

## Customs Law

### Article (1)

Customs territory means the lands and territorial waters subject to the sovereignty of the state, and free zones may be established in which the customs provisions do not apply in whole or in part.

### Article (2)

The customs line is the political border separating the Libyan Arab Republic and its adjacent countries, as well as the shores of the seas surrounding the Republic.

### Article (3)

The scope of maritime customs control extends to a distance determined by a decision of the Minister of Treasury by the requirements of control, provided that it is not less than the line specified for the territorial waters.

As for the land range, it is determined by a decision of the Minister of Treasury by the requirements of supervision.

Within the scope, special measures may be taken to control the goods specified by a decision thereof.

### Article (4)

The customs department is the scope determined by the Minister of Treasury in every sea or airport in which there is a customs center in which the completion of all or some of the customs procedures is authorized, as well as any other place specified by the Minister of Treasury to complete the procedures there.

### Article (5)

1- Customs centers and points shall be established, their functions and types of goods allowed to be completed by a decision of the Minister of Treasury.

2- Customs departments, centers, and inspection centers or their designated places at the time this law comes into force shall be considered as having been designated or specified in accordance with its provisions.

3- It is not permissible to import or export any goods to or from the country except through the customs departments designated by the Minister at airports, ports or customs centers, and no means of transportation may cross the Libyan customs borders except an airport, port or some customs center The Director-General did not authorize otherwise.

4- If the decision issued to appoint a customs office does not specify its borders precisely, the goods shall be considered inside the customs office from the time of their presentation for customs inspection until they are finally withdrawn with the permission of the customs.

#### Article (6)

The Minister of the Treasury, by an announcement to be published in the Official Gazette, shall specify the road transport route between the borders and the customs centers. It also determines the times and conditions under which the means of transport may be considered the customs borders for the transport of goods.

#### Article (7)

The Minister of Treasury shall, by a decision, specify the official working days and hours that the Customs Administration is open to dealing with the public.

#### Customs tax

#### Article (8)

Goods entering the territory of the Republic are subject to the taxes prescribed in the customs tariff in addition to the other prescribed taxes and fees, except for what is excluded by a special provision.

As for the goods that come out of the territory of the Republic, they are not subject to customs taxes and other fees, unless a special provision is mentioned in this regard. Customs duties and other taxes and fees due on the occasion of the import or export of goods shall be collected by the laws and decisions regulating them, and no goods may be released before the completion of the customs procedures and payment of the taxes and fees due unless otherwise stipulated in the law.

#### Article (9)

Subject to the provisions of this law, the taxes stipulated in the customs tariff shall be collected on goods imported into and exported from the Republic.

The tariff may be modified or replaced by a decision of the Minister of Treasury.

It is also permissible by a decision from him to impose an additional tax not exceeding 5% of the customs tax due on some goods and to allocate its proceeds for the purposes specified by a decision of the Council of Ministers.

#### Article (10)

By a decision of the Minister of Treasury, countries that conclude trade agreements with the Republic that include the most favored international condition may be granted a reduction in the customs tax rate.

#### Article (11)

By a decision of the Minister of Treasury, goods whose origin or source is in countries that have not concluded commercial agreements with the Republic that include the most favored nation clause may be subject to an additional tax.

#### Article (12)

By a decision of the Minister of Treasury, imported goods may be subject to a compensatory tax if they enjoy direct or indirect subsidy abroad when exporting.

A similar measure may also be taken in cases in which some countries reduce the prices of their goods or work by any other means to depress the Republic's products, directly or indirectly.

#### Article (13)

The decisions of the Minister of Treasury referred to in Articles (9, 10, 11, 12) must be submitted to the Revolutionary Command Council as soon as they come into force, to issue a law thereon. Council, and remained in force for the last period.

#### Article (14)

Decisions issued to amend the customs tariff from the time of its entry into force on the goods for which the customs duties have not been paid, unless otherwise stated.

As for the goods destined for export, for which, before their entry in full, amounts were paid to the customs to calculate the tax that was due on them, the unregistered part of them shall be subject to the tariff in force at the time of entry.

#### Article (15)

Customs taxes shall be paid on goods subject to a value or quality tax according to the state they are in at the time of application of the customs tariff and according to its schedules.

Customs taxes may be refunded by the rules and conditions issued by a decision of the Minister of Treasury in the following cases:

1 - Goods that are proven to have been damaged during the journey or while they are subject to customs control.

2- Goods that are re-exported within six months of their import, if it is proven that they were sent by mistake to the importer.

3 - If it is ascertained that the tax is not legally due.

#### Article (16)

The rules by which the tax on taxable goods is calculated based on weight, quantity, or volume shall be determined by a decision of the Minister of Treasury and calculated on the packages and packages in which they are contained.

#### Article (17)

If a change in one of the customs procedures regarding the classification of goods for imposing taxes on them, and that change results in the imposition of lower taxes, no part of the tax paid before that change shall be refunded to its owner.

#### Article (18)

1- Import taxes shall be paid according to the tariff in force at the time of payment of such taxes.

2- Export taxes shall be paid according to the tariff in force at the time of submitting the declaration of goods to be exported by the provisions of this law.

3- Customs duties and other taxes and fees shall be paid at the customs office, and the customs officer shall give a receipt to that in the form specified by the Director-General, except in cases where the law stipulates otherwise.

#### Article (19)

If the customs duties and other taxes and fees previously collected are less than what is legally due or were returned in error, the person who paid the missing amount or to whom the amount was returned in error must pay the missing amount or the amount to which he was mistakenly returned, at the request of the competent customs officer.

The competent customs officer may not deliver any other goods to the aforementioned person until he has paid or returned the requested amount.

#### Article (20)

If the customs have reason to believe that the value based on which the value tax is levied and recognized is not sufficient, and also when the estimation of the value or its valuation is not

acceptable to the owner of the goods, the customs may either take the goods after paying the importer the amount that he acknowledged as a price for them and 5 In addition, to refund him the taxes and other returns that were paid within 15 days from the date of the declaration, or to take the taxes due in kind.

#### Article (21)

If the goods were classified or could be classified into a classification that places them under two or more items and this resulted in a difference in the tax due on them, the following rules shall be applied, taking into account the explanatory rules mentioned in the customs stripping.

A- If the dispute is based on taxation of the goods or exemption from it, the goods shall be subject to tax and paid for it.

B - If a dispute exists between two or more taxable classes, the goods shall be subject to the higher class.

#### Article (22)

Separate taxes are imposed on containers of unusual goods unless the Director-General of Customs considers that these containers are customarily used for packing the goods they contain, and he is satisfied that the value of the goods is proportional to the value of the container.

#### Article (23)

If there is a dispute between the customs and the owner of the goods about the amount or level of taxes or the entitlement of the taxes payable, or the extent to which those goods are subject to taxes by this law, the amount estimated by the customs officer shall be considered the appropriate and payable tax unless it is decided otherwise based on a lawsuit filed by the provisions of this law. In this article and this case, the owner of the goods may state in a form specified by the Director-General the reasons that made him object to the customs duties and other taxes assessed by the competent customs office and pay with the protest the amount requested by the customs officer as taxes on those goods.

