

Regulation

No. 1100/2006 on the custody and customs clearance of goods, as amended by Regulations Nos. 172/2008 and 823/2009

CHAPTER I

Customs ports and opening hours for customs clearance

Article 1

Customs ports

Customs ports are situated at the following places: 1. Reykjavík, 2. Grundartangi, 3. Akranes, 4. Grundarfjörður, 5. Ísafjörður, 6. Skagaströnd, 7. Sauðárkrókur, 8. Siglufjörður, 9. Akureyri, 10. Húsavík, 11. Vopnafjörður, 12. Seyðisfjörður, 13. Neskaupstaður, 14. Eskifjörður, 15. Reyðarfjörður, 16. Egilsstaðir, 17. Höfn í Hornafirði, 18. Vestmannaeyjar, 19. Thorlákshöfn, 20. Keflavík, 21. Keflavík Airport, 22. Hafnarfjörður and 23. Kópavogur.

Article 2

General opening hours for customs clearance

General opening hours for customs clearance at the directors of customs¹⁾ relating to the arrivals and departures of ships and aircraft travelling between Iceland and other countries are from 07 to 18 on working days.

[...]²⁾

¹⁾ According to law No. 147/2008, Article 7 and 8, major changes were made concerning the organization of the Icelandic Customs. As from January 1st 2009 all customs districts have been merged to a single customs district. Furthermore the Director of Customs (formerly the Director of Customs in Reykjavík) has been made officially responsible for the technical, financial and managerial operation of the Directorate of Customs and other offices of customs directors at the same time abolished. The Directorate administers customs affairs as stipulated in Customs Law, e.g. collection of import charges and customs control, and is entrusted with the execution of other laws and directives relating to the importation, transit and exportation of goods.

²⁾ Cf. Regulation No. 823/2009, Article 2.

CHAPTER II

Cargo manifest, consignment number, division of consignments, *inter alia*

Cargo documentation

Article 3

Masters of vessels in international journeys and their owners or operators, as applicable, are responsible for the preparation of a cargo manifest and other cargo documentation relating to cargo and goods accepted for shipment and their submission to the director of customs concerned on arrival or departure. However, foreign military vessels are exempted, provided that they unload no dutiable goods.

The cargo manifest and other cargo documentation shall be in electronic form. However, the Director of Customs in Reykjavik may permit their submission in paper form if deemed unavoidable.

Persons submitting cargo documentation pursuant to paragraph 1 are responsible for any false or inadequate information if they knew, or should have known, that the information was false or inadequate.

Article 4

All cargo and goods accepted by a vessel in international journeys for transport shall be entered in the cargo manifest. The same applies to importation and exportation of ships and aircraft. The equipment and inventory articles of a vessel, provisions and other stores for use aboard the vessel and ordinary luggage of the crew members and passengers are exempt from listing in the cargo manifest.

Article 5

The information to be included in the cargo manifest is as follows:

- 1) Information concerning the vessel et al.:
 - a) name of the vessel or identifier, e.g. flight number;
 - b) nationality of the vessel;
 - c) name of the carrier or carrier's agent;
 - d) first point of arrival of the vessel to the country, or point of departure, as applicable.
- 2) Information concerning individual consignments:
 - a) port and country of loading or unloading;
 - b) destination;

- c) name, ID number and address of importer/exporter in the country;
- d) name and address of consignee/consignor abroad;
- e) cargo manifest number;
- f) consignment number, cf. Article 7;
- g) description of goods;
- h) number and type of packages;
- i) marks and numbers on packages;
- j) weight and volume;
- k) container number and number of cargo security seal relating to exportation, cf. Article 15 of the Rules No. 529/2004 on cargo security ¹⁾;
- l) code of the storage area where goods will be stored, if applicable.

The cargo manifest shall be accompanied by information on the number of consignments and the aggregate number of pieces in the consignments and the aggregate weight of consignments in the manifest, as provided for in paragraph 1, both in total and from each loading point to each unloading point.

The Director of Customs in Reykjavík shall establish further rules on the information to be included in the cargo manifest pursuant to paragraph 1.

¹⁾ Cf. now Rules No. 929/2008 on cargo security.

Article 6

In addition to the cargo manifest, the master of a vessel is responsible for the preparation and submission of the following documents to the director of customs concerned on arrival to the country:

1. A list of provisions and stores for consumption and use by the crew and passengers on board, including goods for the maintenance and repair of the vessel. The quantity of each type of goods shall be specified.
2. A list of crew members on board a vessel and goods that they bring with them on disembarking, excluding normal travel necessities which they took with abroad, provided that the goods are not listed in the manifest. Crew members shall sign the register and by their signature they shall be regarded as having indicated that they have no other goods in their possession which they need to declare to customs authorities.

Consignment number

Article 7

Consignment numbers are identification numbers in cargo and customs documentation.

Carriers shall assign unique consignment numbers to consignments that they transport to and from the country. The numbers shall be composed as follows:

1. First a letter designating the carrier. The letter is issued by the Director of Customs in Reykjavík.
2. This is followed by three letters and/or digits which constitute an abbreviation of the name of the transport vessel.
3. This is followed by five digits indicating the day, month and year of arrival or departure. The first two digits signify the day, the next two the month and the fifth signifies the last digit of the year.
4. This is followed by two letters denoting the country of loading pursuant to the LOCODE standard.
5. This is followed by three letters denoting the place of loading pursuant to the LOCODE standard.
6. This is followed by four letters which constitute the cargo manifest number, in the case of maritime freights, and entry number, in the case of air freight. In the case of the division of a consignment, however, identifiers should be used pursuant to the further instructions of the Director of Customs in Reykjavík.
7. The last digit is a check digit for verification.

Consignment numbers shall be in uninterrupted numerical order based on each loading place and type of manifests.

Split consignments

Article 8

Carriers domiciled in the country are permitted to divide a consignment arriving in the country on a single bill of lading into further bills of lading, subject to fulfilment of the following conditions:

- a) independent invoices and shipping charge invoices underlying each bill of lading must be available;
- b) splitting of consignment must not result in a change in tariff classification;

- c) a bill of lading and consignment number must be issued for each part of the consignment;
- d) the carrier must notify the director of customs of the division in the manner decided by the Director of Customs in Reykjavik.

Parties domiciled in the country who have been so authorized by the carrier in question are permitted to split consignments subject to fulfillment of the conditions of paragraph 1.

