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Emblem of the Islamic Republic of Iran Customs Administration (IRICA)

Emblem of the I.R. of Iran customs Administration represents the word "Customs" and implies the following meanings :

1. The above-mentioned emblem represents the word "Customs" as implying the gate and gatekeeper of the economy of the country.
2. The green stripe stands for free import and export of goods.
3. The red stripe stands for control and prohibition of import and export goods
4. The green and red stripes and the white space between them symbolizes the flag of Islamic Republic of Iran.
5. The two black stripes in two opposite angles of emblem stand for the framework of gate and represent customs control and enforcement of law .
6. The lines constituting the emblem represent the separate letters of the word "Customs".

History of Customs Administration in Iran

- The Customs Administration in Iran date backs to the ancient times. At the time of Arsacid Dynasty (third Century B.C) , there was a regular Customs Organization , and its branches at borders registered the statistics of imports in a special book and received fixed duties. During this period exports were exempted from Customs duties.
- At the time of the Sassanid (fourth to sixth Century A.D) the Customs duties were received as much as one-tenth of value or quantity of the imports .
- This policy became wide spread in the Muslim countries upon entry of Islam to Iran . During the Safavied Dynasty the Customs duties were determined according to the value of the goods . From the Solar year of 1053 (1674 A.D) the Customs was run on rental basis and this policy continued for more than two centuries.
- In the Solar year of 1336 (1957 A.D) the Customs joined the Ministry of Finance and Economic Affairs. Presently , the IRICA is one of the organizations affiliated to the Ministry of Finance and Economic Affairs.

Customs Definitions as an International Term

Customs Cooperation Council (C.C.C) has defined "Customs" as following :

Customs is a governmental organization who is responsible for carrying out customs' laws and receiving Customs duties of imports and exports and also is responsible for import , Transit and Export of goods .

This term is also generally used for each part of the Customs or head quarters or dependent departments. For example it is applied for Customs officers, Import and export duties, and import or export control or every other procedure within Customs operations, Such as : Customs officers, Customs duties, Customs office, Customs declaration form.

Regarding the definition, it can be said that Customs is a financial and economical organization which since long times ago has been existed and according to the circumstances and government's wills has changed into a special form and organization, so that the present form has been resulted.

Customs is legally just responsible for adjusting import and export to the regulations therefore the Customs' role in importing and exporting of goods is just as follows :

1. Regarding legal liabilities in importing and exporting the goods by importers and exporters.
2. Observing enacted restrictions and prohibitions.
3. Granting recommended exemptions and discounts to the importers or exporters according to the act provided that the specification of goods be correct.
4. Collecting laid Customs duties and taxes perfectly.



Objectives and responsibilities of I.R. Iran Customs Administration

I.R. Iran Customs Administration is a government organization under supervision of Ministry of economic affairs and finance which plays vital role as protector of the country's economic borders and coordinator at entry and exit gates of the country and is responsible for executing customs laws and regulations related to export, import, transit and collecting duties and customs taxes and presenting technical requirements and facilitating the trade in the country.

Islamic Republic of Iran Customs Administration, in order to perform its legal tasks determines about the levels of required executive units in accordance with volume and kind of activity. I.R. Iran customs administration consists of customs headquarters and executive customs.

Tasks and authorities of I.R. Iran customs:

- A. Implementing government's policies regarding import, export and Transit of goods.
- B. Determining and collecting import duties and other legal payments.
- C. Performing legal procedures of clearance and goods delivery to consignee or his/her representative and surveying clearance documents in order to distinguish correctness of clearance condition and receiving the deduction or refunding the excess.
- D. Controlling and supervising on goods transition throughout the country.
- E. Executing laws and regulations related to border markets, frontiersmen and those residing at border.
- F. Implementing customs regulations concerning exemptions, prohibitions in definite export, temporary export, definite import and temporary imports, cabotage, transit, border trade off business, free shops, political packages and International post.
- G. Executing laws and regulations related to customs offences and smuggling, abandoned and seized items.
- H. Predicting and preparing required infrastructures for implementing systems, procedures and new methods such as single window in customs activities.
- I. Compiling, analyzing and issuing statistics of exports and imports of goods.
- J. Surveying the obstacles of customs organization and planning for their removal.
- K. Presenting opinion about draft of plans, bills, and decisions related to customs affairs.
- L. Selecting appropriate methods for leading legal and judicial complaints related to customs affairs.
- M. Training personnel and supervising their behaviors, searching their administrative faults and offences.
- N. Inspecting executive units of customs, supervising over their activities and organizing entry and exit gates qualitatively and quantitatively.
- O. Settlement of disputes due to execution of customs laws and regulations between customs and consignee according to related laws and regulations.
- P. Expansion of international relations, signing MOU and bilateral or mutual customs Agreements, membership and active cooperation with international and customs organizations with regard to principles of constitutional law (Article 77) and related laws.
- Q. Performing recommendations of WCO, commercial contracts and signed agreements within the frame work of related rules and regulations.
- R. Implementing contents of general policies of Article 44 of constitutional law in order to assign non – government affairs of customs to private sectors.
- S. Utilizing modern technologies and equipping customs environment with advanced instruments for increasing efficiency and improving performance of customs procedures.
- T. Other required facilities for trade affairs encouraging exports and transit.
- U. Facilitating customs process with the aim of increasing tourism.
- V. Performing other customs tasks and responsibilities based on customs laws and other rules and regulations.