The competent customs officer, at the request of the owner of the goods, and before withdrawing them from the customs office, shall write on the receipt the phrase payment with protest.

A claim may not be accepted to recover any amount paid to customs as taxes due about any goods or any part of that amount unless the owner of the goods presents the receipt for that payment by the provisions of the previous paragraph and the case was instituted within six months from the date of payment.

prohibition and restriction

#### Article (24)

Every merchandise entering or leaving the Republic must submit a declaration for it and be presented to the nearest customs center by what is determined by the customs regulations. Every traveler must present himself to the nearest customs center and submit the data required of him.

#### Article (25)

Any merchandise that is not allowed to be imported or exported is considered prohibited, and if the import or export of merchandise is subject to restrictions from any party, it is not allowed to enter or take it out unless it fulfills the required conditions.

#### Article (26)

Ships of any tonnage are prohibited from anchoring in ports other than those designated for this without prior permission from the customs, except in circumstances arising from a sea emergency or force majeure, and the captains of the ships, in this case, must notify the nearest customs center.

#### Article (27)

Aircraft are prohibited from crossing the borders in places other than those specified for that, or landing or taking off at other than airports that are provided with customs centers, except in cases of force majeure. on which it falls.

#### Article (28)

No person may board a means of transport coming from abroad located in a port, airport, or customs center without a license from the customs, except port, police, and health officials who are authorized to carry out such tasks, each within his jurisdiction.

#### Article (29)

The captains of ships and planes, their agents, or their representatives shall submit as soon as possible to the nearest customs center a statement of the place where the goods were lost, destroyed, or dumped due to the loss of the means of transport, smashing it, forcing it to pay duties, or landing in other than the customs office.

#### Featured Items of Merchandise

#### Article (30)

The origin of the goods is the country of their production, whether they are agricultural or natural crops or industrial products, and by a decision of the competent minister, the rules specifying the origin of the goods are determined if the industry handles them in a country other than the country of the first production.

The Secretary of the Treasury determines the cases in which documents indicating origin must be submitted

#### Article (31)

The source of the goods is the country from which they are directly imported.

#### Article (32)

The type of goods is determined by the designation shown in the customs tariff schedule. If there is no special designation for the imported goods, the Minister of Treasury shall issue decisions similar to treating the goods as the items and the closest similar to them, and these decisions shall be published in the Official Gazette.

#### Article (33)

The value to be declared in the case of imported goods shall be the price equal to the date of registration of the customs declaration submitted for them at the customs center if they are offered for sale in a freely competitive market between a buyer and a seller.

(independent of one from the other) on the basis that it is delivered to the buyer at a port or place of entry in the importing country, assuming that the Seller of all costs, taxes, fees, and expenses related to the goods up to the date of their delivery at that port or place, and the price paid by the buyer of taxes, fees, and expenses within the importing country shall not be included in the price.

Expenses mean transport, freight, insurance, commission, brokerage, etc. up to the port of discharge, except for the expenses due for transporting incoming parcels by mail or air. They are calculated based on the categories determined by the Director-General of Customs. If the value is indicated in foreign exchange or non-resident accounts, it is estimated based on the actual value. Goods are denominated in the national currency at the port or place of arrival, by the terms and conditions mentioned in the following articles.

#### Article (34)

For imported goods:

In assessing the value referred to in the previous article, the following is assumed:

1- If the goods to be valued are purchased from abroad, they are delivered at the place of import after paying the expenses of transportation, insurance, commission, unloading, and all other subsidiary expenses except for the import tax.

2- The price is the only substitute for the merchandise.

3- Neither the seller nor any person who has a commercial relationship with the sale has a direct or indirect interest in selling or disposing of the goods again.

4- That there is no contractual or commercial relationship between the seller and the buyer except the relationship arising from the sale of the goods.

5- The required expenditure or discount shall not exceed the usual allowable value of such discount in respect of goods of a similar type.

#### Article (35)

The value that must be declared for goods destined for export is equal to the normal price for export at the time of registering the customs declaration submitted for it in addition to all expenses up to the place of export.

#### Article (36)

The owner of the goods shall present the original invoice related to it, certified by a competent official body accepted by the customs, except for cases determined by the Director-General of Customs. Customs have the right to demand documents, correspondence, and others related to the transaction without being bound by what is included or the invoices themselves.

#### Article (37)

The Director-General may, by an announcement published in the Official Gazette, specify the evaluation tariff for any type of imported or exported goods and he may amend that tariff. In the case of exports, it may request the submission of a letter of credit that helps in valuing the goods concerning the exporter.

#### Article (38)

Customs may estimate the value of the goods in case of doubt as to the validity of the acknowledged value or the absence of invoices or the transporter's account.

It shall notify the owner of the goods of such assessment, and the owner of the goods may, if he objects to the assessment, refer the matter to the Director-General of Customs within 10 days from the date of his notification thereof.



#### Article (39)

Incoming or outgoing goods are accepted by mail by international postal agreements, and the postal institution must present to the customs within the limits of these agreements the parcels, packages, and postal files for which customs taxes are due or are subject to special restrictions or procedures. Or imported and abandoned in agreement with the Director-General of the Postal Corporation.

#### Article (40)

Customs employees whose job is determined by a decision of the Minister of Treasury shall be considered judicial control officers within the limits of their competence

#### Article (41)

Authorized customs officers shall have the right to inspect places, people, goods, and means of transport within the customs office and in places and warehouses subject to customs supervision. Customs may take all measures it deems necessary to prevent smuggling within the customs office.

#### Article (42)

The authorized customs officers may even board the ships within the scope of customs control to inspect them or demand the submission of the shipping lists and other documents required by the established rules.

In the case of refusal to submit documents or their absence, or suspicion of smuggled or prohibited goods, the necessary measures shall be taken, including the use of force to seize the goods and guiding the ship to the nearest customs center when necessary.

#### Article (43)

Customs officers have the right to seize prohibited or monopolized goods whenever their presence violates the rules established in all regions of the Republic. They also have the right, in the presence of a strong suspicion of smuggling, to inspect places and stores by the provisions of the law and within the scope of control and to search for smuggled goods.

#### Article (44)

Customs guards and those who assist them from the men of other authorities have the right to chase the smuggled goods and they may follow up when they leave the scope of customs control, and they also have the right to inspect and inspect the convoys passing in the desert when they are suspected of violating the provisions of the law.

In these cases, they have the right to seize persons, goods, and means of transport and take them to the nearest customs center, and for this, they have the freedom to circulate and pass along the coast or any part of it, beaches, any port, bay, road, or any public lands, as well as passing through private lands within the scope of (5) Kilometers from the border.