Article 9

Carriers domiciled in the country may split consolidated consignments, i.e. consignments shipped to the country under a consolidated master bill and appropriate sub-bills, subject to fulfillment of the following conditions:

- a) separate invoices and shipping charge invoices must be available for each sub-bill;
- b) a splitting must not result in a change in tariff classification;
- c) a sub-bill and consignment number must be issued for each part of a consolidated consignment;
- d) the carrier must notify the director of customs of the split in the manner decided by the Director of Customs in Reykjavik.

Parties domiciled in the country who have either been so authorised by the carrier concerned or have custody of the respective consignments are permitted to split consolidated consignments subject to fulfilment of the conditions of paragraph 1.

Other changes to cargo documentation

Article 10

Other changes or corrections of a manifest or cargo documentation than provided for in this Chapter are subject to the approval of the director of customs in the district where the goods are stored.

If a change or correction results in different premises for the levy of import charges, a director of customs may require the submission of adequate documentation in support of their veracity.

CHAPTER III

Custody of uncleared goods

Article 11

Types of storage areas and principal features

The terms “storage area for uncleared goods” refer to the following warehouses and other storage areas:

1. Clearance warehouses operated by customs brokers or shipping companies or airlines engaging in the carriage of goods between Iceland and other countries, where uncleared goods may be stored for up to six months from the time of arrival of a transport vessel to the country.
2. Bonded warehouses operated by parties offering services to others consisting in the activities of bonded warehouses, where uncleared goods may be stored without time limits, individual consignment parts may be withdrawn and insignificant processing of goods is permitted, such as repackaging, labelling, assembling, testing and cleaning, provided that neither the withdrawal nor the processing will result in a change in the tariff classification of the goods.
3. Warehouses for duty-free supplies, where provisions, equipment and other supplies for vessels in international journeys may be stored, in addition to goods intended for sale aboard such vessels.
4. Duty free shops in air terminals and in port areas and their warehouses, where the passengers and crews of vessels in international journeys may be sold uncleared goods on arrival and departure.
5. Free zones, where uncleared goods may be used in processing or industry of any kind.
- [6. Transit warehouses, where uncleared goods may be stored, which have been transferred from a vessel or clearance warehouse, until they are transported out of the country.]¹⁾

In special circumstances, a director of customs may permit the temporary storage of uncleared goods outside approved storage areas, provided that it is established that no approved storage area is available, that significant disadvantage or cost would result for the importer if permission were not granted, and that the director of customs considers the custody of the goods sufficiently secure.

¹⁾ Cf. Regulation No. 172/2008, Article 1.

Article 12

[Grant of license

The Director of Customs in Reykjavik is responsible for issuing licences for the operation of storage areas for uncleared goods pursuant to Article 11. Licences shall be granted only to legal persons.]¹⁾

¹⁾ Cf. Regulation No. 172/2008, Article 2.

Article 13

Licence applications, information to be included and supporting documentation

Applications for a licence to operate warehouses pursuant to Article 12 shall be submitted in writing and include the following information:

1. The name of the applicant and ID numbers and domiciles of directors and day-to-day manager.
2. Information on the type of storage area that the licence application concerns.
3. A declaration from the legal representative, chairman of the board, managing director or agent that all the conditions applicable to the activity in question have been, or will be, met.

The application should be accompanied by the following documents:

1. A submission containing a detailed description of the proposed activities and their organisation, accounting arrangements, computer equipment for inventory control, custody of documents, internal control and facilities for customs control. In respect of applications for a licence to operate a bonded warehouse, a warehouse for duty free supplies and free zones, necessary information needs to be supplied concerning the scope of the proposed activities, including estimates of the customs value of the goods that may be expected to be stored in the storage area in question at any time to enable an estimate to be made of the amount of security that needs to be posted in respect of the import charges for which the licensee may become liable, cf. Article 17.
2. Drawings of the facilities and site, as applicable, which are intended for the activities.
3. A certificate of financial competence and criminal record certificate of board members and day-to-day manager.
4. A customs brokerage licence if a customs broker is applying for a clearance warehouse licence.

Article 14

Record keeping

Licensees shall keep records of goods in storage areas.

Records shall conform to the following:

1. Clearance warehouses shall record information pursuant to cargo manifests.
2. Customs warehouses shall record all the information necessary to enable customs clearance of the goods in question. Each consignment shall be allotted an entry number which the consignment shall carry until it has been finally disposed of.
3. Warehouses for duty free supplies, duty free shops and free zones shall record information on importers or agents, as applicable, together with the name and type of goods, their quantities, weight and value.

The Director of Customs in Reykjavík may issue further instructions on record keeping under this Article.

Article 15

Withdrawals from warehouses for duty free supplies

Withdrawals from warehouses for duty free supplies shall conform to the following:

1. The goods must be intended for use, consumption or sale aboard a vessel in an international journey. A vessel is regarded as being in international journeys when it is established that its journey is bound for abroad. This applies to a ship while it is in Icelandic territory and carrying goods or passengers to a domestic port which have been transported to the country from abroad, or goods or passengers which it has loaded or have embarked in the country for transportation abroad. The same applies to a fishing vessel when it is foreseen, at the time that it sets out for fisheries, that the catch will be transported abroad directly after the fisheries.
2. The withdrawal must be limited to what may be regarded as suitable provisions based on the size and type of vessels, number of crew and passengers and duration of the journey. In determining what constitutes a suitable quantity of alcoholic beverages and tobacco for use aboard a ship that will conclude its passage in the country, account shall be taken of the quantity that the crew is permitted to take into this country without payment of duty, in addition to 200 cigarettes, or a corresponding quantity of other tobacco, for each seven days of the estimated time of journey.

Article 16
Stock accounting

Licenses shall maintain electronic inventory accounts making it possible to observe all movements of goods into or out of storage areas and the inventory position at any time. Traceability of data shall be secure, and there shall be no possibility of deleting or changing entries and documents. Entries shall include an identifier of both the person entering the data and terminal and time of entry. The provisions of the Accounting Act and rules established according to that Law shall apply, as applicable, to electronic stock accounting in storage areas.

The licensee shall ensure the availability of a description of the stock accounting system which includes detailed information on its specifications and features and establish rules of procedure to ensure the security of the system, *inter alia* through security backups.

The Director of Customs in Reykjavík shall approve the hardware and software used in stock accounting. The director may require direct access for customs authorities to the stock accounting system of a storage area if this is regarded as necessary for customs control.

Article 17
Security

Holder of a licence to operate a customs warehouse, a warehouse for duty free supplies, [a transit warehouse or free zone]¹⁾ shall post security to the State Treasury corresponding to 3% of the customs value of goods that may be expected to be stored in the storage area in question, with the minimum set at ISK 50,000,000 for the operation of [customs warehouses, transit warehouses and free zones]¹⁾ and ISK 10,000,000 for the operation of warehouses for duty free supplies.

