musical bands, media teams and other groups by the awareness of the concerned public bodies, including clothes and decoration materials used in producing TV serial.

The objects included in the two clauses (E and F) above, are conditioned by:

1. Identifying the type of objects that need to be described in the temporary entry and such objects being actually intended for the purpose they were requested temporary entry for.
2. Obtaining the approval of the competent public bodies if necessary.
3. Possibility to recognize the objects for which temporary entry is requested on re-exporting them.
4. Not being of the things that are consumed by use.

Verifying that the owners of the entertainment cities and circuses have presented the necessary data on their income to the Ministry of finance and that they have evidences of paying due fees.

G – Machines, apparatuses, means of transportation and other categories that come for the purpose of repairing them according to the following:

1. Family cars will not be included among the vehicles permitted to be entered for repair.
2. To be verified of the necessity for repair.
3. Prohibiting the use of vehicles temporarily entered for repair and traveling in them and removing their number plate for verification thereof.
4. The cars pertaining to the private hospitals that need to be technically prepared locally as ambulances are included among the temporary entry for repair under the following conditions:

- Observing the group of rules of the foreign trade and amendments thereof.
- the party interested must submit the application in conformity with regulations attached with a copy of the import license issued by the Directorate of Economy until readying the car within fifteen days.
- the time limit for the temporary entry is fixed to fifteen days and extendible to one month as a maximum.
- Readyng the car locally in accordance with the instructions of the Ministry of Health stipulated in the instructions of the Ministry of Economy.

- It is prohibited to use the car for riding during the period of readying under the penalty of fines according to the rules of the Customs Law and the settlements manual.
- After then, it will be allowed to put the care into local consumption by submitting the necessary customs transaction and paying the fees for the temporary entry for local consumption and by observing the other regular conditions.

5. Spare parts, tires, oils and greases used in the repair process shall be subject to fees payment and shall not benefit from the temporary entry, except the transportation cars the repair of which needs spare parts and tires during their transit through the country.

H – Incoming containers and wrappers for refilling:

This clause comprises:

1. The containers and coverings of volatile materials intended especially for repeated use to hold such materials during their movement such as oxygen and other similar vessels, empty or filled, provided that their price is not integrated with the price of the substance transported inside them.
2. Sacks made of the various textile materials entered for use in exporting cereals or cereal flour of Syrian origin provided that the documents of the temporary entry include their specifications accurately like height, width, average weight and the category of textile they are made of and that the initials of Temporary Entry (T.E) or any identifying marks are printed on the sacks with an inerasable ink.
3. Ready boxes made of wood and entered for the purpose of re-exporting them filled provided that the documents of the temporary entry include the number of boxes and their three dimensions, weight and the type of wood.
4. Empty vessels made of iron or steel for the purpose of re-exporting them filled with compressed manufactured locally provided that the documents of the temporary entry include apart from their quantity, weight, dimensions (height and diameter), markers and numbers, all the other elements that would ascertain their substance on re-exporting them.
5. Containers of all forms made of structured materials (Plastics) as well as glass.

The listing stated in the previous clauses is not exclusive and temporary entry can be allowed to other types of containers and packages like jugs, casks, rafters, chains and pipes made of iron or steel and the vessels made of glass or structured materials etc. used to export local products or the products assumed the national capacity through paying fees.

I – goods, not included in the provision of the above article, that exceptionally required to be temporarily entered for sake of manufacturing them or completing their manufacturing process.

It is permitted to enter the goods for manufacturing them or completing their manufacturing provided that the issued certificate of approval accurately describes the temporarily entered goods and the type of manufacturing or completion works, verification is made in advance of the existence of the factory and its manufacturing capability and production capacity, conducting manufacturing tests in the presence of two representatives from the customs in order to identify the ratio of waste and not entering additional quantities before re-exporting half of the quantity entered previously, and authorizing regional customs directors to grant such license approvals within general regulations established by the General Customs directorate.

J – Cattle temporarily entered for pasturing:

Temporary entry of cattle for purpose of pasturing and fattening shall be granted if permitted by the rules of the foreign trade in accordance with the following:

Obtaining the approval of the Ministry of Agriculture and Agrarian Reform for each application separately.

Undertaking not to re-export a ratio of the newborn cattle identified by the Ministry of Economy and Commerce.

Paying the due fees on the temporarily entered cattle for pasturing and fattening according to the directions issued by the Ministry of Finance.

Identifying the pastures after consulting the Ministry of Agriculture and Agrarian Reform.

Submitting a guaranteed undertaking by the interested party that the cattle shall follow remote bypaths that are at least 2 km away from woodland and areas planted with trees.

Cattle temporarily entered for this purpose are subject to be distinguished by lead- or button-labeling or placing identifying marks if necessary as the customs Directorate may decide.

K – Commercial Samples:

Commercial samples mean the samples of commercial value brought by the business agents or representatives.

Temporary entry of commercial samples is conditioned by:

1. Presenting an invoice or detailed list including their type, value and all the other distinguishing elements (number, marks, sizes etc.).
2. Lead-labeling the samples, individually or collectively, or stamping them by the seal of the competent customs authority to facilitate distinguishing them on re-export, and if this is impractical in case of tiny samples, the detailed list attached to the temporary entry statement will suffice provided that their precise specification are mentioned to identify their substance.
3. This is restricted to the authorized principal customs bureaus pursuant to the temporary-entry-qualification schedule for samples of commercial value that do not benefit from the exception and can be saleable in local market. In these bureaus, all guarantees for re-exporting the temporary-entered samples including security fees, if necessary, shall be taken.
4. excluded from these rules are the samples of no commercial value that benefit from the customs and other fees exemption pursuant to Article /180/ of the Customs Law under the conditions and reservations identified by the Customs Directorate.

Article 2 – Acting by the Instructions of the Ministry of Finance No. 20925 – 26/12 of 29/7/2006 is terminated.

Article 3 – This decision shall be promulgated and enforced as of the validity date of the Customs Law No. 38 dated 6/7/2006.