#### Article (45)

The authorized customs officers shall have the right to inspect papers, documents, records, and documents of any kind and seize them in the event of a violation, at the navigation and transport establishments, and all-natural and legal persons related to customs operations. The mentioned persons and institutions shall keep these documents for five years.

#### Article (46)

Customs officers may carry out their duties stipulated in the previous articles and take one of the following measures:

1- to go up and search in the His jurisdiction is any means of transportation, and for this, he has the right to unpack parcels, open boxes, lock and check all documents related to them.

2- To temporarily seize any goods on board any means of transport, and for this, he may lock the doors of the holds and put seals on the goods and locks, as well as transfer them to warehouses or customs departments.

3- To interrogate within the limits of his jurisdiction whoever of the persons on board any means of transport, and the captains of the means of transport must provide the customs officers during their boarding all the facilities that enable them to carry out their duties, and they must also submit to the customs officers who are entrusted with them to stay on board The means of transportation, by a decision issued by the Director-General of Customs, shall provide adequate shelter and food whenever necessary.

#### Article (47)

1- The customs officer shall not be questioned about any seizure he made by the provisions of this law if that seizure had a reasonable cause.

2- If the owner recovers a means of transport or seized goods or in return for it and the court decides that there is a reasonable reason for the seizure, this decision prevents the filing of a lawsuit against any customs officer in connection with that seizure

#### Shipping Lists

#### Article (48)

Every merchandise imported by sea must be registered in the general and only shipping list for the cargo of the ship (manifest). This list must be signed by the master and mention in it the name of the ship, its nationality, types of goods, the number of its packages, marks, by and numbers, the name of the shipper and the consignee, the description of the packages and the ports from which they were shipped.

If the goods are of prohibited types, they must be recorded in the list with their real names.

#### Article (49)

Ship captains or their representatives must submit to the customs center, within twenty-four hours at most from the hour of the ship's arrival - without counting the official holidays - the list of shipments for the goods shipped on them to the Republic by the conditions stipulated in the previous article.

Customs in all cases have the right to see the general shipping list and all documents related to shipping. If the shipping list relates to ships that do not make regular voyages or that do not have shipping agents in the Republic and they are sailing boats, it must be indicated by the customs authorities at the port of shipment.

#### Article (50)

The captains of ships or their representatives must submit, within the time limit stipulated in the previous article, lists of the names of its passengers and all the supplies belonging to the ship, including tobacco and alcohol needed for consumption on it, as well as the things that the ship's workers (crew) have that are subject to customs tax, and they must put in more than what is needed. The ship is one of these items at the time of its anchorage in a special warehouse, which is stamped with the customs seal.

#### Article (51)

Ships may not leave the ports of the Republic, loaded or free, except with a license from the customs. To give this license, it is required to submit the shipping list or the shipping company's agent pledge to submit it within three days of the ship's departure, unless the customs exempt him from it.

#### Article (52)

It is not permissible to mention in the shipping list several closed parcels combined in any way as one parcel.

#### Article (53)

No goods may be unloaded or unloaded from ships, tankers, or boats, or loaded or transferred from one ship to another, without a permit from the customs.

#### Article (54)

Shipmasters or their representatives shall be responsible for the decrease in the number of parcels or their contents or the number of bulk goods until the goods are received in the customs warehouses or warehouses or with the knowledge of the stakeholders. It is sound, with it likely that the shortage will occur before shipment, and the entity based on the list of stores or warehouse management is not responsible for the shortage in this case.

A decision of the Director-General, by of Customs shall determine the percentage of tolerance for excess or decrease in bulk goods, as well as the partial decrease in goods arising from natural factors or as a result of poor packaging and flow of their contents.

#### Article (55)

If the quantity of the goods or the number of unloaded parcels is less than what is indicated in the shipping, the captain of the ship or his representative must clarify the reasons for the shortage. Documents It is permissible to give a period not exceeding six months to submit them, provided that a guarantee is taken to guarantee the customs rights.

#### Article (56)

For goods transported in aircraft, shipping lists must be submitted by the captains of the aircraft upon the arrival of the aircraft or before its travel. Other provisions relating to cargo carried by ships shall apply to these goods.

#### Article (57)

The provisions of Articles (51, 52, 53, 54) shall apply to goods imported by land, as determined by the Minister of Treasury per Article Six.

Goods imported by land must be presented to the customs office closest to the border, and their owners or utilities must adhere to the road or path leading directly to this post.

For these goods, a shipping list must be submitted for each unit of transport following what is stated in Article (48) of the law.

#### Customs declarations

#### Article (58)

A detailed declaration (certificate of procedures) for any goods must be submitted to the customs before starting to complete the procedures, even if these goods are exempt from customs duties.

This declaration must include all information, clarifications, and elements that enable the application of customs regulations and the collection of taxes when necessary.

#### Article (59)

The presentation of the individuals stipulated in the previous article shall be from the owners of the goods or their agents accepted by the customs or from the licensed customs brokers. The signer of the declaration shall be responsible for the correctness of what he wants, without prejudice to the responsibility of the owner of the goods.

#### Article (60)

The customs declaration shall be registered with the customs with a serial number after verifying the implementation of the provisions of the two previous articles.

#### Article ( 61 )

The clarifications contained in the declaration may not be amended after its submission to the customs except with an acceptable excuse and written permission from the competent customs director and before determining the parcels prepared for inspection. Customs officers may allow the amendment of the declarations contained in the shipping lists, by increasing or decreasing, if they believe that the error is a result of an oversight or an unintentional mistake. In return for a fee determined by the Director-General of Customs, which does not exceed twenty dinars.

#### Article (62)

The owners of the goods or their representative may request to see their goods, open them, and take samples, when necessary, under the supervision of the customs, in return for a fee determined by the Director-General, not exceeding five dinars.

#### Article (63)

The holder of the release permit for the goods shall be considered a representative of the owner in delivering it, and the customs shall have no responsibility for delivering it to him.

#### Article ( 64 )

A customs broker is every natural or legal person who prepares the customs declaration, signs it and submits it to the customs, and completes the procedures for goods on behalf of third parties.

He may not engage in clearance work until after obtaining a license from the customs.

The terms of the license and the fees to be collected in return for that license shall be determined by a decision of the Minister of Treasury, provided that it does not exceed one hundred dinars, the system for the faithful and the disciplinary body that is competent to look into the violations they commit and the penalties imposed on them Inspect and check out the merchandise

#### Article (65)

After registering the declaration, the customs shall inspect the goods and verify their type, value, origin, and compliance with the declaration and the documents related to it. Customs may inspect all or some of the parcels or not inspect them by the rules issued by the Director-General.