The security may take the form of a letter of credit from a commercial bank or savings bank or liability insurance of an insurance company. The security or insurance terms shall include a declaration to the effect that the guarantor or insurer unconditionally guarantees the payment of import charges, penal interest and any other costs which may accrue as a result of failure to subject goods to due customs clearance as prescribed by law, and that they will pay, on demand from a director of customs, any unpaid amount with penal interest and cost. The security shall be of indeterminate duration, but subject to termination with a minimum of three months' notice.

The amount of the security may be reviewed at any time on the initiative of the licensor or licensee.

Guarantee or insurance documents, as well as any documents relating to changes in such documents owing to changes in guarantors or insurers or amount of security, shall be deposit at the director of customs concerned.

It is not permitted to begin the operation of a customs warehouse, [warehouse for duty free supplies, transit warehouse and free zone]¹⁾ until security or insurance documents pursuant to this Article have been deposit at the director of customs concerned.

¹⁾ Cf. Regulation No. 172/2008, Article 3.

Article 18
Internal control

The board members of a licensee are responsible for the soundness and efficiency of the internal control system and that the system provides reasonable certainty of compliance with the laws and rules applicable to the activities involved and that the requirements applicable to storage areas as regards the handling and storage of uncleared goods are met. They shall be conscious of the risks attaching to the activities and ensure that such risks are analysed and responded to.

The internal control system shall be reviewed regularly and any weaknesses that may emerge shall be rectified.

The internal control system shall be documented.

CHAPTER IV
Customs brokers

Article 19

Granting of operating licences for customs brokerage

The Director of Customs in Reykjavík shall issue customs brokerage licences to legal persons.

Applications for a customs broker's licence shall be submitted in writing and include information on the names, ID numbers and domiciles of the applicant, board members and day-to-day manager.

Applications shall be accompanied by the following:

1. Certification of financial competence and a criminal record certificate of board members and day-day manager.
2. A description of the activities containing information on the proposed working arrangements and where and how the proposed activities will be conducted, including information on accounting, safeguarding of data, internal control and names of the employees meeting the conditions of paragraph 2, Point 4, of Article 48 of the Customs Act.
3. A Certification of valid insurance pursuant to Article 20 if the customs broker intends to broker express consignments.

Article 20

Insurance in respect of express consignments

A customs broker who brokers express consignments shall post to the State Treasury security which shall be deposit at the director of customs at his place of domicile. A customs broker shall decide the amount of the security, which shall then constitute the maximum amount of import charges that can be charged to him, instead of posting security for each consignment. In any case, the security shall never be lower in amount than ISK 5 million.

The security pursuant to paragraph 1 may take the form of a letter of credit from a commercial bank or savings bank or liability insurance of an insurance company. The guarantee or insurance terms shall include a declaration to the effect that the guarantor or insurer will accept unconditional liability for payment of a specified amount of import charges, cf. paragraph 1, together with penal interest and other costs that may result from failure to subject goods to due customs treatment according to law. The security shall be of indeterminate duration, but subject to termination with a minimum of three months' notice.

Article 21

Customs brokers' internal control

The provisions of Article 18 shall apply, *mutatis mutandis*, as regards customs brokers' internal control.

Article 22

Safeguarding by customs brokers of documents accompanying customs declarations

A customs broker is permitted to keep the written documents provided for in subparagraph 2 of paragraph 2, of Article 29 of the Customs Act in electronic form. The data medium in question shall be preserved in a secure manner, its legibility shall be ensured, and locating accompanying documents in the data medium when needed shall be expedient.

Documents accompanying a customs declaration shall carry a reference to the relevant customs declaration, whether the accompanying documents are kept on paper or in electronic form.

CHAPTER V

Customs clearance of imported and exported goods

General

Article 23

Subject of customs clearance et al.

Goods which are transported to and from the country shall be subjected to customs clearance in accordance with the Customs Act and regulations and administrative provisions issued therewith.

Customs clearance of goods consists in completing the formalities required by law or regulations and administrative provisions in order to permit the release of goods for domestically use, for transit, or for export.

Customs clearance is permitted only when the necessary manifest information concerning the goods in question have been entered into the customs computer system.

As regards customs clearance of goods intended for domestically use, it is required that the transport vessel must have reached port.

Goods listed under a single consignment number should be subjected to a single customs clearance process, except where otherwise permitted under Articles 8 and 9, or where the goods have been placed in a customs warehouse, a duty free shop, a warehouse for duty free supplies or a free zone.

Article 24

Place of customs clearance

The director of customs in the district where goods are intended for moved from a transport vessel pursuant to a cargo manifest shall undertake the clearance of the goods, unless the goods are forwarded without clearance to another district.

The director if customs where goods are loaded aboard a transport vessel shall undertake the customs clearance of the goods for exportation. [This applies even where a vessel stops in another customs district leaving for abroad.]¹⁾

¹⁾ Cf. of Regulation No. 172/2008, Article 4.

Article 25

Customs declarations

Customs brokers and parties engaged in commercial importation and exportation of goods shall submit customs declarations to directors of customs in electronic form. Other parties are permitted to submit customs declarations to directors of customs on paper.

Notwithstanding the provisions of paragraph 1, importers importing 12 consignments or fewer per year are permitted to submit import declarations to directors of customs on paper. Also, importers are permitted to submit simplified import declarations on paper, cf. Article 47.

Customs documentation

Article 26

Form and content of customs declarations

The Director of Customs in Reykjavík shall decide the form and content of customs declarations.

A customs declaration shall include information on matters which are necessary for the levy and collection of import charges and customs procedures in other respects, as well as information which the customs authorities are required to collect pursuant to law.

Article 27

Documents accompanying customs declarations

Documents accompanying a customs declaration pursuant to Article 28 of the Customs Act shall be made available in the original, or, as applicable, in duplicates, when the customs declaration is submitted to a director of customs.

Article 28

Invoice and credit invoice

Information on the following should appear in a invoice:

1. Name and address of the seller (consignor).
2. Name and address of the buyer (consignee).
3. Place and date of issue.
4. Number of packages, type of packing, weight of consignment, marks and numbers.
5. The goods invoiced, their type, make and quantity (number, weight or measurements, as the case may be).
6. The sale price of each product type and the currency in which the price is stated.
7. Terms of payment, payment conditions and delivery conditions, discounts and other deductions and the reasons for granting such discounts or making such deductions.
8. The number of invoices for goods in a consignment shall be specified on all invoices issued in respect of the goods in the consignment.

