

Customs Exemption

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Type	National / provincial	Explanation of Investment incentives
Plan for the declaration of final export shipments	National	Support package for the development of non-oil exports (announced through No. 396404/99/48 dated 2021/06/05) – According to the implementation of the plan for the declaration of final export shipments, all commercial actors and relevant stakeholders can use the facilities provided in this regard during day and night and it is also necessary for the relevant customs to take the necessary measures regarding its correct and accurate implementation.
Issuance and renewal of temporary entry permits for processing	National	Issuance and renewal of temporary entry permits for processing (subject of Article 2 of the Customs Law) and extension of temporary entry permits for processing (subject of Article 2 of the Executive Regulations of the Customs Law) according to publication No. 430858/97/169 dated 2018/06/06 to the areas of customs supervision and the customs of the provincial centers have been delegated, and it is also possible to settle the temporary entry permits in stages (before the full export), so it is appropriate to take the necessary measures by examining the issue within the framework of the relevant regulations.
	National	Refunding of import duties on imported goods that are directly exported from the country, as well as raw materials used in the production of export products (subject of Article 2 of the Customs Law), according to Circular No. 430886/97/173, has been delegated to customs centers of provincial centers. Therefore, it is necessary for the customs to act in accordance with the relevant regulations. Also they shall accelerate the processing of import refund requests of

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		national and provincial sample exporters as well as authorized economic operators (AEO) in accordance with the provisions of the Article.
Goods temporary export	National	Issuance of temporary export license for goods for repair, participation in exhibitions, equipment required by exporters of technical and engineering services and automobiles, according to Circular No. 94977/92/238 dated 2013/07/21 has been delegated to Tehran customs, provincial centers and border customs and the relevant customs offices shall comply with the relevant laws and regulations.
Non-oil Exports	National	It is possible to provide "full shipment" and "on-site assessment" services to production units in carrying out customs formalities of export cargoes, as well as the possibility of exporting cargoes of production units through border markets (with the exception of some goods such as petroleum products) according to Circular No. 62991. / 92/143 dated 2013/06/1 has been notified to the customs, so it is appropriate that the customs, in compliance with the relevant regulations, to implement it and also to provide services outside office hours and holidays and provide the necessary facilities pursuant to the request of the owners of the goods and observing the relevant regulations and the necessary action should be taken as usual.
	National	Due to appropriate conditions to facilitate customs formalities for export shipments at the customs of origin, including the need to refer to the consignment of export declarations of green and yellow routes for weighing and the possibility of registering cargo Specifications by exporters in export declarations of these routes, it is possible to deposit valid bank guarantees by exporters of goods subject to export duties instead of cash payment that solves the

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		<p>problems caused by lack of liquidity of production units located in free and special economic zones through the possibility of keeping part of export goods produced in free trade–industrial and special economic zones as a guarantee with implementing regulations of the Customs Law and enabling the export of goods of exporters with a superior exporter certificate and holders of certificates that can use of the standard mark without the need for a standard case license, the possibility of allocating special export routes, especially in high–traffic border customs for fast, corrupt and dangerous goods. It is appropriate to provide the mentioned facilities in compliance with the relevant laws and regulations. Due to establishing a systemic relationship with neighboring organizations to obtain all relevant regulatory licenses, in order to expedite and facilitate the customs formalities of export shipments to obtain the relevant licenses systematically in the context of the relevant system.</p>
	National	<p>According to the amendment of the instructions for reforming and improving the processes of export, import, transit and swap of crude oil and gas condensate, petroleum products and derivatives notified to the customs through the circular No. 8/98 dated 2019/2/20, it is necessary for the customs to take action in compliance with the relevant regulations.</p>
Exporting liquid oil and gas derivatives	National	<p>According to the elimination of the reputational process in the process of exporting liquid oil and gas derivatives, in accordance with paragraphs 24(a) and 24(c) of the instructions for modifying and improving the processes of export, import, transit and exchange (swap) of crude oil, gas condensate and products and petroleum derivatives in customs affairs (notified through Circular No. 8/98/256</p>

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		<p>dated 2019/02/20) and in order to facilitate customs formalities, export cargoes belonging to production units or items with the national standard mark (exported by production or commercial units) as well as cargoes which are not subject to coding are purchased through the export ring of the stock exchange and the departure of these consignments after the sampling process is possible by obtaining a commitment from the exporter. Therefore, it is necessary for the relevant customs to take the necessary actions in compliance with the relevant laws and regulations.</p>
	National	<p>Considering the possibility of storing export cargoes of liquid oil and gas derivatives belonging to production units in private warehouses, it is possible to store export cargoes of liquid oil and gas derivatives produced in free trade-industrial and special economic zones in private warehouses and export the main oil products (gasoline, kerosene, diesel and fuel oil) by the companies affiliated to the Ministry of Oil through all official borders of the country and it is necessary for the relevant customs to take the necessary steps in accordance with the relevant laws and regulations.</p>

<p style="text-align: center;">Facilitating and accelerating in clearance of goods of production industrial units and knowledge-based companies</p>	<p style="text-align: center;">National</p>	<ul style="list-style-type: none"> - Referring to circular no.20/1401/88426 dated 2022,04,14 and in accordance to protection of production and knowledge-based companies giving the following facilities are insisted : - Sample goods are allowed to be cleared by knowledge-based companies (related to their activity field) without any need for order and only by the confirmation of the Scientific & Technology Vice Presidency of the Presidential Organization and referring to circular no. 278/1539821 approved in 2019-2020 . - All foreign parts and accessories needed by domestic producers which are sent free in charge by the foreign purchasers in the name of the industrial production unit are allowed to be cleared in accordance to recognition of the related ministry and agreement of Ministry of Industry, Mine and Commerce; - Acceptance of confirmed banking guarantees issued for imported goods by the production industrial units and knowledge-based companies and also receiving banking guarantees for value added tax of goods of production industrial units are allowed referring to circular no. 11060208 dated 2022,03,19 . - All imported goods needed by those production industrial units having valid activity license, utilization permission or establishment license issued by the related authorized organizations are exempted from paying 4 percent of tax on account referring to circular no. 173-98 . - Granting facilities specific to knowledge-based companies and production industrial units to confirmed and later confirmed authorized economic operators (AEO) referring to Iran's customs administration significant is allowed based on defined levels communicated through released letters .
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		<ul style="list-style-type: none"> - Credit clearance through reviewing and doing necessary measurements is allowed in accordance to released circular no. 1400/397434 dated 2021,06.16 - Granting facilities defined in article no. 42 of Iranian Customs Administration Act for clearing goods needed urgently by knowledge-based companies is allowed after issuing order for every case after agreed by the chairman of Iranian Customs Administration and announced by the import office to the Iranian Customs Administration.
Establishing proprietary warehouse	National	<p>Reviewing and approving to establish a proprietary warehouse for production industrial units and knowledge-based companies subject to article 27 of Iranian Customs Administration Acts in order to keeping not-cleared goods under title of customs-key in accordance to regulation (rules) specific (defined) by the Iranian Customs Administration.</p>

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Temporary entry of car by foreign investor/s	National	Referring to enactment no . 5637/5057 and with the aim of protecting foreign investors, temporary entry of maximum 3 foreign cars for one year and extending its duration for 5 years is discussable based on regulations defined in this enactment .