#### Article (66)

Parcels may not be opened for inspection except in the presence of the concerned parties. Nevertheless, customs may, with the written permission of the competent chief, open the parcels upon suspicion of the presence of prohibited substances without the presence of the concerned parties, after a week has elapsed from the time of their notification, and a green-paper is issued instead by the committee formed for this purpose. However, it is permissible to flee From the Director of Customs, in case of urgent necessity, to open the parcels without the presence of the concerned parties through the committee that he forms for this purpose

#### Article (67)

The inspection takes place at the customs office, and some aunts are allowed to conduct it outside this office at the request of the concerned parties and their expense by the rules issued by the Director-General of Customs.

#### Article (68)

Customs may in all cases re-examine the goods as long as they are under its control.

#### Article (69)

Customs have the right to analyze some materials to verify their type, specifications, or compliance with health and agricultural regulations and others, and pickling may be done at the request of the concerned parties and their expense.

The concerned parties may object to the result of the pickling, which was based on the customs request, and demand that it be returned at their expense.

The rules regulating these procedures shall be determined by a decision of the Minister of Treasury.

#### Article (70)

Customs shall destroy the materials that the analysis proves to be harmful, at the expense of their owners and in their presence, unless they re-export them within a period specified by the customs.

These materials shall be destroyed in the presence of the concerned parties at the time specified by the customs. If they fail to attend, the destruction shall take place without their presence, and a report shall be drawn up.

#### Article (71)

Goods may not be withdrawn from the customs office before paying the customs taxes and other fees due thereon.

However, in some cases, goods may be withdrawn against guarantees and conditions determined by a decision from the Minister of Treasury.

#### General Provisions

#### Article (72)

Goods may be entered or transferred from one place to another in the territory of the Republic, whether by land, sea, or air, with the suspension of payment of customs duties and other taxes and fees prescribed thereon, provided that the necessary guarantees are provided to secure the payment of taxes and fees in cash, a bank guarantee or pledges accepted by the conditions, guarantees, and periods specified by the Minister of Treasury.

#### Article (73)

Goods stipulated in the previous article shall be subject to the tax in force on the date of paying the taxes and fees prescribed thereon in a trust or on the date of registering the pledges, in case the periods referred to in that article are not observed.

#### Article (74)

It is permissible to transport national and foreign goods for which taxes have been paid from one port to another in the Republic without passing through foreign ports according to the conditions determined by the customs.

#### Article (75)

Foreign goods for which customs duties have not been paid and which are not subject to one of the special regulations stipulated in this law may be returned abroad or moved from one port to another in the Republic, provided guarantees are submitted and procedures determined by the Director-General of Customs are followed.

goods in transit

#### Article (76)

It is permissible to transport goods of foreign origin according to the system of transit goods, without taking the sea route, whether these goods entered the customs to exit directly from other borders or were sent from one of the customs centers to another center.

#### Article (77)

It is not allowed to take the procedures related to the transit goods except in the customs centers designated for this and after depositing the value of the customs taxes and other fees prescribed on the goods in a trustworthy manner or after submitting undertakings to deliver the goods to their destination within the specified period.

#### Article (78)

Goods in transit are not subject to restrictions and prohibitions unless otherwise stipulated in the decisions issued in this regard.

#### Article (79)

The arrival of the goods to their destination in the foreign countries shall be proven by submitting a certificate from the customs of these countries that they have received them, and the customs shall have the right to waive the submission of this certificate or to accept any other evidence.

#### Article (80)

Goods are transported according to transit systems by all means on all roads that are determined by a decision of the Minister of Treasury under the responsibility of the transit undertaking site.



#### Article (81)

The provisions relating to the customs declaration and inspection stipulated in this law shall apply to the goods referred to in the previous article.

#### Article (82)

The transit goods or their means of transport or both shall be stamped in the manner determined by the customs, and the pledge shall be signed Responsible for damage to seals or tampering with the merchandise

#### Warehouses

#### Article (83)

Warehouses mean warehouses in which imported goods are accepted without paying taxes on them for periods specified by this law. These warehouses are divided into two types: a public warehouse, which is where goods are stored for the account of others, and a private warehouse, in which the warehouse owner stores his imports that he is authorized to store in, and warehouses are considered a penalty from the customs office.

general warehouse

#### Article (84)

a) It is authorized to operate the customs public warehouse system by a decision of the Minister of Treasury based on the proposal of the Director-General of Customs.

b) 1- About warehouses managed by customs, the storage fees, and other expenses to be paid to customs, guarantees to be submitted and other provisions related to the warehouse shall be determined by a decision of the Minister of Treasury.

2- As for public warehouses managed by public bodies or institutions, or a unit of the public sector, a decision by the Minister of Treasury, in agreement with the Competent Minister, shall specify the terms and conditions for warehouse specifications and management.

A decision shall be issued to determine the storage fees in these warehouses.

#### Article (85)

Determining the period of stay of goods in the general warehouse for two months, and it may be extended by one month when economically based on a special request approved by the

Director-General of Customs. As for materials subject to perishability, corruption, or perishability, the period should not exceed 24 hours.

In cases of necessity, the period may be reduced or extended by a decision of the Director-General of Customs.

#### Article (86)

It is not allowed in the public warehouse to store prohibited goods, explosives and similar materials, inflammable materials, goods that show signs of corruption, and those whose presence in the warehouse exposes them to dangers or may harm the quality of other products, goods whose preservation requires special construction, and bulk goods unless the warehouse is designated for that.

#### Article (87)

Goods shall not be accepted in the public warehouse if they are not accompanied by a deposit statement. This declaration shall be submitted and the goods shall be inspected according to the conditions determined by the customs in agreement with the administrative authority supervising the warehouse.

#### Article ( 88 )

Customs shall have the right to monitor public warehouses managed by public authorities and institutions or other public sector units. The investing public authority or institution shall keep the warehouse responsible for the goods deposited therein by the provisions of the laws in force.

#### Article (89)

The public authority, institution, or unit investing in the public warehouse before Customs shall replace the owners of the goods deposited with it in all their obligations arising from the deposit of these goods.

#### Article (90)

Goods deposited in the public warehouse shall be sold by the provisions stipulated in Chapter Nine if the concerned parties did not dispose of them abroad or pay the customs tax prescribed thereon within the deposit period.

#### Article (91)

Customs may be authorized to carry out the following operations in the public warehouse under its control.

a) Mixing foreign products with others or local ones with the intention of re-exporting only, and in this case, it is required to put special marks on the packages and to allocate a separate place for them.

b) Removing covers, transporting from one container to another, assembling or dividing parcels, and performing all works intended to maintain products, improve their appearance, or facilitate their disposal.

#### Article (92)

Customs taxes are estimated on goods that were previously stored in the public warehouse based on their weight and number at the time of storage. The authority, public institution, or public sector unit investing in the warehouse is responsible for the taxes and fees due for every shortage, loss, or change in these goods. These taxes and fees are not due if Deficiency, loss, or change as a result of natural causes, or as a result of force majeure or a forced accident.