The tariff heading number pursuant to the Icelandic Customs Tariff shall be entered in the goods invoice before customs declarations are submitted to the director of customs. Instead of entering the tariff heading on the invoice, the party in question is permitted to prepare an attachment to an invoice concerning the types of goods based on tariff headings and value.

A credit invoice for goods returned to a seller shall include the same information concerning the goods that were included in the original invoice and a reference to the original invoice.

Article 29

Declaration of customs value

A director of customs may decide that a declaration of customs value should be submitted when the price specified in an invoice is not the transaction value of goods or in other cases where this is regarded as necessary.

The Director of Customs in Reykjavík shall decide the form of declarations of customs value.

Electronic customs clearance

Article 30

Application for authorisation for EDI and WEB customs clearance

The director of customs in the district of domicile of an applicant grants authorisation for EDI and WEB customs clearance.

The Director of Customs in Reykjavík shall decide the form of applications for authorisation for EDI and WEB customs clearance and the items that need to be specified in an application, with reference to Article 24 of the Customs Act.

In the event of any subsequent changes in the information contained in an application, the changes shall be promptly notified to the director of customs who granted the authorisation.

Article 31

Authorisation for EDI and WEB customs clearance

Authorisation for EDI or WEB customs clearance shall be valid in all customs districts in the country.

A licensee is not permitted to begin electronic customs clearance until he has received a password to an electronic mailbox registered to his name for EDI customs clearance or a password issued by the Director of Customs in Reykjavík for WEB customs clearance, and the office has granted permission for data transfer between the computer system of the licensee and the customs computer system.

Article 32

Confirmation of customs clearance

The director of customs will send to the licensee and custodian notices on permission to release the goods for use domestically and similar notices in respect of goods for exportation.

Article 33

Charging of import charges on EDI and WEB customs clearance

On electronic customs clearance, import charges shall be charged to the importer or, as applicable, the customs broker.

At the same time an EDI or WEB customs clearance licensee submits a customs declaration message to a director of customs, the licensee agrees that import charges on the goods covered by the customs declaration should be charged to him.

A customs broker may request in a customs declaration that import charges should be charged to the importer, provided that he has the authority to do so.

Customs clearance on paper

Article 34

Submission of documents accompanying written customs declarations

In cases where it is permitted to submit to a director of customs a written customs declaration, cf. Article 25, the declaration shall be accompanied by the appropriate accompanying documentation in original form or copies, provided that international agreements to which Iceland is a party do not provide otherwise.

The director customs may always require an importer or exporter to present an original or duplicate of the documents in question.

Special provisions on postal consignments

Article 35

Records of information on postal consignments

Postal operator shall enter into a computer system a record of the consignor, consignee, goods consignment, e.g. value, product type and weight of the postal consignment to be cleared pursuant to Article 36. Directors of Customs shall have access to the computer system of postal operators as necessary for the collection of import charges and customs control.

The Director of Customs in Reykjavík may issue further instructions on record keeping pursuant to paragraph 1 and the submission by postal operators of information to the customs authorities.

Article 36

Classification of postal consignments for customs clearance

Postal consignments shall be subjected to customs clearance as follows:

1. Postal consignments from abroad which purport to contain goods which are subject to import charges, goods which are subject to special import restrictions or goods which are subject to prohibition of import.
2. Postal consignments which are intended for recipients abroad and which contain goods exported on a commercial basis.

The director of customs shall decide the method of classification of postal consignments for customs clearance pursuant to paragraph 1.

Article 37

Small consignments

A postal operator is permitted to use a special declaration form for small consignments, which shall be approved by the Director of Customs in Reykjavík.

Small consignments pursuant to paragraph 1 are postal consignments containing only goods which customs value does not exceed ISK 30,000, provided that they are not imported on a commercial basis. Small consignments do not include goods which are subject to import restrictions or prohibition.

Goods in small consignments may be classified together under tariff headings pursuant to the further decision of the Director of Customs in Reykjavík.

A postal operator is permitted to deliver a small consignment to the address specified by the consignor against acknowledgement of receipt by the consignee with his signature on a customs declaration pursuant to paragraph 1 and payment of import charges.

The Director of Customs in Reykjavík will issue instructions on the payment by postal operators of import charges on small consignments to the State Treasury.

Article 38

Delivery of postal consignments without customs declaration

Postal consignments sent from abroad which contain only the goods listed below may be delivered to the consignee without the completion of a customs declaration form:

1. Goods which are exempted from import charges and which are not subject to special import conditions or prohibition, e.g. duty free gifts, samples and other goods which have no commercial value.
2. Magazines and periodicals covered by Regulation No. 336/1993 on the collection of value added tax on subscription magazines and periodicals sent by mail from abroad.
3. Data media which are sent under a service agreement or without charge intended for the development, design, testing, correction or updating of software, or which are only suitable for presentations.
4. Data media sent in connection with the purchase by the consignee of the right to use standardised computer programmes for more than one user, or the purchase of software which is specially produced and customised to the specifications of the purchaser, provided that the software service is of the kind listed in paragraph 1, Point 10, of Article 12 of Act No. 50/1988 on value added tax, and provided also that the consignee is registered according to Article 5 of the Act and could declare the value added tax relating to the purchase as input tax pursuant to paragraph 3 and 4 of Article 15 and paragraph 1 of Article 16 of the Act.

Data media containing software covered by Points 3 and 4 of paragraph 1 are considered to constitute a necessary and inseparable part of the software service.

Article 39

Opening by postal workers of postal consignments in order to access invoices, et al.

A postal worker is permitted, under the supervision of a customs official, to open a postal consignment from abroad for the purpose of accessing an invoice in order to calculate import charges, as provided for in paragraph 2 of Article 48 of Act No. 19/2002 on postal services, provided that the consignee has granted his permission in writing to the postal operator. The confidentiality obligation of postal workers is subject to the Act on postal services.

A postal consignment opened by a postal worker pursuant to paragraph 1 shall be specially identified.

Article 40

Simplified export declarations for postal trade

A director of customs may permit natural or legal persons engaging in postal trade to submit a single export declaration for exported consignments for each two-month period, i.e. January and February, March and April, May and June, July and August, September and October and November and December, subject to fulfilment of the following conditions:

1. The postal trade must be directed at natural persons.
2. The sales value of each consignment must be a maximum of ISK 30,000.

The licensee shall submit to the director of customs an export declaration for consignments in each settlement period provided for in paragraph 1, by electronic means no later than on the 15th day of the month following the end of the settlement period.

