

## Iraqi customs duties and import taxes to be enforced

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The Iraqi customs authorities have announced that, effective 1 January 2019, they will start enforcing the levy and collection of customs duties and import taxes that are applicable to goods imported by state departments, the public sector, the mixed sector, civil organizations, and private parties.

The Iraqi customs authorities also clarified that imports made by ministries and state bodies for investment contracts listed in the Federal Government's draft 2018 Budget Act are excluded from customs duties and import taxes, if the exclusion is supported by an official letter from the Iraqi Ministry of Planning.

Historically, the application of the customs duty law in Iraq has been inconsistent and subject to postponement on many occasions. Importers should seek the advice of an Iraqi customs service provider or specialized legal counsel to discuss the implications of this announcement by the Iraqi customs authorities.

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EYG no. 012720-18Gbl

1508-1600216 NY  
ED None

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