#### Article (93)

Goods may be transferred from a public warehouse to another public warehouse or a customs center under secured pledges, and the signatories of these pledges must submit under secured pledges, and the signatories of these pledges must submit an entry certificate to the public warehouse or warehouses for storage, withdrawal for consumption, or under Any other customs system.

private warehouse

#### Article (94)

It is permissible to license the establishment of private warehouses in the places where there are customs centers if this is required by economic necessity. The business of the private warehouse shall be liquidated when the customs center is abolished, within a maximum of three months.

#### Article (95)

The license to establish a private warehouse is issued by a decision of the Minister of Treasury based on the proposal of the Director-General of Customs. The decision specifies the location of the warehouse, the consideration to be paid annually, the guarantees to be submitted, and other provisions.

The terms and conditions for the specifications and management of the warehouse are also determined by a decision of the Minister of Treasury, in agreement with the competent minister.

#### Article (96)

Deposited goods must be presented upon every request from customs. It is not permissible to overlook any shortage that occurs for any reason, except what was caused by natural causes such as evaporation, drought, drinking, or the like.

#### Article (97)

Goods whose importation is prohibited shall not be allowed to be deposited in private warehouses without special permission from the Director-General of Customs.

#### Article (98)

The provisions of Articles (85, 87, 88, 89, and 93) shall be applied to private warehouses.

#### Temporary Allow

#### Article (99)

Raw materials imported for their manufacture in the Republic, as well as items imported for repair or supplement manufacture, shall be temporarily exempted from customs duties and other taxes and fees.

The exemption is required that the importer deposit with the customs authority a security or bank guarantee for the value of the taxes and fees due, and that the manufactures and items be transferred by or through third parties to a free zone, or that they are exported during the year of the date of import. This period is by a decision of the Minister of Treasury. The Minister of Treasury or his representative may also be exempted from providing security insurance stipulated by the terms and conditions for which the stipulated guarantee decision is issued by the terms and conditions for which a decision is issued by him.

The disposal of the aforementioned materials and items for purposes other than those for which they were imported shall be considered smuggling and shall be punished by the penalties prescribed in this law, except for cases in which the disposal is carried out by the terms and conditions for which a decision is issued by the Minister of Treasury.

#### Article (100)

By a decision of the Minister of Treasury, in agreement with the Minister of Industry, the materials and items to which this system applies, and the industrial processes on which they depend, the percentage of industrial exhausts, and the necessary conditions for this shall be appointed.

#### Article (101)

If the industrial processes that took place on the aforementioned items have changed their features so that it is difficult for them to identify their sample, it is sufficient that the exported products are usually the same imported items in their manufacture, by a decision issued by the Minister of Treasury in agreement with the Minister of Industry

temporary release

Article (102)

Goods may be released temporarily without collecting the prescribed taxes and fees, under the terms and conditions determined by the Minister of Treasury. The Minister of Treasury shall set a special regulation that includes facilitating the release of goods that are received by ministries, government departments, public institutions, and companies that follow them with the terms and procedures he determines.

Customs tax refund

Article (103)

Customs duties and other taxes and fees previously collected on some imported foreign materials that were used in the manufacture of national products exported abroad may be recovered, in whole or in part, provided that the manufactures are transferred with the knowledge of the importer or with the knowledge of others to a free zone or re-exported within one year from the date of payment of those Taxes on it and after submitting sufficient documents to prove the use of the imported items in the production of the manufactures required to be exported. The period may be extended by a decision of the Minister of Treasury.

Article (104)

By a decision of the Minister of Treasury - after taking the opinion of the Ministers of Economy and Industry, the manufactures for which customs duties, taxes and other fees, the industrial processes on which they were made, the materials they enter, their percentage, and the necessary conditions are appointed.

Article (105)

If the industrial processes that were carried out on the aforementioned items have changed their features so that it is not possible to infer their sample, then it is permissible to suffice with the fact that the exported products are those in the manufacture of which usually the imported items have taste, provided that these items have been previously imported from abroad.

Article (106)

Customs duties and other taxes and fees may be refunded - in whole or in part - when exporting imported foreign goods that have no equal in national products, provided that their sample is verified and that the export takes place within one year from the date of paying the tax on them, according to the terms and conditions for which a decision is issued by the Minister The Treasury, in agreement with the Ministers of Industry and Economy, as the case may be.

It may also be refunded - in whole or in part - customs duties and other taxes and fees previously collected when exporting equipment, tasks, or goods previously imported and rejecting their acceptance permanently for any reason, provided that their export is completed within one year from the date of paying the tax on it.

#### Article (107)

It is permissible to refund - in whole or in part - the taxes and fees previously collected when exporting the national goods and materials if they are re-imported from abroad.

Or withdraw it from the free zone in the state it was in when exporting or when entering the free zone, according to the terms and conditions issued by a decision of the Minister of Treasury.

#### Article (108)

He is exempted from customs and other taxes and fees and inspection by provided that there is reciprocity and within the limits of this treatment, according to the data of the Ministry of Foreign Affairs.

1- What comes for personal use to members of the diplomatic and consular corps from the two jobs (other than honorary). And members of the United Nations who are enrolled in the rolls issued by the Ministry of Foreign Affairs, as well as what comes to their lives and their minor children.

2- What is imported by embassies, commissions, non-honorary consulates and the United Nations mission for official use, and the cars covered by the exemption are determined according to clauses (1,2) by a decision of the Minister of Treasury in agreement with the Minister of Foreign Affairs

3- What is received for personal use, subject to inspection, of personal belongings, furniture, and household utensils, as well as one used car for each non-diplomatic employee who is not appointed locally and who are dispatched to work in non-honorary diplomatic and consular missions, and religion does not benefit from the exemption stipulated in item (1), provided that Importation takes place within six months from the arrival of the beneficiary of the exemption. The Director-General of Customs, with the approval of the Ministry of Foreign Affairs, may extend this period. Exemptions referred to in the previous clauses are granted after approval of requests for exemption from the head of the diplomatic or consular mission, as the case may be.

4- Used personal effects imported by members of the political and consular corps and other state employees who are enrolled to work in Libyan missions abroad when it is decided to transfer them from their workplace to the Socialist People's Libyan Arab Jamahiriya and be pampered by the terms and conditions issued by a decision of the General People's Committee of the Treasury.

#### Article (109)

By a decision of the Minister of the Treasury based on the proposal of the Ministry of Foreign Affairs by the amendment issued by Law No. 10 of 1980 AD, the things stipulated in Clause 1 of the previous article may be exempted from the aforementioned taxes and fees, and that is for some non-nationals of stature for international courtesy.

#### Article (110)

Without prejudice to the exemptions established under special laws or decisions, or in implementation of agreements to which the government is a party, they are exempted from customs taxes and other fees and taxes on the condition of inspection

1- Used personal effects belonging to foreigners coming to the Socialist People's Libyan Arab Jamahiriya to reside there for the first time and not less than one year, with the conditions and terms

Conditions for which a decision is issued by the General People's Committee of the Treasury

2- Passengers' personal effects, according to the terms and conditions issued by a decision of the Minister of Treasury.