The licensee shall preserve a list of exported consignments in each settlement period as an accompanying document with the export declaration.

The Director of Customs in Reykjavík shall issue further instructions on implementation pursuant to this Article.

Special provisions on express consignments

Article 41

Records of information on express consignments

Customs brokers shall enter into a computer system a record of the importer, consignor, consignment, e.g. value, product type and weight of an express consignment, before it is delivered to the consignee. Directors of Customs shall have access to the computer systems of customs brokers as necessary for the collection of import charges and customs control.

The Director of Customs in Reykjavík shall issue further instructions on record keeping pursuant to paragraph 1 and the submission by customs brokers of information to the customs authorities.

Article 42

Classification of express consignments

Express consignments shall, on the determination of import charges, be classified as follows:

1. The following consignments provided that their transport documentation or accompanying documents indicate that they are such consignments:
 - a. no-value samples which have no commercial value;
 - b. software data delivered free of charge and intended for developing or designing software, testing, correcting, updating or solely usable for promotional purposes;
 - c. no-value papers, brochures and printed matter of no commercial value;
 - d. printed matter which is exempt from value added tax pursuant to paragraph 3 of Article 36 of Act No. 50/1988 on value-added tax.
2. Consignments of an FOB value below ISK 2,000 which cannot fall within the scope of Point 1, where the importer is registered pursuant to Article 5 of Act No. 50/1988 on value added tax.
3. Consignments of an FOB value below ISK 2,000 which cannot fall within the scope of Point 1, provided that the importer is not registered pursuant to Article 5 of Act No. 50/1988 on value added tax.
4. Other consignments.

Article 43

Import charges

Calculation of import charges and submissions of import declarations in respect of express consignments shall be subject to the following:

1. No import charges shall be levied on goods falling within the scope of Point 1 of Article 42. It is permitted, on final customs clearance, to submit only one import declaration in the name of a customs broker in respect of all consignments falling there under.
2. No import charges shall be levied on goods falling within the scope of Point 2 of Article 42. It is permitted, on final customs clearance, to submit a single import declaration in the name of a customs broker in respect of all consignments falling there under. However, import charges shall be levied and an import declaration submitted pursuant to Point 4 if a consignment contains alcoholic beverages or tobacco.

3. An estimated import charge of ISK 750 shall be levied on goods falling within the scope of Point 3 of Article 42. It is permitted, on final customs clearance, to submit a single import declaration in the name of a customs broker in respect of all consignments falling there under. However, import charges shall be levied and an import declaration submitted pursuant to Point 4 if a consignment contains alcoholic beverages or tobacco.
4. In respect of other consignments, the director of customs shall be provided with a customs declaration and import charges shall be calculated in the normal manner.

Article 44

Special import restrictions

If the importation of goods in an express consignment is subject to import restrictions a customs broker shall verify that such restrictions are fulfilled before delivering the goods to the importer.

Article 45

Customs director's release permit

Release of an express consignment is subject to the permission of a director of customs.

Article 46

Settlement of import charges

Settlement of import charges on express consignments shall take place within seven days from their release, if they have not been charged to the customs broker or importer.

Special provisions on simplified import declarations

Article 47

An importer is permitted to submit to a director of customs a simplified customs declaration in respect of consignments which are imported to the country under a cargo manifest and only contain the following goods which are exempt from import charges, provided that the goods in question are not subject to special import restrictions or registration:

- a) goods for embassies, consulates, diplomatic agents and career consuls of foreign states which are exempt from duties pursuant to Point 1 of paragraph 1 of Article 4 of the Customs Act;
- b) certain office supplies which are sent to honorary consuls of foreign states which are exempt from duties pursuant to Point 2 of paragraph 1 of Article 4 of the Customs Act;
- c) ordinary luggage of the crew members of a vessel which is exempt from duties pursuant to Point 2 of paragraph 1 of Article 6 of the Customs Act;
- d) ordinary luggage of travellers which has become separated from a traveller, and clothing and other travel necessities of persons who have died abroad and which are exempt from duties pursuant to Points 2 and 3 of paragraph 1 of Article 6 of the Customs Act;
- e) household articles of persons taking up residence in the country which are exempt from duties pursuant to Point 4 of paragraph 1 of Article 4 of the Customs Act;
- f) medals and prizes for athletic achievements and other achievements which are accomplished abroad and which are exempt from duties pursuant to Point 5 of paragraph 1 of Article 6 of the Customs Act;
- g) wedding gifts and other gifts which are exempt from duties pursuant to Point 8 of paragraph 1 of Article 6 of the Customs Act;
- h) used articles constituting an inheritance from abroad pursuant to Point 10 of paragraph 1 of Article 6 of the Customs Act;
- i) cargo manifests, bills of lading, invoices, packing lists, printouts etc., also in electronic media, which are sent to carriers, customs brokers, banks and others for their use without charge and which have no commercial value;
- j) goods returned from abroad because they were unsalable there or returned from abroad for other reasons shall be exempt from duties, provided there is satisfactory evidence, as deemed by the customs authorities, that the goods in question were exported from the country and import charges were not reimbursed on exportation, as provided in Point 6 of paragraph 1 of Article 6 of the Customs Act;
- k) returned empty packaging shall be exempt from duties, provided there is satisfactory evidence, as deemed by the customs authorities, that the packaging in question was used for goods exported from the country, as provided in Point 7 of paragraph 1 of Article 6 of the Customs Act;
- l) instruments and other gear pursuant to subsection (b) of Point 2 of paragraph 1 of Article 7 which scientists, artists and others bring with them from abroad for use in the country in their studies,

- research and activities;
- m) goods which prove to be defective or have suffered destruction, as provided in Point 8 of paragraph 1 of Article 7 of the Customs Act;
 - n) no-value samples of commercial goods and advertising materials, software data delivered free of charge, *inter alia* for the development of software, no-value papers, brochures et al., as provided in subsection 11 of paragraph 1 of Article 6 of the Customs Act;
 - o) postal consignments to parties authorised for postal transport services, as provided in Act No. 19/2002 on postal services;
 - p) automobiles with Icelandic registration plates which a party has taken abroad and is transporting back to the country, as provided in Point 6 of Article 6 of the Customs Act;
 - q) own works of art of artists shall be exempt from value added tax on importation pursuant to Point 4 of paragraph 1 of Article 36 of Act No. 50/1988 on value added tax.

If household effects pursuant to subparagraph (e) of paragraph 1 include television sets, apparatus for telecommunications, telephone sets, weapons and the like it is permitted, notwithstanding paragraph 1, to submit a simplified import declaration, provided that permission has been obtained from the competent agency.

Simplified customs declarations shall be supported by appropriate documentation, such as a cargo manifest, postal dispatch note, certificate of changed domicile etc.

The Director of Customs in Reykjavík may decide that simplified customs declarations should be used in other similar circumstances.

CHAPTER VI

Transit

Article 48

Transit

For the purpose of this Chapter “transit” means the transportation of goods within the country from an arriving vessel on board an exporting vessel under customs control, provided the original destination of the goods is a country other than Iceland.

Article 49

Notifications of transit

A carrier shall notify the director of customs of the transport and custody of goods before the transit takes place.

The Director of Customs in Reykjavík may issue further instructions on notifications of transit.

Article 50

Transfer of the responsibility of a custodian

The transit of a consignment is at the responsibility of the carrier who transported the consignment to the country. The carrier is permitted to deliver the consignment to another carrier for exportation against certification of its receipt. Responsibility for the export of the consignment is then transferred to that carrier.

Article 51

The custody of transit documents

Carriers and customs brokers shall keep in their accounts transit notifications and other documents relating to the transit, *inter alia* cargo manifests.

CHAPTER VII

Customs value of goods

Article 52

General

Customs value, determined pursuant to Articles 14 and 15 of the Customs Act and the provisions of this Chapter, is the value to be used in the customs treatment of goods on importation, transit and exportation.

The principal basis of customs value is the transaction value, cf. paragraph 1 of Article 14 of the Customs Act. If the customs value cannot be determined on the basis of the transaction value, it shall be determined in accordance with Articles 57 to 62. The same applies when no consideration is paid for goods or if the payment is pro forma.

Costs and charges referred to in paragraph 2 of Article 15 of the Customs Act, i.e. shipping costs, loading costs, unloading costs or other handling costs relating to transportation to the place of importation and insurance costs associated with the transport of the goods to the place of importation, shall be included in the customs value, regardless of whether the costs and charges were actually paid or not, provided that they can be determined on the basis of objective and quantifiable data.

Article 53

Definitions

For the determination of customs value pursuant to this chapter, the following definitions of words and terms shall apply:

- a. Identical goods: Goods which are the same in all respects, including physical characteristics, quality and reputation. Minor differences in appearance do not preclude goods from being regarded as identical.
- b. Similar goods: Goods which, although not alike in all respects, have like characteristics and like component materials which enable them to perform the same functions and to be commercially interchangeable. The quality of the goods, their reputation and the existence of a trademark are among the factors to be considered in determining whether goods are similar.
- c. Goods of the same class or kind: Goods which fall within a group or range of goods produced by a particular industry or industrial sector, and includes identical or similar goods.
- d. Vehicle type: Name of vehicle, determined by the manufacturer.
- e. Vehicle subtype: Words, letters or numbers attached to the exterior of a vehicle or presented as a part of the manufacturer's information. Words, letters or numbers forming a part of the type designation, are not considered to be a designation of subtype.

The terms specified in (b) and (c) do not include goods which incorporate or reflect engineering, development, artwork, design work, and plans and drawings for which no adjustment has been made under subsection (d) of paragraph 1 of Article 15 of the Customs Act because such elements were undertaken in the country.

Goods shall not be regarded as "identical goods" or "similar goods" unless they were produced in the same country as the goods being valued.

When determining the customs value, goods produced by a different person shall be taken into account only when there are no identical goods or similar goods available produced by the same person as the goods being valued.

When determining customs value under Article 62, the terms "identical goods" and "similar goods" may be applied with a reasonable flexibility for the purpose of achieving the aims of the Article.

Relations between buyer and seller

Article 54

In determining whether the transaction value is acceptable for the purposes of paragraph 1 of Article 14 of the Customs Act, the fact that the buyer and the seller are related within the meaning of paragraph 2 of the same Article shall not in itself be grounds for regarding the transaction value as unacceptable. In such case the circumstances surrounding the sale shall be examined and the transaction value accepted by the director of customs, provided that the relationship did not influence the price.

Article 55

In a sale between related persons the transaction value shall be accepted and the customs value determined in accordance with the provisions of the paragraph 1 of Article 14 of the Customs Act, provided that the importer demonstrates, when so requested by the director of customs, that such value closely approximates to one of the following prices occurring at or about the same time:

- a. the transaction value in sales of identical or similar goods to unrelated buyers in the country;
- b. the customs value of identical or similar goods as determined according to Article 60;
- c. the customs value of identical or similar goods as determined according to Article 61.

In applying the foregoing tests, due account shall be taken of demonstrated differences in commercial levels, quantity levels, the elements enumerated in Article 15 of the Customs Act and costs incurred by the seller in sales where the seller and the buyer are not related which are not incurred by a seller in sales where the seller and the buyer are related.

The tests set forth in this Article are to be used on the initiative of the importer and only for comparison purposes. Substitute values may not be established under the provisions of this Article.

Article 56

Contesting a transaction value

If a director of customs sees reason to doubt or verify the veracity of information contained in a customs declaration or accompanying documents concerning the transaction value of goods and other matters referred to in Article 14 of the Customs Act, and the items to be added to the customs value pursuant to the provisions of Article 15 of the Act, the director may require the person responsible for the information in question, cf. Chapter VIII of the Customs Act, to supply further clarification or documents in proof that the transaction value is correctly stated. If the director of customs doubts the veracity of information concerning the transaction value, notwithstanding the clarifications or documents supplied, or if further clarifications or documents are not supplied to the director of customs within a reasonable time limit, the transaction value cannot be used as a basis for the determination of the customs value. The decision on the customs value will then be subject to the provisions of Articles 57 to 62 of the Regulation, cf. also Article 115 of the Customs Act.

The customs value of goods when the transaction value cannot be used as a basis therefore

Article 57

If the customs value of goods cannot be determined under the provisions of Article 14 of the Customs Act, the customs value shall be the transaction value of identical goods sold and imported to the country at or about the same time.

In applying the provisions of this Article, the transaction value of identical goods in a sale at the same commercial level and in substantially the same quantity as the goods being valued shall be used to determine the customs value. Where no such sale is found, the transaction value of identical goods sold at a different commercial level or in different quantities, adjusted to take account of differences attributable to commercial level or to quantity, shall be used, provided that such adjustments can be made on the basis of demonstrated evidence which clearly establishes the reasonableness and accuracy of the adjustment, whether the adjustment leads to an increase or a decrease in the value.