According to the amendment issued by Law No. 10 of 1981

3- Commercial samples if they have no commercial value.

4- Personal items devoid of any commercial quality, such as badges, medals, sports, and practical awards, and other similar things

5- Commercial samples of value or that are intended to be displayed in national exhibitions, provided that they are re-exported within 6 months from the date of their importation. This period may be extended for another 6 months by a decision of the Director-General of Customs. Any deficiency of these samples within the scope of the exhibitions may be exempted as determined by the Director-General. Customs year

6- Furniture, tools, personal belongings, and cars previously temporarily exported from the Republic and belonging to persons whose original place of residence is in the Republic.

7- Things that are exported abroad and then re-imported according to the terms and conditions for which a decision is issued by the Minister of Treasury based on the proposal of the Director-General of Customs.

8- Used personal effects imported by national students and persons returning from abroad for settlement, by the terms and conditions issued by a decision of the General People's Committee of the Treasury

According to the amendment issued by Law No. 10 of 1981

9- Gifts, gifts, and samples received by ministries and their interests

10- What is received from the things mentioned in the previous item to the public authorities, institutions, and local councils, and a decision is issued to exempt them from the Minister of Treasury.

11- Things that are received for propaganda or information, and a decision is issued for their exemption from the Minister of Treasury at the request of the competent minister

12- The tasks that are received from abroad without the value of a damaged or incomplete replacement for messages that were previously imported or refused to accept, and the customs taxes were collected on them in full on time, provided that the customs verify this.

13- The things that commercial operations with abroad require their import, provided that goods of the same value and type of local production are exported. Determining these things is issued in each case by a decision from the competent minister.

14- Goods that we import to contribute to agricultural, industrial, or economic development, which is determined by a decision of the Minister of Treasury in agreement with the competent minister.

15- Raw fish, crustaceans, and sponges picked and unloaded by locally registered boats.

16- Goods imported by charitable, religious, and social institutions and bodies, as well as cultural and sports clubs, with the intent of using them for the purposes for which they were established or that are determined by a decision of the Minister of Treasury based on a proposal by the competent minister.

17- Goods and cars were imported to the offices of liberal organizations in the Libyan Arab Republic to use them for the official purposes for which they were established and which are determined by a decision of the Minister of Treasury.



18- Theatrical and artistic equipment transported by actors and imported animals for use in public concerts.

19- Supplies and materials for delegations and missions necessary for ships on the high seas and aircraft on their foreign voyages, as well as what is necessary for the use of their passengers and crew.

#### Article (111)

1- If goods are exempted from paying customs taxes for the purpose for which they will be used, the Director-General of Customs may, according to what he deems fit, request the importer to deposit an amount equal to the value of the customs taxes or provide a guarantee of that value, and the deposit shall be returned or the guarantee shall be returned, as the case may be when the customs verify that The goods have been used for the purpose for which they were imported.

2- It is not permissible to dispose of what has been exempted by Articles 108, 109, and 110 to a person who does not enjoy exemption before customs notification and payment of customs duties and other taxes and fees due according to the condition of these things and their value at the time of payment of these taxes and fees and by the customs tariff in force on the date of payment.

#### Article (112)

No person may supply ships or aircraft with supplies, fuel materials, and the necessary tasks on their foreign voyages, as well as what is necessary for the use of their passengers and navigators, except after obtaining a permit to do so from customs.

The Minister of the Treasury determines the rules and procedures for organizing the businesses of ship and aircraft suppliers and the conditions under which it is permissible to license the practice of this business by the provisions of this law, and also determines the fees to be paid in exchange for that license.

#### Article (113)

Goods deposited in yards, warehouses, and warehouses managed by customs are subject to storage fees and other additional fees required for the processes of depositing and inspecting goods and all other services provided by customs.

As for the goods deposited in the free zones, they are only subject to the works fees for the areas in which they are deposited and the fees for services to which they are provided. The prices of the publications and the rate of fees for the services referred to in the previous two paragraphs are determined by a decision from the Minister of Treasury. The Minister or his representative may reduce storage fees or exempt them in the cases he appoints.

#### Article (114)

And by a decision of the Minister of Treasury, the wages of work carried out by customs officers and workers for the account of those concerned outside the official working hours or the customs departments or in warehouses and warehouses managed by public institutions and bodies and public sector companies shall be determined.

#### Article (115)

The fees and wages stipulated in the two previous articles do not fall within the scope of the exemption or refund of taxes referred to in this law.

#### Article (116)

A fine of no more than twenty dinars and no more than two hundred dinars shall be imposed on the captains of ships or pilots of aircraft and other means of transport if they do not submit the shipping lists within the prescribed period or their absence.

#### Article (117)

A fine of not less than ten dinars and not more than one dinars shall be imposed in the following cases:

- 1- Customs brokers do not follow the regulations that define their duties
- 2- Ship and aircraft suppliers fail to follow the rules and procedures regulating their work.
- 3- No Preserve the seals placed on the parcels or means of transport without this leading to a shortage of change in the goods.
- 4- Providing false information about the origin or type of the goods.

#### Article (118)

The captain of ships or pilots of aircraft and other means of transport shall be subject to a fine not less than the value of the customs taxes subject to lose and not exceeding its double, in addition to the taxes due, and that is in the event of an unexplained decrease in the number of parcels or their contents or excessive goods from what was included in the shipping list.

#### Article (119)

The fines stipulated in the previous articles shall be imposed by the competent Director of Customs and must be paid within ten days from the date of notifying the violators of this

decision by a registered letter with acknowledgment of receipt unless the concerned person complains by a letter submitted to the Director-General of Customs within the fifteen days mentioned and the Director-General, in this case, may confirm the fine or modify or cancel it.

The fines shall be collected jointly from the perpetrators and partners, by way of administrative seizure, and the goods shall be a guarantor for the payment of those fines.

Decisions of the Director-General of Customs may be appealed within fifteen days of their notification by registered letter with acknowledgment of receipt before the competent court, and the court's ruling shall be final and not subject to appeal.

#### Article (120)

Smuggling is considered the entry of goods of any kind into or out of the Republic by illegal means without paying all or part of the customs taxes due, or in violation of the regulations in force in the matter of prohibited goods.

It shall be considered as smuggling failure to submit statements, declarations, or any other documents related to the statement of the shipment or the reports of those responsible for the means of transport, or to submit forged, erroneous or fabricated documents or invoices, or to enjoy the presentation of any statement, declaration or document, or to give false information or to put a false mark. or concealing the marks or committing any other activity intended to get rid of all or some of the due customs taxes, or in violation of the applicable regulations in the matter of prohibited goods

Evidence of smuggling does not prevent the goods from not being seized.

#### Article (121)

One of the following acts shall be considered as smuggling:

1- The presence of goods on board the means of transport that were not included in the manner required in the declaration, after unloading the cargo from it and while it was inside the customs borders.