Where the costs and charges referred to in Article 15 of the Customs Act are included in the transaction value, an adjustment shall be made to take account of significant differences in such costs and charges between the imported goods and the identical goods in question arising from differences in distances and modes of transport.

If, in applying this article, more than one transaction value of identical goods is found, the lowest such value shall be used to determine the customs value of the imported goods.

Article 58

If the customs value of imported goods cannot be determined under the provisions of Articles 14 of the Customs Act or Article 57 of this Regulation, the customs value shall be the transaction value of similar goods sold and imported to the country at or about the same time as the goods being valued.

The provisions of paragraphs 2 to 4 of Article 57 shall apply, as applicable, when customs value is determined according to this Article.

Article 59

If the customs value of goods cannot be determined under the provisions of Article 14 of the Customs Act or Articles 57 or 58 of this Regulation, the customs value shall be determined under the provisions of Article 60 or, when the customs value cannot be determined under that Article, under the provisions of Article 61; however, the order of application of Articles 60 and 61 shall be reversed at the request of the importer.

Article 60

If imported goods or identical or similar goods are sold in the country in the condition that they were imported, the customs value of the imported goods under the provisions of this Article shall be based on the unit price at which the imported goods or identical or similar imported goods are sold in the greatest aggregate quantity, at or about the time of the importation of the goods being valued, to persons who are not related to the persons from whom they buy such goods, subject to deduction for the following items:

- a. either the commissions usually paid or agreed to be paid or the additions usually made for profit and general expenses in connection with sales in the country of imported goods of the same class or kind;
 - b. the usual costs of transport and insurance and associated costs incurred within the country;
 - c. where appropriate, the costs and charges referred to in paragraph 2 of Article 15 of the Customs Act;
- and

- d. the customs duties and other charges payable in the country in respect of importation or sale of the goods.

If neither the imported goods nor identical nor similar imported goods are sold at or about the time of importation of the goods being valued, the customs value shall, subject otherwise to the provisions of paragraph 1, be based on the unit price at which the imported goods or identical or similar imported goods are sold in the country in the condition as imported at the earliest date after the importation of the goods being valued but before expiration of 90 days after such importation.

If neither the imported goods nor identical nor similar imported goods are sold in the country in their condition as imported, then, if the importer so requests, the customs value shall be based on the unit price at which the imported goods, after further processing, are sold in the greatest aggregate quantity to persons in the country who are unrelated to the persons from whom they buy such goods, due allowance being made for the value added by such processing and the deductions provided for in paragraph 1.

Article 61

The customs value of imported goods under the provisions of this Article shall be based on a computed value. Computed value shall consist of the sum of:

- a. the cost price or value of materials and fabrication or other processing employed in producing the imported goods;
- b. an amount for profit and general expenses equal to that normally reflected in sales of goods of the same class or kind as the goods being valued which are made by producers in the country of exportation for export to the country;
- c. the cost or value of all other expenses necessary to reflect the customs value chosen under Articles 14 and 15 of the Customs Act, such as expenses according to paragraph 2 of Article 15 of the Customs Act.

Article 62

If the customs value of imported goods cannot be determined under the provisions of Article 14 of the Customs Act or Articles 57 to 61 of the Regulation, the customs value shall be determined using reasonable means consistent with the principles and general provisions of the Agreement on Implementation of Article VII of the General Agreement on Tariffs and Trade 1994 and on the basis of data available in the country.

No customs value shall be determined under the provisions of this Article on the basis of:

- a. the selling price of goods produced in this country;
- b. a system which provides for the acceptance for customs purposes of the higher of two alternative values;
- c. the price of goods on the domestic market of the country of exportation;
- d. the cost of production other than computed values which have been determined for identical or similar goods in accordance with the provisions of Article 61;
- e. the price of the goods for export to a country other than Iceland;
- f. minimum customs value; or
- g. arbitrary or fabricated values.

Special provisions on the importation of vehicles

Article 63

The provisions of this Chapter apply to the determination of the customs value of vehicles classified under headings Nos. 8701 to 8706 and 8711 of the Customs Tariff.

Article 64

The Director of Customs in Reykjavík shall gather information from neutral parties abroad on comparable values of vehicles in the countries from which importation is considered most likely and make such information available to directors of customs.

In the course of customs clearance of a vehicle the vehicle's transaction value as stated in the import declaration or supporting documents shall be compared to the reference value of vehicles of the same type, subtype and model year in the country where the vehicle was purchased. An examination shall be made of whether the transaction value of the vehicle in question is abnormally low, taking into account the vehicle's condition, the import price of an identical vehicle which is or has been imported to the country at the same time, or the market price of comparable vehicles abroad.

If there are reasonable grounds to doubt the veracity of the customs declaration or accompanying documents, the procedure shall be subject to the provisions of Article 56.

Article 65

In determining customs value according to Article 62, when the customs value of a vehicle cannot be determined on the basis of Article 14 of the Customs Act or Articles 57 to 61 of the Regulation, the customs value shall be the reference value of a new vehicle of the same type and subtype as specified in the List of Vehicles prepared by the Director of Internal Revenue, computed in accordance with the provisions of Article 66.

Article 66

In computing customs value according to Article 65, the probable FOB-value of a new vehicle of the same type and subtype shall be assessed first in such a way that from the retail price of the vehicle as specified in the List of Vehicles prepared by the Director of Internal Revenue there shall be deducted value added tax, an estimated 12% seller's mark-up, commodity tax, as well as an estimated amount covering the charges included in the customs value according to paragraph 2 of Article 15 of the Customs Act.

When the probable FOB-value has been computed according to paragraph 1, the value shall be depreciated based on the age of the imported vehicle as follows:

- a. On vehicles of total weight 5 tons or more and on a chassis fitted with engines for such vehicles: 1.2% per each started month for 12 months and 1% per each subsequent month until a depreciation of 90% has been reached, which is the maximum depreciation.
- b. On all other vehicles falling within the tariff headings listed in Article 63: 1.5% per each started month for 12 months, 1% for the next 24 months and 0.5% per each month after that until a depreciation of 90% has been reached, which is the maximum depreciation.

Depreciation according to paragraph 2 of this Article shall commence in the month of the vehicle's first official registration abroad, but the end of depreciation shall be the month of arrival of the transport vessel in the country. If the date of the first registration abroad does not appear in the vehicle's certificate of registration and an official confirmation of the first date of registration is unobtainable, the start of depreciation may be fixed as the 1st of July of the year specified by the manufacturer as the model year.

When the value of a vehicle has been computed and depreciated according to this provision, an addition shall be made to the value covering the charges which shall be included in the customs value according to paragraph 2 of Article 15 of the Customs Act.

Article 67

When it is considered that the determination of customs value on the basis of Articles 65 and 66 do not give a correct idea of the value of a vehicle owing to worse condition of the vehicle than would result from normal wear, the director of customs may decide on a reduction of the customs value, provided that the importer demonstrates that the value of the vehicle is less than that of normal vehicles of the same type and subtype, e.g. as a result of damage or extensive driving. In the assessment, the director of customs may take account of prospective repair costs.

Article 68

If the price of a vehicle of the same type and subtype as the vehicle being imported to the country is not to be found in the List of Vehicles of the Director of Internal Revenue, a probable retail price of a new vehicle of the type being imported shall be determined and the customs value computed in accordance with the provisions of Article 66.

Article 69

If a person who has been resident abroad immigrates to the country and brings along a vehicle such person shall be permitted to depreciate the value of the vehicle, in accordance with an invoice produced, for each started month from the date of the goods invoice until the month of arrival of the transport vessel. The rate of depreciation per month shall be governed by the age of the vehicle, in accordance with the provisions of subsection (b) of paragraph 2 of Article 66. This authorisation does not, however, apply to vehicles of a total weight of three tons or more.

If a person referred to in paragraph 1 does not produce an invoice upon the customs clearance of a vehicle, the determination of the customs value shall be governed by the provisions of Articles 54 to 62, cf. Articles 65 and 66. If the customs value of a used vehicle is determined according to Article 66, a probable

FOB-value may be depreciated by 1.5% per each started month for 12 months and 1% per each subsequent month, until a depreciation of 90% has been reached, which is the maximum depreciation.

Article 70

The Director of Customs in Reykjavík may issue further instructions on the conduct of assessments of vehicles pursuant to this Regulation.

CHAPTER VIII

Rate of exchange for customs clearance

Article 71

When the customs value or any part of it, on the importation or exportation of goods, is denoted in a foreign currency, the value, or part of it, shall be converted into Icelandic krónur based on the rate of exchange for customs clearance as determined at any time pursuant to this Article.

[On the customs clearance of consignments on each day the determination of customs value shall be based on the mid rate of the currency in question posted by the Central Bank of Iceland on the immediately preceding working day.

The exchange rate for customs clearance for currencies which are not officially posted by the Central Bank of Iceland shall be determined by the Director of Customs in Reykjavík in consultation with the Central Bank of Iceland.]¹

1) Cf. Regulation No. 172/2008, Article 5.

CHAPTER IX

Various provisions on payment of import charges

Article 72

General

Import charges on goods registered under one consignment number shall be paid in a single payment, unless the consignment is split up pursuant to Articles 8 or 9 or the goods have been placed in a customs warehouse, a duty free shop, a warehouse for duty free supplies or a free zone.

If goods have been placed in a customs warehouse, import charges may be paid based on withdrawal of goods at any time pursuant to a withdrawal request.

Article 73

Means of payment of import charges

Import charges may be paid pursuant to a giro order sent to the importer at the end of the settlement period.

The payment of import charges is regarded as satisfactory if:

1. payment is made in a commercial bank, savings bank or post office on the due date, at the latest;
2. a mailed payment has been received by the director of customs on the due date, at the latest;
3. an online transfer is effected on the due date.

If a due date falls on a week-end or a public holiday the due date is postponed to the next working day thereafter.

CHAPTER X

Miscellaneous provisions

Article 74

Tariff Classification

Tariff classification is subject to the general rules on the interpretation of the Customs Tariff, cf. Annex I to the Customs Act.

The first six digits in the eight-digit tariff heading number of the Customs Tariff are in accordance with the Nomenclature of the World Customs Organisation, which Iceland has undertaken to observe, as posted in Notice No. 25/1987. The explanatory notes and advisory opinions of the World Customs Organisation on tariff classification are intended to promote a harmonised interpretation of the Organisation's classification system and may provide guidance on tariff classification pursuant to the Icelandic Customs Tariff, even though they are not binding under domestic law.

Directors of Customs should provide interested parties with access to the explanatory notes and opinions of the World Customs Organisation at their request for the resolution of individual issues relating to the tariff classification of goods.

Article 75

Suspension of acceptance of messages to the customs computer system

The Director of Customs in Reykjavík may decide to suspend the reception of messages transmitted into or out of the customs computer system due to changes in import charges, the Customs Tariff, the rate of exchange for customs clearance, or for other reasons which make such suspension deemed necessary by the Director.

Article 76

Legal basis and entry into force

This Regulation is issued on the basis of an authorisation in Article 16, paragraph 2 of Article 19, paragraph 2 of Article 22, paragraph 4 of Article 23, Article 26, Article 31, paragraphs 2 and 3 of Article 36, paragraph 2 of Article 41, paragraph 3 of Article 58, Article 71, paragraph 1 and 4 of Article 91, paragraph 3 of Article 94, paragraph 3 of Article 99, Article 141, paragraph 2 of Article 189, Article 190 and Article 193 of the Customs Act No. 88/2005 and will enter into force on 1 January 2007. As of the same time the following shall be abrogated: Regulation No. 41/1957 on the collection of duties and customs control, as amended, Regulation No. 56/1961 on customs warehouses, as amended, Rules No. 479/1988 on simplified customs declarations for goods on cargo manifests enjoying special tariff preferences on their importation, Regulation No. 61/1989 on the place and date of payment and forced settlement of import charges in respect of customs treatment of imported goods, as amended, Regulation No. 527/1991 on free zones, Regulation No. 228/1993 on customs declarations and their accompanying documents, as amended, Rules No. 117/1994 on queries relating to the tariff classification of goods, Regulation No. 374 on customs value and customs valuation, as amended, Regulation No. 107/1997 on payment of costs relating to customs clearance outside general opening hours or outside primary customs ports and in relation to special customs treatment of goods, as amended, Regulation No. 445/1997 on the customs clearance of express consignments, as amended, Rules No. 550/1997 on the completion of import declarations and charging of import charges when a customs broker acts as an agent for an importer in the customs clearance process, Notice No. 631/1997 on the computerised customs clearance of exportation and forms for export declarations, Notice No. 662/1997 on records kept by cargo carriers of imported and exported goods and the submission of cargo manifests, Regulation No. 723/1997 on the rate of exchange for customs clearance, as amended, Regulation No. 390/1999 on deferred payment of import charges, as amended, Regulation No. 709/2000 on customs clearance of postal consignments, as amended, Regulation No. 858/2000 on EDI customs clearance, as amended, and Notice No. 591/2004 on the recording of quantities of goods in import and export declarations.