2- The absence of goods on board the means of transport that she was carrying and that were included in the declaration while they were inside the customs borders, except for

Goods that have been legally uploaded.

3- Not presenting any goods to the competent customs officer that are subject to customs taxes and included in the declaration, declaration, or report, unless the person responsible for the means of transport provides an adequate explanation of those goods that the customs officer is satisfied with.

4 - Omission of what should be included in the shipping list.

5- Shipping, unloading, or transporting goods subject to customs control from a means of transport of any kind, a quay, a warehouse, a customs office, or another place to another means of transport or outside the customs office without obtaining a license from the customs by the provisions of this law.

6- Transporting or assisting in the transfer of goods for customs control from one of the means of transport for which no declaration or any other document was submitted, or for which such goods were not mentioned in its declaration or any other document without obtaining a license from customs by the provisions of this law.

7- Possession of goods or their transportation within the scope of customs control in violation of customs regulations.

8 - Concealing smuggled goods, accepting their deposit or keeping them, or assisting in this in any way, if the person who did so knows that the goods are smuggled.

9- Obstructing the competent customs officer or any person assisting him who is used to prevent smuggling and assault if this occurred while the aforementioned persons were carrying out their duties or during the seizure of any merchandise that deserves to be confiscated by the provisions of this law.

10 - Expropriating or attempting to seize any merchandise seized in implementation of the provisions of this law.

11- Breaking, smashing, or damaging goods in any way whatsoever with the intent to prevent their seizure or seizure, whether that happened before or during the seizure of the goods.

12- Docking of ships, the landing of aircraft, or parking of other means of transport inside the customs office other than the places specified by the competent authorities for this.

13- Unloading the goods inside the customs office in places other than those designated for this.

14- The departure of ships, planes, or other means of transport from the customs office without a permit from the customs.

15- Entering the customs office or boarding one of the means of transport coming from abroad and located in a port, airport, or customs center without obtaining a license from customs, taking into account the employees of the departments, bodies, and public institutions whose work nature requires their presence in the customs office, port, airport or center Customs.

16- Bringing goods into or out of the Republic, or attempting to do so by other than customs routes or centers.

17 - Violation of transit regulations, warehouses, temporary permission, temporary release, or exemptions.

#### Article (122)

Without prejudice to any more severe penalty stipulated by another law, smuggling or attempting to smuggle it shall be punished by a fine of a maximum of three times the due customs taxes plus three times the value of the goods or the amount of one hundred dinars - whichever is greater - by imprisonment for a period not exceeding six months with both penalties.

In all cases, in addition to imposing the aforementioned penalties, the court may rule on the sources of the goods subject of smuggling, and it may also order the confiscation of the means of transport, tools, and materials used in smuggling, except ships and aircraft unless they were prepared or hired for this purpose.

In the event of recurrence, a sentence of double the penalty and compensation may be passed, and smuggling cases are considered when they are established by the Public Prosecution and referred to the courts as a matter of urgency.

#### Article (123)

The penalties prescribed in the previous article shall be imposed on whoever recovers or attempts to recover the customs taxes, the amounts paid to their account, or the production taxes, every or some of them by one of the means provided for in Article 120

#### Article (124)

Without prejudice to any severer penalty stipulated in the Penal Code or other laws:

1- A penalty of imprisonment not exceeding five years or a fine not exceeding one thousand dinars or both penalties shall be imposed on any customs officer who misuses his jurisdiction by colluding with others to seize goods or means of transport illegally, or illegally delivers goods or means of transport seized, or he agrees with others to deliver it, or seizes merchandise or means of transportation that must be legally confiscated, or conspires with any person to smuggle the goods, or condones that, or participates in any of the aforementioned acts.

2- The penalty stipulated in Article 226 of the Penal Code shall be subject to:

(a) Every customs officer who accepts a bribe or a gift of reward

Violation of a provision of this law.

b- Every person who offers, guarantees, offers, offers, promises or guarantees a bribe, gift or reward to any customs officer, or colludes with him to tempt him in any way whatsoever to neglect his duty, or intends to influence him to carry out his duties, whether by threat or A promise or a threat.

#### Article (125)

The captains of ships and pilots of aircraft and other means of transport are civilly responsible for every violation related to the crew of the ship, aircraft, or means of transport, and they must provide sufficient financial guarantees to meet the legally due taxes and customs fines.

The owners of goods shall be considered responsible for all the actions of their employees and the actions of their customs brokers related to the preparation of declarations and customs procedures, and the customs brokers are also responsible for their actions and the actions of their employees in this regard.

#### Article (126)

The competent director of customs, when seizing a means of transport or merchandise, shall notify its owner in writing of the seizure by delivering the notification to a person or by sending it by registered letter with acknowledgment of receipt at his place of residence or his last known place. The means or merchandise is considered confiscated if its owner or the person with whom it was seized does not object to the competent court within one month from the exact date of the notification. The court may order the confiscation of the seized merchandise or means of transportation, and all amounts decided by the court shall be transferred to the customs treasury, whether as due taxes or fines. For crimes and customs violations, after deducting the costs of the lawsuit and procedures.

#### Article (128)

The Public Prosecution shall undertake the customs lawsuit filed by him before the competent criminal courts.

#### Article (129)

The person against whom criminal customs procedures are taken by the provisions of this law, as well as the person who objects to the seizure by the provisions of Article 125, shall be required to prove the fact of paying customs duties, as well as proving the legality of importing, exporting, carrying, loading, unloading or transporting goods by land or sea transit from a ship. to another or by coastal navigation.

#### Article (130)

It is not permissible to file a public lawsuit or take any measures in the offenses of smuggling and offenses committed or suspected of committing against the provisions of this law and the regulations and decisions issued pursuant thereto, except upon a written request from the Director-General of Customs or whoever is authorized by the Minister of Treasury to do so.

The Director-General of Customs, instead of taking the measures referred to in the previous paragraph, may make reconciliation before filing a lawsuit, except for the crimes stipulated in Article 124. He has full authority to accept from the offender an amount not exceeding the maximum fine imposed, in addition to confiscation if it is obligatory. Or the value of the merchandise that should have been legally confiscated. The Minister of Treasury may delegate to whomever of the customs officials he deems fit the authority to conduct reconciliation within the limits he defines.

Reconciliation results in the expiry of the consequences of the crime of smuggling or violation provided that a customs precedent is recorded against the accused and an analogy form is issued to him.

#### Article (131)

Customs shall have the right to dispose of the goods, means of transport, tools, and materials for which a final judgment has been issued for their confiscation.

#### Article (132)

Customs may sell goods that are two months old in customs warehouses or on sidewalks after approval of the Director-General of Customs.

The Director-General of Customs may reduce this period in cases of necessity. As for diminished or perishable goods or animals, they may not be kept in the customs except for 24 hours. If they are not withdrawn during this period, the customs shall issue a report proving their condition and sell them on their own without the need to notify the interested parties.

The provisions of the first paragraph shall apply to the things that travelers leave at the customs centers.

#### Article (133)

Customs may sell before the issuance of a judgment of the competent court or a decision of the competent authority, according to the conditions of goods and things that are perishable or prone to flow or decrease, and animals that are kept with them as a result of a dispute or seizure.

The sale shall take place after justifying the circumstances justifying it with a green paper drawn up by the competent customs officer. If, after the sale, he decides to return the aforementioned goods or things or animals to their owner, the remainder of the sale price shall be paid to him after deducting the expenses.

#### Article (134)

Customs may also sell:

- 1- Goods and things that have devolved to them are reconciled or relinquished.
- 2- Goods that have not been withdrawn from public or private warehouses within the specified deadlines, subject to Article 90
- 3- Remains of merchandise and things of little value that their owners did not sweat or claimed within two months.

#### Article (135)

The sales stipulated in the previous articles shall take place under the terms and conditions for which a decision is issued by the Minister of Treasury. Goods shall be sold free of customs duties and other taxes and fees, and the price shall be paid immediately.

#### Article (136)

The proceeds of the sale are distributed according to the following order:

- 1- Selling expenses and expenses incurred by customs of any kind.
- 2- Customs taxes.
- 3- Taxes and other fees.
- 4- Exb warehouse.
- 5- Storage fees
- 6- The freight (the freight)

The remainder of the sale price for the goods licensed to be imported after deducting the aforementioned amounts shall be deposited as a trust in the customs treasury, and the concerned parties must claim it within three years from the date of sale, otherwise, it becomes a right of the public treasury.



#### Article (138)

The rules to be followed in distributing the amounts of compensation, fines, and values of confiscated items shall be determined by a decision from the Minister of Treasury to the informants who caught the crime or helped discover it or seize it in fulfilling its related matters.

#### Article (139)

To collect all customs taxes and other fees that it is entrusted with, fines, compensations, confiscations, and refunds, the Customs Administration enjoys a general privilege over the movable and immovable taxpayers' money. Even in the event of bankruptcy and in preference to all debts except those related to the maintenance of things and judicial expenses.

#### Article (140)

No one has the right to demand the customs refund of customs taxes that have been paid for more than three years, and he's right to claim a refund begins from the date of tax payment.

The sums paid as a guarantee and insurance of all kinds are finally transferred to the customs duties and other taxes within the time limits and conditions determined by the customs administration if the owners of the goods fail to submit the documents within the specified deadlines and fulfill the conditions that enable the settlement of the status of these guarantees and insurances. In this case, it is not permissible That the grace period exceeds six months, except for the guarantees that are paid in return for the withdrawal of goods by the system of temporary release.

In all cases, the remaining balance may not be claimed after the lapse of three years from the date of payment of the guarantee and insurance amounts, unless the delay was caused by the administration.

#### Article (141)

The Minister of Treasury may agree with the customs authorities in the neighboring lands to facilitate the implementation of the provisions of this law and the critical customs laws in those lands.

All agreements in force before the entry into force of this law shall be considered as having been concluded according to it.

#### Article (142)

The expressions contained in this law shall have the following meanings unless the context requires otherwise:

(Outside) means outside the customs borders.

(Customs Borders) means the Libyan coast and the borders between the Libyan Arab Republic and the neighboring countries. Within the customs borders, the air layer above that coast and the border, as well as any barge, floating bridge, or any vessel in any designated port, port, or anchorage used to transport goods or persons from or to To a ship anchored or any vessel in any port or port to or from which goods are directly transferred or exported abroad from or to another ship.

(Customs office) means the place designated by the Minister of Treasury at any customs center, port, or airport for depositing the goods for inspection and until the customs tax and other fees are paid.

(Customs man) is any person who works in the customs service within the limits of the competence entrusted to him, whether that is under this law, the civil service law, or the law of the Customs Guard Authority.

(Customs Center) is every place prepared for the completion of customs procedures.

(Export) The transfer of goods from the Libyan Arab Republic through the customs borders.

(Merchandise) means all kinds of movable property, including animals.

(Import) The transfer of goods to the Libyan Arab Republic through the customs borders.

(Means of transport) Animals, boats, ships, planes, cars, and all other vehicles used for transporting goods.

(The owner) about the merchandise or means of transport is the owner, the legal possessor, the importer, the exporter, the consignee, the representative or the possessor, as well as any person other than the customs officials who have the right to dispose of the goods or the means of transport or have control over them.

(Prohibited Goods) The goods that are prohibited by this Act or other laws from being imported or exported.

(Prohibited Imports, Prohibited Exports) has the same meaning as the previous one.

(Restricted Goods) means the goods whose import or export is restricted by this law or any other law, and (restricted imports and restricted exports) have similar meanings.

(Vessel) includes all means of maritime transport, whatever they are.

(Smuggling) importing, exporting, or carrying goods with the intent of cheating or evading customs tax payment, or avoiding the ban or restriction imposed by this law or any other law, and includes every attempt to do so. The time during which the goods are transported across the customs border from or to Libya.

Amending some provisions of the Customs Law

Promulgated by Law No. 67 of 1972 AD

General People's Congress.

Implementation of the decisions and recommendations of the People's Congresses in their third regular session of the year 1389-1390 from the death of the Prophet corresponding to 1980 AD, which was formulated by the General Receiver of the People's Congresses, People's Committees, Unions, Syndicates and Professional Associations (General People's Congress) in its sixth regular session in the period from Safar 27 – the first of spring The first 1390 AD, since the death of the Prophet, corresponding to January 3-7, 1981 AD, and after reviewing the Customs Law promulgated by Law No. 67 of 1972 AD.

The formulas of the law are as follows:

Article one

Articles 108, paragraph 4, and 110, paragraph 1, of the Customs Law, referred to shall be replaced by the following texts

((Article (108/4))

Used personal effects imported by members of the political and consular corps and other state employees who are enrolled to work in Libyan missions abroad when it is decided to transfer them from their workplace to the Socialist People's Libyan Arab Jamahiriya, by the terms and conditions issued by a decision of the General People's Committee of the Treasury.

((Article (110/1)

Second-hand personal effects belonging to foreigners arriving expenses incurred by a friend The Socialist People's Libyan Arab Jamahiriya to reside there for the first time and a period of no less than six, by the terms and conditions issued by a decision of the General People's Committee of the Treasury.

Used personal effects imported by national students and persons returning from abroad. For settlement, by the terms and conditions issued by a decision of the General People's Committee of the Treasury.

second subject

In applying the provisions of this law, cars or furniture are not considered as personal effects, and a decision is issued by the General People's Committee for the treasury to determine what is considered personal effects.

Article 3

This law shall be published in the Official Gazette, and shall come into force from the date of its issuance.

General People's Congress

Issued on the 26th of Jumada al-Akher 1390 after the death of the Prophet

Corresponding to May 2, 1981 AD.